

Police Officers' and Fire Fighters' Retirement System

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Table FD0-1

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
OPERATING BUDGET	\$91,082,583	\$93,061,000	\$109,933,000	\$108,966,000	-0.9
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of the Police Officers' and Fire Fighters' Retirement System is to provide the District's required contribution as the employer to these two pension funds, which are administered by the District of Columbia Retirement Board (DCRB).

Summary of Services

Under provisions of the Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Plan Act of 1998 ("the Act"), the federal government assumed the District's unfunded pension liability for the retirement plans for teachers, police officers, fire fighters, and judges. Pursuant to the Act, the federal government will pay the retirement and death benefits, and a defined share of disability benefits, for employees for service accrued prior to July 1, 1997. The costs for benefits earned after June 30, 1997 are the responsibility of the Government of the District of Columbia. This budget reflects the required annual District contribution to fund these earned benefits. Pursuant to District Code section 1-907.02(a) (2006 Repl.), the District is required to budget the pension contribution at an amount equal to, or greater than, the amount certified by the DCRB on the basis of a prescribed actuarial study and formula calculation that is set forth in section 1-907.03. On January 29, 2021, the Trustees of the Board approved the certified contribution for inclusion in the District's FY 2022 proposed budget, as reflected in this chapter.

The agency's FY 2022 approved budget is presented in the following tables:

FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table FD0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table FD0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change
Appropriated Fund												
GENERAL FUND												
Local Funds	91,083	93,061	109,933	108,966	-967	-0.9	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR												
GENERAL FUND	91,083	93,061	109,933	108,966	-967	-0.9	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	91,083	93,061	109,933	108,966	-967	-0.9	0.0	0.0	0.0	0.0	0.0	N/A

*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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2022 Approved Operating Budget, by Comptroller Source Group

Table FD0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table FD0-3

(dollars in thousands)

	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
Comptroller Source Group						
50 - Subsidies and Transfers	91,083	93,061	109,933	108,966	-967	-0.9
SUBTOTAL NONPERSONAL SERVICES (NPS)	91,083	93,061	109,933	108,966	-967	-0.9
GROSS FUNDS	91,083	93,061	109,933	108,966	-967	-0.9

*Percent change is based on whole dollars.

FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table FD0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table FD0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM										
(1100) Police / Firefighters' Retirement System	91,083	93,061	109,933	108,966	-967	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM	91,083	93,061	109,933	108,966	-967	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	91,083	93,061	109,933	108,966	-967	0.0	0.0	0.0	0.0	0.0

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

Note: For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

Program Description

The Police Officers' and Fire Fighters' Retirement System operates through the following program:

Police/Fire Fighters' Retirement System – D.C. Code section 1-907.02(a) requires the District to appropriate funds that are equal to, or greater than, the actuarially determined amount certified by the DCRB on the basis of a prescribed actuarial study and formula calculation that is set forth in section 1-907.03.

Program Structure Change

The Police Officers' and Fire Fighters' Retirement System has no program structure changes in the FY 2022 approved budget.

FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table FD0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

Table FD0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2021 Approved Budget and FTE		109,933	0.0
No Change		0	0.0

Table FD0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2022 Recurring Budget		109,933	0.0
Decrease: To align budget with certified actuarial projections	Police / Firefighters' Retirement System	-967	0.0
LOCAL FUNDS: FY 2022 Mayor's Proposed Budget		108,966	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2022 District's Approved Budget		108,966	0.0
GROSS FOR FD0 - POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM		108,966	0.0

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

FY 2022 Approved Operating Budget Changes

Table FD0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

Table FD0-6

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Local Funds	\$109,933,000	\$108,966,000	-0.9
GROSS FUNDS	\$109,933,000	\$108,966,000	-0.9

Recurring Budget

The Police Officers' and Fire Fighters' Retirement System's budget reflects no change from the FY 2021 approved budget to the FY 2022 recurring budget.

Mayor's Proposed Budget

Decrease: The Police Officers' and Fire Fighters' Retirement System's proposed budget reflects a decrease of \$967,000 to align the budget with actuarial projections.

District's Approved Budget

No Change: The Police Officers' and Fire Fighters' Retirement System's budget reflects no change from the Mayor's proposed budget to the District's approved budget.