



TO: Elizabeth Pauli, City Manager
FROM: Katie Johnston, Budget Officer, Office of Management and Budget
 Andy Cherullo, Director, Department of Finance
COPY: City Council and City Clerk
SUBJECT: Ordinance – 2023-2024 Capital Budget Amendment – November 21, 2023
DATE: October 18, 2023

SUMMARY AND PURPOSE:

Modifying the 2023-2024 Capital Budget to recognize changes in transfers, additional revenues, and budget adjustments. The City of Tacoma’s Capital Budget consists of three funds with multi-year appropriation authority: the Transportation Capital and Engineering Fund (1060), the Paths and Trails Reserve Fund (1140), and the Capital Projects Fund (3211). The transfers and adjustments to these funds are outlined in the attached exhibits.

BACKGROUND:

This Department’s Recommendation is Based On: This ordinance will amend the 2023-2024 Capital Budget to appropriate additional project funding, new grant revenues, and other budget adjustments as outlined in the attached exhibits.

The Growth Management Act requires a capital facilities element of the comprehensive plan that is periodically reviewed and updated. This element serves as a planning document for capital projects and enables the City to seek funding for potential projects.

The Capital Facilities Program helps inform development of the City’s Biennial Capital Budget. As the biennium progresses, changes to the budget are necessary due to variances in capital revenue projections and unforeseen expenditure adjustments and/or needs. The purpose of the capital budget amendment is to more accurately budget for the ongoing needs of the City.

2025 STRATEGIC PRIORITIES:

Equity and Accessibility:

Departments submitted budget proposals with equity impacts in mind. The Office of Management and Budget and the City Manager’s Office evaluated proposals accordingly.

ALTERNATIVES:

Pursuant to RCW 35.34, the City of Tacoma must pass an ordinance that appropriates estimated expenditures and revenues/use of available funds for the biennium; therefore, no alternatives have been identified for the amendment of the Capital Budget.

Alternative(s)	Positive Impact(s)	Negative Impact(s)
1. Adopt Capital Modification Ordinance	Increase spending authority will allow City departments to pursue initiatives important to the community.	City departments will be legally required to spend within pre-existing capital budget authority.



2. Do not adopt Capital Modification Ordinance	-	City departments will be legally required to spend within pre-existing capital budget authority.
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STAFF/SPONSOR RECOMMENDATION:

Staff recommends the adoption of the Capital Modification Ordinance in order to address budget corrections, allow departments to spend additional revenues, and begin new projects for the community.

FISCAL IMPACT:

The 2023-2024 Capital Budget will be amended as set forth in Exhibit “A” and list the projects in Exhibit “B”.

Fund Number & Name	COST OBJECT (CC/WBS/ORDER)	Cost Element	Total Amount
1. Multiple – See Exhibit “A”			
TOTAL			

What Funding is being used to support the expense? Revenues from Real Estate Excise Tax, the General Fund, and Miscellaneous Grants support these additional capital projects.

Are the expenditures and revenues planned and budgeted in this biennium’s current budget?

YES

Are there financial costs or other impacts of not implementing the legislation?

YES

Will the legislation have an ongoing/recurring fiscal impact?

YES

Will the legislation change the City’s FTE/personnel counts?

NO

ATTACHMENTS:

- Exhibit A – Capital Budget Modification by Fund
- Exhibit B – Capital Budget Modification Project List

EXHIBIT A

**City of Tacoma, Washington
2023-2024 Capital Budget Ordinance
Modification of Project Balances, Transfers, Other Obligations**

Fund No.	Fund Name	Reappropriation Ordinance	Modification Ordinance	Revised Budget
Special Capital Funds				
1060	Transportation Capital and Engineering	29,028,161	7,245,870	36,274,031
1140	PWE Paths & Trails Reserve	1,650,000	2,000,000	3,650,000
3211	Capital Projects Fund	4,857,378	3,999,525	8,856,903
Total City of Tacoma Capital Budget		35,535,539	13,245,395	48,780,934

EXHIBIT B

**City of Tacoma, Washington
2023-2024 Capital Budget Ordinance
Modification of Project Balances, Transfers, Other Obligations**

WBS	Project Title	Requested Capital Project Budget Adjustments
Fund No.	Fund Name	
1060	Transportation Capital and Engineering	
PWK-00807	Sound Transit Maintenance Agreement	211,985
PWK-TG002	Target Zero Position	405,000
PWK-00808	Transportation Master Plan and Comp Plan Update	200,000
662000	Fishing Wars Memorial Bridge Permitting Expenses	310,000
662000	McKinley Overlook	132,000
PWK-00442	Streets Initiative Study Revenue	50,000
PWK-00716	ADA ROW Improvement Program	(41,452)
PWK-00720	Citywide ADA ROW Improvements	430,428
PWK-01017	6th Ave & S 19th Rail Crossing	500,000
PWK-01035	St Helens Grind & Overlay	(300,000)
PWK-01037	Murray Morgan Bridge Lift Alignment Repair	(155,000)
PWK-01038	Hylebos Creep Bridge Mode Repair	(194,389)
PWK-G0041	Links to Opportunity ROW & Construction	1,000,000
PWK-G0048	Tacoma Spur Stadium NB/SB Ramps	(60,379)
PWK-G0052	E Portland from E 56th to E 64th	200,000
PWK-G0054	Baker Middle School	1,569,658
PWK-G0055	S Yakima Ave Sidewalk - S 67th to S 70th	197,626
PWK-G0057	J Street Bicycle Boulevard	1,100,000
PWK-G0067	Union Bridge Fire Repair	1,000,000
PWK-G0068	Sheridan Arterial Improvements S 64th to S 56th Street	250,000
PWK-TG001	Commute Trip Reduction Grants	318,893
PWK-TG002	Washington Traffic Safety Commission Grants	121,500
		<hr/> 7,245,870 <hr/>
1140	PWE Paths & Trails Reserve	
PWK-G0014	Prairie Line Trail Phase II	2,000,000
		<hr/> 2,000,000 <hr/>
3211	Capital Projects Fund	
LIB-00011	Main Remodel: Trust Fund Contributions	1,000,000