

# District Retiree Health Contribution

Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	\$109,800,000	\$107,800,000	\$107,800,000	0.0

The mission of District Retiree Health Contribution is to contribute to the funding of the District's other post-employment benefits (OPEB) liabilities.

District government retirees who were first employed after September 30, 1987 ("post-87") may obtain health insurance (pursuant to D.C. Code 1-622) and life insurance (pursuant to D.C. Code 1-623) from the District. The federal government is responsible for funding OPEB costs for District government retirees who were first employed prior to October 1, 1987 ("pre-87").

In 1999, the Council of the District of Columbia established the Annuitants' Health and Life Insurance Employer Contribution Trust Fund ("Trust Fund") to pay the District's portion of post-87 retirees' health and life insurance premiums. Through FY 2007, the District contributed to the Trust Fund from available funds. Beginning in FY 2008, the Governmental Accounting Standards Board requires state and local governments, including the District, to recognize any OPEB liability in their financial statements. The District is budgeting an actuarially determined annual OPEB contribution to gradually reduce its unfunded accrued liability. The proposed budget of the District Retiree Health Contribution represents the District's FY 2013 contribution to the funding of its OPEB liabilities.

The District passed permanent legislation effective in FY 2011 changing the calculation of its contribution to the cost of health, vision and dental insurance premiums for retirees and their dependents to a scale based on the amount of creditable service of the retiree, with a maximum contribution of 75 percent, the same contribution as for current employees.

The agency's FY 2014 proposed budget is presented in the following tables:

## FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table RH0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

**Table RH0-1**  
(dollars in thousands)

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
<b>General Fund</b>						
Local Funds	94,200	109,800	107,800	107,800	0	0.0
<b>Total for General Fund</b>	<b>94,200</b>	<b>109,800</b>	<b>107,800</b>	<b>107,800</b>	<b>0</b>	<b>0.0</b>
<b>Gross Funds</b>	<b>94,200</b>	<b>109,800</b>	<b>107,800</b>	<b>107,800</b>	<b>0</b>	<b>0.0</b>

\*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 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table RH0-2 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

**Table RH0-2**  
(dollars in thousands)

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
50 - Subsidies and Transfers	94,200	109,800	107,800	107,800	0	0.0
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>94,200</b>	<b>109,800</b>	<b>107,800</b>	<b>107,800</b>	<b>0</b>	<b>0.0</b>
<b>Gross Funds</b>	<b>94,200</b>	<b>109,800</b>	<b>107,800</b>	<b>107,800</b>	<b>0</b>	<b>0.0</b>

\*Percent change is based on whole dollars.

## Program Description

The District Retiree Health Contribution operates through the following program:

**District Retiree Health Contribution** - provides the contribution to the funding of the District's OPEB liabilities.

## Program Structure Change

The District Retiree Health Contribution has no program structure changes in the FY 2014 proposed budget.

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## FY 2014 Proposed Operating Budget and FTEs, by Program and Activity

Table RH0-3 contains the proposed FY 2014 budget by program and activity compared to the FY 2013 approved budget. It also provides the FY 2012 actual data.

**Table RH0-3**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013
<b>(1000) District Retiree Health Contribution</b>								
(1100) District Retiree Health Contribution	109,800	107,800	107,800	0	0.0	0.0	0.0	0.0
<b>Subtotal (1000) District Retiree Health Contribution</b>	<b>109,800</b>	<b>107,800</b>	<b>107,800</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>109,800</b>	<b>107,800</b>	<b>107,800</b>	<b>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 proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2014 Operating Appendices** located on the Office of the Chief Financial Officer's website.

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## FY 2014 Proposed Budget Changes

The District Retiree Health Contribution has no changes from the FY 2013 approved budget to the FY 2014 proposed budget.

