



**TO:** Elizabeth Pauli, City Manager  
**FROM:** Katie Johnston, Budget Officer, Office of Management and Budget  
Andrew Cherullo, Director, Department of Finance  
**COPY:** City Council and City Clerk  
**SUBJECT:** Ordinance – 2019-2020 Biennial Budget Amendment – November 12, 2019  
**DATE:** October 25, 2019

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**SUMMARY:**

Modifying the 2019-2020 Biennial Budget as outlined in the attached exhibits. Modifications generally recognize new revenues, budget for resolutions already passed by the City Council, adjust for changes that have occurred over the course of the biennium, and make corrections to the adopted budget.

**STRATEGIC POLICY PRIORITY:**

- Encourage and promote an efficient and effective government, which is fiscally sustainable and guided by engaged residents.

**BACKGROUND:**

This ordinance complies with RCW 35.34.130 which provides that the legislative body of the City will meet no sooner than eight months after the start nor later than the conclusion of the first year of the fiscal biennium for the purpose of a mid-biennial review and modification of the biennial budget. The Mid-Biennial Modification Ordinance will increase and/or decrease expenditure budgets (appropriations) and revenues to align them with more recent conditions and projections. Modifications are based on the current actual and projected revenues and expenditures, including expenditures for unforeseen and unanticipated conditions.

**ISSUE:**

As the biennium progresses, changes to the budget are necessary due to variances in revenue projections and unforeseen expenditure adjustments and/or needs. The mid-biennium modification aims to adjust the budget for the evolving context and needs of the City.

**ALTERNATIVES:**

Per RCW 35.34.130, the City must perform a mid-biennial review and modification of the budget. The City Council could decline to appropriate the requested adjustments. This action could result in some funds lacking legal authority to spend new revenues or adapt to changing circumstances.

**RECOMMENDATION:**

Staff recommends that the Biennial Budget of the City of Tacoma for the fiscal years 2019-2020 (“Biennial Budget”) be amended as set forth in Exhibit “A” and explained in narrative form in Exhibit “B”.

**FISCAL IMPACT:**

The 2019-2020 Biennial Budget will be amended as set forth in Exhibit “A” and explained in narrative form in Exhibit “B”.



**EXPENDITURES:**

FUND NUMBER & FUND NAME *	COST OBJECT (CC/WBS/ORDER)	COST ELEMENT	TOTAL AMOUNT
Multiple – See Exhibit “A”			
<b>TOTAL</b>			

\* General Fund: Include Department

**REVENUES:**

FUNDING SOURCE	COST OBJECT (CC/WBS/ORDER)	COST ELEMENT	TOTAL AMOUNT
Multiple – See Exhibit “A”			
<b>TOTAL</b>			

**FISCAL IMPACT TO CURRENT BIENNIAL BUDGET:** See Exhibits “A” & “B”

**ARE THE EXPENDITURES AND REVENUES PLANNED AND BUDGETED?** N/A

**IF EXPENSE IS NOT BUDGETED, PLEASE EXPLAIN HOW THEY ARE TO BE COVERED.** N/A