



ORDINANCE NO. 28884

1 AN ORDINANCE relating to the Biennial Operating Budget; amending the
2 Biennial Operating Budget of the City for fiscal years 2023-2024 for
3 recommended budget adjustments that were not identifiable before the
4 approval of the 2023-2024 adopted budget.

4 WHEREAS this ordinance will adjust the biennial budgets for departments
5 for the following reasons: (1) obligations from 2021-2022 that are not complete;
6 (2) transfers to the Capital Budget for Council-approved capital projects; and
7 (3) other recommended adjustments, which includes costs that were not
8 anticipated at the time the 2023-2024 Biennial Operating Budget ordinance was
9 adopted, and
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11 WHEREAS the budget adjustment will increase the 2023-2024 Biennial
12 Operating Budget by the amount of \$73,705,316, which is funded by grants,
13 existing fund balances, and other miscellaneous revenue sources, and
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15 WHEREAS the General Fund portion of the budget increase is \$16,151,076,
16 which will allow the General Fund to still maintain fully funded reserves; Now,
17 Therefore,
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BE IT ORDAINED BY THE CITY OF TACOMA:

That the Biennial Operating Budget (“Biennial Budget”) of the City for fiscal years 2023-2024 is hereby amended by adopting the recommended budget adjustments set forth in Exhibit “A” and Exhibit “B,” which provide the reappropriation, the budget adjustment amounts requested, the revised appropriation authority, and the expenditures and revenues, and which exhibits are attached hereto and incorporated as part of this ordinance; and that the Biennial Budget shall be deemed to be and is hereby amended for recommended budget adjustments, 2021-2022 contract obligations, and transfers to the Capital Budget for Council-approved capital projects with outstanding budget adjustments.

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

EXHIBIT A

**City of Tacoma, Washington
2023-2024 Biennial Operating Budget
Reappropriation of 2021-2022 Contracts, Transfers, Other Obligations**

Fund No.	Fund Name	Adopted Budget	REA Adjustment	Proposed Budget
0010	General Fund	615,175,286	16,151,076	631,326,362
Special Revenue Funds				
1020	Courts Special Revenue	146,500		146,500
1030	Contingency Fund	500,785	168,500	669,285
1050	PWS Transportation Revenues	9,168,748		9,168,748
1065	PW Street Fund (Street Ops, Eng, Transp)	63,729,524	49,086	63,778,610
1085	Voted Streets Initiative	50,276,609		50,276,609
1090	TFD Special Revenue	1,689,408	1,158,151	2,847,559
1100	PWF Property Management	468,238	1,929,563	2,397,801
1110	Local Improvement Guaranty	55,547		55,547
1145	PWB Building & Land Use Services	1,501,030	9,171	1,510,201
1155	TFD EMS Special Revenue	90,418,714	661,676	91,080,390
1180	PAF Tourism & Conventions	9,463,927		9,463,927
1185	NCS Special Revenue	25,813,164	5,685,740	31,498,904
1195	CED Economic Development Grants	53,318,039	1,100,000	54,418,039
1200	Library Special Revenue	822,083	158,437	980,520
1236	CED Small Business Enterprise	917,595	300,000	1,217,595
1267	TPD Special Revenue	1,938,775		1,938,775
1431	CMO Municipal Cable TV	1,373,285		1,373,285
1500	CED Local Employment Apprenticeship Program	628,234	8,588	636,822
1650	Traffic Enforcement, Engineering & Education	6,986,721		6,986,721
1700	American Rescue Plan	30,495,453	11,778,623	42,274,076
	Total Special Revenue Funds	349,712,379	23,007,535	372,719,914
Debt Service Funds				
2035	LTD GO Bonds 1997 A & B	1,541,100		1,541,100
2038	Public Works Trust Fund Loan	1,149,442		1,149,442
2040	LTGO 2009 Series A-F Bond Redemption	13,514,753		13,514,753
2041	2010 LTGO Bonds Series 2010B - 2010E	5,923,466		5,923,466
2043	LTGO Bond Issuances	4,166,600		4,166,600
	Total Debt Service Funds	26,295,361	-	26,295,361
Capital Project Funds				
3210	Real Estate Excise Tax	38,829,546	1,600,000	40,429,546
	Total Capital Project Funds	38,829,546	1,600,000	40,429,546

