
Police Officers’ and Fire Fighters’ Retirement System

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Table FD0-1

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2019 Proposed	% Change from FY 2018
OPERATING BUDGET	\$135,577,258	\$145,626,537	\$105,596,000	\$92,322,000	-12.6
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 14, 2017, DCRB transmitted the certified contribution for inclusion in the District’s FY 2019 proposed budget, as reflected in this chapter.

The agency’s FY 2019 proposed budget is presented in the following tables:

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table FD0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table FD0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual	Actual	Approved	Proposed	Change	%	Actual	Actual	Approved	Proposed	Change	%
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2018	Change*	FY 2016	FY 2017	FY 2018	FY 2019	FY 2018	Change
GENERAL FUND												
Local Funds	135,577	145,627	105,596	92,322	-13,274	-12.6	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND												
GENERAL FUND	135,577	145,627	105,596	92,322	-13,274	-12.6	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	135,577	145,627	105,596	92,322	-13,274	-12.6	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 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table FD0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table FD0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Percentage Change*
50 - Subsidies and Transfers	135,577	145,627	105,596	92,322	-13,274	-12.6
SUBTOTAL NONPERSONAL SERVICES (NPS)	135,577	145,627	105,596	92,322	-13,274	-12.6
GROSS FUNDS	135,577	145,627	105,596	92,322	-13,274	-12.6

*Percent change is based on whole dollars.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table FD0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 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 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM										
(1100) Police / Firefighters' Retirement System	135,577	145,627	105,596	92,322	-13,274	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM	135,577	145,627	105,596	92,322	-13,274	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	135,577	145,627	105,596	92,322	-13,274	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 proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2019 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 2019 proposed budget.

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table FD0-5 itemizes the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 Proposed Budget Changes section, which follows the table.

Table FD0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2018 Approved Budget and FTE		105,596	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2019 Recurring Budget		105,596	0.0
Agency Request-Decrease: To align budget with certified actuarial projections	Police / Firefighters' Retirement System	-14,312	0.0
LOCAL FUNDS: FY 2019 Mayor's Proposed Budget		91,284	0.0
Enhance: To reflect retirement plan cost increases related to the FEMS Employee Presumptive Disability Amendment Act of 2012	Police / Firefighters' Retirement System	1,038	0.0
LOCAL FUNDS: FY 2019 District's Proposed Budget		92,322	0.0
GROSS FOR FD0 - POLICE OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM		92,322	0.0

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

FY 2019 Proposed Budget Changes

The Police Officers' and Fire Fighters' Retirement System's proposed FY 2019 gross budget is \$92,322,000, which represents a 12.6 percent decrease from its FY 2018 approved gross budget of \$105,596,000. The budget is comprised entirely of Local funds.

Recurring Budget

No Change: The Police Officers' and Fire Fighters' Retirement System's budget proposal reflects no change from the FY 2018 approved budget to the FY 2019 recurring budget.

Mayor's Proposed Budget

Agency Request - Decrease: The Police Officers' and Fire Fighters' Retirement System's proposed budget reflects a decrease of \$14,312,000. This adjustment is based on the District of Columbia Retirement Board's (DCRB) approved actuarial certification that was transmitted by the DCRB Board of Trustees in a report dated December 14, 2017.

District's Proposed Budget

Enhance: The Police Officers' and Fire Fighters' Retirement System's budget proposal is increased by \$1,038,000 to reflect retirement plan cost increases due to the "Fire and Emergency Medical Services (FEMS) Employee Presumptive Disability Amendment Act of 2012."