



ORDINANCE NO. 28403

1 AN ORDINANCE relating to the Biennial Budget; amending the Biennial Budget
2 of the City for fiscal years 2015-2016 to appropriate funds for 2015-2016
3 contract obligations, transfers, and other budget adjustments; and
4 authorizing interfund transfers and contributions.

5 WHEREAS, at the end of each biennium, it is necessary for City staff to
6 obtain from the City Council authority to perform various financial transactions
7 prior to the close of the biennium to ensure that fund accounting meets Generally
8 Accepted Accounting Principles ("GAAP") and the City's financial policies, and

9 WHEREAS modifications generally recognize new revenues, budget for
10 resolutions already passed by the County Council, adjust for changes that have
11 occurred over the course of the biennium, and make needed corrections to the
12 budget, and

13 WHEREAS it is necessary to modify the City's Biennial Budget and to
14 appropriate funds for 2015-2016 contract obligations, transfers, and other budget
15 adjustments that were not identifiable in December 2014, and

16 WHEREAS Exhibit "A" describes the proposed modifications to the Biennial
17 Budget and Exhibit "B" provides a narrative detail about the modifications; Now,
18 Therefore,

19 BE IT ORDAINED BY THE CITY OF TACOMA:

20 Section 1. That the Biennial Budget of the City for fiscal years 2015-2016 is
21 hereby amended by adopting the proposed 2015-2016 biennial modifications set
22 out in Exhibit "A" and explained in narrative form in Exhibit "B," which exhibits are
23 attached hereto and incorporated as part of this ordinance.
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Section 2. That the proper officers of the City are hereby authorized and directed to make interfund transfers and contributions, and that the Biennial Budget for the City of Tacoma for the years 2015-2016 shall be deemed to be and is hereby amended to provide for the appropriation and expenditure of said funds.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

EXHIBIT A

**City of Tacoma, Washington
2015-2016 Biennial Budget
Biennium-End Adjustments**

Fund No.	Fund Name	Adopted Budget	Current Budget	Amendment Ordinance	Amended Budget
0010	General Fund	\$424,545,347	427,947,206		427,947,206
Special Revenue Funds					
1020	Courts Special Revenue	149,762	149,762		149,762
1030	Contingency Fund	751,878	751,878		751,878
1060	Transportation Capital and Engineering	39,066,926	122,668,840	650,000	123,318,840
1065	PW Street Fund (Street Ops, Eng, Transp)	35,973,794	36,853,270		36,853,270
1070	Transportation Benefit District	4,792,894	7,672,894		7,672,894
1080	2% GET Gross Earnings Tax (Street Ops Mnt)	13,085,638	13,085,638		13,085,638
1085	2015 Voted Streets Initiative Fund		15,270,000		15,270,000
1090	TFD Special Revenue	5,123,207	8,243,806		8,243,806
1100	PWF Property Management	974,927	1,179,851		1,179,851
1110	Local Improvement Guaranty	179,262	179,262		179,262
1140	PWE Paths & Trails Reserve	5,561,463	9,745,832	300,000	10,045,832
1145	PWB Building & Land Use Services	1,448,325	2,154,027		2,154,027
1155	TFD EMS Special Revenue	27,178,640	27,178,640		27,178,640
1180	PAF Tourism & Conventions	6,664,782	6,664,782		6,664,782
1185	NCS Special Revenue	17,498,257	18,769,079		18,769,079
1195	CED Economic Development Grants	27,196,357	33,606,357		33,606,357
1200	Library Special Revenue	674,840	906,840		906,840
1236	CED Small Business Enterprise	546,582	546,582		546,582
1267	TPD Special Revenue	6,474,719	6,474,719		6,474,719
1431	CMO Municipal Cable TV	8,190,510	10,698,173		10,698,173
1500	CED Local Employment Apprenticeship Program	789,620	789,620		789,620
1650	Traffic Enforcement, Engineering & Education	6,490,673	6,490,673		6,490,673
	Total Special Revenue Funds	\$208,813,056	\$330,080,525	\$950,000	\$331,030,525
Debt Service Funds					
2010	Voted Bonds	5,412,050	5,412,050		5,412,050
2035	LTD GO Bonds 1997 A & B	6,368,575	6,368,575		6,368,575
2038	CTED PWTF Loan	2,313,603	2,313,603		2,313,603
2040	LTGO 2009 Series A-F Bond Redemption	2,998,003	2,998,003		2,998,003
2041	2010 LTGO Bonds Series 2010B - 2010E	13,231,484	13,231,484		13,231,484
2042	2013 LTGO Refunding Bonds	6,652,800	6,652,800		6,652,800
	Total Debt Service Funds	\$36,976,515	\$36,976,515	\$0	\$36,976,515
Capital Project Funds					
3211	Capital Projects Fund	12,977,939	23,195,544	300,000	23,495,544
3216	Police Facility 2002	72,000	72,000		72,000
3218	2009 LTGO Bond Capital Projects		11,263,903	(29,799)	11,234,104
3220	2010 LTGO Bonds		11,438,108		11,438,108
	Total Capital Project Funds	\$13,049,939	\$45,969,555	\$270,201	\$46,239,756

