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# Police Officers’ and Fire Fighters’ Retirement System

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Table FD0-1

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
OPERATING BUDGET	\$93,061,000	\$109,933,000	\$108,966,000	\$77,508,000	-28.9
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 December 16, 2021, the Trustees of the Board approved the certified contribution for inclusion in the District’s FY 2023 proposed budget, as reflected in this chapter.

The agency's FY 2023 approved budget is presented in the following tables:

## FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table FD0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

**Table FD0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual	Actual	Approved	Approved	Change	%	Actual	Actual	Approved	Approved	Change	%
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022	Change*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022	Change
<b>GENERAL FUND</b>												
Local Funds	93,061	109,933	108,966	77,508	-31,458	-28.9	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR GENERAL FUND</b>	<b>93,061</b>	<b>109,933</b>	<b>108,966</b>	<b>77,508</b>	<b>-31,458</b>	<b>-28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>93,061</b>	<b>109,933</b>	<b>108,966</b>	<b>77,508</b>	<b>-31,458</b>	<b>-28.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>

\*Percent change is based on whole dollars.

**Note:** If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2023 Approved Operating Budget, by Comptroller Source Group

Table FD0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

**Table FD0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
50 - Subsidies and Transfers	93,061	109,933	108,966	77,508	-31,458	-28.9
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>93,061</b>	<b>109,933</b>	<b>108,966</b>	<b>77,508</b>	<b>-31,458</b>	<b>-28.9</b>
<b>GROSS FUNDS</b>	<b>93,061</b>	<b>109,933</b>	<b>108,966</b>	<b>77,508</b>	<b>-31,458</b>	<b>-28.9</b>

\*Percent change is based on whole dollars.

## FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table FD0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 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 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
<b>(1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM</b>										
(1100) Police / Firefighters' Retirement System	93,061	109,933	108,966	77,508	-31,458	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM</b>	<b>93,061</b>	<b>109,933</b>	<b>108,966</b>	<b>77,508</b>	<b>-31,458</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>93,061</b>	<b>109,933</b>	<b>108,966</b>	<b>77,508</b>	<b>-31,458</b>	<b>0.0</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 approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2023 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 2023 approved budget.

## FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table FD0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

**Table FD0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2022 Approved Budget and FTE</b>		<b>108,966</b>	<b>0.0</b>
No Change		0	0.0

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**Table FD0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2023 Recurring Budget</b>		<b>108,966</b>	<b>0.0</b>
Decrease: To align the budget with certified actuarial projections	Police / Firefighters' Retirement System	-31,458	0.0
<b>LOCAL FUNDS: FY 2023 Mayor's Proposed Budget</b>		<b>77,508</b>	<b>0.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2023 District's Approved Budget</b>		<b>77,508</b>	<b>0.0</b>

**GROSS FOR FD0 - POLICE OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM****77,508 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 interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

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**FY 2023 Approved Operating Budget Changes**

Table FD0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

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**Table FD0-6**

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$108,966,000	\$77,508,000	-28.9
<b>GROSS FUNDS</b>	<b>\$108,966,000</b>	<b>\$77,508,000</b>	<b>-28.9</b>

**Recurring Budget**

The Police Officers' and Fire Fighters' Retirement System's budget reflects no change from the FY 2022 approved budget to the FY 2023 recurring budget.

**Mayor's Proposed Budget**

**Decrease:** The Police Officers' and Fire Fighters' Retirement System's proposed Local budget reflects a decrease of \$31,458,000 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.