

---

# Police Officers' and Fire Fighters' Retirement System

[www.dcrb.dc.gov](http://www.dcrb.dc.gov)

Telephone: 202-343-3200

---

Description	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change from FY 2012
Operating Budget	\$127,200,000	\$116,700,000	\$96,314,000	-17.5

---

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).

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 29, 2011, DCRB transmitted the certified contribution for inclusion in the District's FY 2013 proposed budget, as reflected in this chapter.

The agency's FY 2013 proposed budget is presented in the following tables:

## FY 2013 Proposed Gross Funds Operating Budget, by Revenue Type

Table FD0-1 contains the proposed FY 2013 agency budget compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

**Table FD0-1**  
(dollars in thousands)

Appropriated Fund	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
<b>General Fund</b>						
Local Funds	132,300	127,200	116,700	96,314	-20,386	-17.5
<b>Total for General Fund</b>	<b>132,300</b>	<b>127,200</b>	<b>116,700</b>	<b>96,314</b>	<b>-20,386</b>	<b>-17.5</b>
<b>Gross Funds</b>	<b>132,300</b>	<b>127,200</b>	<b>116,700</b>	<b>96,314</b>	<b>-20,386</b>	<b>-17.5</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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2013 Proposed Operating Budget, by Comptroller Source Group

Table FD0-2 contains the proposed FY 2013 budget at the Comptroller Source Group (object class) level compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

**Table FD0-2**  
(dollars in thousands)

Comptroller Source Group	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
50 - Subsidies and Transfers	132,300	127,200	116,700	96,314	-20,386	-17.5
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>132,300</b>	<b>127,200</b>	<b>116,700</b>	<b>96,314</b>	<b>-20,386</b>	<b>-17.5</b>
<b>Gross Funds</b>	<b>132,300</b>	<b>127,200</b>	<b>116,700</b>	<b>96,314</b>	<b>-20,386</b>	<b>-17.5</b>

\*Percent change is based on whole dollars.

### 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 pre-scribed 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 2013 proposed budget.

## FY 2013 Proposed Operating Budget and FTEs, by Program and Activity

Table FD0-3 contains the proposed FY 2013 budget by program and activity compared to the FY 2012 approved budget. It also provides FY 2011 actual data.

**Table FD0-3**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012
<b>(1000) Police / Fire Fighters' Retirement System</b>								
(1100) Police / Fire Fighters' Retirement System	127,200	116,700	96,314	-20,386	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Police / Fire Fighters' Retirement System</b>	<b>127,200</b>	<b>116,700</b>	<b>96,314</b>	<b>-20,386</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>127,200</b>	<b>116,700</b>	<b>96,314</b>	<b>-20,386</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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

### FY 2013 Proposed Budget Changes

The Police Officers' and Fire Fighters' Retirement System's proposed FY 2013 gross budget is \$96,314,000, which represents a 17.5 percent decrease from its FY 2012 approved gross budget of \$116,700,000. The budget is comprised entirely of Local funds.

### Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2012 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The initial adjustments on the budget proposal represent changes that should be compared to the FY 2013 CSFL budget and not necessarily changes made to the FY 2012 Local funds budget. The FY 2013 CSFL adjustments to the FY 2012 Local funds budget are described in table 4 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

The Police Officers' and Fire Fighters' Retirement System's FY 2013 CSFL budget is \$116,700,000, which represents no change from its FY 2012 approved gross budget of \$116,700,000.

### Initial Adjusted Budget

**Cost Decrease:** The pension contribution decreased by \$20,386,000, or 17.5 percent, from the FY 2012 approved budget of \$116,700,000 in Local funds. The reduction is made on the basis of the actuarial report certified by the District of Columbia Retirement Board and transmitted to the Mayor in a letter dated December 29, 2011.

## FY 2012 Approved Budget to FY 2013 Proposed Budget, by Revenue Type

Table FD0-4 itemizes the changes by revenue type between the FY 2012 approved budget and the FY 2013 proposed budget.

**Table FD0-4**

(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2012 Approved Budget and FTE</b>		<b>116,700</b>	<b>0.0</b>
No Changes		0	0.0
<b>FY 2013 Current Services Funding Level Budget (CSFL):</b>		<b>116,700</b>	<b>0.0</b>
Cost Decrease: D.C. Retirement Board Actuarial Valuation	Police / Firefighters' Retirement System	-20,386	0.0
<b>FY 2013 Initial Adjusted Budget</b>		<b>96,314</b>	<b>0.0</b>
<b>LOCAL FUNDS: FY 2013 Proposed Budget and FTE</b>		<b>96,314</b>	<b>0.0</b>
<b>Gross for FD0 - Police Officers' and Fire Fighters' Retirement System</b>		<b>96,314</b>	<b>0.0</b>

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