EXHIBIT A

**City of Tacoma, Washington
2023-2024 Biennial Operating Budget
Reappropriation of 2021-2022 Contracts, Transfers, Other Obligations**

Fund No.	Fund Name	Adopted Budget	REA Adjustment	Proposed Budget
Enterprise Funds				
4110	Permit Services Fund	46,311,549	395,090	46,706,639
4120	PW Tacoma Rail Mountain Division	4,441,765		4,441,765
4140	PWE Parking Operating	15,114,009	598,000	15,712,009
4165	Convention Center	25,281,646	1,000,000	26,281,646
4170	Cheney Stadium	3,203,676		3,203,676
4180	Tacoma Dome	25,417,624	3,500,000	28,917,624
4190	Performing Arts	3,605,001	1,000,000	4,605,001
4200	Solid Waste	188,196,560	2,500,000	190,696,560
4300	Wastewater	253,996,358	13,090,734	267,087,092
4301	Surface Water	156,907,297	2,794,287	159,701,584
4450	Union Station	11,140		11,140
4500	Tacoma Rail	70,257,615		70,257,615
4600	Water Utility	297,368,506		297,368,506
4700	Power	1,188,026,937		1,188,026,937
4800	TPU Self Insurance Claims	5,678,200		5,678,200
4805	Low Income Assistance	7,000,000		7,000,000
	Total Enterprise Funds	2,290,817,883	24,878,111	2,315,695,994
Internal Service Funds				
5050	TPU Fleet Service	11,835,376		11,835,376
5086	Tacoma Training & Employment Program	885,950	307,000	1,192,950
5400	PW Fleet Equipment Rental	29,104,026	4,605,901	33,709,927
5453	PWS Asphalt Plant	2,742,254		2,742,254
5540	Comms Equipment - Replacement Reserve	5,307,794		5,307,794
5550	Third Party Liability Claims	12,378,674		12,378,674
5560	Unemployment Compensation	475,875		475,875
5570	Worker's Compensation	13,028,546	(137,230)	12,891,316
5700	Municipal Building Acquisition & Oper	18,264,618	1,643,275	19,907,893
5800	General Governmental Internal Services	177,410,827	1,649,648	179,060,475
	Total Internal Service Funds	271,433,940	8,068,594	279,502,534
Trust & Agency Funds				
6050	Deferred Compensation Trust	535,316		535,316
6100	Employees Retirement	472,874,757		472,874,757
6120	Relief & Pension Police	10,459,756		10,459,756
6150	Relief & Pension Firefighters	12,829,700		12,829,700
6240	Tacoma Community Redevelopment Authority	40,205		40,205
6430	Health Care Trust Labor Management	169,459,069		169,459,069
6440	Group Life Trust	1,846,457		1,846,457
6460	Dental Care Labor Management	12,054,377		12,054,377
6470	Health Care Trust Firefighters	8,362,000		8,362,000
6480	Health Care Trust Police	7,662,000		7,662,000
6795	Public Facilities Districts	12,082,025		12,082,025
	Total Trust & Agency Funds	708,205,662	-	708,205,662
Total City of Tacoma Operating Budget		4,300,470,057	73,705,316	4,374,175,373

EXHIBIT B

City of Tacoma, Washington
 2023-2024 Biennial Operating Budget
 Reappropriation of 2021-2022 Contracts, Transfers, Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

General Fund

0010 - General Fund	Amount
Revenues	
Beginning Cash	(15,301,697)
Federal Grant Revenue	559,956
Reimbursable Non-Rev Receipts	(409,335)
Transfer from American Rescue Plan Act Fund	(1,000,000)
	\$ (16,151,076)
Expenditures	
Encumbrances by Department	
City Manager's Office.....	359,100
Community & Economic Development.....	453,760
Environmental Services.....	(686,000)
Finance.....	73,215
Fire.....	206,953
Information Technology.....	10,229
Library.....	1,450,367
Neighborhood & Community Services.....	(14,803)
Non-Departmental.....	8,872,620
Planning & Development Services.....	3,064,766
Police.....	2,343,369
Public Works.....	15,000
Tacoma Venues and Events.....	2,500
	16,151,076
Total General Fund	\$ 16,151,076

