The Tacoma City Council, at its regular City Council meeting of October 19, 2021, adopted the following resolutions and/or ordinances. The summary of the contents of said resolutions and/or ordinances are shown below. To view the full text of the document, click on the bookmark at the left of the page.

Resolution No. 40851
A resolution setting Tuesday, November 9, 2021, upon completion of Regular Agenda Items, no earlier than 5:15 p.m., as the date for a public hearing by the City Council on the proposed Ad Valorem and Emergency Medical Services tax levies for 2022.
[Katie Johnston, Budget Officer; Andy Cherullo, Director, Finance]

Resolution No. 40852
A resolution setting Tuesday, November 9, 2021, upon completion of Regular Agenda Items, no earlier than 5:15 p.m., as the date for a public hearing by the City Council on the proposed modifications to the 2021-2022 Biennial Operating Budget, 2021-2022 Capital Budget, and the 2021-2026 Capital Facilities Program.
[Katie Johnston, Budget Officer; Andy Cherullo, Director, Finance]

Resolution No. 40853
A resolution confirming the dissolution of the Foss Waterway Development Authority on December 31, 2020, providing documentation for those outside entities and organizations requiring such confirmation for ongoing City of Tacoma activities and actions necessary to the Foss Waterway management.
[Patricia Beard, Business Development Manager; Jeff Robinson, Director, Community and Economic Development]

Resolution No. 40854
A resolution authorizing the execution of a Lease Agreement with Pierce Conservation District, for the use of approximately 0.49 acres of Environmental Services Solid Waste property located at 4326 South 36th Street, for implementing the Urban Agriculture Pilot Program to leverage public lands and to increase urban food security, for a three-year period, retroactive to September 1, 2021.
[Susie Rogers, Senior Real Estate Officer; Kurtis D. Kingsolver, P.E., Director, Public Works; Michael P. Slevin, III, P.E., Director, Environmental Services]

Resolution No. 40855
A resolution approving a new General Fund Reserve Policy to update the process and use of reserves and to set reserve levels.
[Katie Johnston, Budget Officer; Andy Cherullo, Director, Finance]
Ordinance No. 28782
An ordinance amending Chapter 1.12 of the Municipal Code, relating to the Compensation Plan, by amending Section 1.12.229, entitled “VEBA Accounts”, regarding changes to contributions of unused and accrued leave by eligible nonrepresented employees at the time of retirement.
[Kari L. Louie, Assistant Director; Shelby Fritz, Director, Human Resources]

Ordinance No. 28783
An ordinance amending Chapter 1.12 of the Municipal Code, relating to the Compensation Plan, by amending Section 1.12.248, entitled “Personal Time Off plan”, to change the annual cash-out provisions for nonrepresented employees, effective January 1, 2022.
[Kari L. Louie, Assistant Director; Shelby Fritz, Director, Human Resources]
RESOLUTION NO. 40851

A RESOLUTION relating to revenue sources; setting Tuesday, November 9, 2021, upon completion of Regular Agenda Items, no earlier than 5:15 p.m., as the date for a public hearing by the City Council on the proposed Ad Valorem and Emergency Medical Services tax levies for 2022.

WHEREAS RCW 84.55.120 requires that a taxing district, other than the state, that collects regular levies shall hold a public hearing on revenue sources for the district’s following year’s current expenses budget, and

WHEREAS the hearing must include consideration of possible increases in property tax revenues and shall be held prior to the time the taxing district levies the taxes or makes the request to have the taxes levied; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the hearing required by RCW 84.55.120, for the purpose of setting the proposed Emergency Medical Services (“EMS”) tax levy for 2022, and the proposed Ad Valorem tax levy for 2022, shall commence on Tuesday, November 9, 2021, upon completion of Regular Agenda Items, no earlier than 5:15 p.m., in the City Council Chambers, First Floor, Tacoma Municipal Building, 747 Market Street, Tacoma, Washington, unless the Governor’s proclamation limiting in-person meetings is still in effect and then a call in option will be provided.
Section 2. That the Clerk of the City of Tacoma shall give proper notice of the time and place of said hearing.

