

Other Post-Employment Benefits Administration

Table UB0-1

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
OPERATING BUDGET	\$0	\$0	\$9,088,000	\$10,416,000	14.6
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 2022 approved budget is presented in the following tables:

FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UB0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table UB0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents						
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*		Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change	
Appropriated Fund														
ENTERPRISE AND OTHER														
Enterprise and Other Funds	0	0	9,088	10,416	1,328	14.6		0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR ENTERPRISE AND OTHER	0	0	9,088	10,416	1,328	14.6		0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	0	0	9,088	10,416	1,328	14.6		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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2022 Approved Operating Budget, by Comptroller Source Group

Table UB0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table UB0-3

(dollars in thousands)

	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
Comptroller Source Group						
41 - Contractual Services - Other	0	0	9,088	10,416	1,328	14.6
SUBTOTAL NONPERSONAL SERVICES (NPS)	0	0	9,088	10,416	1,328	14.6
GROSS FUNDS	0	0	9,088	10,416	1,328	14.6

*Percent change is based on whole dollars.

FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UB0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(1100) OTHER POST-EMPLOYMENT BENEFITS										
(1101) Other Post-Employment Benefits	0	0	9,088	10,416	1,328	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1100) OTHER POST-EMPLOYMENT BENEFITS	0	0	9,088	10,416	1,328	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	0	0	9,088	10,416	1,328	0.0	0.0	0.0	0.0	0.0

(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 2022 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 (OPEBA) 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 changes in the FY 2022 approved budget.

FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table UB0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

Table UB0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS: FY 2021 Approved Budget and FTE		9,088	0.0
Increase: To cover costs associated with post-employment benefits	Other Post-Employment Benefits	259	0.0
ENTERPRISE AND OTHER FUNDS: FY 2022 Mayor's Proposed Budget		9,347	0.0
Enhance: To align the budget with expenditures (one-time)	Other Post-Employment Benefits	1,069	0.0
ENTERPRISE AND OTHER FUNDS: FY 2022 District's Approved Budget		10,416	0.0
GROSS FOR UB0 - OTHER POST-EMPLOYMENT BENEFITS TRUST ADMINISTRATION		10,416	0.0

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

FY 2022 Approved Operating Budget Changes

Table UB0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

Table UB0-6

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Enterprise and Other Funds	\$9,088,000	\$10,416,000	14.6
GROSS FUNDS	\$9,088,000	\$10,416,000	14.6

Mayor's Proposed Budget

Increase: The FY 2022 budget proposal in Enterprise and Other Funds for OPEBA includes an increase of \$259,000 to support operational costs as well as benefit-related management fees.

District's Approved Budget

Enhance: The FY 2022 approved budget reflects a one-time funding increase of \$1,069,000 in the Other Post-Employment Benefits program to align the budget with anticipated expenditures.