

Appendix H

Other Post Employment Benefits Trust Fund

Other Post Employment Benefits are those benefits that an employee is eligible to receive at the start of retirement. Other post employment benefits that a retiree may be eligible for are typically: health insurance premiums, life insurance premiums, or deferred compensations. They do not include pension benefits. Bond rating agencies rate municipalities more highly if they establish an OPEB Trust Fund and make regular annual appropriations to begin covering a greater portion of the established OPEB liability over time. The balance at the end of the previous five years is shown below.

	OPEB Trust Fund				
	2016	2017	2018	2019	2020
OPEB Trust Fund	\$1,341,213	\$1,903,825	\$2,390,558.00	\$3,130,312.00	\$3,681,241.00