Adopted ______________________

______________________________
Mayor

Attest:
______________________________
City Clerk

Approved as to form:
______________________________
Deputy City Attorney
A RESOLUTION relating to the Biennial Budget; setting Tuesday, November 9, 2021, upon completion of Regular Agenda Items, no earlier than 5:15 p.m., as the date for a public hearing by the City Council on the proposed modifications to the 2021-2022 Biennial Operating Budget, 2021-2022 Capital Budget, and the 2021-2026 Capital Facilities Program.

WHEREAS RCW 35.34.100 provides that, following the filing of the preliminary budget with the City Clerk, the Clerk shall publish a notice once a week, for two consecutive weeks, stating that the preliminary budget for the ensuing fiscal biennium has been filed with the Clerk; designating the date, time, and place of the legislative budget meeting; and that any taxpayer may appear and be heard for or against the budget, and

WHEREAS RCW 35.34.110 provides that a city’s legislative body shall meet on or before the first Monday of the month next preceding the beginning of the ensuing fiscal biennium for the purpose of fixing the final budget of the city at the time and place designated in the notice thereof, and

WHEREAS, additionally, proposed amendments to the Comprehensive Plan are considered annually by the Planning Commission and City Council, and, with few exceptions, RCW 36.70A.130(2)(a) requires that all proposed Plan amendments be reviewed concurrently and no more frequently than once per year, and

WHEREAS state law provides an exception for an amendment to the Capital Facilities Element of the Comprehensive Plan, which may be adopted separately from other amendments to the Comprehensive Plan if adoption occurs concurrently with the adoption or amendment of the City’s budget; Now, Therefore,
BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the budget hearings prescribed pursuant to RCW 35.34.100 and 35.34.110, for the purpose of considering the proposed modifications to the 2021-2022 Biennial Operating Budget, the proposed 2021-2022 Capital Budget, and the 2021-2026 Capital Facilities Program, shall commence on Tuesday, November 9, 2021, upon completion of the Regular Agenda items, no earlier than 5:15 p.m., in the City Council Chambers, First Floor, Tacoma Municipal Building, 747 Market Street, Tacoma, Washington, unless the Governor's proclamation or the City’s rule limiting in-person meetings is still in effect and then a call in option will be provided.

Section 2. That the City Clerk shall give proper notice of the time and place of said hearing.

Adopted ______________

______________________
Mayor

Attest:

______________________
City Clerk

Approved as to form:

______________________
Deputy City Attorney
RESOLUTION NO. 40853

A RESOLUTION relating to economic development; confirming the dissolution of the Foss Waterway Development Authority on December 31, 2020, providing documentation for those outside entities and organizations requiring such confirmation for ongoing City of Tacoma activities and actions necessary to the Foss Waterway management.

WHEREAS, the Foss Waterway Development Authority ("FWDA") was created by the City in 1996 to assist in redeveloping certain real property along the Thea Foss Waterway, and

WHEREAS to accomplish this purpose, the City and FWDA entered into a series of Operating Agreements, the last of which expired December 31, 2020, and

WHEREAS, the final Operating Agreement provided at Section 2.1 that prior to the expiration of that Operating Agreement, the City and the FWDA would develop either a new Operation Agreement or agree to a transition process concluding with orderly dissolution of the FWDA and transfer of its assets including real property, obligations and contractual agreements to the City, and

WHEREAS, as the FWDA was not envisioned to be a permanent entity, and by 2020 had completed the majority of development work and set the stage for the small remainder of sites, the City and FWDA agreed to the dissolution of the entity and the orderly transition was memorialized in the 2020 Transition Agreement between the FWDA and the City which was approved by Resolution of the FWDA Board, and
WHEREAS the Transition Agreement effectuated the orderly dissolution of the FWDA and transfer of its assets including real property, obligations and contractual agreements to the City as contemplated in Section 2.1 of the final Operating Agreement, and

WHEREAS pursuant to Tacoma Municipal Code ("TMC") 1.60.420 the dissolution of the FWDA was effectuated, and the transfer of FWDA assets pursuant to TMC 1.60.450, were accomplished by the Termination Agreement, outside third parties have requested additional City Council confirmation of the dissolution and acquisition of assets by the City; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the foregoing recitals are incorporated herein as the legislative findings of the City Council.

Section 2. That the Foss Waterway Development Authority was dissolved in accordance with all applicable requirements, and transferred all of its assets including real property, obligations and contractual agreements to the City.
Section 3. That the City Manager, or designee, is hereby authorized to take and execute any additional measures or documents that may be necessary to effectuate the findings and intent of this Resolution.

