

Police Relief and Pension

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Department Description

On March 1, 1970, the State of Washington took over the provision of certain police pensions through Revised Code of Washington (R.C.W.) Section 41.26, the Law Enforcement Officers and Fire Fighters (LEOFF) Act Plan I. The City of Seattle Police Relief and Pension Fund is responsible for that portion of the previous municipal police pension benefits that exceed the LEOFF Plan I entitlements, as well as for all medical benefits provided to qualifying active and retired Seattle Police Officers.

Both the Seattle Police Relief and Pension and LEOFF Plan I are closed systems and have not accepted new enrollments since October 1, 1977. Seattle police officers hired after this date are automatically enrolled in the state's LEOFF Plan II, for which the Seattle Police Pension Fund has no pension or medical benefit obligation.

The Seattle Police Pension Board, a seven member quasi-judicial body chaired by the Mayor of Seattle or his designee, formulates policy, rules upon disability applications, and provides oversight of the Police Pension Fund. Three staff employees of the Board handle all of its operational functions. Staff positions associated with Police Relief and Pension are not reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise 98% of the total annual budget, are done by an independent actuary. Although the Police Pension Fund has statutory funding sources, the City's General Subfund provides funding for nearly all of the Pension Fund's annual budget. Proceeds from the Police Auction contribute a small amount toward the annual budget.

Policy and Program Changes

The Medical Benefits program increases by \$592,000 to reflect a revised projection of medical costs. The Pension Benefits program decreases by \$786,000 to reflect a revised projection of pension costs.

City Council Budget Changes and Provisos

There are no Council changes or provisos.

Police Pension

Appropriations	Summit Code	2002 Actual	2003 Adopted	2004 Endorsed	2004 Adopted
Police Relief and Pension Budget Control Level					
Administration		374,432	339,113	348,780	348,780
Death Benefits		18,000	18,000	18,000	18,000
Medical Benefits		7,115,013	7,140,000	7,510,000	8,102,000
Pension Benefits		6,425,394	7,590,000	8,230,000	7,444,000
Police Relief and Pension Budget Control Level	RP60400	13,932,839	15,087,113	16,106,780	15,912,780
Department Total		13,932,839	15,087,113	16,106,780	15,912,780
Resources					
General Subfund		13,732,683	14,852,113	15,871,780	15,677,780
Other Funds		200,156	235,000	235,000	235,000
Total		13,932,839	15,087,113	16,106,780	15,912,780

Police Relief and Pension Budget Control Level

Purpose Statement

The purpose of the Police Relief and Pension Budget Control Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

	2002 Actual	2003 Adopted	2004 Endorsed	2004 Adopted
Program Expenditures				
Administration	374,432	339,113	348,780	348,780
Death Benefits	18,000	18,000	18,000	18,000
Medical Benefits	7,115,013	7,140,000	7,510,000	8,102,000
Pension Benefits	6,425,394	7,590,000	8,230,000	7,444,000
TOTAL	13,932,839	15,087,113	16,106,780	15,912,780

Police Relief and Pension: Administration

Purpose Statement

The purpose of the Administration program is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

Program Summary

There are no program changes from the 2004 Endorsed Budget.

	2002 Actual	2003 Adopted	2004 Endorsed	2004 Adopted
Expenditures/FTE				
Administration	374,432	339,113	348,780	348,780

Police Relief and Pension: Death Benefits

Purpose Statement

The purpose of the Death Benefits program is to provide statutory death benefit payments to lawful beneficiaries of eligible former members of the Seattle Police Department.

Program Summary

There are no program changes from the 2004 Endorsed Budget.

	2002 Actual	2003 Adopted	2004 Endorsed	2004 Adopted
Expenditures/FTE				
Death Benefits	18,000	18,000	18,000	18,000

Police Pension

Police Relief and Pension: Medical Benefits

Purpose Statement

The purpose of the Medical Benefits program is to provide medical benefits for eligible active-duty and retired members of the Seattle Police Department.

Program Summary

The Medical Benefits program increases by \$592,000 to reflect a revised projection of medical costs.

Expenditures/FTE	2002 Actual	2003 Adopted	2004 Endorsed	2004 Adopted
Medical Benefits	7,115,013	7,140,000	7,510,000	8,102,000

Police Relief and Pension: Pension Benefits

Purpose Statement

The purpose of the Pension Benefits program is to provide pension benefits for eligible retired members of the Seattle Police Department.

Program Summary

The Pension Benefits program decreases by \$786,000 to reflect a revised projection of pension costs.

Expenditures/FTE	2002 Actual	2003 Adopted	2004 Endorsed	2004 Adopted
Pension Benefits	6,425,394	7,590,000	8,230,000	7,444,000

Police Pension

2004 Estimated Revenues for the Police Relief and Pension Fund

Summit Code	Source	2002 Actual	2003 Adopted	2004 Endorsed	2004 Adopted
469200	Police Auction Proceeds	\$ 200,156	\$ 235,000	\$ 235,000	\$ 235,000
587001	General Fund Allocation	13,732,683	14,852,113	15,871,780	15,677,780
	Total Operating Revenues	\$ 13,932,839	\$ 15,087,113	\$ 16,106,780	\$ 15,912,780
	Unexpended/ (Contribution to) Fund Balance	-	-	-	-
	Total Resources	\$ 13,932,839	\$ 15,087,113	\$ 16,106,780	\$ 15,912,780