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Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

Special Revenue Funds

1030 - Contingency Fund **Amount**

Revenues

Beginning Cash	(168,500)
	\$ (168,500)

Expenditures

Council Contingency Project Delays	168,500
	\$ 168,500

1065 - PW Street Fund (Street Ops, Eng, Transp) **Amount**

Revenues

Beginning Cash	21,303
Transfer from American Rescue Plan Act Fund	(70,333)
Signal Maintenance	(56)
	\$ (49,086)

Expenditures

6th Floor Office Construction Delay	25,000
Active Transportation Program Delay	70,333
Asset Management M&O Correction	4,000
Downtown Occupancy Study Contract Delay	20,000
Murray Morgan Bridge Repair Project Delay	62,000
Railing Repair Project Delay	72,695
Computer Supplies (Road Use Compliance) Purchase Delay	39,272
Street Striping Project Delay	480,000
Tidy Up Program - Removing Graffiti Removal Expenses from Public Works	(356,179)
Tidy Up Program - Removing Trail Maintenance Expenses from Public Works	(368,035)
	\$ 49,086

1090 - TFD Special Revenue **Amount**

Revenues

Beginning Cash	(105,287)
Federal Grant Revenue	(1,052,864)
	\$ (1,158,151)

Expenditures

Heavy Rescue Vehicle - Assistance to Firefighters Grant (FEMA)	1,158,151
	\$ 1,158,151

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1100 - PWF Property Management		Amount
Revenues		
Beginning Cash		(1,929,563)
		\$ (1,929,563)
Expenditures		
Ending Cash adjustment		(70,437)
Municipal Building Exterior Repair		2,000,000
		\$ 1,929,563
1145 - PWB Building & Land Use Services		Amount
Revenues		
Beginning Cash		(9,171)
		\$ (9,171)
Expenditures		
Yard Assistance and Resources for Elderly and Disabled Contract delay		9,171
		\$ 9,171
1155 - TFD EMS Special Revenue		Amount
Revenues		
Beginning Cash		(661,676)
		\$ (661,676)
Expenditures		
Ambulance Purchase, Tacoma Fire Department		661,676
		\$ 661,676

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**City of Tacoma, Washington
2023-2024 Biennial Operating Budget
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Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

1185 - NCS Special Revenue	Amount
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Revenues

Beginning Cash	(2,366,845)
Transfer from General Fund	(100,000)
Washington State Department of Commerce Grant Revenue	(1,369,012)
Federal Grant Revenues	(1,354,883)
Transfer from Other Fund	(495,000)
	\$ (5,685,740)

Expenditures

Ending Cash Adjustment	(74,436)
Beacon Renovation Transfer	1,700,000
Credible Messenger Program Delays	225,000
Consejo Contract	67,437
Federal Grant Award Spending Delays	418,289
Living Access Support Alliance (LASA) Rental Assistance program delay	894,746
MultiCare Behavioral Health (Co-Responder)	366,410
Shiloh Baptist Church 2022 Invoice	49,016
Summer Youth Violence Reduction Activities	300,000
Tacoma Urban League Contract	133,418
Tacoma Emergency Micro Shelters Contract	800,310
Tidy Up Program/Excise Tax Subfund Adjustment	595,000
Tacoma Rescue Mission Female Shelter Contract	99,852
Youth and Young Adult Shelter Contract	110,698
	\$ 5,685,740

1195 - CED Economic Development Grants	Amount
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Revenues

Federal Grant Revenues	(1,000,000)
Reimbursement Receipts	(100,000)
	\$ (1,100,000)

Expenditures

Facilitate Pacific Avenue Subarea Planning Consultant Contract	100,000
Department of Commerce Grant Award	1,000,000
	\$ 1,100,000

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Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