Adopted ________________________

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Mayor

Attest:

____________________________________
City Clerk

Approved as to form:

____________________________________
Deputy City Attorney
RESOLUTION NO. 40854

A RESOLUTION relating to environmental services; authorizing the execution of a Lease Agreement with Pierce Conservation District, for the use of approximately 0.49 acres of Environmental Services Solid Waste property located at 4326 South 36th Street, for implementing the Urban Agriculture Pilot Program to leverage public lands to increase urban food security, retroactive to September 1, 2021.

WHEREAS, the initial term of the lease will be for three years, with an option for two one-year extensions, the site is currently in use under a temporary land use permit until a formal lease can be executed, and

WHEREAS, the furtherance of the September 2020 infrastructure, Planning, and Sustainability Committee (“IPS”) proposed to leverage public lands to increase urban food security and City Council supports the same, and

WHEREAS, City staff is exploring food growing opportunities, including commercial agriculture, on public lands, and

WHEREAS, City staff is recommending that the City Council approve the execution of a new three-year lease agreement, with an option for two one-year extensions, with Pierce Conservation District, for the purpose of implementing the Urban Agriculture Pilot Program, with an expected annual revenue of $464.88, effective retroactive to September 1, 2021; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the proper officers of the City are hereby authorized to execute a three-year lease agreement with Pierce Conservation District, with an expected annual revenue in the amount of $464.88, for the purpose of implementing the Urban Agriculture Pilot Program.
Section 2. That the City Manager, or designee, is hereby authorized to take
and execute any additional measures or documents that may be necessary to
complete this transaction which are consistent with the approved form of
documents referenced by this Resolution, and the intent of this Resolution.

Adopted ______________________

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Mayor

Attest:

______________________________
City Clerk

Approved as to form:

______________________________
Deputy City Attorney
A RESOLUTION relating to the General Fund; approving a new General Fund Reserve Policy to update the process and use of reserves, and to set reserve levels.

WHEREAS the General Fund is the main operating fund that pays for general services provided by the City, accounts for all general revenues of the City, and for expenditures related to the rendering of the City’s general services, and

WHEREAS several of the City’s General Fund revenue streams are volatile and susceptible to economic downturns and/or reductions, and unexpected or emergency events may draw significant resources from the General Fund, and

WHEREAS, in concert with the City’s other financial policies, the City’s General Fund Reserve Policy (“Policy”) serves as an important tool to guide the use of City resources in meeting the City’s financial commitments and provides a framework for addressing unexpected future events in a fiscally prudent manner,

and

WHEREAS the City’s current Policy lacks a clear structure and does not adequately reflect the City’s financial risks from a revenue or expense perspective, with the lack of clear structure due to limited definitions for use of reserves and the use of ranges to set reserve targets rather than specific levels, and

WHEREAS the current Policy outlines a voting practice, however there is no clear language on what triggers the vote due to the range of reserve level, nor does the current Policy address the process to replenish the reserve once used, and
WHEREAS the updated policy clarifies the process and use of reserves, reserve levels, and further clarifies the different voting requirements for use of the three reserves, and

WHEREAS at its meeting of August 17, 2021, the Government Performance and Finance Committee reviewed and recommended the proposed changes for adoption, and at its Study Session of September 21, 2021, the City Council was presented with and discussed the proposed changes;

Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

That the General Fund Reserve Policy attached as Exhibit “A” is hereby approved.

Adopted ______________________

______________________________
Mayor

Attest:

______________________________
City Clerk

Approved as to form:

______________________________
Deputy City Attorney
RESERVE POLICY

In concert with the City’s other financial policies, the City’s Reserve Policy serves as an important tool to guide the use of City resources in meeting the City’s financial commitments and provides a framework for addressing unexpected future events in a fiscally prudent manner. It is the intent of the City to provide a stable financial environment for which its citizens can depend on a consistent and quality level of service and for planned future expenditures. The purpose of the Reserve Policy is to assist the City to remain a financially stable organization by maintaining appropriate reserves. Adequate reserves mitigate the effects of significant economic downturns, unanticipated reductions in revenue, help address unexpected emergencies such as weather-related events and other natural disasters, catastrophic events, and can be used to pay some legal judgments and settlements against the organization.