EXHIBIT A

**City of Tacoma, Washington
2015-2016 Biennial Budget
Biennium-End Adjustments**

Fund No.	Fund Name	Adopted Budget	Current Budget	Amendment Ordinance	Amended Budget
Enterprise Funds					
4110	Permit Services Fund	18,822,335	19,630,093		19,630,093
4120	PW Tacoma Rail Mountain Division	4,079,659	4,079,659		4,079,659
4140	PWE Parking Operating	15,285,070	16,536,070		16,536,070
4165	PAF Convention Center	20,933,787	20,933,787		20,933,787
4170	PAF Cheney Stadium	3,025,027	3,200,027	325,000	3,525,027
4180	PAF Tacoma Dome	12,865,698	15,024,704	250,000	15,274,704
4190	PAF Performing Arts	4,436,000	4,452,135		4,452,135
4200	Solid Waste	145,745,133	152,856,618		152,856,618
4300	Wastewater	173,938,145	173,667,795		173,667,795
4301	Surface Water	94,021,098	101,508,866		101,508,866
4450	Union Station	3,577,405	3,577,405	2,300,000	5,877,405
4500	Tacoma Rail	65,643,257	65,643,257		65,643,257
4600	Water Utility	173,782,815	173,782,815		173,782,815
4700	Power	992,849,926	1,024,984,926		1,024,984,926
4800	TPU Self Insurance Claims	3,238,211	3,238,211		3,238,211
4805	Low Income Assistance	1,980,000	1,980,000		1,980,000
	Total Enterprise Funds	\$1,734,223,566	\$1,785,096,368	\$2,875,000	\$1,787,971,368
Internal Service Funds					
5007	Finance Payroll/Organizational Mgmt	0	0	1,899,094	1,899,094
5016	Budget & Research	0	0	792,682	792,682
5042	IT Graphics Services	1,682,008	1,682,008		1,682,008
5050	TPU Fleet Service	33,416,984	33,416,984		33,416,984
5086	Youth Build Tacoma	651,003	651,003		651,003
5400	PW Fleet Equipment Rental	17,724,756	22,475,856		22,475,856
5453	PWS Asphalt Plant	2,672,883	3,634,816		3,634,816
5540	Comms Equipment - Replacement Reserve	4,727,467	4,727,467		4,727,467
5550	Third Party Liability Claims	7,409,549	7,409,549		7,409,549
5560	Unemployment Compensation	1,067,786	1,067,786		1,067,786
5570	Worker's Compensation	17,832,063	17,832,063		17,832,063
5700	Municipal Building Acquisition & Oper	16,073,809	14,403,798		14,403,798
5800	Information Systems	49,417,453	51,431,193		51,431,193
	Total Internal Service Funds	\$152,675,761	\$158,732,523	\$2,691,776	\$161,424,299
Trust & Agency Funds					
6050	Deferred Compensation Trust	477,680	477,680		477,680
6100	Employees Retirement	315,158,781	315,158,781		315,158,781
6120	Relief & Pension Police	9,422,250	9,422,250		9,422,250
6150	Relief & Pension Firefighters	12,446,343	12,446,343		12,446,343
6430	Health Care Trust Labor Management	136,047,188	136,047,188		136,047,188
6440	Group Life Trust	1,909,116	1,909,116		1,909,116
6460	Dental Care Labor Management	12,539,439	12,539,439		12,539,439
6470	Health Care Trust Firefighters	7,026,676	7,026,676		7,026,676
6480	Health Care Trust Police	5,527,293	5,527,293		5,527,293
6795	Public Facilities Districts	6,063,610	6,063,610	300,000	6,363,610
	Total Trust & Agency Funds	\$506,618,376	\$506,618,376	\$300,000	\$506,918,376
	Total City of Tacoma Budget	\$3,076,902,560	\$3,283,067,909	\$7,086,977	\$3,290,154,886

