Police Relief and Pension

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https://www.seattle.gov/policepension/

Department Overview

The Police Relief and Pension Fund (PPEN) provides pension and medical benefit services to eligible active and retired police officers and their beneficiaries. PPEN is a closed plan that only covers police officers who were hired before October 1, 1977. Retiree benefits for police officers hired more recently are primarily covered through a separate state-managed plan.

Management of police benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into PPEN to provide for police officer retiree benefits. In March 1970, the State of Washington took over the provision of certain police pensions through Revised Code of Washington (RCW) Section 41.26, the Law Enforcement Officers and Fire Fighters (LEOFF) Plan 1. Seattle police officers hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through PPEN. As a result, these police officers receive retiree benefits primarily from the state's LEOFF 1 plan as well as any earned increment from the City's PPEN that exceeds LEOFF 1 coverage. Both PPEN and LEOFF 1 closed to new enrollees in October 1977. Police officers hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from PPEN.

The Seattle Police Pension Board is a seven-member quasi-judicial body chaired by the Mayor or the Mayor’s designee, which formulates policy, rules on disability applications, and provides oversight of the Police Relief and Pension Fund. Three staff employees of the board handle all of its operational functions. Staff positions associated with Police Relief and Pension are reflected in the City's position list.

Annual pension and medical benefits projections, which comprise about 95% of the total annual PPEN budget, are based on the forecasts of an independent actuary. The City's General Fund provides funding for nearly all of PPEN's annual budget that supports the Police Relief and Pension Fund obligations. PPEN also has a statutory funding source from police auction proceeds, which contribute a small amount towards the annual budget.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
Other Funding - Operating	19,083,975	22,508,204	23,896,764	23,969,886
Total Operations	**19,083,975**	**22,508,204**	**23,896,764**	**23,969,886**
Total Appropriations	**19,083,975**	**22,508,204**	**23,896,764**	**23,969,886**
Full-Time Equivalents Total*	3.00	3.00	3.00	3.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Police Relief and Pension

Budget Overview

The Police Relief and Pension Fund (PPEN) pays legally mandated pension and medical benefits, including long-term care, to eligible retired police officers and qualified beneficiaries. The total pension benefits for PPEN members are increased annually through locally negotiated annual wage increases (AWI) and offset by the benefits paid by the state's LEOFF 1 pension plan which has its own annual growth rate.

Most of PPEN's retirees are represented by either the Seattle Police Management Association (SPMA) or the Seattle Police Officer's Guild (SPOG).

The 2027-28 Proposed Budget reflects increased costs associated with SPOG and SPMA bargaining agreements and begins to rebuild fund balance.

Incremental Budget Changes

Police Relief and Pension

	Dollars	FTE
2026 Adopted Budget	**22,508,204**	**3.00**
Baseline		
Baseline Revenue Adjustment	-	-
Citywide Adjustments for Standard Cost Changes	34,770	-
Reduce SCERS Retirement Contribution Rate	(12,757)	-
Proposed Operating		
PPEN Budget Adjustments	1,366,548	-
Proposed Technical		
Fund Balancing Entry	-	-
Total Incremental Changes	**$1,388,561**	**-**
Total 2027 Proposed Budget	**$23,896,764**	**3.00**

Description of Incremental Budget Changes

Baseline

Baseline Revenue Adjustment

Revenues $6,941,230

The PPEN fund balance was depleted in the 2025-26 budget. This item returns the General Fund contribution to its pre-2025 level.

Citywide Adjustments for Standard Cost Changes

Expenditures $34,770

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Reduce SCERS Retirement Contribution Rate

Expenditures $(12,757)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Police Relief and Pension

Proposed Operating

PPEN Budget Adjustments

Expenditures	$1,366,548
Revenues	$2,086,803

This item adjusts the PPEN budget to align with forecasted medical and pension liabilities and begin to rebuild fund balance.

Proposed Technical

Fund Balancing Entry

Revenues	$(1,075,582)

This is a technical item to record a fund balancing entry for the Police Relief and Pension Fund.

Police Relief and Pension

Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
PPEN - BO-PP-RP604 - Police Relief and Pension				
61060 - Police Relief & Pension Fund	19,083,975	22,508,204	23,896,764	23,969,886
Total for BSL: BO-PP-RP604	**19,083,975**	**22,508,204**	**23,896,764**	**23,969,886**
Department Total	**19,083,975**	**22,508,204**	**23,896,764**	**23,969,886**
Department Full-Time Equivalents Total*	**3.00**	**3.00**	**3.00**	**3.00**

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Budget Summary by Fund Police Relief and Pension

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
61060 - Police Relief & Pension Fund	19,083,975	22,508,204	23,896,764	23,969,886
Budget Totals for PPEN	**19,083,975**	**22,508,204**	**23,896,764**	**23,969,886**

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
360400	Unclaimed Money/Property Sales	228,644	122,000	122,000	122,000
360430	Employr Pnsn Contributions	16,072,313	15,822,313	24,850,346	24,869,425
Total Revenues for: 61060 - Police Relief & Pension Fund		**16,300,957**	**15,944,313**	**24,972,346**	**24,991,425**
400000	Use of/Contribution to Fund Balance	-	6,563,891	(1,075,582)	(1,021,539)
Total Resources for:61060 - Police Relief & Pension Fund		**16,300,957**	**22,508,204**	**23,896,764**	**23,969,886**
Total PPEN Resources		**16,300,957**	**22,508,204**	**23,896,764**	**23,969,886**

Police Relief and Pension

Appropriations by Budget Summary Level and Program

PPEN - BO-PP-RP604 - Police Relief and Pension

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Death Benefits	24,555	25,000	25,750	26,523
Leadership and Administration	1,199,866	1,293,002	1,315,014	1,335,363
Long-Term Care	5,918,380	-	-	-
Medical Benefits	7,215,058	13,800,000	14,141,000	14,462,000
Pensions	4,726,115	7,390,202	8,415,000	8,146,000
Total	**19,083,975**	**22,508,204**	**23,896,764**	**23,969,886**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Police Relief and Pension Budget Summary Level:

Death Benefits

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Death Benefits	24,555	25,000	25,750	26,523

Leadership and Administration

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Leadership and Administration	1,199,866	1,293,002	1,315,014	1,335,363
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Long-Term Care

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Long-Term Care	5,918,380	-	-	-

Police Relief and Pension

Medical Benefits

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Medical Benefits	7,215,058	13,800,000	14,141,000	14,462,000

Pensions

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pensions	4,726,115	7,390,202	8,415,000	8,146,000