GENERAL FUND RESERVE POLICY

The General Fund is the main operating fund that pays for general services provided by the City. The General Fund accounts for all general revenues of the City and for expenditures related to the rendering of the City’s general services. The General Fund is considered to have a high level of risk to operations due the following factors:

- Dependence on revenue streams that are inherently volatile and susceptible to economic downturns, revenue reduction impacts, and/or are limited in their ability to grow.
- The General Fund is the main funding source when responding to unexpected events or emergencies.
- The General Fund is one of the main sources of liquidity for the City.
- The General Fund supports many other funds of the City.

Consideration of potential risks and other drivers influence the targeted minimum level of the Reserve Balance that should be maintained. The Government Finance Officers Association (GFOA) recommends no less than two months of operating expenditures be held in reserve in the General Fund unrestricted budgetary fund balance.

The City desires to maintain a prudent level of reserves based on the City’s risk profile, revenue considerations described above, liquidity needs, and the City’s desire to maintain strong bond ratings to minimize borrowing costs. The City’s General Fund Reserves shall be comprised of the following sub-funds:
- A General Fund Reserve Sub-Fund – the minimum level for this fund shall be 16.7% of General Fund expenditures. Use of this reserve requires super majority plus one vote of the City Council. No more than one third of the fund balance available in the sub-fund shall be expended within any single year. Should the reserve level fall below its required minimum, a plan will be formulated and adopted to replenish the minimum required amount within a two year period. Use of the General Fund Reserve is limited to catastrophic events.

- An Emergency Reserve Sub - Fund – a balance may be maintained at a target of 5% of the General Fund expenditures. Use of this reserve requires Super Majority vote of those City Council members present at the meeting for which the proposed use is voted. Use of this fund shall be limited to responding to emergencies, including but not limited to:
  - economic cycles or downturns
  - Unpredicted volatility in revenue sources
  - revenue reductions due to State or Federal actions that impact the current level of services,
  - adverse weather conditions such as snow storms, flooding, wind storms, drought, extreme heat, wild fires, or other weather related phenomena
  - Other emergencies that could not have been readily predicted or foreseen, including catastrophic events

- A Contingency Reserve Sub - Fund: a balance may be maintained at a target of 5% of the General Fund expenditures. Use of this reserve requires majority vote of City Council members present at the meeting for which the proposed use is voted. When using these funds, focus should be given to projects that have an impact on addressing equity and that support the needs of vulnerable community members. Use of this fund shall be limited to one-time expenditures, including but not limited to:
  - identified deferred maintenance needs that may not otherwise have an identified funding source or are an emergent need to repair or replace,
  - specific capital projects that may otherwise not be accomplished through other funding sources,
  - legal judgments or settlements
  - one-time projects or programs that do not have other dedicated funding,
1. Other such one-time uses as may be determined, and/or other one-time expenditures that could not have been readily predicted or foreseen, including catastrophic and emergency events

2. **Funding Level Review**

   Reserve levels shall be monitored throughout the year. Adjustments to reserve amounts shall be considered if reserve levels are below the required minimum or target levels, are projected to be below the required minimum or target levels, otherwise significantly change, and/or it would be prudent to increase amounts in reserves based on the outlook of future events. At a minimum, adjustments to reserve levels should be confirmed at the adoption of the biennial budget and all budget amendments. Reserve levels should be reviewed at any time as may be necessary given changes in economic data or other factors.

3. **Use and Replenishments of Funds**

   **Use of the General Fund Reserve shall follow the process outlined below:**

   If there is a catastrophic emergency that requires the use of General Fund Reserve sub-fund, funds shall first be drawn from the Contingency Reserve Sub-Fund until there are no longer any remaining funds. Next, funds shall be drawn from the Emergency Reserve Sub-Fund until there are no longer any remaining funds available. If additional funding is still required to address the catastrophic event, a supermajority vote plus one of all City council members will be required to use any funds within the General Fund Reserve sub-fund. No more than one third of the required minimum amount shall be expended within any single year.

