

Agenda
Police Pension Board Regular Meeting
Tuesday, January 20, 2026
Richland City Hall ~ Parkway Conference Room
625 Swift Boulevard

Call to Order

Attendance

Presentations

1. 2026 Unaffiliated Adjustments
 - Brandon Allen, Finance Director
2. 2025 Year-End Claims Summary Report
 - Jennifer Rogers, Police Pension Board Secretary

Public Comments

Minutes: (Approve by Motion)

3. Approval of the December 16, 2025 Police Pension Board Regular Meeting Minutes
 - Jennifer Rogers, Police Pension Board Secretary

Financial Reports and Investments: (Approve to Accept and File by Motion)

4. December 2025 Preliminary Financial Statements
 - Brandon Allen, Finance Director

Medical/Dental/Vision/Medicare/Other Claims: (Approve by Motion)

5. January 2026 Medical/Dental/Vision/Other Claims
 - Jennifer Rogers, Police Pension Board Secretary

Business Items

None.

Board Member Comments

Adjournment

Richland City Hall is ADA accessible. Any individual who has difficulty attending the meeting in-person may request to provide comments remotely. (Ch. 42.30 RCW) Requests for sign interpreters, audio equipment, and/or other special services must be received 48 hours prior to the meeting by calling the City Clerk's Office at 509-942-7389.

MEMORANDUM

TO: POLICE PENSION BOARD
FROM: Brandon Allen, Finance Director

DATE: January 20, 2026

RE: Salary Escalations

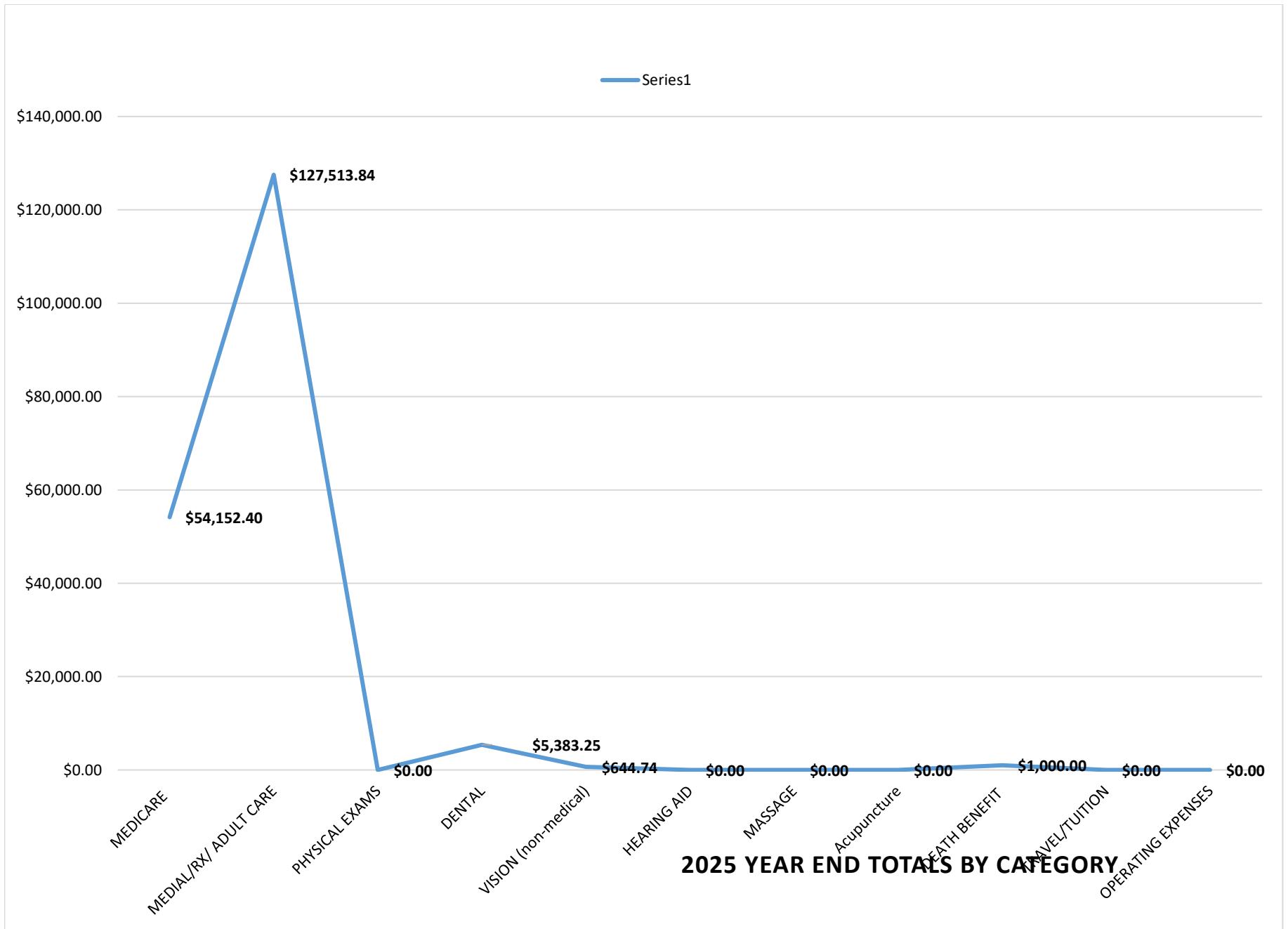
Below is the list of new pension allowances effective January 1, 2026. These changes reflect an 2.1% increase to the salary ranges for unaffiliated positions approved by Council on December 2, 2025.