1200 - Library Special Revenue		Amount
Revenues		
Federal Grant Revenue		(158,437)
		<u>\$ (158,437)</u>
Expenditures		
Carryover of Institute of Museum and Library Services Grant		158,437
		<u>\$ 158,437</u>
1236 - CED Small Business Enterprise		Amount
Revenues		
Indirect Costs		(300,000)
		<u>\$ (300,000)</u>
Expenditures		
Corrected Fund Location		300,000
		<u>\$ 300,000</u>
1500 - CED Local Employment Apprenticeship Program		Amount
Revenues		
Beginning Cash		(8,588)
		<u>\$ (8,588)</u>
Expenditures		
Delayed Disparity Study Contract		8,588
		<u>\$ 8,588</u>
1700 - American Rescue Plan		Amount
Revenues		
Beginning Cash		(11,778,623)
		<u>\$ (11,778,623)</u>
Expenditures		
American Rescue Plan Reappropriation		11,778,623
		<u>\$ 11,778,623</u>
Total Special Revenue Funds		\$ 23,007,535

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 2023-2024 Biennial Operating Budget
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Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

Capital Projects Funds

3210 - Real Estate Excise Tax		Amount
Revenues		
Beginning Cash		(1,600,000)
		<u>\$ (1,600,000)</u>
Expenditures		
General Fund Contribution to Beacon Center Project		1,600,000
		<u>\$ 1,600,000</u>
	Total Capital Funds	\$ 1,600,000

Enterprise Funds

4110 - Permit Services		Amount
Revenues		
Beginning Cash		(395,090)
		<u>\$ (395,090)</u>
Expenditures		
Software upgrade		2,090
Delayed New Vehicles/State Contract		68,000
Enhanced Technology Services		100,000
Historic Survey and Incentive Study		75,000
McKinley Arts Project Position		50,000
Natural Resources Program Permit Support Services		50,000
Traffic Consultant Services		50,000
		<u>\$ 395,090</u>

4140 - PWE Parking Operating		Amount
Revenues		
Beginning Cash		(598,000)
		<u>\$ (598,000)</u>
Expenditures		
Parking PCB Chemical Removal Project Delay		193,000
Parking Site Hardening Project Delay		405,000
		<u>\$ 598,000</u>

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City of Tacoma, Washington
 2023-2024 Biennial Operating Budget
 Reappropriation of 2021-2022 Contracts, Transfers, Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

4165 - Convention Center **Amount**

Revenues

Beginning Cash	(1,000,000)
	\$ (1,000,000)

Expenditures

Convention Center Capital Expenditures	1,000,000
	\$ 1,000,000

4180 - Tacoma Dome **Amount**

Revenues

Beginning Cash	(3,500,000)
	\$ (3,500,000)

Expenditures

Tacoma Dome Capital Expenditures	3,500,000
	\$ 3,500,000

4190 - Performing Arts **Amount**

Revenues

Transfer from Real Estate Excise Tax 1	(1,000,000)
	\$ (1,000,000)

Expenditures

Rialto Roof Replacement Project	1,000,000
	\$ 1,000,000

4200 - Solid Waste **Amount**

Revenues

Beginning Cash	(2,500,000)
	\$ (2,500,000)

Expenditures

Solid Waste Vehicle Delay	2,500,000
	\$ 2,500,000

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City of Tacoma, Washington
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Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

4300 - Wastewater	Amount
Revenues	
Beginning Cash	(13,090,734)
	<u>\$ (13,090,734)</u>
Expenditures	
Central Treatment Plant Solids Evaluation	278,474
Disposal of Organic Debris at LRI Landfill	147,010
Installation of New Gate at Central Treatment Plant Building A	90,450
Miscellaneous Contracted Maintenance Work for O&M	144,350
Piping for Central Treatment Plant Digester #3 Flush System	67,450
Pretreatment Information Management System Upgrade	102,200
Replacement for Central Treatment Plant BSST Recirculation Pump	61,700
Replacement for Narrows Pump Station Pumps #1 & #2	73,900
Screwfactor for Central Treatment Plant Headworks System	87,700
Sewer Bonds Transfer	12,000,000
System Development Charges Consultant Study (Wastewater)	37,500
	<u>\$ 13,090,734</u>
4301 - Surface Water	
Revenues	
Beginning Cash swap	10,242,015
Washington State Department of Ecology Grant	(1,036,302)
Transfer from Wastewater Fund	(12,000,000)
	<u>\$ (2,794,287)</u>
Expenditures	
Ending Cash adjustment	27,162
Disposal of Organic Debris at LRI Landfill	245,010
Metro Parks MOUs	178,987
Replacement Vehicles for Environmental Compliance	76,500
South Tacoma Infiltration	258,414
St Paul Confined Disposal Facility Remediation	1,500,000
Street Sweeping Grant	470,714
System Development Charges Consultant Study (Stormwater)	37,500
	<u>\$ 2,794,287</u>
Total Enterprise Funds	\$ 24,878,111