EXHIBIT B

City of Tacoma, Washington
2015-2016 Biennial Budget
Biennium End Adjustments

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2015-2016 Appropriations:

Special Revenue Funds

1060 - CAPITAL - Street Capital Projects		Amount
Revenues		
Transfer from Street Initiative Fund 1085.....	\$	650,000
	\$	650,000
Expenditures		
Increased Spending on N. 21st Street, Puyallup Avenue, and E. 64th Street.....	\$	650,000
	\$	650,000
1140 - PWE Paths & Trails		Amount
Revenues		
Transfer of REET for Prairie Line Trail Phase 2.....	\$	300,000
	\$	300,000
Expenditures		
Prairie Line Trail Phase 2.....	\$	300,000
	\$	300,000
	<u>Total Special Revenue Funds</u>	\$ 950,000

EXHIBIT B

**City of Tacoma, Washington
2015-2016 Biennial Budget
Biennium End Adjustments**

Capital Project Fund

3211 - Capital Projects Fund		Amount
Revenues		
Additional REET Revenues.....	\$	300,000
	\$	300,000
Expenditures		
Transfer to Prairie Line Trail Phase 2.....	\$	300,000
	\$	300,000
3218 - 2009 LTGO Bond Capital Projects		Amount
Revenues		
Decrease In Appropriation to Align Budget with Available Resources.....	\$	(29,799)
	\$	(29,799)
Expenditures		
Decrease In Appropriation to Align Budget with Available Resources.....	\$	(29,799)
	\$	(29,799)
Total Capital Project Funds		\$ 270,201

Enterprise Funds

4170 - PAF Cheney Stadium		Amount
Revenues		
Grants from Cheney Foundation and Metro Parks.....	\$	325,000
	\$	325,000
Expenditures		
Playground Enhancements at Cheney Stadium.....	\$	325,000
	\$	325,000
4180 - PAF Tacoma Dome		Amount
Revenues		
Additional Event-Related Revenues.....	\$	250,000
	\$	250,000
Expenditures		
Various Event-Related Expenditures.....	\$	250,000
	\$	250,000

EXHIBIT B

City of Tacoma, Washington
2015-2016 Biennial Budget
Biennium End Adjustments

4450 - Union Station		Amount
Revenues		
Use of Cash.....	\$	2,300,000
	\$	2,300,000
Expenditures		
Debt Service Payments.....	\$	2,300,000
	\$	2,300,000
	Total Enterprise Funds	\$ 2,875,000

Internal Service Funds

5007 - Finance Payroll/Organizational Mgmt		Amount
Revenues		
Use of Cash.....	\$	1,899,094
	\$	1,899,094
Expenditures		
Return of Accumulated Cash to Contributing City Funds.....	\$	1,899,094
	\$	1,899,094

5016 - Budget & Research		Amount
Revenues		
Use of Cash.....	\$	792,682
	\$	792,682
Expenditures		
Return of Accumulated Cash to Contributing City Funds.....	\$	792,682
	\$	792,682
	Total Internal Service Funds	\$ 2,691,776

Trust & Agency Funds

6795 - Public Facilities Districts		Amount
Revenues		
Use of Cash.....	\$	300,000
	\$	300,000
Expenditures		
Transfer to Convention Center Fund to Start a Capital Reserve.....	\$	300,000
	\$	300,000
	Trust & Agency Funds	\$ 300,000
Grand Total Expenditures - All Funds		\$ 7,086,977