

**FY 2019 Budget Questions & Answers  
Finance Committee**

<b>Dept. Number, Name + Account</b>	<b>Questioner's Name/Question</b>	<b>Response</b>
#600 Water Enterprise	<b>Hegde:</b> Why is the OPEB trust expense line here? No other departments have this line item. I thought all OPEB expenses are covered under 945 – risk management.	The Water Enterprise Fund is self-sufficient and requires no subsidy from the General Fund. In FY14, the Enterprise fully funded its OPEB liability and now makes an annual contribution to the OPEB trust from the Water Enterprise expense budget to fund the accrued liability for existing and retired employees for the current fiscal year.