

City of Tacoma Digital Budget Book



Proposed Version - 10/01/2024

Last updated 10/04/24

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INTRODUCTION

City of Tacoma State of Washington



2025-2026

Proposed BIENNIAL

OPERATING & CAPITAL BUDGET

CITY MANAGER

Elizabeth Pauli

DEPUTY CITY MANAGER

Hyun Kim

PREPARED BY

OFFICE OF MANAGEMENT AND BUDGET

Kathryn Johnston, Budget Officer

Mac Acabado

Nick Anderson

D'Angelo Baker

Reid Bennion

Sophia Keskey

Liesl Santkuyl

Brian Schwall

Jeff Upton

Mayra Wheelock



Victoria Woodards
Mayor



John Hines
Deputy Mayor



Sarah Rumbaugh
District 2



Jamika Scott
District 3



Sandesh Sadalge
District 4



Joe Bushnell
District 5



Kiara Daniels
At-Large



Olgy Diaz
At-Large

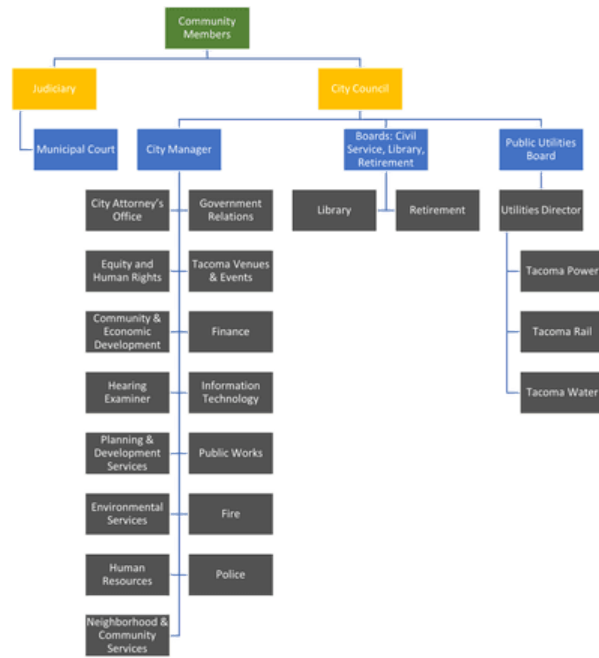


Kristina Walker
At-Large



Elizabeth Pauli
City Manager

Citywide Organizational Chart



General Government

Chris Bacha

City Attorney's Office

Patricia Beard

Community & Economic Development (Interim)

Geoff Smyth

Environmental Services (Interim)

Andy Cherullo

Finance

Chief Sionna Stallings-Alailima

Fire (Interim)

Jeff Capell

Hearing Examiner

Shelby Fritz

Human Resources

Daniel Key

Information Technology

Amita Lonial

Library

Michelle Petrich

Municipal Court

Allyson Griffith

Neighborhood & Community Services

Kathryn Johnston

Office of Management & Budget

Peter Huffman

Planning & Development Services

Chief Avery Moore

Police

Ramiro Chavez

Public Works

Catherine Marx

Retirement

Adam Cook

Tacoma Venues & Events

City Manager's Office

Elizabeth Pauli

City Manager

Hyun Kim

Deputy City Manager of Internal Services
Office of Equity and Human Rights (Interim)

Rosheida Myers

Executive Assistant to the City Manager

Melanie Harding

Assistant to the City Manager

Sonja Hallum

Office of Government Affairs

Amy Clancy

Media & Communications

Jacques Colon

Office of Strategy

Laurie Hardie

Office of Health and Safety

Tacoma Public Utilities

Jackie Flowers

Director and Chief Executive Officer

Tacoma Public Utilities - Administration

Chris Robinson

Tacoma Power Superintendent

Dale King

Tacoma Rail Superintendent

Heather Pennington

Tacoma Water Superintendent (Interim)

Alex Yoon

Utilities Deputy Director

LaTasha Wortham

Utilities Deputy Director

City of Tacoma At a Glance

Page Overview: Population Overview, Household Analysis, Housing Overview, Economic Analysis, Unemployment, Tacoma Employers

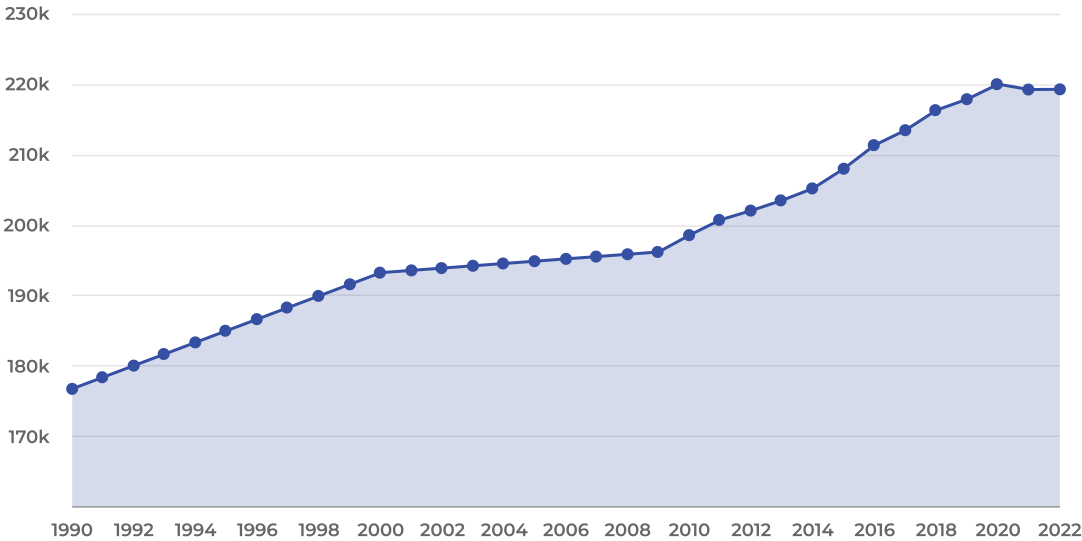
Population Overview



TOTAL POPULATION
219,234

▲ **.01%**
vs. 2021

GROWTH RANK
194 out of **288**
Municipalities in Washington



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



DAYTIME POPULATION
233,655

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



45-54



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

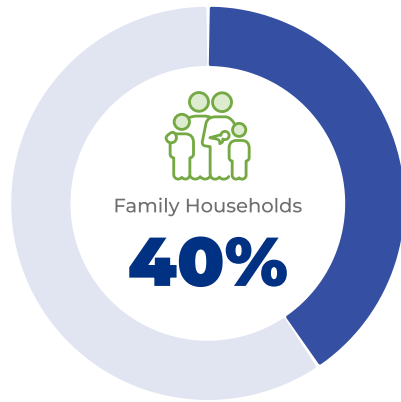
* Data Source: Tacoma, WA 2024

Household Analysis

TOTAL HOUSEHOLDS

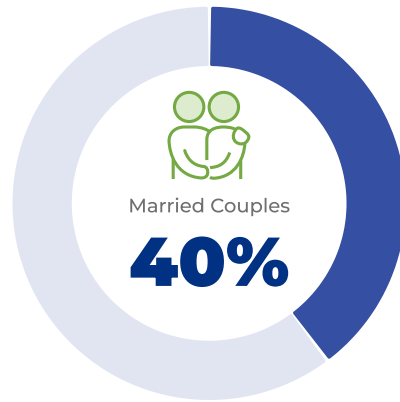
89,228

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



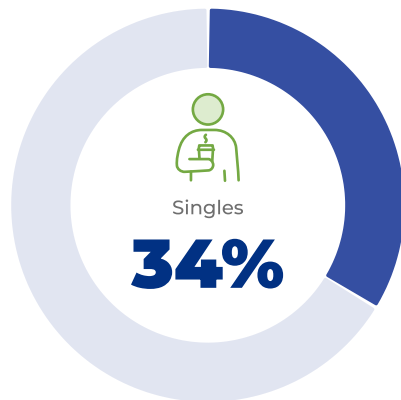
▼ 19%

lower than state average



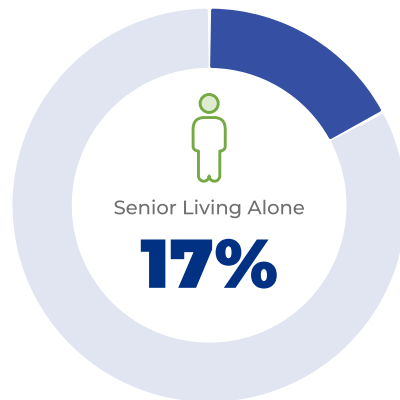
▼ 21%

lower than state average



▲ 25%

higher than state average



▲ 18%

higher than state average

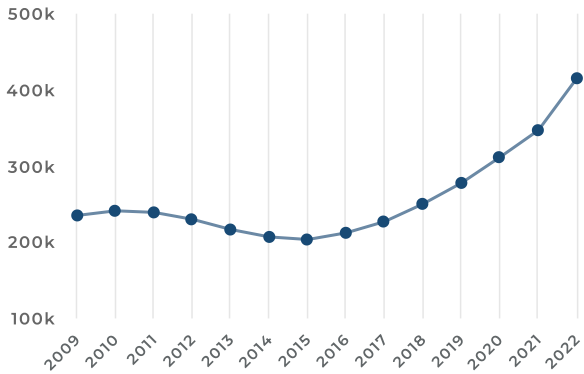
** Data Source: American Community Survey 5-year estimates*

Housing Overview



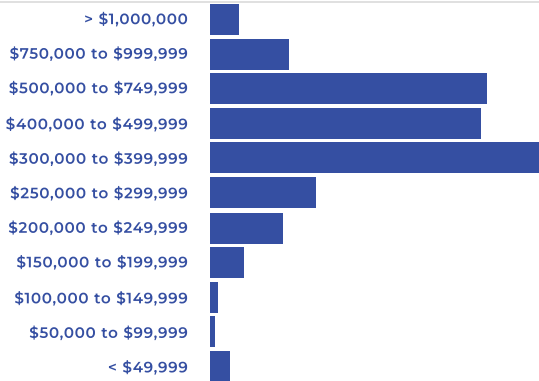
2022 MEDIAN HOME VALUE

\$415,300



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

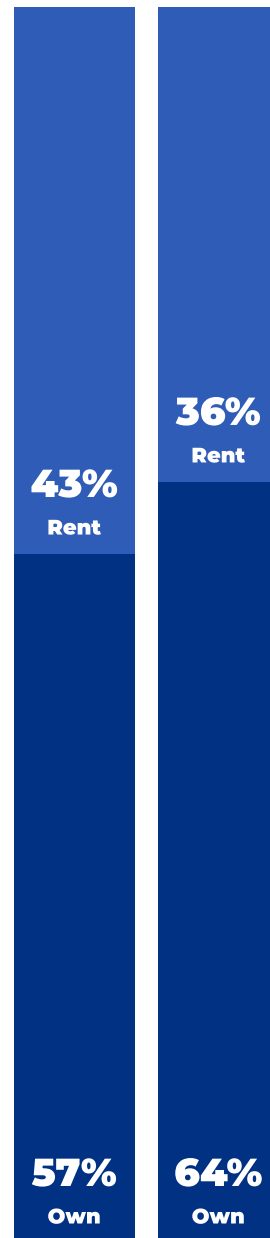
HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