   **Replenishment or funding of reserves shall follow the process outlined below:**

   Any available funds shall first flow to the General Fund Reserve sub-fund to maintain the required minimum level of 16.7%. After the required minimum level of the General Fund Reserve Sub-Fund has been met, funds may flow to the Emergency Reserve Sub-Fund to meet the target level of 5%. Once a determination has been made for the appropriate amount in the Emergency Reserve Sub-Fund, funds may flow to the Contingency Reserve sub-fund to meet the 5% target level. Amounts in excess of the required minimum level or target levels may be held in each respective reserve sub-fund.

   The Finance Director may develop procedures in addition to this policy for the use and/or replenishment of reserves.
AN ORDINANCE relating to pay and compensation; amending Chapter 1.12 of the Tacoma Municipal Code, to implement changes to Section 1.12.229, entitled “VEBA Accounts”, regarding contributions of unused and accrued leave by eligible nonrepresented employees at the time of retirement; and declaring the effective date as provided by law.

WHEREAS Ordinance No. 26070, adopted September 30, 1997, provides for nonrepresented employee participation in Voluntary Employee Beneficiary Association (“VEBA”) accounts as an alternative to the taxable severance payment of unused sick leave accruals upon retirement, with 25 percent of sick leave accruals deposited into an eligible employee’s VEBA account upon their retirement, on a pre-tax basis, and

WHEREAS, in June 1998, the Personal Time Off (“PTO”) plan was created as a replacement for vacation and sick leave plans, and provides that 100 percent of unused PTO leave accruals are paid to the employee in cash at the time of retirement or separation, and

WHEREAS currently, approximately 90 percent of nonrepresented employees are enrolled in the PTO plan; therefore a survey was conducted in 2021 to assess interest in allowing a contribution of PTO leave accruals to a VEBA account on behalf of nonrepresented employees at the time of retirement, and

WHEREAS, based on the survey responses, a majority of nonrepresented employees are in favor of expanding the VEBA program to provide for a contribution of PTO accruals at the time of retirement, and
WHEREAS, due to IRS regulations regarding the administration of VEBA plans, eligible, non-taxable contributions must be made as a group, and

WHEREAS this ordinance will add a new subsection to Tacoma Municipal Code ("TMC") 1.12.229 requiring a contribution in the amount of 50 percent of accrued PTO leave into a VEBA account, beginning in 2022, by eligible nonrepresented employees at the time of retirement, unless the majority of eligible employees vote to suspend the VEBA contribution; Now, Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That Section 1.12.229 of the Tacoma Municipal Code is hereby amended, effective as provided by law, to read as follows:

1.12.229 VEBA Accounts.

A. The City shall deposit into a VEBA (Voluntary Employee Beneficiary Association) Account a sum equivalent to 25 percent of the sick leave accruals for a nonrepresented employee; or, if provided for in a collective bargaining agreement, 25 percent of the sick leave accruals, and up to the amount provided in the specific collective bargaining agreement of Personal Time Off accruals for any employee who meets the following criteria:

1. The employee must qualify under subsection B of this section; and

2. The employee must be separated from the City service due to (i) retirement for disability or length of service with attendant pension payments under any City employee pension system; or (ii) death.

The sum deposited into the VEBA Account shall be calculated at the employee’s regular classification rate of pay effective at the time of retirement or death.

B. An employee shall qualify for a deposit into a VEBA Account pursuant to subsection A of this section if the following three criteria are met:

1. a. The employee is not a member of one of the City’s collective bargaining units at the time of retirement or death, or

b. If the employee is a member of a duly selected collective bargaining unit at the time of his or her retirement or death, the employee shall qualify for a deposit into a VEBA Account only if, at the time of the employee’s retirement or death, a valid collective bargaining agreement confers upon the employee the right to a VEBA account; and

2. The employee shall qualify for a deposit into a VEBA Account only if the VEBA Account deposit is a reasonable and equitable substitute for the cashout payment under Section 1.12.230D.1 which was in effect immediately prior to the effective date of the ordinance codified in this section; and

3. The total sum due to the employee is $100.00 or greater.

C. In addition to VEBA benefits for which an employee may be eligible under subsections A and B above, the City shall deposit $125.00 per month into an individual VEBA Account for each employee
represented by the Tacoma Police Management Association, Local 26, who is also an LEOFF II pension system member, per the collective bargaining agreement; provided, however, contributions for employees who become represented by said bargaining unit after May 21, 2001, will be made beginning the first full month following an employee’s permanent appointment to a classification represented by the bargaining unit.