Calculations verified by Brandon Allen, Finance Director

Emp #	Name	Position	Sal. Sch.	Longevity	Current Wage	%	41.20 Amount	Less LEOFF	Board Payment
3453		Deputy Chief of Police	15,321.00		15,321.00	60	9,192.60	7,670.85	1,521.75
4917		Director	19,011.00		19,011.00	60	11,406.60	10,323.05	1,083.55

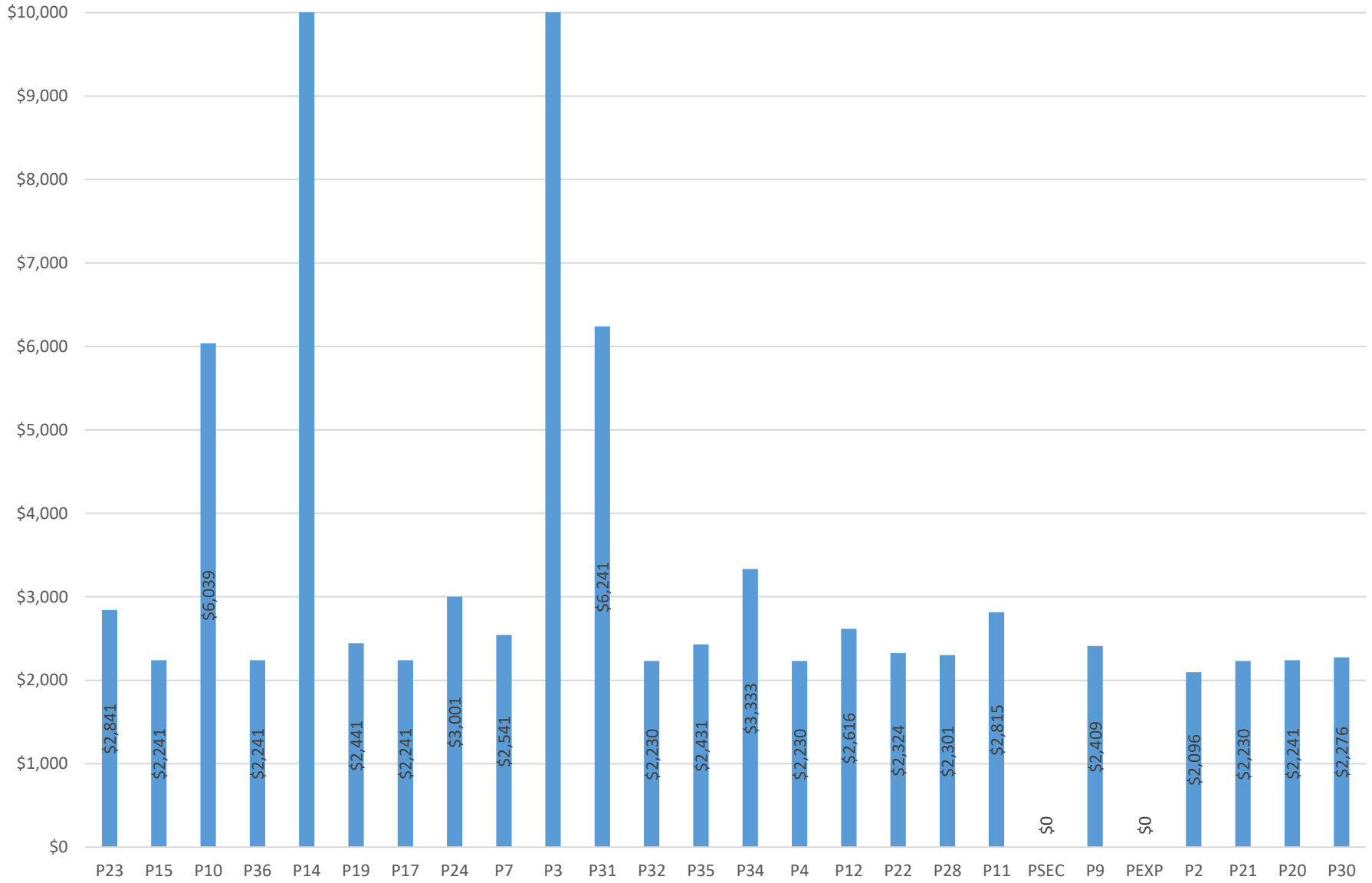
Moved to 104% of Commander

The total monthly increase is	\$ 1,041.32	12/16/23-12/31/23:	New Monthly Total	\$ 0.00	\$ 2,605.30
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2025 YEAR END TOTALS BY PERSON

Note: P* is \$ - Chart Tops at \$10,000



Minutes
Police Pension Board Regular Meeting
Tuesday, December 16, 2025
Richland City Hall ~ Parkway Conference Room
625 Swift Boulevard

Police Pension Board Regular Meeting No. 797

Mayor Richardson called the meeting to order at 8:20 a.m.

Attendance: Mayor Richardson	Present
Finance Director Allen	Present
Police Representative Carper	Present
Police Representative Moore	Present (Telephonic)
Police Representative Tanner	Present
Police Pension Board Secretary Rogers	Present

Presentations

None.

Public Comments

None.

Minutes

1. Approval of the November 18, 2025 Police Pension Board Regular Meeting Minutes

MR. CARPER MOVED AND MR. TANNER SECONDED THE MOTION TO APPROVE THE NOVEMBER 18, 2025 REGULAR MEETING MINUTES AS PRESENTED. MOTION CARRIED 6-0.

Financial Reports and Investments

2. November 2025 Preliminary Financial Statements

Finance Director Allen presented the November financials and noted that beginning in January 2026 additional adjustments related to contract changes and the City's pay schedule will take effect. These changes will be presented at the next Board meeting. There were no questions from the Board.

MR. MOORE MOVED AND MR. TANNER SECONDED THE MOTION TO RECEIVE AND PLACE ON FILE THE NOVEMBER 2025 PRELIMINARY FINANCIAL STATEMENTS AS PRESENTED. MOTION CARRIED 6-0.

3. December 2025 Medical/Dental/Vision/Medicare/Other Claims

Police Pension Board Secretary Rogers provided an overview of the nine (9) claims submitted by four (4) pensioners. She reported that of the nine (9) claims, two (2) were out-of-network expenses and that one (1) pensioner accounted for the majority of the claims, which were primarily related to prescription reimbursements.