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City of Tacoma, Washington
 2023-2024 Biennial Operating Budget
 Reappropriation of 2021-2022 Contracts, Transfers, Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

Internal Service Funds

5086 - Tacoma Training & Employment Program **Amount**

Revenues

Beginning Cash	(307,000)
	\$ (307,000)

Expenditures

Delayed Workforce Central and other Development Contracts	165,000
Delayed Contribution to Links to Opportunity	12,000
Createive Cohort, Delayed Workforce Development Pilot Project	80,000
Food Lab Cohort, Delayed Pilot Project	50,000
	\$ 307,000

5400 - PW Fleet Equipment Rental **Amount**

Revenues

Beginning Cash	(2,786,074)
Transfer from Other Fund	(1,158,151)
Transfer from EMS Fund	(661,676)
	\$ (4,605,901)

Expenditures

Ending Cash	(102,017)
Heavy Rescue Vehicle - Assisting Firefighters Grant (FEMA)	1,158,151
Public Works Fleet Delayed Vehicle Purchases	2,888,091
Ambulance Purchase, Tacoma Fire Department	661,676
	\$ 4,605,901

5570 - Worker's Compensation **Amount**

Revenues

Beginning Cash	137,230
	\$ 137,230

Expenditures

Correction for Rent	(137,230)
	\$ (137,230)

EXHIBIT B

City of Tacoma, Washington
 2023-2024 Biennial Operating Budget
 Reappropriation of 2021-2022 Contracts, Transfers, Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

5700 - Municipal Building Acquisition & Operations		Amount
Revenues		
Beginning Cash		(1,643,275)
		\$ (1,643,275)
Expenditures		
Ending Cash		(371,487)
Facility Improvements: Lighthouse Elevator, Municipal Building 1st Floor ADA, Sidewalk Replacement		500,000
Municipal Building Exterior		1,514,761
		\$ 1,643,275
5800 - General Governmental Internal Services		Amount
Revenues		
Beginning Cash		(1,649,648)
		\$ (1,649,648)
Expenditures		
5800-IT		
Delayed Chargeback Report with Vendor (VMWare)		150,612
Geographic Information System (GIS) Assessment		40,500
Mobile Device Management Project		132,000
Network Cell phones		1,550
Network End of Life Equipment - Capital		299,093
Network End of Life Equipment - non-capital		59,343
Network End of Life Equipment Hardware maintenance		6,092
Network End of Life Equipment Software Maintenance		36,480
Teams Voice Equipment Hardware		806
Teams Voice Equipment Software Maintenance		1,574
Teams Voice Test Phones		4,573
Telecom Cell phones		1,450
Telecom Session Initiation Pprotocol (SIP) Trunking Upgrade		140,607
VMWare license for a Citywide Software Upgrade		62,088
5800-CC		
Training		6,126
Travel		53,300
Cellphone Usage		9,283
Computers		4,387

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Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2023-2024 Appropriations:

5800-CMO

Language Access Community Ambassador Pilot	5,100
Brewhouse Contract Delay	25,000
Equity Action Collaborative - Delayed Services	50,000
Language Access Community Ambassador Pilot	91,300

5800-ES

Community Building Decarbonization Strategy	61,608
Community Tree Program	41,500
Food Equity - Fresh Bucks	21,500
Municipal EV Siting Study (fleet focused)	5,026
Municipal Facility Decarbonization Study	24,220

5800-FIN

Budgeting Software	260,000
Delayed Contract	23,400
Disparity Study Moving to CED	(300,000)

5800-HR

Correction for Rent	137,230
Correction to budget for Patient Centered Outcomes Research Institute Fees (Federal Mandate)	27,000
Delay in Electronic Content Management Project	94,900
Delayed Contract Requisition for Professional Consulting Service (Gartner HR)	46,000
Delayed Hire of Temporary Continuous Improvement Fellow	26,000

\$ 1,649,648

Total Internal Service Funds \$ 8,068,594

Grand Total Expenditures - All Funds \$ 73,705,316