

Agenda

Police Pension Board Regular Meeting
Tuesday, April 21, 2026
Richland City Hall ~ Parkway Conference Room
625 Swift Boulevard

Call to Order

Attendance

Presentations

1. 2026 Law Enforcement Officers' and Fire Fighters' (LEOFF) Cost of Living (COLA) Adjustment
 - Brandon Allen, Finance Director

Public Comments

Minutes: (Approve by Motion)

2. Approval of the March 17, 2026 Police Pension Board Regular Meeting Minutes
 - Jennifer Rogers, Police Pension Board Secretary

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

3. March 2026 Preliminary Financial Statements
 - Brandon Allen, Finance Director

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

4. April 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: April 21, 2026

RE: LEOFF COLA Changes

Following is the list of changes in pension amounts due to 2.55% LEOFF COLA effective 4/1/26.

Calculations verified by Brandon Allen, Finance Director

Emp #	Name	Position	Sal. Sch.	Longevity	Current Wage	%	41.20 Amount	Less LEOFF	Board Payment
4917		Director	19,011.00		19,011.00	60	11,406.60	10,586.29	820.31

MEMORANDUM

TO: Police Pension Board
FROM: Brandon Allen, Finance Director
DATE: April 21, 2026
RE: LEOFF COLA Changes

Following is the list of changes in pension allowances due to the 2.55% LEOFF COLA effective 4/1/26.
Calculations were verified by Brandon Allen, Finance Director.

Emp #	P#	Name	Position	Salary Schedule	Longevity	Wage	%	41.20 Amt	Less LEOFF	Board Payment
5178	P18		Captain	14,754.00		14,754.00	33%	4,868.82	5,329.94	0
3453			Deputy Chief of Police	15,321.00		15,321.00	60%	9,192.60	8,150.44	1,042.16
0042	P25W		Captain	14,754.00		14,754.00	33%	4,868.82	6,482.50	0
0914	P35		Lieutenant	14,050.00	20.00	14,070.00	54%	7,597.80	6,206.35	1,391.45
0777	P36		Captain	14,754.00		14,754.00	50%	7,377.00	5,360.02	2,016.98

MEMORANDUM

TO: Police Pension Board
FROM: Brandon Allen, Finance Director
DATE: April 21, 2026
RE: LEOFF COLA Changes

Following is the list of changes in pension allowances due to the 3.61% LEOFF COLA effective 4/1/25.
Calculations were verified by Brandon Allen, Finance Director.

Emp #	P#	Name	Position	Salary	Longevity	Wage	%	41.20 Amt	Less	Board
0704	P04		Police Officer	9,144.00	182.88	9,326.88	50%	4,663.44	3,965.61	697.83
3218	P14		Sergeant	11,157.00	1,338.84	12,495.84	50%	6,247.92	4,565.18	1,682.74
3757	P15		Corporal	9,784.00		9,784.00	50%	4,892.00	4,373.80	518.20
0985	P19		Detective	10,023.00	200.46	10,223.46	50%	5,111.73	4,379.20	732.53
0927	P28		Sergeant	10,790.00	215.80	11,005.80	50%	5,502.90	4,567.27	935.63
3187	P31		Police Officer	9,144.00	1,097.28	10,241.28	50%	5,120.64	4,192.52	928.12
026	P37W		Sergeant	10,790.00	1,294.80	12,084.80	33%	3,987.98	4,567.11	0



MINUTES

Richland Police Pension Board Regular Meeting
Tuesday, March 17, 2026
Richland City Hall ~ Parkway Conference Room
625 Swift Boulevard

Mayor Richardson called the meeting to order at 8:18 a.m.

Welcome and Roll Call

Attendance: Mayor Richardson	Present
Mayor Pro Tem VanDyke	Present
Finance Director Allen	Present
Police Representative Carper	Present
Police Representative Moore	Present
Police Representative Tanner	Present
Police Pension Board Secretary Rogers	Present

Presentations

None.

Public Comments

None.

Minutes

1. Approval of the February 17, 2026 Police Pension Board Regular Meeting Minutes

MR. TANNER MOVED AND MR. MOORE SECONDED THE MOTION TO APPROVE THE FEBRUARY 17, 2026 REGULAR MEETING MINUTES AS PRESENTED. MOTION CARRIED 7-0.