Police Pension Board Secretary Rogers further noted that two (2) pensioners submitted their 2026 Medicare Part B Premium notice. The standard Part B premium for 2026 is \$202.90, which is an increase of \$17.90 from the current year.

MR. CARPER MOVED AND MR. TANNER SECONDED THE MOTION TO APPROVE THE DECEMBER 2025 MEDICAL/DENTAL/VISION/OTHER CLAIMS AS PRESENTED. MOTION CARRIED 6-0.

Business Items

4. Genworth Cost of Care

Finance Director Allen presented an overview of the Genworth Cost of Care data and explained that the Kennewick regional Assisted Living estimates have shown significant inconsistencies when compared to the statewide average. He noted that while the Kennewick rates have fluctuated widely year over year, the statewide rates have remained more stable and reliable. The 2026 statewide average for Assisted Living expenses is \$7,400, versus the Kennewick estimates of \$9,001.

Based on historical trends and projected cost increases, Finance Director Allen recommended that the Board adopt the statewide estimates rather than the Kennewick regional figures, effective January 1, 2026. Following a detailed discussion, the Board concurred with the recommendation.

MR. CARPER MOVED AND MR. TANNER SECONDED THE MOTION TO ADOPT THE STATEWIDE GENWORTH COST OF CARE MONTHLY ESTIMATES FOR EXPENSES RELATED TO ASSISTED LIVING FACILITIES, IN THE AMOUNT OF \$7,400, EFFECTIVE JANUARY 1, 2026. MOTION CARRIED 6-0.

Board Member Comments

Mr. Carper shared his experience and discussion with a provider during a recent visit to a Hearing Health Care provider.

Adjournment

Mayor Richardson adjourned the meeting at 8:42 a.m.

APPROVED:

ATTEST:

Mayor Theresa Richardson, Chair

Jennifer Rogers, Police Pension Board Secretary

DATE APPROVED:

DATE PUBLISHED:

