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# Police Officers’ and Fire Fighters’ Retirement System

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Table FD0-1

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2020 Approved	% Change from FY 2019
OPERATING BUDGET	\$145,626,537	\$105,596,000	\$92,322,000	\$93,061,000	0.8
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 20, 2018, the Trustees of the Board approved the certified contribution for inclusion in the District’s FY 2020 proposed budget, as reflected in this chapter.

The agency's FY 2020 approved budget is presented in the following tables:

## FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table FD0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017	FY 2018	FY 2019	FY 2020	FY 2019	Change*	FY 2017	FY 2018	FY 2019	FY 2020	FY 2019	Change
<b>GENERAL FUND</b>												
Local Funds	145,627	105,596	92,322	93,061	739	0.8	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR GENERAL FUND</b>	<b>145,627</b>	<b>105,596</b>	<b>92,322</b>	<b>93,061</b>	<b>739</b>	<b>0.8</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>145,627</b>	<b>105,596</b>	<b>92,322</b>	<b>93,061</b>	<b>739</b>	<b>0.8</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), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2020 Approved Operating Budget, by Comptroller Source Group

Table FD0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

**Table FD0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
50 - Subsidies and Transfers	145,627	105,596	92,322	93,061	739	0.8
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>145,627</b>	<b>105,596</b>	<b>92,322</b>	<b>93,061</b>	<b>739</b>	<b>0.8</b>
<b>GROSS FUNDS</b>	<b>145,627</b>	<b>105,596</b>	<b>92,322</b>	<b>93,061</b>	<b>739</b>	<b>0.8</b>

\*Percent change is based on whole dollars.

## FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table FD0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
<b>(1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM</b>										
(1100) Police / Firefighters' Retirement System	145,627	105,596	92,322	93,061	739	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1000) POLICE / FIREFIGHTERS' RETIREMENT SYSTEM</b>	<b>145,627</b>	<b>105,596</b>	<b>92,322</b>	<b>93,061</b>	<b>739</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>145,627</b>	<b>105,596</b>	<b>92,322</b>	<b>93,061</b>	<b>739</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 proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2020 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 2020 approved budget.

## FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table FD0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

**Table FD0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2019 Approved Budget and FTE</b>		<b>92,322</b>	<b>0.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2020 Recurring Budget</b>		<b>92,322</b>	<b>0.0</b>
Increase: To align budget with certified actuarial projections	Police / Firefighters' Retirement System	739	0.0
<b>LOCAL FUNDS: FY 2020 Mayor's Proposed Budget</b>		<b>93,061</b>	<b>0.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2020 District's Approved Budget</b>		<b>93,061</b>	<b>0.0</b>
<b>GROSS FOR FD0 - POLICE OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM</b>		<b>93,061</b>	<b>0.0</b>

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

## FY 2020 Approved Budget Changes

The Police Officers' and Fire Fighters' Retirement System's approved FY 2020 gross budget is \$93,061,000, which represents a less than 1.0 percent increase over its FY 2019 approved gross budget of \$92,322,000. 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 2019 approved budget to the FY 2020 recurring budget.

### Mayor's Proposed Budget

**Increase:** The Police Officers' and Fire Fighters' Retirement System's proposed budget reflects an increase of \$739,000. This adjustment is based on the District of Columbia Retirement Board's (DCRB) approved actuarial certification as reported by the DCRB Board of Trustees.

### District's Approved Budget

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