Financial Reports and Investments

2. February 2026 Preliminary Financial Statements

Finance Director Allen presented the preliminary February financial report. He noted that expenditures are approximately 11.2% of the total annual budget, and that there were no unusual or unexpected financial trends to report. Overall, he indicated that financial activity is progressing as expected. COLA (Cost of Living Adjustments) from the state is anticipated in April.

MR. CARPER MOVED AND MR. MOORE SECONDED THE MOTION TO RECEIVE

AND PLACE ON FILE THE FEBRUARY 2026 PRELIMINARY FINANCIAL STATEMENTS AS PRESENTED. MOTION CARRIED 7-0.

3. March 2026 Medical/Dental/Vision/Medicare/Other Claims

Police Pension Board Secretary Rogers stated that four (4) pensioners submitted a total of eight (8) claims the previous month. All pensioners, with the exception of P2 and P14, have submitted their 2026 Medicare Part B Premium notices.

MR. TANNER MOVED AND FINANCE DIRECTOR ALLEN SECONDED THE MOTION TO APPROVE THE MARCH 2026 MEDICAL/DENTAL/VISION/MEDICARE/OTHER CLAIMS AS PRESENTED IN THE AMOUNT OF \$20,535.56. MOTION CARRIED 7-0.

Business Items

4. Medicare Part B Premium Reimbursement

Police Pension Board Secretary Rogers stated that the item was placed on the agenda to address the annual determination of Medicare Part B premium reimbursement rates for pensioners who have not submitted the required Social Security Administration (SSA) documentation to confirm their current premium amount.

Annually, the state provides notification to each pensioner of their upcoming Medicare Part B premium, and pensioners are asked to submit their SSA document to staff for auditing and reimbursement purposes.

Secretary Rogers noted that for the year 2026, the standard Medicare Part B Premium is \$202.90 per month. However, two (2) pensioners (P2 and P14) have not submitted the required documentation despite multiple attempts to obtain it. Historically, the Board has addressed similar situations by determining whether to adjust reimbursement amounts to align with the standard rate or maintain existing payment levels.

The Board discussed prior practices and raised concerns regarding pensioners who are unresponsive or unable to provide documentation due to age, health, or lack of assistance. The Board considered adjusting both pensioners to the current standard rate or maintaining current reimbursement levels until documentation is received. It was noted that increasing reimbursement without documentation could result in overpayment, particularly for P2 since this pensioner has historically received a lower, non-standard reimbursement amount.

MR. MOORE MOVED AND MR. CARPER SECONDED THE MOTION TO CONTINUE REIMBURSING P2 AND P14 AT THEIR CURRENT MEDICARE PART B PREMIUM RATES UNTIL DOCUMENTATION CONFIRMING ANY UPDATED PREMIUM AMOUNTS IS RECEIVED. MOTION CARRIED 7-0.

Board Member Comments

Finance Director Allen reported that staff is actively working to configure the City’s new enterprise resource system to support direct deposit for Medicare Part B reimbursement payments, which are currently issued by paper check. He estimated that implementation could take a couple of months.

Mr. Tanner inquired about the status of health insurance coverage when traveling outside the United States. Finance Director Allen responded that the City’s provider, Cigna, is a global carrier and likely provides international coverage, but was unable to confirm specifics without further research. Staff will follow up with the Human Resources department and report back at the next meeting.

Adjournment

Mayor Richardson adjourned the meeting at 8:41 a.m.

APPROVED:

ATTEST:

Mayor Theresa Richardson, Chair

Jennifer Rogers, Police Pension Board Secretary

DATE APPROVED:

DATE PUBLISHED:

