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# Other Post-Employment Benefits Administration

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Table UB0-1

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
OPERATING BUDGET	\$0	\$0	\$11,605,000	\$8,008,000	-31.0
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 2024 approved budget is presented in the following tables:

## FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UB0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

### Table UB0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*		Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change
<b>Appropriated Fund</b>													
<b>ENTERPRISE AND OTHER</b>													
Enterprise and Other Funds	0	0	11,605	8,008	-3,597	-31.0		0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR ENTERPRISE AND OTHER</b>	<b>0</b>	<b>0</b>	<b>11,605</b>	<b>8,008</b>	<b>-3,597</b>	<b>-31.0</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>0</b>	<b>0</b>	<b>11,605</b>	<b>8,008</b>	<b>-3,597</b>	<b>-31.0</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>

\*Percent change is based on whole dollars.

**Note:** If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2024 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

## FY 2024 Approved Operating Budget, by Comptroller Source Group

Table UB0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

### Table UB0-3

(dollars in thousands)

	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
<b>Comptroller Source Group</b>						
41 - Contractual Services - Other	0	0	11,605	8,008	-3,597	-31.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>0</b>	<b>0</b>	<b>11,605</b>	<b>8,008</b>	<b>-3,597</b>	<b>-31.0</b>
<b>GROSS FUNDS</b>	<b>0</b>	<b>0</b>	<b>11,605</b>	<b>8,008</b>	<b>-3,597</b>	<b>-31.0</b>

\*Percent change is based on whole dollars.

## FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UB0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
<b>(1100) OTHER POST EMPLOYMENT BENEFITS</b>										
(1101) Other Post-Employment Benefits	0	0	11,605	8,008	-3,597	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>11,605</b>	<b>8,008</b>	<b>-3,597</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>11,605</b>	<b>8,008</b>	<b>-3,597</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 2024 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 2024 approved budget.

## FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table UB0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 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 2023 Approved Budget and FTE</b>		<b>11,605</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2024 Mayor's Proposed Budget</b>		<b>11,605</b>	<b>0.0</b>
Reduce: To recognize cost savings in estimated post-employment benefit expenses	Other Post-Employment Benefits	-3,597	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2024 District's Approved Budget</b>		<b>8,008</b>	<b>0.0</b>
<b>GROSS FOR UB0 - OTHER POST-EMPLOYMENT BENEFITS TRUST ADMINISTRATION</b>		<b>8,008</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 interagency projects funded within this agency, please see Appendix J, FY 2024 Interagency Budgets, in the Executive Summary budget volume.

## FY 2024 Approved Operating Budget Changes

Table UB0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

### Table UB0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Enterprise and Other Funds	\$11,605,000	\$8,008,000	-31.0
<b>GROSS FUNDS</b>	<b>\$11,605,000</b>	<b>\$8,008,000</b>	<b>-31.0</b>

### Mayor's Proposed Budget

The Other Post-Employment Benefits Administration's budget proposal reflects no change from the FY 2023 approved budget to the FY 2024 Mayor's proposed budget.

### District's Approved Budget

**Reduce:** The approved Enterprise and Other Funds budget for OPEBA includes a reduction of \$3,597,000 to recognize anticipated cost savings in post-employment benefits expenses.