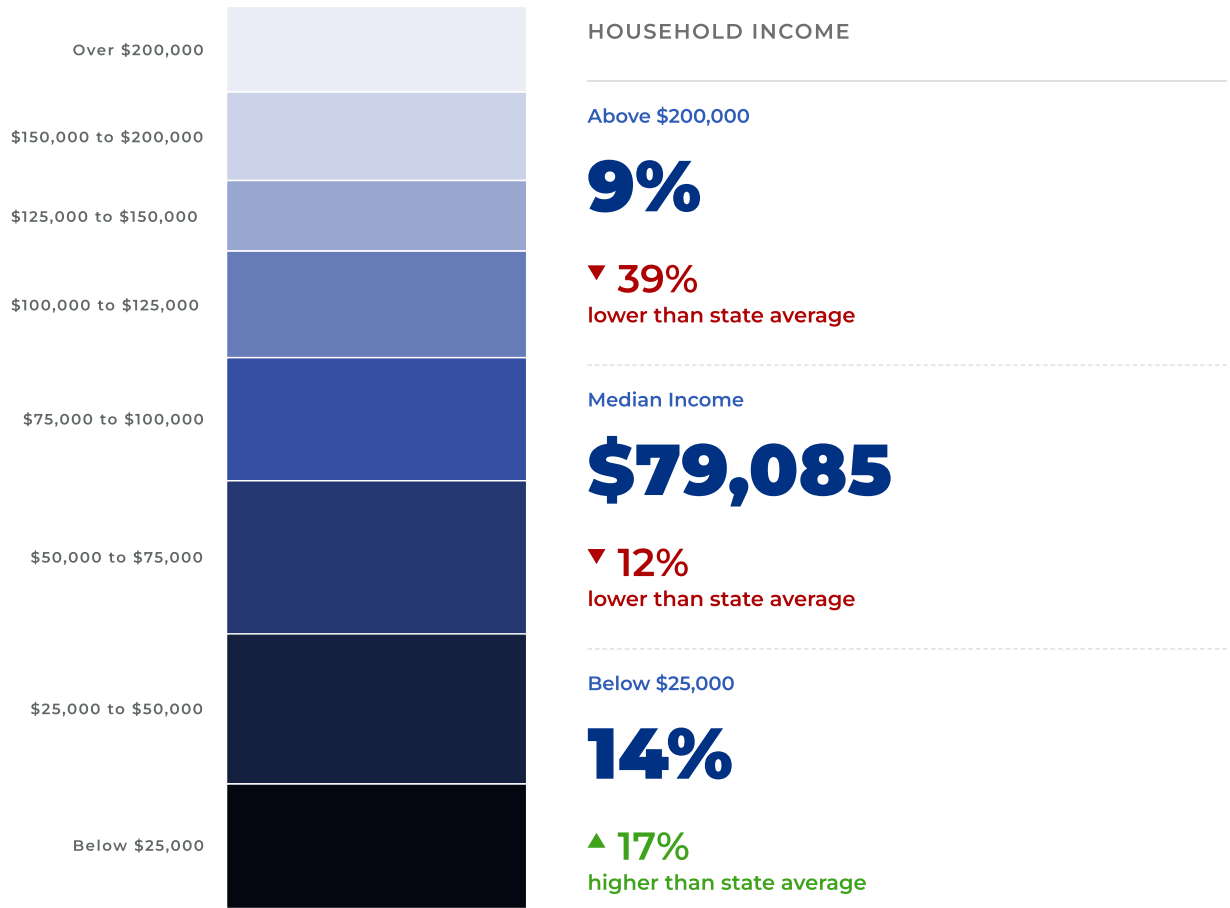
Tacoma State Avg.



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

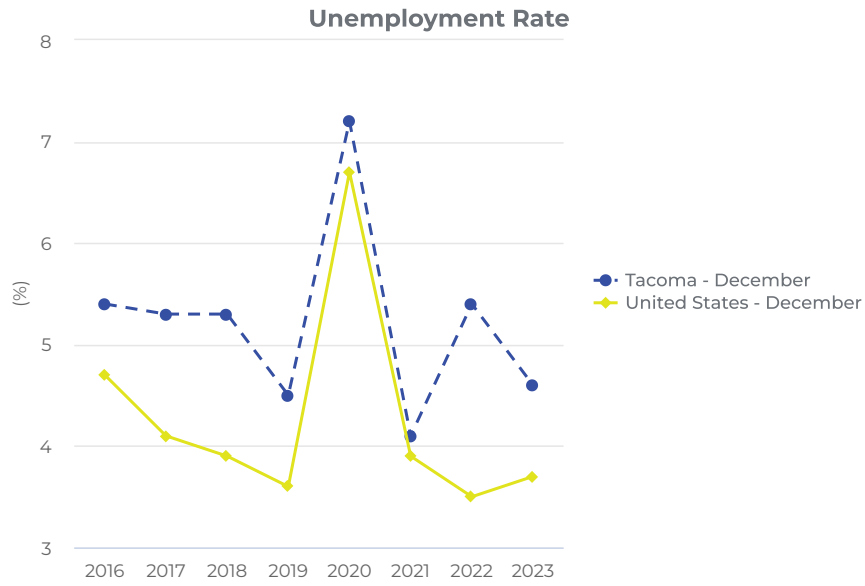
Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

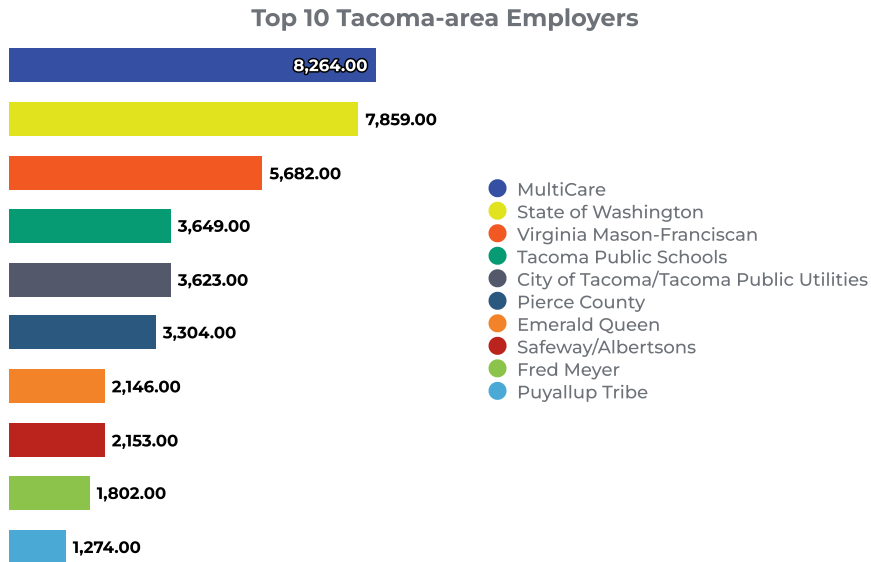


* Data Source: American Community Survey 5-year estimates

Unemployment

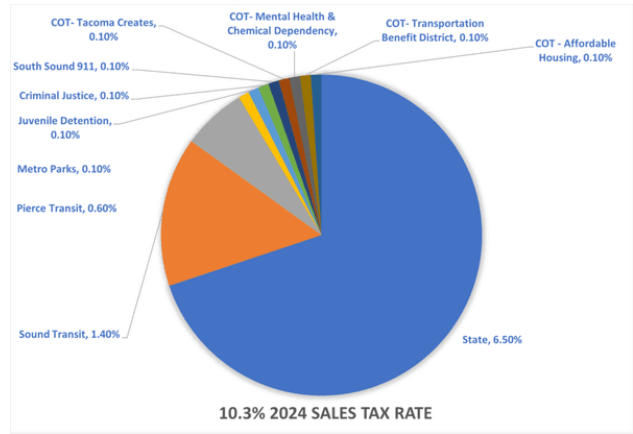
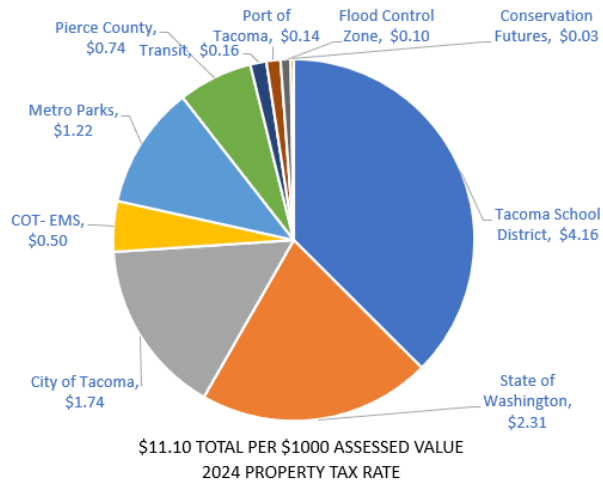


Tacoma Employers



Note that these are the top 10 Tacoma-area employers with at least some employees based in Tacoma. This data is for the year 2020.

Local Property Tax and Sales Tax Rates



Mission, Vision, and Guiding Principles

Our Mission

The City of Tacoma provides high-quality, innovative, and cost-effective municipal services that enhance the lives of its citizens and the quality of Tacoma's neighborhoods and business districts.

Our Vision

Tacoma is a livable and progressive international city, regarded for the richness of its diverse population and its natural setting.

Our Guiding Principles

Integrity. We conduct our personal, work group, and organizational actions in an ethical and honest manner, and we serve as responsible stewards of the public resources entrusted to us.

Service. We treat everyone with courtesy and empathy. We provide customer-focused municipal services that produce high value and results.

Excellence. We achieve the highest performance possible. We use collaborative and inclusive approaches to organizational and community issues. We are accountable for individually and collectively meeting high standards.

Equity. We understand and reflect the community we serve. We ensure every community member has services and opportunities that will enable people to satisfy their essential needs and advance their well-being.

Transmittal Letter

From the Office of City Manager Elizabeth Pauli



To the Honorable Mayor and City Council:

The City's budget is one of the most important ways that we define and demonstrate our commitment to the community. The 2025-2026 Proposed Budget was developed with a focus on building and strengthening belief and trust with those we serve through thoughtful investments and transparent processes.

The budget process serves as an opportunity to review the long-term sustainability of City operations, as we assess and align our services according to our financial capacity, Council priorities, and community needs over the next two years. For the 2025-2026 process, this included the challenge of responding to the impacts of rising inflation and a contracting economy.

Even as we find ourselves in a difficult fiscal environment, building and strengthening public trust remains as essential as the services we provide to the community. To accomplish this, the proposed budget:

- Shows that we've heard the community by aligning our investments in programs and services that demonstrate our understanding & concern for the needs of the community
- Commits to Responsive, Reliable, and Efficient service delivery by aligning service levels with operational capacity
- Focuses on Accountability and Transparency by evaluating impacts and outcomes, and supporting effective communication on the actions we're taking to address community needs

In September, the Office of Management and Budget projected a \$24 million deficit in the City's general fund due to the structural gap resulting from projected revenues increasing at a slower rate than expenses. The revenues used for budget development do not include projections for fire levy revenue. Revenues will be amended if the levy passes in November's election and will be used to support fire services, fleet and facilities.

The proposed budget begins to address the structural gap through expense reductions, strategic partnerships with service providers, realigning expenses with existing specialized revenue sources, targeted fee increases, eliminations of tax exemptions, and the use of fund balance. In response to rising costs, increases in general fund spending were made where necessary to maintain service levels in critical service areas including public safety, and mental health and chemical dependency and youth programming.

Overall, the budget of \$4.7B:

- Prioritizes basic health and safety services
- Responds to the needs of Tacoma's businesses
- Continues to evaluate alternative response programs
- Continues the implementation of planning efforts
- Supports permit services and compliance work

In this time of constraint, there are some areas where we know this budget will fall short of meeting high-priority community needs. Specifically, the budget does not provide funding to continue temporary and emergency shelters past June of 2025. Instead, we will continue to seek additional support for these services by advocating for support at the state and federal levels.

The budget development process is always a team effort. I would like to express my gratitude for the input and feedback shared by community members and businesses in surveys and during outreach events. I would also like to express my gratitude to the Mayor and City Council, department directors, Office of Management and Budget staff, and City of Tacoma staff for contributing to the development of the Proposed Budget and, more importantly, for helping shape our service commitments for 2025-2026.

Sincerely,



Elizabeth Pauli
City Manager

BUDGET IN BRIEF

2025-2026 Budget in Brief

The City's 2025-2026 Proposed Budget describes how the City uses its resources to serve the community and reflects a continued commitment to fiscal responsibility. Public trust is essential to every aspect of the City of Tacoma. It is the City's charge to ensure it is effectively and efficiently managing the resources entrusted to it by the community.

Even with a difficult fiscal environment, building and strengthening public trust remains as essential as the services the City provides to the community.

Accomplishing this requires:

- **Demonstrating Accountability and Transparency.** Communicate openly on the City's actions to address community needs.
- **Listening to community.** City officials and staff effectively demonstrate understanding & concern for the community's broad range of needs.
- **Being Responsive, Reliable, and Efficient.** Commit – and follow through – on services that can be achieved within current operational capacity.

2025-2026 Proposed Budget

The Proposed Budget advances trust through a \$4.7B investment in key community services:

\$2.5B	\$641M	\$418M	\$1.1B
Funded by Rates, Fees, and Charges for services such as Tacoma Public Utilities - Power, Water, and Rail and Environmental Services - Solid Waste, Stormwater, and Wastewater Services.	Funded by the General Fund which supports Community Safety (Police, Fire, and Municipal Courts), Access (Libraries and Infrastructure), and Housing and Homelessness.	Funded through Grants and Dedicated Taxes to support Access (Street Infrastructure and Tacoma Creates), Health (Emergency Medical Services), Housing and Homelessness (Affordable Housing Sales Tax and Sheltering Support).	Funded through Internal Charges which are transfers between City departments for internal services that support intra-City operations. Examples include Retirement, Health Insurance, Information Technology, Human Resources, etc.

These services are provided by over 4,300 staff positions and additional contracts.

