

City of Tacoma

City Council Action Memorandum

TO: Hyun Kim, Interim City Manager

FROM: Dylan Carlson, Labor Relations Division Manager

Kari Louie, Interim Human Resources Director

COPY: City Council and City Clerk

SUBJECT: Resolution - Authorize execution of a Letter of Agreement with the Tacoma Police

Union, Local 6, Community Service Officers Unit - September 9, 2025

DATE: August 21, 2025

SUMMARY AND PURPOSE:

A resolution authorizing the execution of a Letter of Agreement as negotiated with the Tacoma Police Union, Local 6, Community Service Officers Unit, regarding contributions to a Voluntary Employee Beneficiary Association (VEBA) account.

BACKGROUND:

The resolution authorizes execution of a Letter of Agreement (LOA) as negotiated with the Tacoma Police Union, Local 6, Community Service Officers Unit, regarding participation in a Voluntary Employee Beneficiary Association (VEBA).

The Letter of Agreement will provide an employee separated from service due to death or retirement for disability or length of service will be eligible for a deposit of the value of unused Personal time Off (PTO) accruals to a VEBA account on behalf of the employee. The City shall deposit into a VEBA Account a sum equivalent to one hundred percent (100%) of PTO accruals for any bargaining unit employee who meets the criteria outlined in Tacoma Municipal Code (TMC) Section 1.12.229.

The LOA also provides the Union the ability to make a change no more than once per year, on which portion of the PTO accruals shall be deposited into a VEBA account for eligible employees. The deposit shall be an amount equal to zero percent (0%), fifty percent (50%), or one hundred percent (100%), at the time of separation. The Union may make a change no more than once per year, and with at least 30 calendar days' notice to the City.

COMMUNITY ENGAGEMENT/ CUSTOMER RESEARCH:

The Letter of Agreement has been reached with the Tacoma Police Union, Local 6, Community Service Officers Unit, and has been bargained in good faith.

2025 STRATEGIC PRIORITIES:

Economy/Workforce: Moderate Opportunity

Explain how your legislation will affect the selected indicator(s).

This legislation supports the responsible and sustainable management of City funds.

City of Tacoma

City Council Action Memorandum

ALTERNATIVES:

Presumably, your recommendation is not the only potential course of action; please discuss other alternatives or actions that City Council or staff could take. Please use table below.

Alternative(s)	Positive Impact(s)	Negative Impact(s)
Do not approve execution of the	N/A	unknown
Letter of Agreement		

EVALUATION AND FOLLOW UP:

STAFF/SPONSOR RECOMMENDATION:

Authorization from the City Council by resolution is required to authorize execution of the Collective Bargaining Agreement with the Tacoma Police Union, Local 6, Community Service Officers Unit.

FISCAL IMPACT:

There is no additional fiscal impact. Department Directors will be responsible for adhering to their overall levels of appropriation.

What Funding is being used to support the expense?

Participating departments will be responsible for continuing costs.

Are the expenditures and revenues planned and budgeted in this biennium's current budget?

Are there financial costs or other impacts of not implementing the legislation?

Will the legislation have an ongoing/recurring fiscal impact? YES

Will the legislation change the City's FTE/personnel counts? No

ATTACHMENTS:

Letter of Agreement