DRAFT

**CITY OF RICHLAND
POLICE PENSION FUND
2025 REVENUE AND EXPENSE**

Police Pension

Year of 2025	January	February	March	April	May	June	July	August	September	October	November	Preliminary December	Year to Date	Budget	YTD%
Beginning Balance	\$ 372,075.86	\$ 372,113.32	\$ 373,127.92	\$ 372,687.97	\$ 372,268.29	\$ 372,209.06	\$ 372,419.44	\$ 371,902.07	\$ 372,458.53	\$ 371,981.09	\$ 372,368.39	\$ 372,416.92			
REVENUE															
Investment Interest	1,558.70	1,455.88	1,493.08	1,638.64	1,474.60	1,378.42	1,480.70	1,410.97	1,504.84	1,590.89	1,577.68	1,061.41	17,625.81	12,000.00	146.9%
Other Interest Earnings													-	-	0.0%
Medical Reimburse													-	-	0.0%
Net Change in Fair Market Value												4,536.93	4,536.93	-	0.0%
Contribution- General Fund	31,000.00	42,000.00	28,000.00	34,000.00	28,000.00	28,000.00	27,000.00	19,000.00	37,000.00	48,000.00	32,000.00	21,000.00	375,000.00	451,700.00	83.0%
TOTAL REVENUE:	32,558.70	43,455.88	29,493.08	35,638.64	29,474.60	29,378.42	28,480.70	20,410.97	38,504.84	49,590.89	33,577.68	26,598.34	397,162.74	463,700.00	85.7%
EXPENSE															
Medical Insurance - <65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Insurance - >65	4,007.76	4,007.76	4,007.76	4,007.76	4,007.76	4,007.76	4,007.76	3,840.77	3,840.77	3,840.77	3,840.77	3,840.77	47,258.17	50,100.00	94.3%
Dental Insurance - Retired	698.64	698.64	698.64	698.64	698.64	698.64	698.64	669.53	669.53	669.53	669.53	669.53	8,238.13	8,700.00	94.7%
Dental Expense Pension	124.00	129.00	-	414.00	-	1,504.00	-	70.25	2,226.00	-	432.00	484.00	5,383.25	6,600.00	81.6%
Medical Expense Pension	10,628.41	21,057.75	8,254.00	14,501.97	8,787.65	7,116.69	7,932.87	360.20	17,337.53	20,595.85	12,804.60	6,355.08	135,732.60	160,000.00	84.8%
Medicare Premiums	4,716.00	4,201.70	4,626.20	4,564.40	4,564.40	4,564.40	4,564.40	4,379.40	4,379.40	4,379.40	4,379.40	4,379.40	53,698.50	58,400.00	91.9%
Retirement Allowance	12,346.43	12,346.43	12,346.43	11,276.55	11,276.55	11,276.55	10,697.84	10,529.05	10,529.05	19,718.04	11,402.85	11,402.85	145,148.62	155,000.00	93.6%
Widow's Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	19,500.00	0.0%
Supplies													-	100.00	0.0%
Postage							96.56	5.31					101.87	150.00	67.9%
Travel					198.83								198.83	2,400.00	8.3%
Training & Conference				595.00									595.00	1,500.00	39.7%
Other Expenses							1,000.00						1,000.00	1,250.00	80.0%
Total Expense	32,521.24	42,441.28	29,933.03	36,058.32	29,533.83	29,168.04	28,998.07	19,854.51	38,982.28	49,203.59	33,529.15	27,131.63	397,354.97	463,700.00	85.7%
Revenues Over (Under)															
Expense:	37.46	1,014.60	(439.95)	(419.68)	(59.23)	210.38	(517.37)	556.46	(477.44)	387.30	48.53	(533.29)	(192.23)	-	
Ending Balance	\$ 372,113.32	\$ 373,127.92	\$ 372,687.97	\$ 372,268.29	\$ 372,209.06	\$ 372,419.44	\$ 371,902.07	\$ 372,458.53	\$ 371,981.09	\$ 372,368.39	\$ 372,416.92	\$ 371,883.63	\$ (192.23)	\$ -	
ENDING BALANCE CONSISTING OF:															
Cash	156,458.07	157,472.67	157,032.72	156,613.04	156,553.81	156,764.19	156,246.82	156,803.28	156,325.84	156,713.14	156,761.67	151,691.45			
Investments	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26	325,402.26			
Gain(Loss) on Investments	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(109,747.01)	(105,210.08)			
Net Current Assets & Liabilities	-	-	-	-	-	-	-	-	-	-	-	-			
Ending Fund Balance	\$ 372,113.32	\$ 373,127.92	\$ 372,687.97	\$ 372,268.29	\$ 372,209.06	\$ 372,419.44	\$ 371,902.07	\$ 372,458.53	\$ 371,981.09	\$ 372,368.39	\$ 372,416.92	\$ 371,883.63			
Minimum Balance	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00	\$ 371,426.00			

Please note: Any months marked as "Preliminary" are in draft form and are not for decision-making purposes. Preliminary months are subject to change per the completion of the City's monthly and annual closing processes.

