

League of California Cities OPEB Survey

WELCOME AND INTRODUCTION

The City Managers Department of the League of California Cities has established the OPEB Task Force to review and make recommendations on retiree health care and other post employment benefit issues facing municipalities in California. Working with the Fiscal Officers and Employee Relations Departments, the Task Force has prepared this survey for your completion.

This survey is a critical step in understanding the scope of the problem and the array of solutions being used or considered by California municipalities.

YOUR JURISDICTION'S COMPLETION OF THIS BRIEF SURVEY IS ESSENTIAL FOR THE WORK OF THE LEAGUE ON THIS CRITICAL ISSUE.

The results will be kept confidential by jurisdiction and aggregated for review and analysis.

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MUNICIPAL INFORMATION

Most of the detailed information required for this survey can be found in each jurisdiction's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending in 2013.

City Managers, Assistant City Managers, Finance Directors and/or Human Resource Directors will likely need to address the policy questions raised in this survey.

***1. Name of Municipality**

2. Population of municipality

***3. Name of Primary Respondent/Contact**

***4. Title/Function**

***5. Phone Number**

***6. Email Address**

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OPEB OVERVIEW

Please answer the following general questions about your OPEB plan and eligibility (more detailed descriptions and information can be provided later in the survey). PLEASE NOTE that simply providing availability of purchasing health insurance or other benefits at full cost with no municipal contribution does NOT constitute an OPEB benefit for the purposes of this survey.

7. Do you provide any OPEB benefits for (check all that apply)

- ☐ Pre-Medicare retirees
- ☐ Medicare-eligible retirees
- ☐ Retiree's spouses and/or dependents

8. What is included in your municipality's OPEB benefits? (check all that apply)

- ☐ Healthcare
- ☐ Dental
- ☐ Vision
- ☐ Life insurance

Other (please specify)

9. Who administers the plan (e.g., city, PERS, other)?

10. Do you have a two-tier plan (i.e., differential benefits based on date of hire)?

- ☐ Yes - Please differentiate tiers in the next section ☐ No

11. Are any benefits provided contingent on a specified number of years of service?

- ☐ Yes ☐ No

12. How many years of service are required to receive minimum coverage?

13. How many years of service are required to receive maximum/full coverage?

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OPEB BENEFITS

The following questions provide more detail on the OPEB benefits that are provided by your jurisdiction

14. Describe the retiree health care and other non-pension post-employment benefits provided or committed to municipal employees and retirees through FY 2012-13.

15. Describe any recent or negotiated changes to your agency's OPEB obligations.

16. Describe any other OPEB changes you are considering or evaluating

17. Does your city offer a fixed contribution (stipend or %) for OPEB benefits? Note that the fixed contribution may vary per year based on health plan costs, PEMCHA requirements or other factors.

☐ Yes

☐ No

18. If yes, how much does your city currently contribute? (% of premium or \$)

19. If no, what is the range of contributions that the city provides?

Range of percentages

Range of \$ amounts

20. How much do employees contribute, if any?

21. How much do retirees contribute, if any?

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2012-13 CAFR INFORMATION

The following information is typically available in the Notes Section of your municipality's Comprehensive Annual Financial Report. Please report figures from the most recent CAFR, preferably for FY 2012-13.

22. Please enter the following values from your most recent CAFR

CAFR Ending (Month/Year)	<input type="text"/>
Annual Required Contribution ARC	<input type="text"/>
Annual OPEB cost	<input type="text"/>
Actual contributions made	<input type="text"/>
% Annual OPEB cost contributed	<input type="text"/>
NOO (Net OPEB Obligation)	<input type="text"/>
Value of plan assets	<input type="text"/>
AAL (Actuarial Accrued Liability)	<input type="text"/>
UAAL (Unfunded AAL)	<input type="text"/>
Funded ratio	<input type="text"/>
Covered payroll	<input type="text"/>
UAAL as % of covered payroll	<input type="text"/>

23. If prior year information is available, please enter the values below

CAFR Ending (Month/Year)	<input type="text"/>
Annual Required Contribution ARC	<input type="text"/>
Annual OPEB cost	<input type="text"/>
Actual contributions made	<input type="text"/>
% Annual OPEB cost contributed	<input type="text"/>
NOO (Net OPEB Obligation)	<input type="text"/>
Value of plan assets	<input type="text"/>
AAL (Accrued Actuarial Liability)	<input type="text"/>
UAAL (Unfunded AAL)	<input type="text"/>
Funded ratio	<input type="text"/>
Covered payroll	<input type="text"/>
UAAL as % of covered payroll	<input type="text"/>

ACTUARIAL VALUATION INFORMATION

The following information will be available from your most recent OPEB actuarial valuation and reported in your municipality's CAFR.

24. Date of Most Recent Valuation

25. Firm/Individual that Provided the Valuation

26. Assumed Investment Rate of Return (i.e., Discount Rate)

27. Assumed Growth Rates for

Inflation	<input type="text"/>
Salary Costs	<input type="text"/>
Health Care Costs	<input type="text"/>

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OPEB TRUST/RESERVE INFORMATION

These few questions deal with whatever OPEB Trust or Reserve, if any, has been established by your municipality.

28. How are you funding your OPEB liability currently?

- ☐ Pay-as-you-go
- ☐ Partially funded ARC
- ☐ Fully funded ARC

29. Do you have an independent irrevocable OPEB trust (e.g., PARS, CERBT)?

- ☐ Yes
- ☐ No

30. If Yes, who manages the independent trust?

31. If yes, check the type of independent trust established?

- ☐ 401(h)
- ☐ 115 Government trust
- ☐ VEBA
- ☐ Combined/Multiple

32. Do you have an internal non-binding OPEB reserve, fund or other set-aside?

- ☐ Yes
- ☐ No

33. Total value of all OPEB trusts and reserves as of June 30, 2013

34. How have your prior Trust/Reserve contributions been funded (check all that apply)

- ☐ Annual Budgeted Contribution
- ☐ Lump Sum Payment from Reserves
- ☐ Bond or Other Debt Proceeds
- ☐ Allocation of Excess Year End Fund Balance
- ☐ Other (please specify)

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CURRENT FY 2013-14 BUDGET INFORMATION

These few questions provide information regarding your current year budget for to assess budget impacts and for comparative purposes.

35. FY 2013-14 Operating Budget

General Fund - \$	<input type="text"/>
Other Funds - \$	<input type="text"/>
TOTAL - \$	<input type="text"/>

36. Total authorized/funded FTE's for FY 2013-4

37. Budgeted OPEB expenditures for FY 2013-14

Current retiree medical premiums ("pay-as-you-go")	<input type="text"/>
Trust/reserve fund contributions	<input type="text"/>

38. Provide any other information, comments, suggestions, ideas or requests that may be helpful to the OPEB Task Force, League of California Cities, or other municipalities.

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THANK YOU!!!

Thank you for taking the time to complete this survey. The results will be kept confidential by jurisdiction and aggregated for review and analysis by League staff and municipal representatives