Budget Development Process

The City's budget process is guided by best practice and State statutory requirements (RCW 35.34).

HOW IS THE BUDGET BUILT? BASELINE - SERVICE LEVELS & COSTS

Consider...

- What are the City's core services?
- How much do they cost to operate?
- What is the impact of a specific service?
- What is the City's baseline financial position?



PROPOSED CHANGES TO BASELINE

Consider...

- How does the City close gaps to propose a balanced budget?
- What is a service the City should expand or a new service the City should offer?



2025-2026 BUDGET TIMELINE



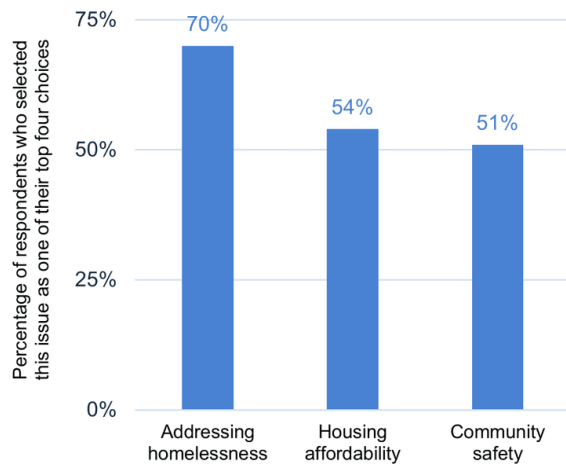
**Related documents may include the Capital Facilities Plan, Capital Budget Ordinances, community engagement report, etc.*

Community Engagement

Advancing public trust begins with understanding community needs and issues. Throughout 2024, the City conducted two surveys and attended over 20 engagement events to learn more about what community members view as issues facing Tacoma.

Across the two community and business surveys, there were common concerns including community safety and housing accessibility.

Community Survey



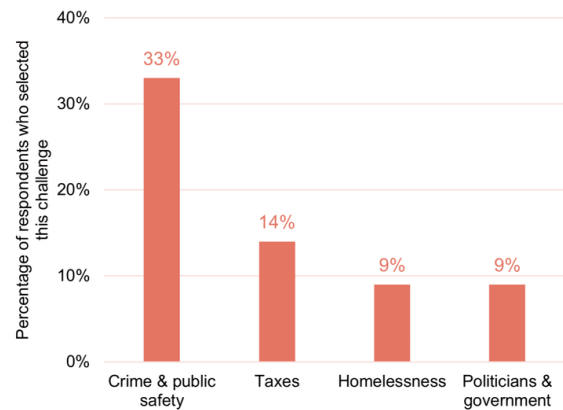
The three issues community survey respondents thought were most important for the City and partners to address.

View the complete Community Survey [↗](#).

Business Survey

The four primary challenges business survey respondents thought impacted their decisions to remain in Tacoma.

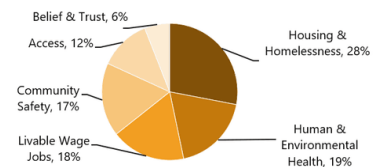
View a presentation on the complete Business Climate Survey [↗](#).



Budget Outreach

The City hosted OneTacoma: Shared Vision, Shared Future community visioning workshops across the city. During these workshops, community members co-imagined Tacoma's growth over the next 25 years. In addition, Office of Management and Budgeting staff attended eight OneTacoma workshops, seven Farmer's Market events, and five larger community events. At these events, staff asked community members to rank their priorities based on allocating six "gems" to the Budget Priority Areas. 929 people participated at these 20 events.

Percentage of "Gems" Allocated to each Priority Area



Challenges in 2025-2026

Federal American Rescue Plan Funding

Tacoma received \$61M from the American Rescue Plan Act for 2021-24. The City largely used these funds for one-time pandemic-related services. As these funds conclude, the City has less funding available for one-time projects in 2025-2026.

Fiscal Sustainability

Many of the City's financial funds face pressures from increasing costs for wages, contracts, supplies, and other purchases compared to slower growing revenues. The City's General Fund faces a structural gap – revenues are anticipated to grow by 2.6% compared to a projected 4.3% growth in expenses. Closing the General Fund's gap in the 2025-2026 Proposed Budget means difficult tradeoffs and reductions. The proposed budget begins to address the structural gap through expense reductions, new service delivery models, realigned expenses with dedicated revenue sources, targeted fee increases, eliminations of tax exemptions, and the use of cash above reserves.

Meeting Community Needs through Existing Services

While the Budget Book will highlight funding changes in each department, the City has focused on evaluating and demonstrating that existing services meet key community needs. Examples include improving current service delivery models and reducing funding in one service area to help fund increasing needs in another.



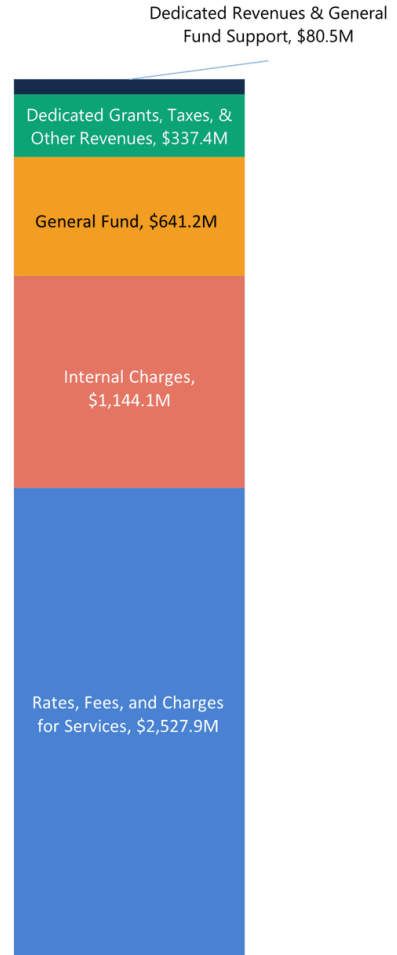
Revenue Forecasting

More information on the City's Revenue Forecasts can be found in the Fund Summary Section.

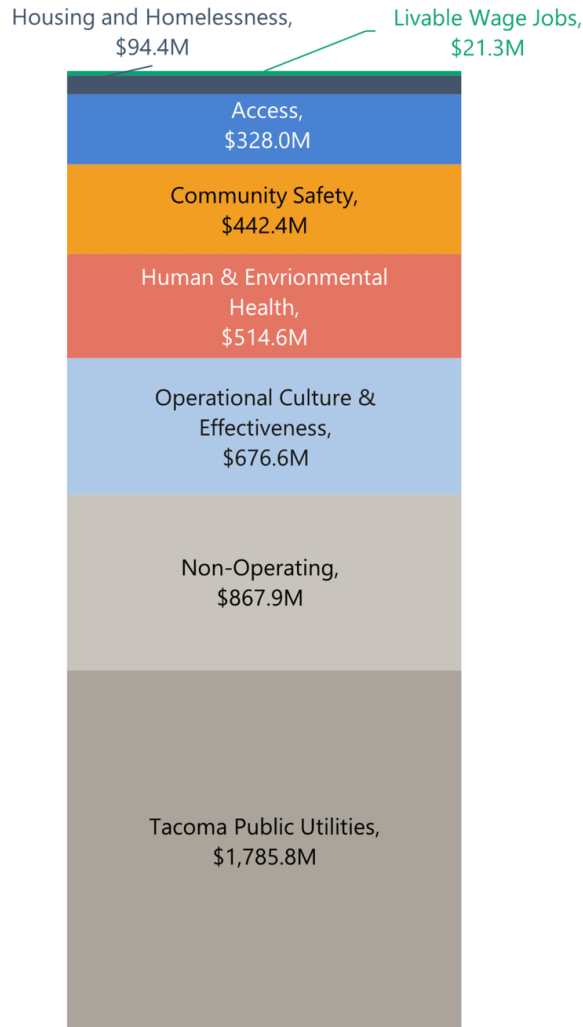
2025-2026 Funding Sources

The City of Tacoma receives revenues to pay for services from a variety of sources and manages these revenues in alignment with the funding source:

- **Dedicated Grants, Taxes, and Other Revenues** include revenue sources restricted to a specific use, such as Tacoma Streets Initiative, Tacoma Creates, and Grant Funding. Some of these services also rely on the General Fund for their expenses.
- **General Fund** includes sales tax, property tax, business tax, and utilities tax.
- **Internal Charges** include transfers between City departments for internal services that support intra-City operations. Examples include Retirement, Health Insurance, Information Technology, Human Resources, etc.
- **Rates, Fees, and Charges for Services** include Utility Funds such as Tacoma Power, Water, and Rail charges and Enterprise Funds such as rates and fees like parking meters or event ticket sales.



2025-2026 Budget by Priority



The City of Tacoma receives revenues to pay for services in Access, Community Safety, Housing and Homelessness, and other priority areas. To provide those services, the City spends money on personnel, contracts, supplies, equipment, materials, and programs.

- **Priority Area Investments**

The City's priority-based budget represents \$2B of the City's \$4.7B budget. This includes services provided by departments like Environmental Services, Public Works, Police, Fire, Finance, Information Technology, Human Resources, Neighborhood and Community Services, Community and Economic Development, etc.

- **Non-operating expenses** represent funds managed by the City for financial tracking and reporting. This includes Health and Benefit Funds, Tacoma Employee Retirement System, Debt Service Funds, and other Trust Funds.

- **Tacoma Public Utilities (TPU)** is a large service provider within Tacoma. TPU provides Power, Water, and Rail services for City residents and the surrounding community. While there is not a priority-based budget for TPU, these services are essential for access and human and environmental health.

Citywide Budget by Priority

Priority Based Budgeting communicates City expenses by focus areas. The following pages are separated into the priorities and include major programs and services, changes in the 2025-2026 Proposed Budget, a snapshot of how the service area is funded, and quick service metrics. Equity, Anti-Racism, and Belief and Trust are guiding threads through all the City's work. Passed in 2020, Resolution 40622 formally directs the City Manager to use an equity lens and prioritize anti-racism in the budget. As departments reviewed their programs and budgets to advance the City Council's priorities, they also prioritize the work of their Racial Equity Action Plans in their operational plans and budget changes for 2025-2026.

EQUITY, ANTI-RACISM, BELIEF & TRUST



ACCESS

Ensure access to and proximity of community facilities, services, and infrastructure for residents of diverse backgrounds and identities.



COMMUNITY SAFETY

Provide essential emergency assistance, court services, and safe infrastructure and increase positive perception of safety and overall quality of life.



HOUSING & HOMELESSNESS

Encourage housing development, provide shelter and reduce barriers for people experiencing homelessness, and assist homeowners and tenants with home rehabilitation, utilities, and mortgages.



HUMAN & ENVIRONMENTAL HEALTH

Improve human and environmental health outcomes through supporting clean water and waste systems, healthy ecosystems, and health-related organizations.



LIVEABLE WAGE JOBS

Create a thriving local economy with wages that cover a family's basic needs through business retention and attraction, business loans and technical assistance, equitable City recruitment and retention practices and more.



OPERATIONAL CULTURE & EFFECTIVENESS

Foster an internal organizational culture that leads to employee satisfaction and effective service delivery.

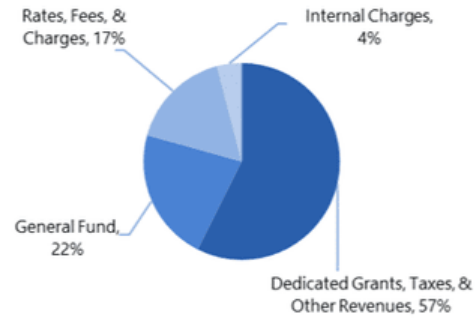
Access

What Access services does the City provide?

MAJOR SERVICES	PROPOSED BUDGET
Street Maintenance	\$33.4M
Transportation and Facility Capital Projects	\$27.2M
Streets Initiative Contracted Services and Capital Programs	\$37.3M
Library Neighborhood Services	\$19.1M
Tacoma Creates Programming	\$10.6M
Capital Sidewalk Program	\$4.7M
Customer Service - 311	\$1.9M

How does the City fund Access services?

