



ORDINANCE NO. 28370

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

4 WHEREAS requests for budget modifications are a normal part of the
5 budget process, and are necessary due to variances in revenue projections and
6 unforeseen expenditure adjustments or needs, and

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8 WHEREAS, based on the current actual and projected revenues and
9 expenditures, the proposed mid-year Biennial Budget adjustment for fiscal years
10 2015-2016 will adjust expenditure appropriations and revenues to align them with
11 recent conditions and projections, and

12 WHEREAS the proposed adjustments recognize new revenues, allow for
13 resolutions passed by the City Council, adjust for changes that have occurred over
14 the biennium, and make corrections to the adopted budget, and

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

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20 WHEREAS Exhibit "A" describes the proposed modifications to the Biennial
21 Budget, and Exhibit "B" provides a narrative detail about the modifications, and

22 WHEREAS under RCW 35.34.200, this ordinance is necessary to transfer
23 and appropriate funds for the 2015-16 budget; Now, Therefore,

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BE IT ORDAINED BY THE CITY OF TACOMA:

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Section 1. That the Biennial Budget of the City for fiscal years 2015-2016 is hereby amended by adopting the proposed 2015-2016 biennial modifications set out in Exhibit "A" and explained in narrative form in Exhibit "B," which exhibits are attached hereto and incorporated as part of this ordinance.

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.

Section 3. Under City Charter Section 2.13, this ordinance will take effect immediately after publication.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

EXHIBIT A

City of Tacoma, Washington
2015-2016 Biennial Budget
Mid-Year Adjustments

Fund No.	Fund Name	Adopted Budget	Current Budget	Amendment Ordinance	Amended Budget
0010	General Fund	<u>\$424,545,347</u>	<u>426,885,158</u>	<u>1,062,048</u>	<u>427,947,206</u>
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	121,336,721	1,332,119	122,668,840
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	9,555,846	189,986	9,745,832
1145	PWB Building & Land Use Services	1,448,325	1,904,027	250,000	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	30,476,357	3,130,000	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	<u>\$208,813,056</u>	<u>\$325,178,420</u>	<u>\$4,902,105</u>	<u>\$330,080,525</u>
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	<u>\$36,976,515</u>	<u>\$36,976,515</u>	<u>\$0</u>	<u>\$36,976,515</u>
Capital Project Funds					
3211	Capital Projects Fund	12,977,939	23,195,544		23,195,544
3216	Police Facility 2002	72,000	72,000		72,000
3218	2009 LTGO Bond Capital Projects		10,683,903	580,000	11,263,903
3220	2010 LTGO Bonds		11,438,108		11,438,108
	Total Capital Project Funds	<u>\$13,049,939</u>	<u>\$45,389,555</u>	<u>\$580,000</u>	<u>\$45,969,555</u>

EXHIBIT A

City of Tacoma, Washington
2015-2016 Biennial Budget
Mid-Year 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		3,200,027
4180	PAF Tacoma Dome	12,865,698	13,215,698	1,809,006	15,024,704
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		3,577,405
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	\$1,783,287,362	\$1,809,006	\$1,785,096,368
Internal Service Funds					
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	\$0	\$158,732,523
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		6,063,610
	Total Trust & Agency Funds	\$506,618,376	\$506,618,376	\$0	\$506,618,376
	Total City of Tacoma Budget	\$3,076,902,560	\$3,283,067,909	\$8,353,159	\$3,291,421,068

