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# Other Post-Employment Benefits Administration

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Table UB0-1

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2021 Approved	% Change from FY 2020
OPERATING BUDGET	\$0	\$0	\$9,069,423	\$9,088,000	0.2
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The Other Post-Employment Benefits Administration (OPEBA) agency is used to account for expenditures related to the administration of the Other Post-Employment Benefits Trust Fund.

The government of the District of Columbia established the District’s Annuitants’ Health and Life Insurance Employer Contribution Trust Fund on October 1, 1999 under the Annuitants’ Health and Life Insurance Employer Contribution Amendment Act of 1999 (D.C. Official Code 1-621.09). Health and life insurance benefits for retirees are known as “Other Post-Employment Benefits” (OPEB), also referred to as the OPEB Plan. The OPEB Plan includes a trust fund that receives the District’s annual contributions toward health and life insurance benefits for District employees who have retired, as well as premium payments from retirees. These contributions and premiums, along with investment earnings, are used to pay future benefits on behalf of qualified participants. The OPEB Plan is jointly administered by the District’s Office of Finance and Treasury, within the Office of the Chief Financial Officer (OCFO), and the District of Columbia Department of Human Resources.

The agency’s FY 2021 approved budget is presented in the following tables:

## FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UB0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

**Table UB0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change*	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change
<b>ENTERPRISE AND OTHER</b>												
Enterprise and Other Funds	0	0	9,069	9,088	19	0.2	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR ENTERPRISE AND OTHER</b>												
	0	0	9,069	9,088	19	0.2	0.0	0.0	0.0	0.0	0.0	N/A
<b>GROSS FUNDS</b>												
	0	0	9,069	9,088	19	0.2	0.0	0.0	0.0	0.0	0.0	N/A

\*Percent change is based on whole dollars.

**Note:** If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2021 Approved Operating Budget, by Comptroller Source Group

Table UB0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

**Table UB0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Percentage Change*
41 - Contractual Services - Other	0	0	9,069	9,088	19	0.2
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>0</b>	<b>0</b>	<b>9,069</b>	<b>9,088</b>	<b>19</b>	<b>0.2</b>
<b>GROSS FUNDS</b>	<b>0</b>	<b>0</b>	<b>9,069</b>	<b>9,088</b>	<b>19</b>	<b>0.2</b>

\*Percent change is based on whole dollars.

## FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UB0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

**Table UB0-4**

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
<b>(1100) OTHER POST-EMPLOYMENT BENEFITS</b>										
(1101) Other Post-Employment Benefits	0	0	9,069	9,088	19	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1100) OTHER POST-EMPLOYMENT BENEFITS</b>	<b>0</b>	<b>0</b>	<b>9,069</b>	<b>9,088</b>	<b>19</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>0</b>	<b>0</b>	<b>9,069</b>	<b>9,088</b>	<b>19</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

(Change is calculated by whole numbers and numbers may not add up due to rounding)

**Note:** For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

### Program Description

The Other Post-Employment Benefits Administration agency operates through the following program:

**Other Post-Employment Benefits** - OPEBA is used to account for expenditures related to the administration of the Other Post-Employment Benefits Fund. OPEBA receives an allocation of a portion of assets of the OPEB Fund. The District's annual contribution to the OPEB Fund is budgeted in the District Retiree Health Contribution agency. The OPEB Fund accounts for resources accumulated and used for post-employment health insurance and life insurance benefits for former District employees. The OPEBA agency provides transparency regarding the administrative costs of the OPEB Plan, which were previously supported within the budget of the OCFO.

### Program Structure Change

The Other Post-Employment Benefits Administration has no program structure change in the FY 2021 approved budget.

## FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table UB0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

### Table UB0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>ENTERPRISE AND OTHER FUNDS: FY 2020 Approved Budget and FTE</b>		<b>9,069</b>	<b>0.0</b>
Increase: To cover costs associated with post-employment benefits	Other Post-Employment Benefits	19	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2021 Mayor's Proposed Budget</b>		<b>9,088</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2021 District's Approved Budget</b>		<b>9,088</b>	<b>0.0</b>
<b>GROSS FOR UB0 - OTHER POST-EMPLOYMENT BENEFITS TRUST ADMINISTRATION</b>		<b>9,088</b>	<b>0.0</b>

(Change is calculated by whole numbers and numbers may not add up due to rounding)

### FY 2021 Approved Budget Changes

The Other Post-Employment Benefits Administration's (OPEBA) approved FY 2021 gross budget is \$9,088,000, which represents a less than 1.0 percent increase over its FY 2020 approved gross budget of \$9,069,423. The budget is comprised entirely of Enterprise and Other Funds.

#### Mayor's Proposed Budget

**Increase:** The FY 2021 budget proposal for OPEBA includes an increase of \$18,577 to support operational costs as well as benefits-related management fees.

#### District's Approved Budget

**No Change:** The Other Post-Employment Benefit Administration's budget reflects no change from the Mayor's proposed budget to the District's approved budget.