

Reappropriation

5/13/2025

2025-2026 CITY OF TACOMA

**BIENNIAL OPERATING
& CAPITAL BUDGET**

1

Re-Appropriation (REA)

Why?

- Carry-over budget dollars for **obligated costs from prior year** into new biennium
- Adjusting existing commitments
- Adjusting for new information and corrections

2025-2026 CITY OF TACOMA

**BIENNIAL OPERATING
& CAPITAL BUDGET**

2

2

Re-Appropriation Summary

Total Increase in 2025-2026 General Fund Expenditures: \$21 M

- January Budget Adjustment Clean Up (\$2.8 M)
 - Removal of negative expense placeholder offset by increased B&O and GET Tax Revenue
- Third Party Liability Correction (\$9.2 M)
 - Needed contributions for Police, Public Works, and Fire third party liability
- Delays and Obligations (\$10.1 M)
 - The Rescue Mission Expansion, Shelter Transition & Decommissioning
 - Affordable Housing Development delays, Participatory Budget Expense carryover
 - Housing Accessibility Infrastructure
 - TPL carryover
 - Various PDS contract commitments
 - In-car video delay, TPD equipment replacement
- Corrections (-\$1.1 M)
 - Utility and rent adjustments, position distribution adjustment

3

3

Re-Appropriation Summary

Other Funds

- | | |
|---|--|
| <ul style="list-style-type: none"> • Delays and Obligations <ul style="list-style-type: none"> • REET Transfers and reappropriations (\$27.4 M) • Obligations for Fleet Replacements (\$5.4 M) • Hope Center and Rialto Project expenditures (\$2.5 M) • SAPNow Delays (\$2.3 M) • Tacoma Dome Delays and Adjustments (\$2 M) • Deferred Repair and Replacement Fund carryover (\$2.8 M) • Planning project delays (\$2.3 M) | <ul style="list-style-type: none"> • Capital Projects <ul style="list-style-type: none"> • Sound Transit Projects (\$24.5 M) • Puyallup Ave Transit/Complete Street Improvements (\$5.6 M) • East Roosevelt Ave Improvements (\$2.4 M) • E Portland Ave from 64th to 72nd (\$1.1 M) • Grants <ul style="list-style-type: none"> • Port Security Grant (\$1 M) • Surface Water Ecology Grant (\$1.3 M) • Department of Commerce Grant (\$0.7 M) • HCA Street Medicine Grant (\$0.9 M) |
|---|--|

4

4

Reappropriation

5/13/2025

2025-2026 CITY OF TACOMA

**BIENNIAL OPERATING
& CAPITAL BUDGET**

5

2025-2026 Reserves

Fully funds City Council Reserve Policy of 16.7% for the General Fund Reserve, 5% for Emergency Reserve, and 5% for Contingency Reserve



2025-2026 CITY OF TACOMA

**BIENNIAL OPERATING
& CAPITAL BUDGET**

6

6