EXHIBIT B

**City of Tacoma, Washington
2015-2016 Biennial Budget
Mid-Year Adjustments**

Narrative Explanation for the Budget Amendment Ordinance

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

General Fund

0010 -General Fund	Amount
Revenues	
2014 Congestion Mitigation and Air Quality Grant.....	66,250
Eastern WA Fire Deployment Reimbursement.....	82,899
South Sound 911 Computer Aided Dispatch Implementation Reimbursement.....	52,975
Department of Natural Resources - Abandoned Vessel Reimbursement.....	4,924
Use of Cash for the Homeless Outreach Team.....	600,000
In Support of Fair and Impartial Police Training for TPD.....	255,000
	<hr/> 1,062,048
Expenditures	
2014 Congestion Mitigation and Air Quality Grant.....	66,250
Eastern WA Fire Deployments.....	82,899
South Sound 911 Computer Aided Dispatch Implementation.....	52,975
Department of Natural Resources - Abandoned Vessel Expenses.....	4,924
Homeless Outreach Team Activities.....	600,000
Fair and Impartial Police Training for TPD.....	255,000
	<hr/> 1,062,048

**Please note that although no appropriation authority is required to make changes in revenues, due to favorable revenues the use of cash in the General Fund is being decreased. The current budget (as of June 1, 2016) included \$13.1M in use of cash. In recognition of favorable revenues of \$9.8M and to align revenues with the forecast presented to the City Council on May 24, the General Fund's budgeted use of cash will now be \$4.1M.*

Total General Fund \$ 1,062,048

EXHIBIT B

City of Tacoma, Washington
2015-2016 Biennial Budget
Mid-Year Adjustments

Special Revenue Funds

1060 - CAPITAL - Street Capital Projects **Amount**

Revenues

Transfer from Street Initiative Fund 1085.....	662,119
State Grant (TIB)	325,000
Port of Tacoma Contribution	180,000
Contribution from UW-T for 17th & Jefferson Phase 2 Project.....	165,000
	1,332,119

Expenditures

Port of Tacoma Road Rehabilitation.....	1,167,119
17th and Jefferson Phase 2.....	165,000
	1,332,119

1140 - PWE Paths & Trails **Amount**

Revenues

Transfer From Street Initiative Fund 1085 for Prairie Line Project.....	75,000
Contribution from ES for Schuster Parkway Promenade.....	114,986
	189,986

Expenditures

Prairie Line Trail Phase 2.....	75,000
Schuster Parkway Promenade.....	114,986
	189,986

1145 - PWB Building & Land Use Services **Amount**

Revenues

Use of Cash for Transfer	250,000
	250,000

Expenditures

Transfer to Fund 1195 - Emergency Historic Preservation	250,000
	250,000

EXHIBIT B

City of Tacoma, Washington
 2015-2016 Biennial Budget
 Mid-Year Adjustments

1195 - Economic Development Grants	Amount
Revenues	
Federal Transit Administration Grant for Hilltop Links to Opportunity.....	2,000,000
Mental Health Fund Contribution for Hilltop Links to Opportunity.....	25,000
Public Works Contribution for Hilltop Links to Opportunity.....	430,000
General Fund Contribution (NCS & NonDept) for Hilltop Links to Opportunity.....	25,000
WA Historical Society Heritage Grant.....	400,000
Transfer From Land Use Services Fund 1145 to Emergency Historic Preservation.....	250,000
	3,130,000
Expenditures	
Hilltop Links to Opportunity Initiative.....	2,480,000
Prairie Line Trail Historic Interpretation Project.....	400,000
Emergency Historic Preservation.....	250,000
	3,130,000
<u>Total Special Revenue Funds</u>	\$ 4,902,105

EXHIBIT B

City of Tacoma, Washington
 2015-2016 Biennial Budget
 Mid-Year Adjustments

Capital Project Fund

3218 - 2009 LTGO Bond Capital Projects		Amount
Revenues		
Metro Parks Contribution.....	\$	580,000
	\$	580,000
Expenditures		
People's Pool Project.....	\$	580,000
	\$	580,000
	<u>Total Capital Project Fund</u>	\$ 580,000

Enterprise Funds

4180 - PAF Dome		Amount
Revenues		
Change in Accounting Principle.....		1,809,006
		1,809,006
Expenditures		
Change in Accounting Principle.....		1,809,006
		1,809,006
	<u>Total Enterprise Funds</u>	\$ 1,809,006

Grand Total Expenditures - All Funds		\$ 8,353,159
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