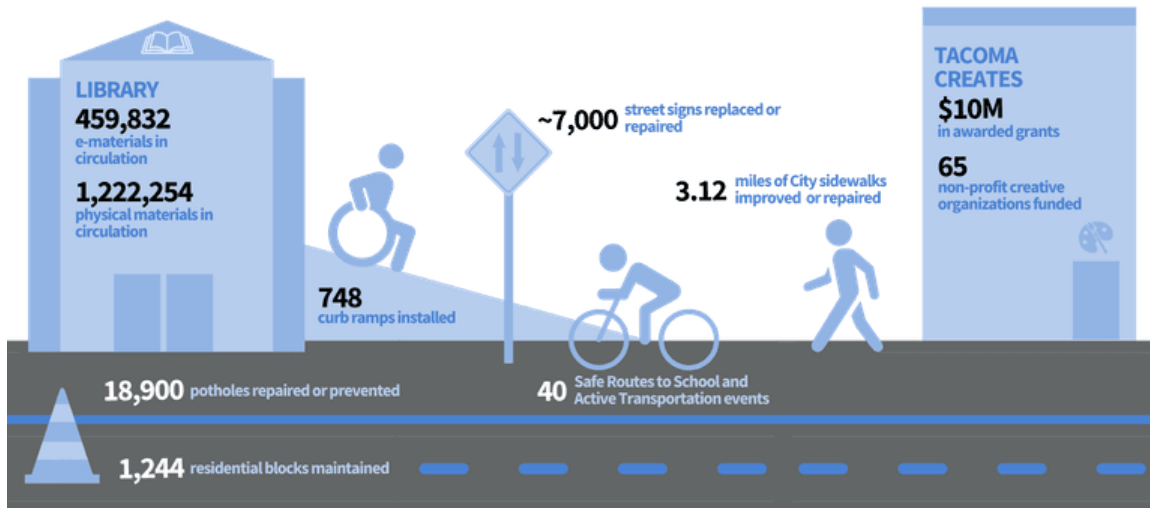
Total Investment: \$345.4M



Changes in the 2025-2026 Budget

- Budget Grant Match Opportunities | \$2M
- Fund Maker Space Librarian | \$250k
- Capital Sidewalk Program | \$2.4M
- Fund Safe Routes to School Improvements | \$1.3M
- Establish Communications Team in Planning and Development Services | \$529k
- Fund Traffic Signal Improvements | \$0.8M
- Fund Active Transportation Infrastructure Improvements | \$0.9M

Access Service Metrics



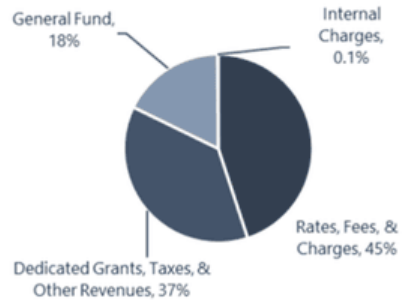
Housing and Homelessness

What Housing & Homelessness services does the City provide?

MAJOR SERVICES	PROPOSED BUDGET
Site, Residential, Building Development, and Permitting	\$22.2M
Affordable Housing Fund Programs	\$19.4M
Emergency Sheltering	\$11.3M
Permit Compliance	\$5.8M
Housing and Homeless Services	\$5.4M
Community Development Block Grant	\$2.5M
Landlord Tenant and Tenant Relocation	\$1.1M

How does the City fund Housing & Homelessness services?

Total Investment: \$93.8M

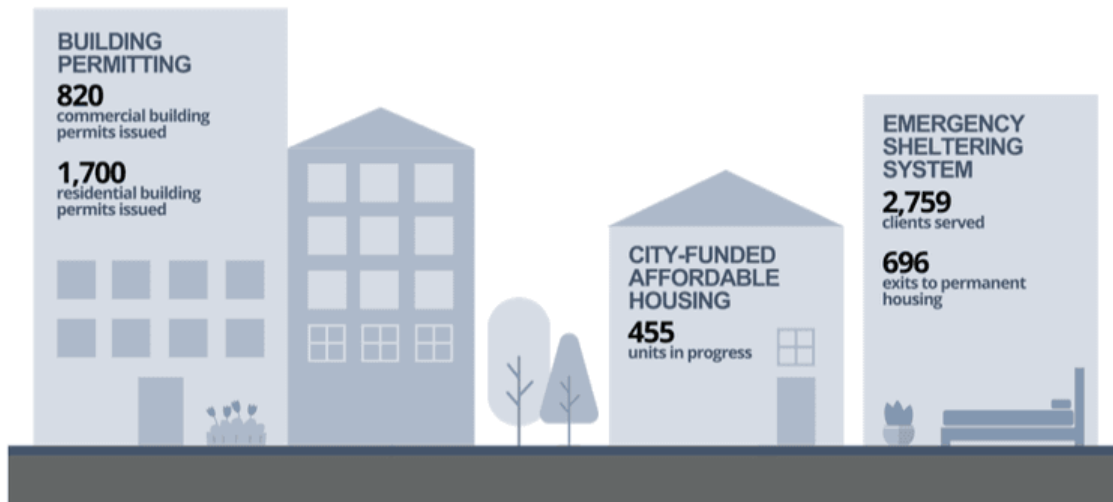


Changes in the 2025-2026 Budget

Save Funds with Permitting Communication Team | \$50k
 Revenue for Emergency Micro-Shelters, Stability Site, and Shelter Expansion | \$7.9M

Fund Right-of-Way Encampment Site Reclam
 Save Funds with Streamlined Code Enforcerc

Housing & Homelessness Service Metrics (2023)



Changes in the 2025-2026 Budget

- Save Funds with Permitting Communication Team | \$50k
- Fund Right-of-Way Encampment Site Reclamation | \$1.1M
- Revenue for Emergency Micro-Shelters, Stability Site, and Shelter Expansion | \$7.9M
- Save Funds with Streamlined Code Enforcement: \$0.8M

Housing and Homelessness Service Metrics

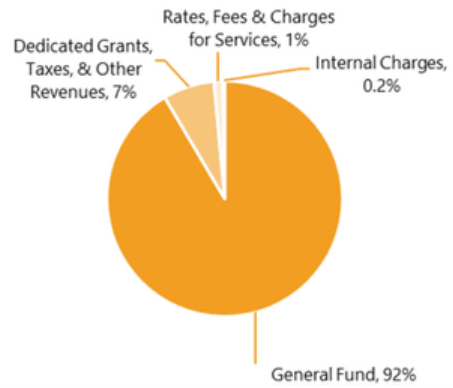


What Community Safety services does the City provide?

MAJOR SERVICES	PROPOSED BUDGET
Fire Suppression and Readiness	\$135.7M
Patrol Services	\$108.5M
Fire and Police 911 Dispatch and Communications	\$26.9M
Municipal Court Operations	\$10.7M
Violence Reduction and Prevention	\$6.2M
Jail Contracts	\$6.2M
Domestic Violence and Violent Crime Investigations	\$5.7M
Indigent Defense	\$4.8M
Traffic and Parking Infraction Operations	\$2.2M
Fire Investigations	\$1.1M

How does the City fund Community Safety services?

Total Investment: \$442.3M



Changes in the 2025-2026 Proposed Budget

- Fund Overtime to Support Crime Response | \$3M
- Fund Graffiti Response and Support Program | \$563k
- Fund Community Police Advisory Committee Outreach | \$50k
- Maintain Funding for Summer Teen Late Nights | \$150k
- Fund Court Support and Department of Assigned Counsel Positions | \$541k

Community Safety Service Metrics



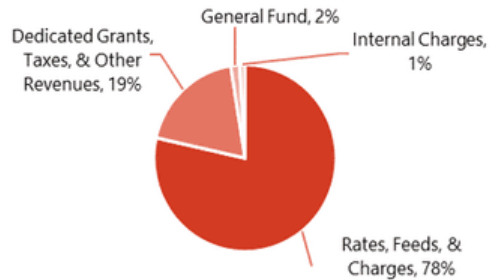
Human and Environmental Health

What Human & Environmental Health services does the City provide?

MAJOR SERVICES	PROPOSED BUDGET
Medical Response, Patient Care, Transport	\$67.3M
Garbage Disposal and Transport	\$36.2M
Sewer Transmission Systems	\$30.7M
Capital Project Planning & Delivery	\$27.4M
Residential Garbage Collection	\$25.9M
Wastewater Plant Operations	\$24.9M
Tidy-Up Tacoma	\$12.6M
Urban Forestry	\$4.1M

How does the City fund Human & Environmental Health services?

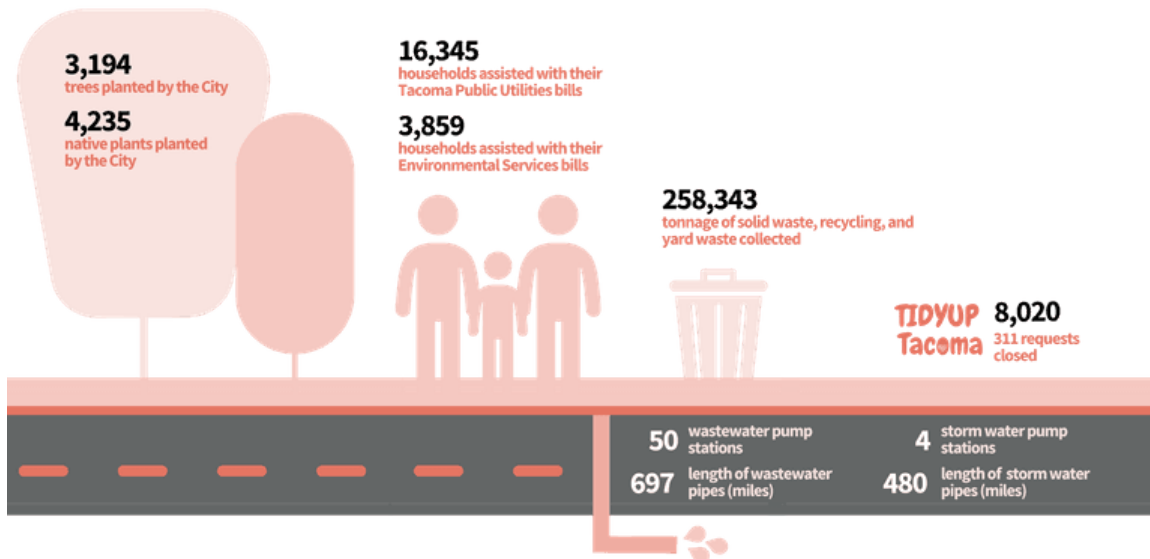
Total Investment: \$514.6M



Changes in the 2025-2026 Proposed Budget

- Fund Construction Arborist Position | \$330k
- Fund Multi-Family Call 2 Haul | \$300k
- Fund Decarbonization Related Measures and Programs | \$1.8M
- Fund Second Tidy-Up Litter Patrol | \$600k
- Fund Solid Waste Staffing | \$1.6M
- Fund Fire Department CARES Nursing Expansion | \$140k
- Fund Sustainability Small Grants | \$50k
- Fund New Tree Maintenance Crew | \$1.7M
- Fund Wildfire Filter Fans | \$50k

Human and Environmental Health Service Metrics



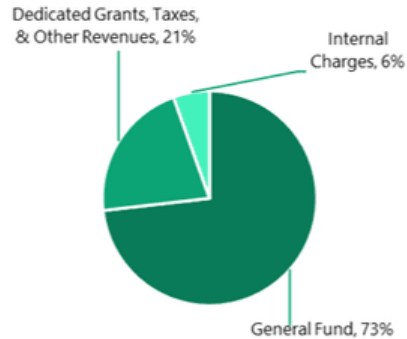
Livable Wage Jobs

What livable wage jobs services does the City provide?

MAJOR SERVICES	PROPOSED BUDGET
Tax and License Customer Service and Compliance	\$11.9M
Minority Business Development Agency	\$1.1M
Business Attraction, Retention, & Expansion	\$1.1M
Equity in Contracting	\$1M
Tacoma Training and Employment Program	\$1.2M
Local Employment Apprenticeship Program	\$1.1M

How does the City fund livable wage jobs services?

