

# Other Post-Employment Benefits Administration

Table UB0-1

Description	FY 2022	FY 2023	FY 2024	FY 2025	% Change
	Actual	Actual	Approved	Proposed	from FY 2024
OPERATING BUDGET	\$0	\$0	\$8,008,000	\$8,846,834	10.5
FTEs	0.0	0.0	0.0	3.0	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 2025 proposed budget is presented in the following tables:

## FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UB0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

**Table UB0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change		Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change	
					from FY 2024	% Change*					from FY 2024	% Change
<b>ENTERPRISE AND OTHER</b>												
Enterprise and Other - OPEB	0	0	8,008	8,847	839	10.5	0.0	0.0	0.0	3.0	3.0	N/A
<b>TOTAL FOR ENTERPRISE AND OTHER</b>	<b>0</b>	<b>0</b>	<b>8,008</b>	<b>8,847</b>	<b>839</b>	<b>10.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>3.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>0</b>	<b>0</b>	<b>8,008</b>	<b>8,847</b>	<b>839</b>	<b>10.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>3.0</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 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2025 Proposed Operating Budget, by Account Group

Table UB0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

**Table UB0-3**

(dollars in thousands)

Account Group	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change	
					from FY 2024	Percentage Change*
701100C - Continuing Full Time	0	0	0	423	423	N/A
701400C - Fringe Benefits - Current Personnel	0	0	0	81	81	N/A
<b>SUBTOTAL PERSONNEL SERVICES (PS)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>504</b>	<b>504</b>	<b>N/A</b>
713200C - Contractual Services - Other	0	0	8,008	8,343	335	4.2
<b>SUBTOTAL NONPERSONNEL SERVICES (NPS)</b>	<b>0</b>	<b>0</b>	<b>8,008</b>	<b>8,343</b>	<b>335</b>	<b>4.2</b>
<b>GROSS FUNDS</b>	<b>0</b>	<b>0</b>	<b>8,008</b>	<b>8,847</b>	<b>839</b>	<b>10.5</b>

\*Percent change is based on whole dollars.

## FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UB0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
<b>(CO0031) CFO OPERATIONS</b>										
(C03101) Other Post Employee										
Benefits Funding	0	0	8,008	8,847	839	0.0	0.0	0.0	3.0	3.0
<b>SUBTOTAL (CO0031) CFO OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>8,008</b>	<b>8,847</b>	<b>839</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>3.0</b>
<b>TOTAL PROPOSED OPERATING BUDGET</b>	<b>0</b>	<b>0</b>	<b>8,008</b>	<b>8,847</b>	<b>839</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>3.0</b>

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

**Note:** For more detailed information regarding the proposed funding for the activities within this agency’s programs, please see **Schedule 30-PBB Program Summary by Activity**. For detailed information on this agency’s Cost Center structure as reflected in the District’s Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency’s interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer’s website.

### 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 2025 proposed budget.

## FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table UB0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

### Table UB0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>ENTERPRISE AND OTHER - OPEB: FY 2024 Approved Budget and FTE</b>		<b>8,008</b>	<b>0.0</b>
Increase: To support additional FTE(s)	CFO Operations	504	3.0
Increase: To adjust the Contractual Services budget	CFO Operations	335	0.0
<b>ENTERPRISE AND OTHER - OPEB: FY 2025 Mayor's Proposed Budget</b>		<b>8,847</b>	<b>3.0</b>
<b>GROSS FOR UB0 - OTHER POST-EMPLOYMENT BENEFITS TRUST ADMINISTRATION</b>		<b>8,847</b>	<b>3.0</b>

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

**Note:** For more detailed information regarding the proposed funding for interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

## FY 2025 Proposed Operating Budget Changes

Table UB0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

### Table UB0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Enterprise and Other - OPEB	\$8,008,000	\$8,846,834	10.5
<b>GROSS FUNDS</b>	<b>\$8,008,000</b>	<b>\$8,846,834</b>	<b>10.5</b>

### Mayor's Proposed Budget

**Increase:** The Other Post-Employment Benefits Administration's budget proposal reflects an overall increase of \$838,834 and 3.0 Full-Time Equivalents (FTEs). This adjustment includes \$503,903 in personnel services to support 3.0 additional FTEs, and \$334,931 to support projected Contractual Services costs.