**CITY OF RICHLAND
POLICE PENSION FUND
2026 REVENUE AND EXPENSE**

Police Pension

Year of 2026	January	February	Preliminary March	April	May	June	July	August	September	October	November	December	Year to Date	Budget	YTD%
Beginning Balance	\$ 372,220.87	\$ 372,363.17	\$ 371,809.00												
REVENUE															
Investment Interest	1,077.63	1,129.83	1,123.81										3,331.27	12,000.00	27.8%
Other Interest Earnings													-	-	0.0%
Medical Reimburse													-	-	0.0%
Net Change in Fair Market Value													-	-	0.0%
Contribution- General Fund	27,000.00	22,000.00	36,000.00										85,000.00	447,100.00	19.0%
TOTAL REVENUE:	28,077.63	23,129.83	37,123.81	-	-	-	-	-	-	-	-	-	88,331.27	459,100.00	19.2%
EXPENSE															
Medical Insurance - <65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Insurance - >65	3,840.77	3,840.77	3,840.77										11,522.31	46,100.00	25.0%
Dental Insurance - Retired	669.53	669.53	669.53										2,008.59	8,100.00	24.8%
Dental Expense Pension	48.00	453.00	461.00										962.00	6,600.00	14.6%
Medical Expense Pension	6,758.78	1,662.15	15,209.86										23,630.79	160,000.00	14.8%
Medicare Premiums	4,451.00	4,865.70	4,793.10										14,109.80	58,400.00	24.2%
Retirement Allowance	12,167.25	12,167.25	12,167.25										36,501.75	155,000.00	23.5%
Widow's Benefits	-	-	-										-	19,500.00	0.0%
Supplies													-	100.00	0.0%
Postage		25.60	5.70										31.30	150.00	20.9%
Travel													-	2,400.00	0.0%
Training & Conference													-	1,500.00	0.0%
Other Expenses													-	1,250.00	0.0%
Total Expense	27,935.33	23,684.00	37,147.21	-	-	-	-	-	-	-	-	-	88,766.54	459,100.00	19.3%
Revenues Over (Under)															
Expense:	142.30	(554.17)	(23.40)	-	-	-	-	-	-	-	-	-	(435.27)	-	
Ending Balance	\$ 372,363.17	\$ 371,809.00	\$ 371,785.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (435.27)	\$ -	
ENDING BALANCE CONSISTING OF:															
Cash	152,170.99	151,616.82	151,593.42												
Investments	325,402.26	325,402.26	325,402.26												
Gain(Loss) on Investments	(105,210.08)	(105,210.08)	(105,210.08)												
Net Current Assets & Liabilities	-	-	-												
Ending Fund Balance	\$ 372,363.17	\$ 371,809.00	\$ 371,785.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ 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.

APRIL 2026 POLICE PENSION BOARD CLAIM LOG

P NO.	DATE OF SERVICE	CLAIMANT	SERVICE RENDERED	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	\$4,000 YR MAX DENTAL: BOARD PAYMENT	\$1,500 MAX BRIDGES/ DENTURES:- Every 5 Years BOARD PAYMENT	\$150 YR MAX FRAMES: BOARD PAYMENT	\$200 YR MAX CONTACTS: BOARD PAYMENT	LENS: BOARD PAYMENT	ONE EYE EXAM PER YEAR: BOARD PAYMENT	\$5,000 BENEFIT PER 36 MONTHS 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	5/1/25	Reimburse	Medicare	\$174.70																	\$174.70	
P4	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P7	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P9	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P10	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P10	3/12/26	Reimburse	RX		\$28.47																	\$28.47
P10	4/1/26	Reimburse	RX		\$160.95																	\$160.95
P11	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P12	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P12	1/30/26	Reimburse	Dental				\$67.00															\$67.00
P12	3/3/26	Reimburse	Dental				\$6.00															\$6.00
P14	5/1/25	Reimburse	Medicare	\$174.70																		\$174.70
P14	03/01/2026-03/31/2026	Reimburse	Assisted Living Facility		\$7,400.00																	\$7,400.00
P15	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P17	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P19	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P20	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P21	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P22	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P23	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P24	5/1/25	Reimburse	Medicare	\$259.00																		\$259.00
P28	5/1/25	Reimburse	Medicare	\$201.90																		\$201.90
P30	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P31	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P32	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P34	5/1/25	Reimburse	Medicare	\$259.00																		\$259.00
P35	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
P35	1/5/26	Reimburse	Vision		\$97.62																	\$97.62
P36	5/1/25	Reimburse	Medicare	\$202.90																		\$202.90
PSEC																						\$0.00
PEXP																						\$0.00
			GRAND TOTAL	\$4,721.50	\$7,687.04	\$0.00	\$73.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,481.54

The above-listed claims were approved by the LEOFF I Police Pension Board at its regular meeting held on April 21, 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: _____

LEOFF I Police Pension Board Secretary: _____ Date: _____