
Police Officers' and Fire Fighters' Retirement System

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Description	FY 2009 Actual	FY 2010 Approved	FY 2011 Proposed	% Change from FY 2010
Operating Budget	\$106,000,000	\$132,975,000	\$127,200,000	-4.3

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, Firefighters, 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, firefighters 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 annu-

al District contribution to fund these earned benefits. Pursuant to District Code § 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 § 1-907.03. On January 5, 2010, DCRB transmitted the certified contribution for inclusion in the District's FY 2011 proposed budget as reflected in this chapter.

The agency's FY 2011 proposed budget is presented in the following tables:

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table FD0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table FD0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
General Fund						
Local Funds	137,000	106,000	132,975	127,200	-5,775	-4.3
Total for General Fund	137,000	106,000	132,975	127,200	-5,775	-4.3
Gross Funds	137,000	106,000	132,975	127,200	-5,775	-4.3

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

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table FD0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table FD0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
50 Subsidies and Transfers	137,000	106,000	132,975	127,200	-5,775	-4.3
Subtotal Nonpersonal Services (NPS)	137,000	106,000	132,975	127,200	-5,775	-4.3
Gross Funds	137,000	106,000	132,975	127,200	-5,775	-4.3

*Percent Change is based on whole dollars.

Program Description

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

Police Officers' and Firefighters' Retirement System

- D.C. Code § 1-907.02(a) requires the District to appropriate funds that are equal to, or greater than, the actuarially determined amount as the District's annual payment to the District of Columbia Retirement Board.

Program Structure Change

The Police Officers' and Firefighters' Retirement System had no program structure changes in the FY 2011 Proposed Budget.

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table FD0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table FD0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
(1000) Police / Firefighters' Retirement System								
(1100) Police / Firefighters' Retirement System	106,000	132,975	127,200	-5,775	0.0	0.0	0.0	0.0
Subtotal (1000) Police / Firefighters' Retirement System	106,000	132,975	127,200	-5,775	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	106,000	132,975	127,200	-5,775	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 2011 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Budget Changes

Cost Savings: The pension contribution decreased by \$5,775,000 from the FY 2010 Approved Budget on the basis of the actuarial report that was certified by the District of Columbia Retirement Board and transmitted to the Mayor in a letter dated January 5, 2010.

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table FD0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table FD0-4

(dollars in thousands)

	PROGRAM	BUDGET	FTE
LOCAL FUND: FY 2010 Approved Budget and FTE		132,975	0.0
Cost Decrease: DC Retirement Board Actuarial Valuation	Police/Firefighters' Retirement System	-5,775	0.0
LOCAL FUND: FY 2011 Proposed Budget and FTE		127,200	0.0
Gross for FD0 - Police Officers' and Fire Fighters' Retirement System		127,200	0.0