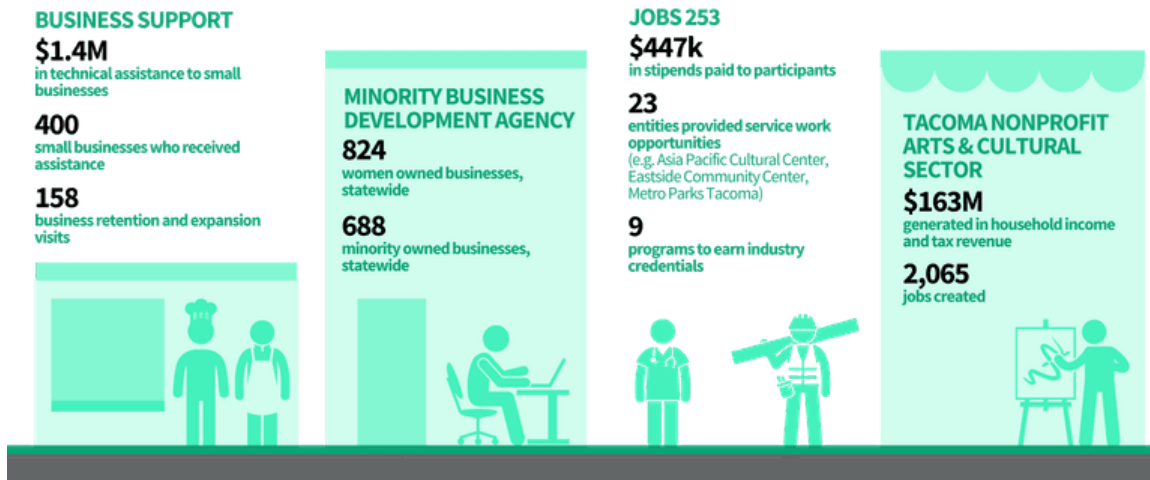
Total Investment: \$21.3M



Changes in the 2025-2026 Proposed Budget

- Grant Revenue for Workforce Training Programs | \$212k
- Fund Business & Economic Development Analyst | \$187k
- Increased Revenues for Jobs253 Programs | \$314k
- Fund Position to Support Small Business Development | \$525k
- Fund UWT Engineering Pathways Apprenticeship Program | \$180k

Livable Wage Jobs Service Metrics



Utility Rates: Overview



The City operates several large utilities under the direction of the Tacoma Utility Board, including Tacoma Power, Tacoma Water, and Tacoma Rail. The City of Tacoma also manages utility services through its Environmental Services Department, which includes Solid Waste, Wastewater, and Surface Water management. For information on rate development and cost drivers, please visit this website for information from Tacoma Public Utilities [and](#) Environmental Services [presented at the Government Performance and Finance Committee.](#)

Utility Rates: Increases for 2025-2026

During the budget development process, staff review service rates, fees, and charges to ensure they keep pace with expense growth and capital and operation investment needs. The following residential average rate increases are projected for the 2025-2026 biennium:

UTILITY	INCREASES	2025	2026
Power	Average Monthly Increase %	6.5%	6.5%
	Average Monthly Increase \$	\$6.72	\$7.09
Water*	Average Monthly Increase %	6.3%	6.3%
	Average Monthly Increase \$	\$2.86	\$3.10
Rail	Average Monthly Increase %	Varies	Varies
	Average Monthly Increase \$		
Stormwater	Average Monthly Increase %	7.7%	8.0%
	Average Monthly Increase \$	\$2.49	\$2.70
Wastewater	Average Monthly Increase %	6.7%	6.4%
	Average Monthly Increase \$	\$4.57	\$4.71
Solid Waste	Average Monthly Increase %	5.7%	5.7%
	Average Monthly Increase \$	\$3.16	\$3.35

**Water rates vary outside the City of Tacoma.*

Why adjust rates?

Utilities set rates to cover costs of essential services. This includes the costs of providing safe, reliable services, maintaining systems, protecting natural resources, regulation compliance, and investing in service improvement. The following are the primary factors impacting the 2025-2026 rate increases:

- **Increased costs from inflation** | increasing insurance, equipment, and supply costs.
- **Supply chain shortages** | delays and difficulty buying equipment result in increased costs and limited resources.
- **Critical infrastructure** | maintain and improve aging infrastructure for safety and reliability.

In addition to the utility rate increases described, the City regularly updates its fee schedule and permit fees.

Cost Savings Projects

Rates affect residents. Tacoma Public Utilities and Environmental Services work to keep costs down through pursuing grants, refinancing loans and bonds to lower interest rates, recycling and selling obsolete equipment and property, increasing sales of excess power and water, and implementing efficient operations and processes. Residents can take control of their utility bills through monthly average payments, autopay options, and payment plans. Income-eligible households can also qualify for discounts and credits on their bills.

Revenue Changes

The 2025-2026 Proposed Budget removes Utility Tax Exemptions - which would increase the Utility Taxes paid by City's utilities and private utilities by over \$3M, removes the Business Tax Exemptions for international investment, and increases Police False Alarm Fees. The Proposed Budget also includes a New Excise Tax on Food and Beverages sold at the City's indoor event facilities (e.g., Tacoma Dome and Convention Center) to support community event funding.

Fire Levy

The City's 2025-2026 Proposed Budget does not include funding related to the Fire Levy on the November 2024 Ballot. If the Fire Levy passes, it will add \$30M per year in Fire Services funding managed separately from the General Fund.

The Fire Levy ballot measure proposes to raise property taxes by \$0.65/\$1,000 of assessed value. This additional tax is designated to cover specific Tacoma Fire Department (TFD) expenses, both existing and new. This tax would provide dedicated revenue to add facilities, fleet, and equipment allowing TFD to replace and upgrade critical life-saving assets, improve response and firefighter safety by adding new responders, and support existing first responders and staff. The new revenue may fund construction of a new South Tacoma fire station and future equipment replacements, such as the Self-Contained Breathing Apparatus (SCBA) that firefighters use to breathe safely in fires and hazardous materials incidents.

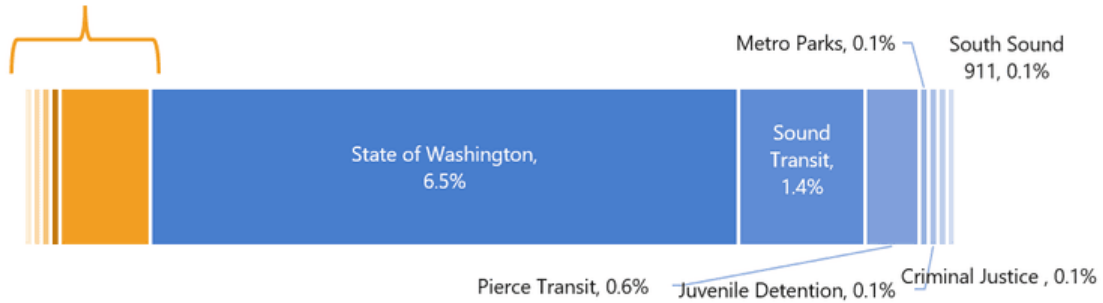


Sales Tax Breakdown

10.3% Rate 2024

Total City of Tacoma Sales Taxes 1.4%

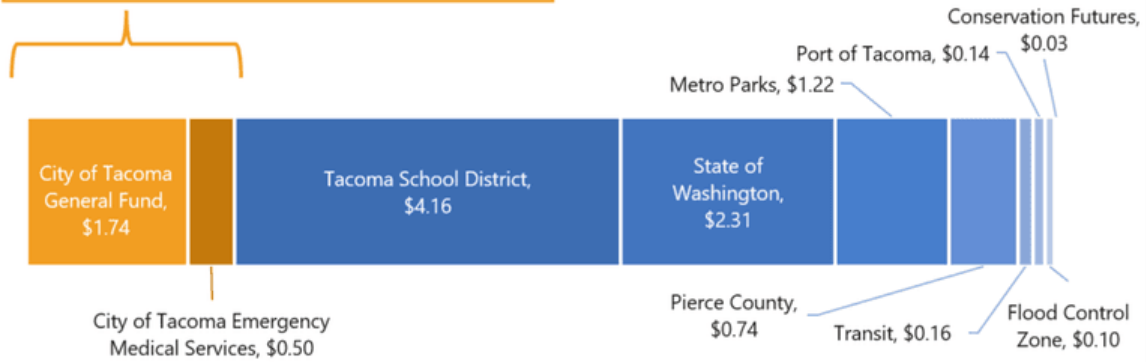
- 1% - General Fund
- 0.1% - Mental Health & Chemical Dependency
- 0.1% - Affordable Housing
- 0.1% - Tacoma Creates
- 0.1% - Transportation Benefit District (Streets Initiative)



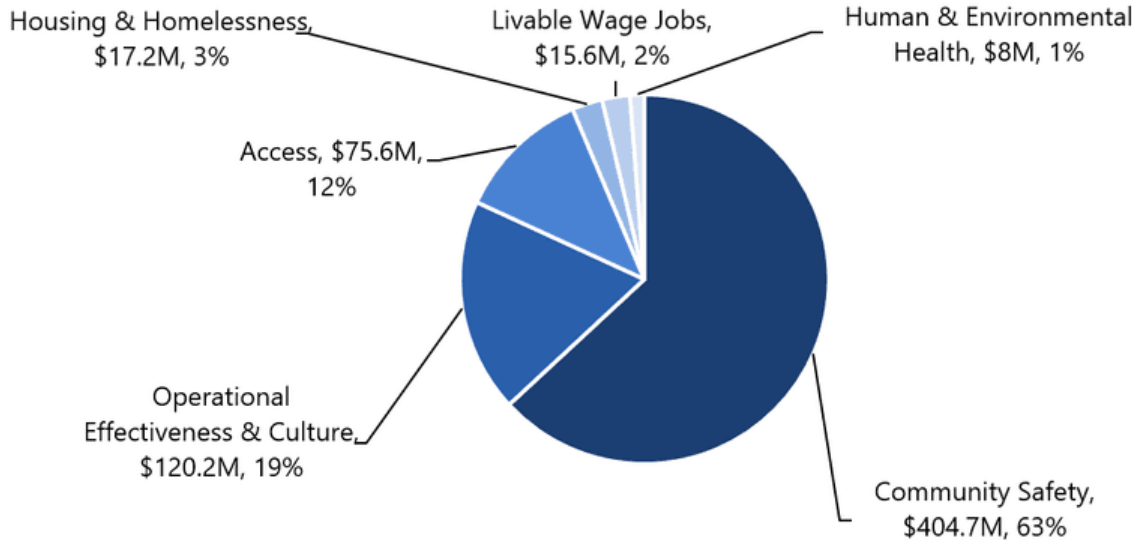
Property Tax Breakdown

\$11.10 per \$1,000 Assessed Value 2024

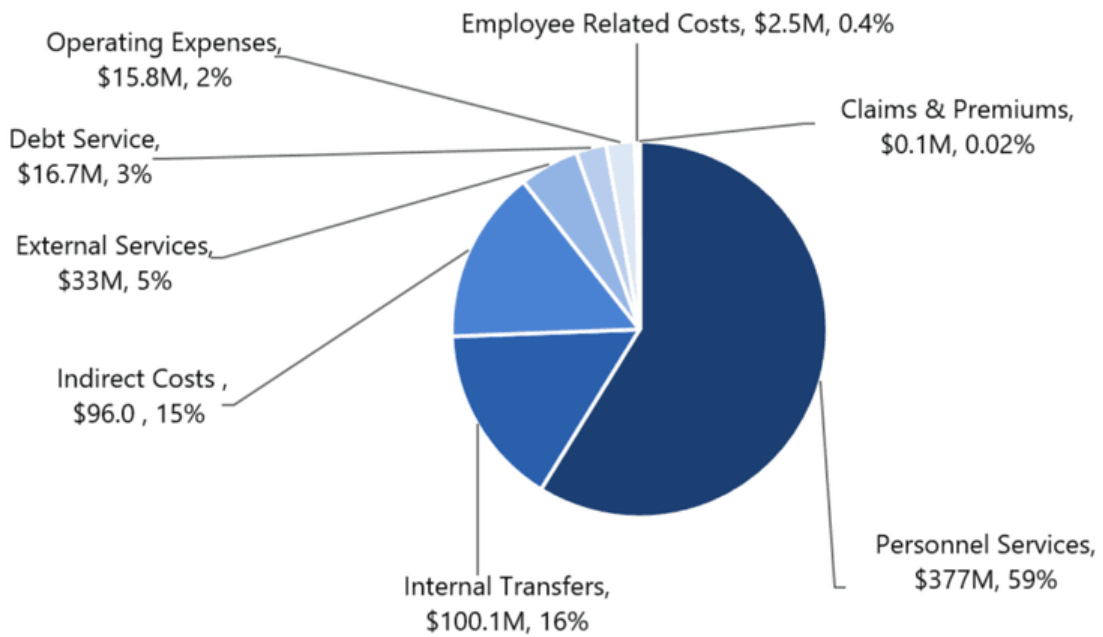
Total City of Tacoma Property Taxes \$2.24



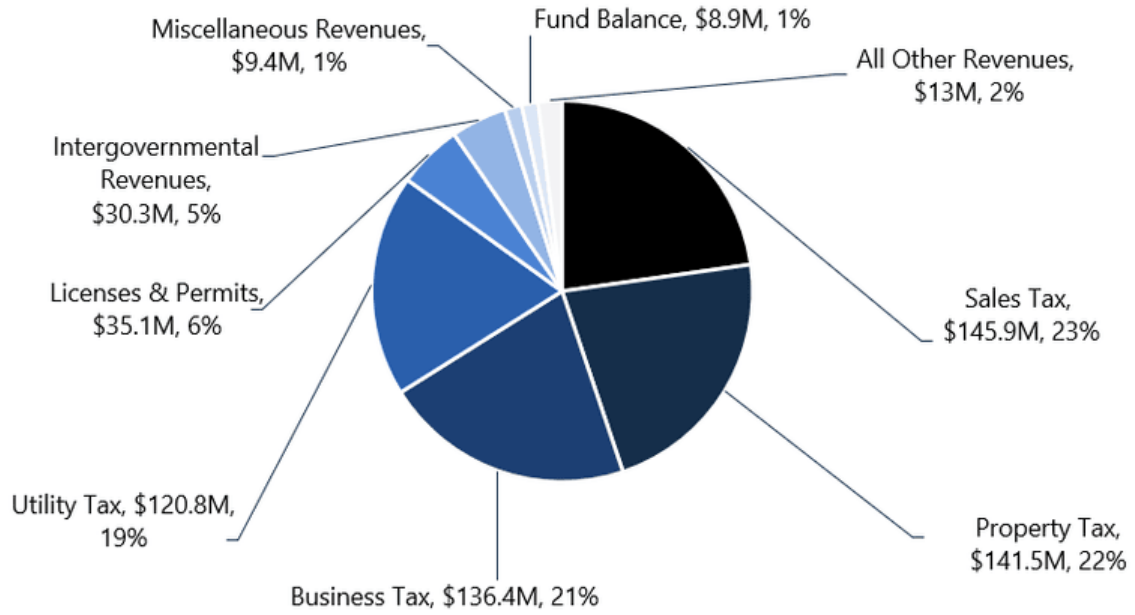
General Fund Expenses by Priority Area



General Fund Expenses by Cost Category



General Fund Revenues



Personnel Complement and Costs: Overview

The 2025-2026 Budget includes contractually obligated pay increases for represented employees. For union contracts yet to be settled, the Budget includes projected increases based on history and other known factors. Non-represented salary increases included in the Budget are based on projected growth in consumer prices and, for specific classifications, market data and/or compression.