D. In addition to VEBA benefits for which an employee may be eligible under subsections A and B above, beginning in 2022, the City shall also deposit into a VEBA Account a sum equivalent to 50 percent of the Personal Time Off (“PTO”) accruals for a nonrepresented employee as long as the following criteria is met:

1. The employee must be separated from the City service due to (i) retirement for disability or length of service with attendant pension payments under any City employee pension system; or (ii) death.

The sum deposited into the VEBA Account shall be calculated at the employee’s regular classification rate of pay effective at the time of retirement or death.

2. This subsection is in effect each year unless there is a request, by at least 20 percent of employees eligible to retire in the next calendar year, to vote to suspend the VEBA deposit for the next calendar year only, which will be determined by a majority of the returned ballots. For 2022, such vote shall occur in 2021 following City Council approval of this subsection.

Section 2. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener’s/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Passed __________________________

_______________________________
Mayor

Attest:

_______________________________
City Clerk

Approved as to form:

_______________________________
Deputy City Attorney
AN ORDINANCE relating to pay and compensation; amending Chapter 1.12 of the Tacoma Municipal Code, Section 1.12.248, entitled “Personal Time Off plan,” to change the annual cash-out provisions for nonrepresented employees, effective January 1, 2022.

WHEREAS the current Tacoma Municipal Code (“TMC”) allows eligible employees to cash out certain amounts of accrued, unused Personal Time Off (“PTO”) leave, on an annual basis, and

WHEREAS in order to protect the tax benefits of the PTO leave program in conjunction with an annual PTO leave cash out program and various retirement VEBA plans, it is necessary to change the annual PTO cash out provisions so that employees can apply to cash out PTO leave to be accrued in the future, and

WHEREAS making this change for nonrepresented employees at this time provides value to those employees by eliminating the 10 percent holdback and limitations dependent on unplanned PTO usage, and

WHEREAS the ordinance will add a new subsection to TMC 1.12.248 applicable to nonrepresented employees, and will provide criteria for applying for, and committing to, a cash out of PTO leave based on future accruals; Now,

Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That Section 1.12.248 of the Tacoma Municipal Code is hereby amended, effective January 1, 2022, as set forth in the attached Exhibit “A.”
Section 2. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Passed ______________________

______________________________
Mayor

Attest:

______________________________
City Clerk

Approved as to form:

______________________________
Deputy City Attorney
EXHIBIT “A”

CHAPTER 1.12

COMPENSATION PLAN

Section:

1.12.248 “Personal Time Off plan”

* * *

5. Permissible Cash-out of Accrued PTO.

a. A represented employee must have been enrolled in the Personal Time Off (PTO) plan for the entire calendar year (January 1 to December 31) prior to requesting a cash-out payment of PTO pursuant to this section. Effective January 1, 2022, only represented employees may apply for a PTO cash out pursuant to subsections b. and c. and d. below; nonrepresented employees may only apply for a PTO cash out pursuant to subsection e. below.

b. A represented employee who uses no more than the equivalent of two work days (regardless of length of scheduled shift) of unplanned PTO in any one calendar year (January 1 to December 31), but who has used less than 80 hours of planned PTO during the same calendar year, may, in January of the following year, submit in writing, on the form provided by and available in the Human Resources Department, a request for a payment equal to 90 percent of the cash value of up to 40 hours of accrued PTO.

c. A represented employee who uses no more than the equivalent of two work days (regardless of length of scheduled shift) of unplanned PTO in any one calendar year (January 1 to December 31) and who uses at least 80 hours of planned PTO during the same calendar year may, in January of the following year, submit in writing, on the form provided by and available in the Human Resources Department, a request for a payment equal to 90 percent of the cash value of up to 80 hours of accrued PTO.

d. For any request submitted pursuant to subsections b or c above, the cash value of the PTO shall be based on the rate for the classification in which the employee is working at the time the request is made. The 10 percent balance of the cash value not so paid under subsection b or c set forth above shall be paid into the Employee Benefit Trust Fund.

e. A nonrepresented employee may, no later than January 31 of each year, submit in writing, on the form provided by and available from the Human Resources Department, a commitment to cash out up to 100 hours of available accrued PTO in February of the following year. The cash value of the PTO shall be based on the rate for the classification in which the employee is working at the time the cash out payment occurs.

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