JANUARY 2026 POLICE PENSION BOARD CLAIM LOG

P NO.	DATE OF SERVICE	CLAIMANT	SERVICE RENDERED	2025 Medicare	MEDICAL/RX/ADULT CARE	PHYSICAL EXAMS	DENTAL		VISION (non-medical)				HEARING AID	MASSAGE	ACUPUNCTURE	DEATH BENEFIT	TRAVEL/ TUITION	OPERATING EXP	GRAND TOTAL	
				BOARD PAYMENT	BOARD PAYMENT	\$400 YR MAX: BOARD PAYMENT	\$1,200 YR MAX DENTAL: BOARD PAYMENT	\$1,500 YR MAX BRIDGES/ DENTURES: BOARD PAYMENT	\$150 YR MAX FRAMES: BOARD PAYMENT	\$200 YR MAX CONTACTS: BOARD PAYMENT	LENS: BOARD PAYMENT	ONE EYE EXAM PER YEAR: BOARD PAYMENT	\$1,800 PER HEARING AID EVERY 5 YEARS: BOARD PAYMENT	\$50 MAX PER MONTH: BOARD PAYMENT	12 Visit Yr Max ACUPUNCTURE	\$1,000 ONE-TIME PAYMENT: BOARD PAYMENT	BOARD PAYMENT	\$450 Budgeted Operating Expenses BOARD PAYMENT	GRAND TOTAL	
P2	2/1/26	Reimburse	2025 Medicare Rate	\$174.70																\$174.70
P4	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P4	1/1/26	Reimburse	2026 Medicare Adj.	\$17.90																\$17.90
P7	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P7	2/1/26	Reimburse	2026 Medicare Adj.	\$37.80																\$37.80
P7	10/21/25	Reimburse	Vision									\$55.00								\$55.00
P7	11/5/25	Reimburse	Dental				\$48.00													\$48.00
P9	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P9	1/1/26	Reimburse	2026 Medicare Adj.	\$35.80																\$35.80
P10	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P10	2/1/26	Reimburse	2026 Medicare Adj.	\$35.80																\$35.80
P10	10/8/25	Reimburse	RX		\$127.45															\$127.45
P10	12/1/25	Reimburse	RX		\$48.95															\$48.95
P10	12/1/25	Reimburse	RX		\$72.51															\$72.51
P10	12/16/25	Reimburse	RX		\$127.45															\$127.45
P10	12/30/25	Reimburse	RX		\$160.95															\$160.95
P10	12/30/25	Reimburse	RX		\$28.47															\$28.47
P11	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P11	1/1/26	Reimburse	2026 Medicare Adj.	\$17.90																\$17.90
P12	1/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P12	1/1/26	Reimburse	2026 Medicare Adj.	\$17.90																\$17.90
P14	2/1/26	Reimburse	2025 Medicare Rate	\$174.70																\$174.70
P14	12/1/25	Reimburse	Assisted Living Expense		\$6,138.00															\$6,138.00
P15	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P15	1/1/26	Reimburse	2026 Medicare Adj.	\$17.90																\$17.90
P17	1/1/26	Reimburse	2025 Medicare Rate	\$185.00																\$185.00
P19	1/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P19	1/1/26	Reimburse	2026 Medicare Adj.	\$35.80																\$35.80
P20	1/1/26	Reimburse	2025 Medicare Rate	\$185.00																\$185.00
P21	1/1/26	Reimburse	2025 Medicare Rate	\$174.70																\$174.70
P22	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P22	1/1/26	Reimburse	2026 Medicare Adj.	\$35.80																\$35.80
P23	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P24	1/1/26	Reimburse	2025 Medicare Rate	\$151.70																\$151.70
P28	2/1/26	Reimburse	2026 Medicare Rate	\$201.90																\$201.90
P28	1/1/26	Reimburse	2026 Medicare Adj.	\$16.70																\$16.70
P30	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P31	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P32	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P32	1/1/26	Reimburse	2026 Medicare Adj.	\$35.80																\$35.80
P34	1/1/26	Reimburse	2026 Medicare Rate	\$259.00																\$259.00
P35	1/1/26	Reimburse	2025 Medicare Rate	\$185.00																\$185.00
P36	2/1/26	Reimburse	2026 Medicare Rate	\$202.90																\$202.90
P36	1/1/26	Reimburse	2026 Medicare Adj.	\$17.90																\$17.90
			GRAND TOTAL	\$4,855.30	\$6,703.78	\$0.00	\$48.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,680.98

The above-listed claims were approved by the LEOFF I Police Pension Board at its regular meeting held on January 20, 2026.

We, the LEOFF I Police Pension Board Chairperson and Board Secretary, each swear under the penalty of perjury under the laws of the State of Washington that the above-listed claims are a true and correct listing of claims approved by the LEOFF I Police Pension Board on the date identified above.

LEOFF I Police Pension Board Chair: _____ Date: 1/20/2026

LEOFF I Police Pension Board Secretary: _____ 1/20/2026: _____