The 2025-2026 Budget includes a total of 4,308.9 Full-Time Equivalents (FTEs) in all funds. This section is organized as follows:

- A summary of FTE changes by department
- A summary of FTE changes in the General Fund by department
- A description of the changes by department
 - Note that the number in parentheses (+/-) next to each department's title section is the net change between 2023-2024 Adjustments & Baseline Corrections and 2025-2026 Proposed Budget Changes.
- In the departmental pages, their section illustrates the annualized FTEs for each biennium listed as well as the difference between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget.

Full-Time Equivalents by Department

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
City Attorney's Office	51.3	52.5	54.5	2.0
City Council	15.0	16.0	16.0	0.0
City Manager's Office	62.0	67.5	65.1	-2.4
Community & Economic Development	31.9	33.9	35.3	1.3
Environmental Services	524.4	548.6	565.9	17.3
Finance	108.0	116.0	117.0	1.0
Fire	489.3	512.3	517.1	4.8
Hearing Examiner	2.5	2.5	2.5	0.0
Human Resources	45.2	56.0	56.5	0.5
Information Technology	136.3	153.0	156.0	3.0
Library	108.1	109.3	111.3	2.0
Municipal Court	27.7	24.9	28.7	3.8
Neighborhood & Community Services	34.6	39.0	26.0	-13.0
Non-Departmental	0.0	0.0	1.0	1.0
Planning & Development Services	103.3	114.6	137.8	23.2
Police	403.5	413.5	428.5	15.0
Public Works	264.3	300.5	304.7	4.2
Retirement	10.0	11.0	14.8	3.8
Tacoma Public Utilities	1,482.4	1,579.4	1,611.7	32.3
Tacoma Venues and Events	53.0	55.5	58.8	3.3
Grand Total	3,952.7	4,206.0	4,308.9	103.0

Full-Time Equivalents in General Fund by Department

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
City Attorney's Office	15.3	15.4	15.6	0.2
City Manager's Office	15.6	15.9	12.1	-3.8
Community & Economic Development	17.8	16.9	19.6	2.7
Finance	24.0	26.0	28.0	2.0
Fire	324.7	335.1	338.4	3.3
Information Technology	5.0	5.0	0.0	-5.0
Library	108.1	109.3	110.3	1.0
Municipal Court	20.9	20.2	21.2	1.0
Neighborhood & Community Services	32.5	33.2	18.5	-14.7
Non-Departmental	0.0	0.0	1.0	1.0
Planning & Development Services	9.8	9.5	9.5	0.0
Police	393.3	405.3	420.3	15.0
Public Works	17.4	10.6	11.5	0.8
Tacoma Venues and Events	1.0	1.0	0.0	-1.0
Grand Total	985.36	1,003.33	1,005.77	2.44

City Attorney's Office: Personnel Changes (+2.0)

2023-2024 Adjustments & Baseline Corrections (+1.0)

- Added Paralegal to the Civil Division (+1.0)

2025-2026 Changes (+1.0)

- Add Claims Adjuster to the Civil Division (+1.0)

City Council: Personnel Changes (0.0)

2023-2024 Adjustments & Baseline Corrections (0.0)

- No significant personnel adjustments or baseline corrections were made

2025-2026 Changes (0.0)

- No changes made.

City Manager's Office: Personnel Changes (-2.4)

2023-2024 Adjustments & Baseline Corrections (+3.1)

- Added Digital Manager in the Media & Communications Office (+1.0)
- Added Safety Consultants to the Office of Safety from Environmental Services (+2.0)
- Eliminated Housing Rehab Specialist Position (-1.0)
- Updated delayed starts for new positions in 2023 (+0.25)
- Eliminated portion of Management Fellow (-0.6)
- Added Equity Program Specialist (+1.0)
- Corrected Budget for Strategic Initiatives Program Coordinator (+1.0)
- Ended time limited Project Peace and Reconciliation Coordinator Position (-0.5)

2025-2026 Changes (-5.5)

- Eliminate In-house Human Rights Investigations Program (-3.0)
- Eliminate Special Projects Executive Position (-1.0)
- Eliminate Equity Program Consultant in the Office of Equity and Human Rights (-1.0)
- Move Equity Program Consultant to Planning and Development Services (-1.0)
- Move 0.5 of Deputy City Manager from Non-Departmental to CMO (+0.5)

Community and Economic Development: Personnel Changes (+1.3)

2023-2024 Adjustments & Baseline (-0.4)

- Reallocated portions of Arts & Cultural Vitality division positions from Community and Economic Development to Tacoma Venues and Events (-0.5)
- Changed work schedules of positions in Minority Business Development Agency and Economic Development Services divisions (-0.9)
- Added Assistant Director position to baseline during 2025-2026 budget development after one-time reduction of position during 2023-2024 biennium (+1.0)

2025-2026 Proposed Changes (+1.7)

- Eliminate Assistant Director position (-1.0)
- Add Management Support Technician position in Business Services and Workforce Partnerships division (+1.0)
- Add Arts Program Planner position in Arts & Cultural Vitality division (+1.0)
- Add Business & Economic Development Analyst position in Minority Business Development Agency division through June 2026 (+0.7)

Environmental Services: Personnel Changes (+17.3)

2023-2024 Adjustment & Baseline

Corrections (+0.5)

- Updated Safety staffing, moving dedicated Safety employees back to the Safety Office and adding a single Principal Safety Consultant funded by Environmental Services (-1)
- Added Data Analyst to Rates & Budget (+1.0)
- Added Project Customer Service Representative in Wastewater Billing (+1.0)
- Added Project Climate Resilience Manager to support grant work (+1.0)
- Updated Tidy Up staffing structure to reduce a laborer (-1)
- Moved Community Service Work Crew from Public Works (+2)
- Return positions held vacant for 2023-2024 back to the 2025-2026 labor baseline (+2)
- Updated staffing to reflect ending project positions (-5.0)
- Updated delayed starts for new positions in 2023, and miscellaneous cost distribution updates (+0.5)

2025-2026 Changes (+16.8)

- Add Solid Waste Staffing to address safe and efficient staffing levels (+5.0)
- Add Permanent Driver In-training Program (+1.0)
- Maintain Environmental Service Engagement Staffing (+2.0)
- Add Route Supervisor in Solid Waste (+1.0)
- Add Solid Waste Worker and Collection Driver for Tidy Up Program (+2.0)
- Add Project Education and Outreach Liaison position for Multifamily Call-to-Haul Communication Pilot (+1.0)
- Add Construction Arborist Position for Environmental Services Capital Project Tree Planning (+1.0)
- Add Grounds Crew Worker and Crew Leader for Tree Crew (+2.0)
- Add Warehouse Technician for Procurement Support (+1.0)
- Add Project Business Services Analyst to address electronic documentation system update backlog (+1.0)
- Add Education and Outreach Project Positions for REO Grant (+3.0)
- Move Distribution of Green Building Specialist to Planning & Development Services (-0.2)
- Eliminate positions (-3.0)

Finance: Personnel Changes (+1.0)

2023-2024 Adjustments & Baseline

Corrections (+1.0)

- Eliminated Project Analyst Positions (-4.0)
- Added Technical Customer Service Representative to backfill for SAP Implementation (+1.0)
- Added Business Systems Analyst to backfill for SAP Implementation (+1.0)
- Added Business Systems Analysts for Data Analytics (+3.0)

2025-2026 Changes (0.0)

- No changes made.

Fire: Personnel Changes (+4.8)

2023-2024 Adjustment & Baseline

Corrections (+20.8)

- Added roving Firefighter positions to address Fire Department labor and overtime usage (+16.0)
- Recognized full-time Behavioral Health responder positions for HOPE Alternative Response Team (+1.25)
- Added Registered Nurse Case Manager for CARES Program (+0.8)
- Added Public Information Officer (+1.0)
- Added Business Service Manager for HOPE Alternative Response Team (+1.0)
- Added Business Service Analyst for HOPE Alternative Response Team (+1.0)
- Added Business Services Manager for CARES Program (+1.0)
- Eliminated Office Assistant position (-1.0)
- Eliminated Ground Maintenance Worker (-0.25)

2025-2026 Changes (-16.0)

- Reduce roving Firefighter positions to address General Fund financial position (-16.0)

Hearing Examiner: Personnel Changes (0.0)

2023-2024 Adjustments & Baseline

Corrections (0.0)

- No changes were made.

2025-2026 Changes (0.0)

- No changes made.

Human Resources: Personnel Changes (+0.5)

2023-2024 Adjustments & Baseline

Corrections (+0.5)

- Time-limited COVID-related Analyst position ended (-0.5)
- Time-limited enterprise training support Human Resources Consultant position ended (-1.0)
- Transferred position from Information Technology to Human Resources for ongoing enterprise training support (+1.0)
- Added Human Resources Consultant position to support employee engagement efforts (+1.0)

2025-2026 Proposed Changes (0.0)

- Remove Continuous Improvement Consultant position (-1.0)
- Add Human Resources Manager position to expand service delivery in Compensation & Benefits division (+1.0)

Information Technology: Personnel Changes (+3.0)

2023-2024 Adjustments & Baseline Corrections (-1.0)

- Moved Learning Consultant to Human Resources (-1.0)

2025-2026 Changes (+4.0)

- Add position to aid in Succession Planning in Radio Program (+1.0)
- Add IT Security Analyst for Policy and Compliance Support (+1.0)
- Add position to increase Security Assurance and Operations Capacity (+1.0)
- Fully budget IT Analyst for Permitting Program (+1.0)
- Add position to Increase Accela Support (+1.0)
- Delimit Analyst Position (-1.0)

Library: Personnel Changes (+2.0)

2023-2024 Adjustments & Baseline Corrections (+1.0)

- Fully budget Behavioral Health Crisis Responder (+0.25)
- Fully budget Safety Staff (+0.25)
- Added one Library Curiosity Navigator for 2024 and 2025 (+0.5)

2025-2026 Changes (+1.0)

- Add Maker Space Librarian in Library Neighborhood Services (+1.0)

Municipal Court: Personnel Changes (+3.8)

2023-2024 Adjustments & Baseline Corrections (+2.8)

- Municipal Court staff that support Traffic Enforcement, Engineering and Education were shown in the 2023-2024 Public Works budget. This entry corrects that error by moving these positions back to Municipal Court (+2.8)

2025-2026 Changes (+1.0)

- Add Court Support Services Manager to oversee the Court Supportive Services Unit (+1.0)

Neighborhood and Community Services: Personnel Changes (-13.0)

2023-2024 Adjustments & Baseline Corrections (0.0)

- No significant personnel adjustments or baseline corrections were made during this biennium

2025-2026 Changes (-13.0)

- Eliminate Community Resources Analyst which supports Committees & Commissions, Contract & Data Management, and Neighborhood Councils (-1.0)
- Eliminate Division Manager in Property Compliance and Encampment Administration (-1.0)
- Transfer positions to Planning and Development Services' (PDS) to streamline and enhance regulatory enforcement; including inspectors, a supervisor, and customer service positions (-11.0).

Non-Departmental: Personnel Changes (+1.0)

2023-2024 Adjustments & Baseline

Corrections (+1.5)

- Added position through 2025 to support Participatory Budgeting and Community Engagement (+0.5)
- Added position to support Police Transformation efforts which is split with the City Manager's Office (+1.0)

2025-2026 Changes (-0.5)

- Move position to include a split with the City Manager's Office (-0.5)

Planning and Development Services: Personnel Changes (+23.2)

2023-2024 Adjustment & Baseline

Corrections (+11.5)

- Recognize 4 positions held vacant for 6 months (+2)
- Added Permit Review Staff and Inspector project positions (+9.0)
- Added Assistant Director Position (+1.0)
- Eliminated Chief Surveyor shared with Public Works (-0.5)

2025-2026 Changes (+11.7)

- Reorganization of Code Enforcement (+11.0)
 - Code Compliance program (+8.0)
 - Code Compliance customer service (+3.0)
- Add Equity Consultant (+1.0)
- Add Demolition and Deconstruction review analyst (+0.2)
- Eliminate Senior Planner position in Comprehensive Planning (-1.0)
- Continue Chief Surveyor shared with Public Works (+0.5)

Police: Personnel Changes (+15.0)

2023-2024 Adjustments & Baseline

Corrections (+15.0)

- Added Records and Information Management Administrator for Body Worn Cameras Program (+1.0)
- Added Police Digital Evidence & Records Analysts for Body Worn Cameras Program (+2.0)
- Added Police Lieutenant to support the Community Service Officer (CSO) Program (+1.0)
- Added Police Sergeant to support the Community Service Officer (CSO) Program (+1.0)
- Added Community Service Officers to support the Community Service Officer (CSO) Program (+10.0)

2025-2026 Changes (0.0)

- No changes made.

Public Works: Personnel Changes (+4.2)

2023-2024 Adjustments & Baseline

Corrections (-0.3)

- Eliminated Temporary Laborer Positions Grounds Maintenance Workers and Created Permanent Street Maintenance Workers (-1.0)
- Eliminated Temporary Grounds Maintenance Workers and Added a Permanent Grounds Maintenance Worker (+0.3)
- Added Vehicle & Equipment Shop Attendant in Fleet Operations (+1.0)
- Added Transportation Services Analyst in the Vision Zero Program (+1.0)
- Corrected Court Clerk Labor Distribution in Public Works Traffic Enforcement, Engineering and Education to show in Municipal Court (-2.8)
- Removed Project Surveyor 50% cost distributed to Planning and Development Services (-0.5)
- Moved Community Service Work Crew to Environmental Services (-2.0)
- Maintained funding for two Parking Enforcement Officers (+2.0)
- Updated various Facilities, Grounds Maintenance, and Engineering Positions with a 2023 delayed start (+1.7)

2025-2026 Changes (+4.5)

- Add Real Property Services Position in support of Home in Tacoma and Permit Deadlines (+1.0)
- Add Real Property Services Position for General Government (+1.0)
- Maintain funding for Assistant Chief Surveyor 50% cost distributed to Planning and Development Services (+0.5)
- Add Road Use Compliance Officer for Site Reclamation efforts (+1.0)
- Add Grounds Maintenance Worker to address Graffiti Abatement through Tidy Up Program (+1.0)

Retirement: Personnel Changes (+3.8)

2023-2024 Adjustments & Baseline

Corrections (+2.0)

- Added Retirement Chief Investment Officer (+1.0)
- Added Accountant (+1.0)

2025-2026 Changes (+1.8)

- Add Law Enforcement Officers' and Fire Fighters' (LEOFF) 1 Specialist to double-fill a position to ensure continuity of service for the Police and Fire Pension Funds' members (+0.8)
- Add Office Assistant in Retirement Administration (+1.0)

Tacoma Public Utilities: Personnel Complement Changes (+32.2)

2023-2024 Adjustments & Baseline

Corrections (+13.0)

- Normalized approximately 20 positions approved for 2023-2024 with alternative start dates with the intent to budget as full FTEs in 2025-2026 (+11.0)
- Added analysts at Mid-Biennium Modification to support Public Disclosure requests for the Police Body Worn Camera program (+2.0)

2025-2026 Changes (+19.2)

- Add Line Electricians in support of telecommunications attachments and new construction (+7.0)
- Restore Wire Electrician, Sr to support large capital projects including power transformer and switchgear replacements and the Downtown Network Modernization efforts (+1.0)
- Add T&D Protection & Control Engineer to support project workload, wildfire risk reduction, and equipment replacement (+1.0)
- Add Engineering Products & Services Supervisor to expand engagement with GIS, customer requests, and data integrity (+1.0)
- Add GIS IT Analyst, Sr (+1.0)
- Add Warehouse Technician, Sr to support the sourcing and tracking of materials due to supply chain shortages, long lead times and increased costs of stock materials (+1.0)
- Transition two Hydro Grounds Maintenance Workers from part-time to full-time to support the hydro projects and fish facilities (+1.0)
- Restore Hydro Project Electrician to support work and maintenance of electrical equipment (+1.0)
- Convert unbudgeted Pre-Apprentices added in 2024 due to the timing of the program initiation (+3.0)
- Transfer Communications analyst to External Affairs (-1.0)
- Add Railway Yard Clerk (+1.0)
- Add Railway Conductors in support of increased business volumes (+4.0)
- Add Locomotive Mechanic to provide additional coverage for graveyard team (+1.0)
- Restore partial FTE approved with alternate start dates in 2023-2024 to full-time (+0.3)
- Transfer Communications analyst from Tacoma Power (+1.0)
- Transfer Analytics team from Customer Services (+3.0)
- Transfer Financial Assistant to Customer Services (-1.0)
- Add Community & Government relations support (+1.0)
- Add Market Strategy & Analysis support (+3.0)
- Add Grants Administration support (+1.0)
- Restore FTE approved with alternative start dates in 2023-2024 to full-time (+0.9)
- Transfer Analytics team to External Affairs (-3.0)
- Transfer Financial Assistant from External Affairs (+1.0)
- Reduce vacant project Meter Readers (-10.0)

- Reduce vacant Mail Services clerk (-1.0)
- Add lead AM Billing analyst (+1.0)

Tacoma Venues and Events: Personnel Changes (+3.3)

2023-2024 Adjustment & Baseline

Corrections (+2.3)

- Corrected cost distributions for three positions to show as Full Time positions (+0.50)
- Added Implementation of TVE Internship Program (+0.75)
- Added Office Assistant Position (+1.0)

2025-2026 Changes (+1.0)

- Add Maintenance I position for facility maintenance (+1.0)

DEPARTMENTS

How the Budget is Created

To develop the Proposed Budget for 2025-2026, City staff:

- Reviewed the 2023-2024 Adopted Budget
- Updated the 2023-2024 Adopted Budget with ongoing adds and reductions made during the modification processes in 2023-2024
- Projected expenses and revenues to reflect trends in 2025-2026.

This process creates the baseline budget. Departments then submit proposals to change the baseline budget through the addition or reduction of expenses, positions, or revenues.

The baseline budget and incremental changes to the baseline budget are shared in the major initiative section of the financials. The **Personnel Complement Changes** section details personnel changes from adjustment processes, the baseline budget, and proposals.

Department Summaries

The following section provides a brief introduction to the work performed by each department as well as a three-biennium overview of financial changes. Each department's section is divided into five major components: 1) department name (includes mission statement and organizational chart), 2) department overview, 3) financial summary, 4) personnel complement changes, and 5) initiatives.

Department Name

Mission Statement – a brief statement describing the overall purpose of each department

Key Function Organization Chart – a chart illustrating the organization of the major bodies of work performed by each department

Department Overview

A description of each department's major services and/or operational divisions

Financial Summary

A breakdown of how the department is funded

Personnel Complement Changes

Brief descriptions of changes in department Full-Time Equivalent (FTEs) from the 2023-2024 adopted budget, including changes from modification processes in 2023-2024, baseline adjustments, and proposals.

2025-2025 Proposed Budget Changes

The 2025-2026 baseline budget removed one-time enhancements included in the 2023-2024 budget, restored one-time reductions, adds any ongoing proposals from the 2023-2024 biennium (modification process or corrections), and includes cost increases due to contractual changes, projected labor costs, and other economic and inflationary factors. Changes for 2025-2026 show proposed changes to the baseline budget. The initiative list includes both proposals to reduce and to enhance baseline budgets.

City Attorney's Office

Mission Statement

Dedicated to advancing the public trust and helping the City of Tacoma achieve its policy goals by providing high quality, ethical, responsive, and economical legal services



Department Overview

General Summary

The City Attorney's Office represents the City in its day-to-day operations. The City Attorney acts as legal adviser to the City Council, the City Manager, and all officers, departments, and boards of the City. The department has four divisions: Civil, Prosecution, Labor Relations, and the City Clerk's Office.

Civil Division

The Civil Division is responsible for all legal matters of the City and provides legal counsel and representation to the City's elected and appointed officials. The Civil Division handles all claims, represents the City in all lawsuits and hearings, and prepares and/or approves all legal documents. The Division maintains two offices, one at the Tacoma Municipal Building and one at Tacoma Public Utilities.

City Clerk's Office

The City Clerk oversees the City Council's agenda and business meetings, retains the official record of all formal meetings of the City Council, codifies ordinances into the Municipal Code, and acts as the custodian of the City seal and official City records. The City Clerk also serves as the City's municipal election official and assists in the initiative and referendum process.

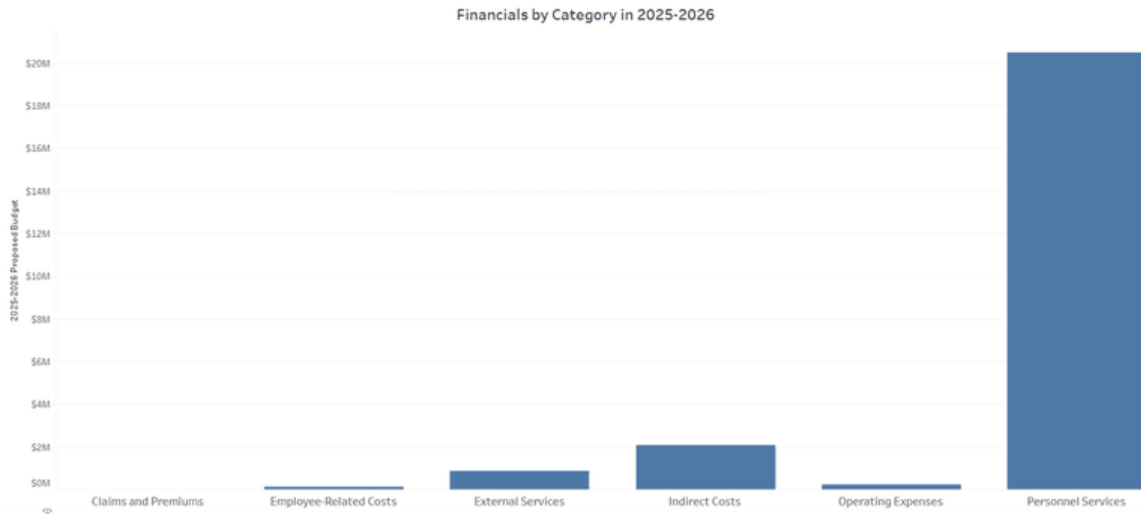
Labor Relations

The Labor Relations Division negotiates and administers all labor contracts on behalf of the City of Tacoma and serves as the primary point of contact for union business representatives for 29 collective bargaining units.

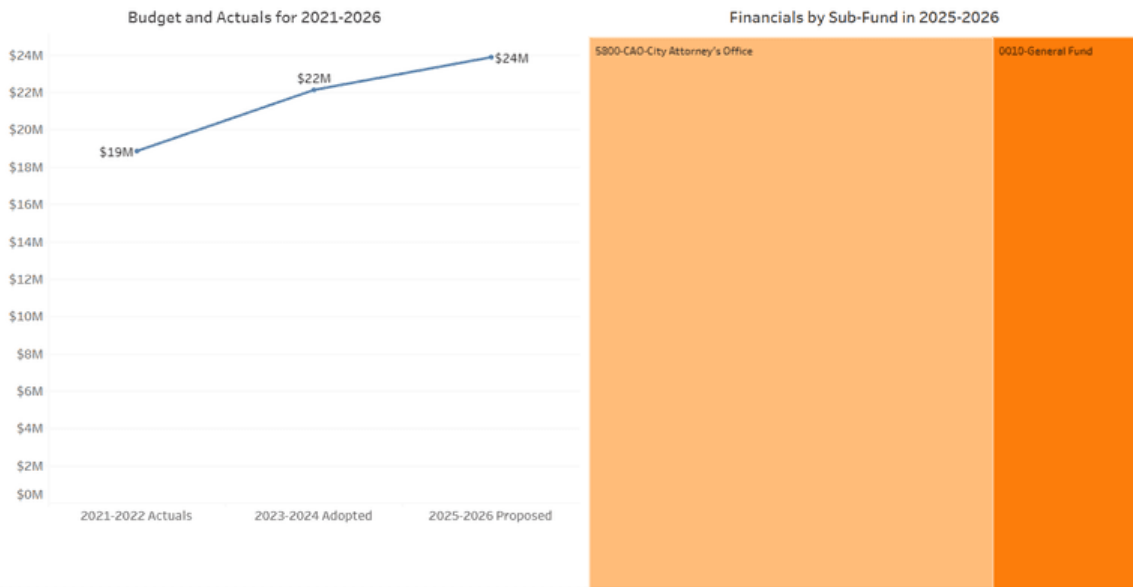
Prosecution Division

The Prosecution Division is responsible for the prosecution of all violations of City criminal codes before the Tacoma Municipal Court and advises City departments charged with enforcement.

Financial Summary by Category



Financial History and Funding



Interact with the departmental financial dashboard on Tableau Public (pictured above) here [🔗](#).

The City Attorney's Office is funded 27% in the General Fund. Largely, the department is also funded through the General Government Internal Services fund.

The 2025-2026 Proposed Budget also recognizes baseline increases for ongoing personnel services and external contracts cost growth.

The 2025-2026 Proposed Budget's baseline increase is mostly attributed to an increase in costs for ongoing personnel services for the City Attorney's Office, as well as the addition of 1.0 FTE (Paralegal) in the Civil Division for the 2023-2024 Mid-Biennium Modification process and the proposed addition of 1.0 FTE (Senior Claims Adjuster) in the Civil Division in 2025-2026.

Overall, this increase in expenses between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget is \$1.8M.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
City Attorney's Office	51.3	52.5	54.5	2.0

Personnel Complement Changes (+2.0)

2023-2024 Adjustments & Baseline Corrections (+1.0)

- Added Paralegal to the Civil Division (+1.0)

2025-2026 Changes (+1.0)

- Add Claims Adjuster to the Civil Division (+1.0)

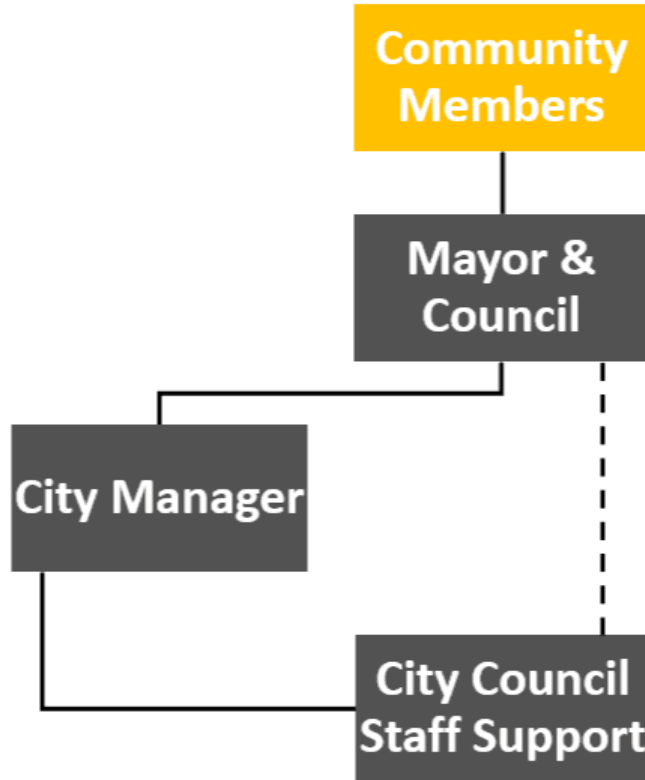
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure
Add Claims Adjuster	Ongoing	266,400
Grand Total		266,400

City Council

Mission Statement

Provide high-quality, innovative, and cost-effective municipal services that enhance the lives of our residents and the quality of our neighborhoods and business districts. This work is done through an equity lens towards a goal of being an anti-racist city.



Department Overview

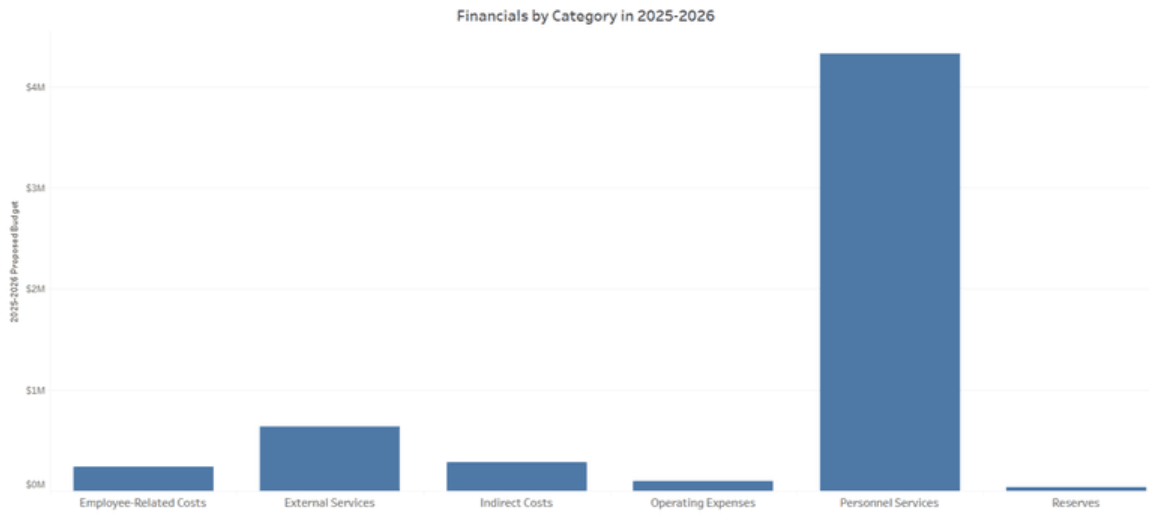
General Summary

The City of Tacoma operates under the Council-Manager form of local government. The City Council consists of the Mayor, who is elected by the community at large, and eight elected Council Members (five representing defined geographical districts and three at large representing all of Tacoma. Tacoma's districts were designed so that each resident is represented by a majority of the City Council. Each resident has the power to elect the Mayor, the district Council Member, and all three at-large Council Members.). All serve four-year terms.

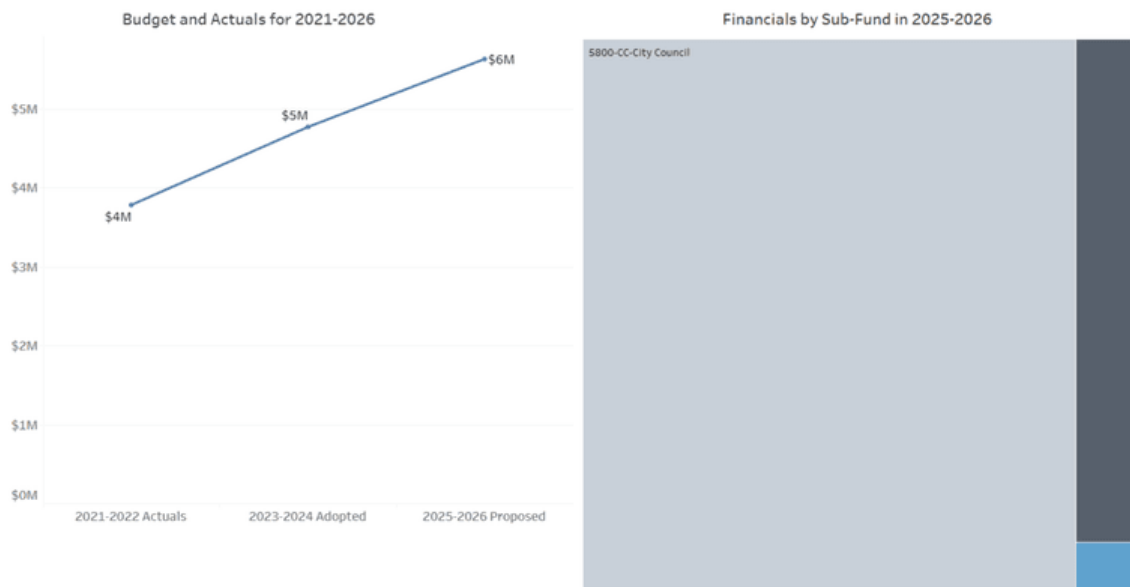
Council duties include providing strategic direction and vision; adopting and amending City laws; approving the budget; establishing City policies and standards; setting the City's State and Federal legislative agenda; approving contracts and agreements when appropriate; appointing residents to boards, committees and commissions; and representing the City.

The City Council appoints the City Manager to administer the City's day-to-day operations, work with City departments to carry out its policies and priorities, and ensure the entire community receives equitable City services.

Financials by Category



Financial History and Funding



Interact with the financial dashboard (pictured above) [here](#).

The City Council is funding primarily by the 5800-Internal Services fund. This fund is paid for by city departments. These payments are shown in departmental budgets as Indirect Costs. Making up nearly 90% of the funding for the City Council, this fund pays for the vast majority of the Council's operating costs. These costs are mainly for salaries for the City Councilmembers and their support staff.

Fund 1030-Contingency Fund primarily serves as the Council Contingency Fund, though it also houses the Deportation Defense Fund. These funds help defray legal costs for individuals facing deportation proceedings.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
City Council	15.0	16.0	16.0	0.0

Personnel Complement Changes (0.0)

2023-2024 Adjustments & Baseline Corrections (0.0)

- No significant personnel adjustments or baseline corrections were made.

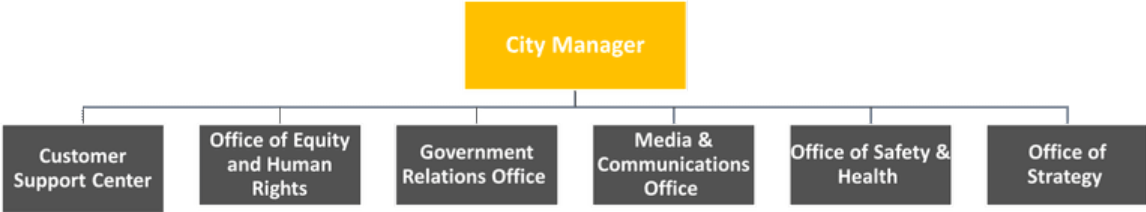
2025-2026 Changes (0.0)

- No changes made.

City Manager's Office

Mission Statement

Work in support of the City Council's mission, vision, and goals and provide oversight for all City departments.



Department Overview

General Summary

The City Manager's Office provides executive oversight and management of City operations. The Office also houses six service areas: Customer Support Center, Government Relations Office, Media and Communications Office (MCO), Office of Equity and Human Rights (OEHR), Office of Health and Safety (OHS), and the Office of Strategy. The City Manager's Office also provides administrative support to the City's elected officials and analytical support in the advancement of City Council policy development goals.

Customer Support Center

The TacomaFIRST 311 Customer Support Center provides a "one-stop shop" with a concierge feel for services, with access through face-to-face interaction, telephone support, online resources, and mobile connectivity. The mission of the Customer Support Center is to deliver exemplary support to Tacoma residents, visitors, and business owners by providing timely, informative, and responsive service to resolve customer needs.

Government Relations Office

The Government Relations Office advances the City of Tacoma's policy objectives through engagement and advocacy at the regional, state and federal levels and through intergovernmental coordination. The Office provides comprehensive representation of the City's interests before the Washington State Legislature and Tribal, State, and Regional bodies. It also engages on key issues and specific goals with the U.S. Congress and Federal agencies.

Media and Communications Office (MCO)

The City of Tacoma's Media and Communications Office (MCO) serves as the primary liaison between the City of Tacoma and the public. Utilizing a variety of multimedia outlets, the office works to develop and implement strategies that positively promote civic engagement, internal communication, and municipal transparency through the delivery of accurate, consistent, and timely information about the City of Tacoma.

Office of Equity and Human Rights

The mission of OEHR is to achieve equity in the service delivery, decision-making, and community engagement of the City. The office does this work by working with city departments and community members to identify and eliminate the underlying drivers that perpetuate racial inequities in order to provide opportunity and advancement for all. The Human Rights Division informs businesses, housing providers, and community members of their civil rights and responsibilities under relevant anti-discrimination laws and statutes.

Office of Health and Safety

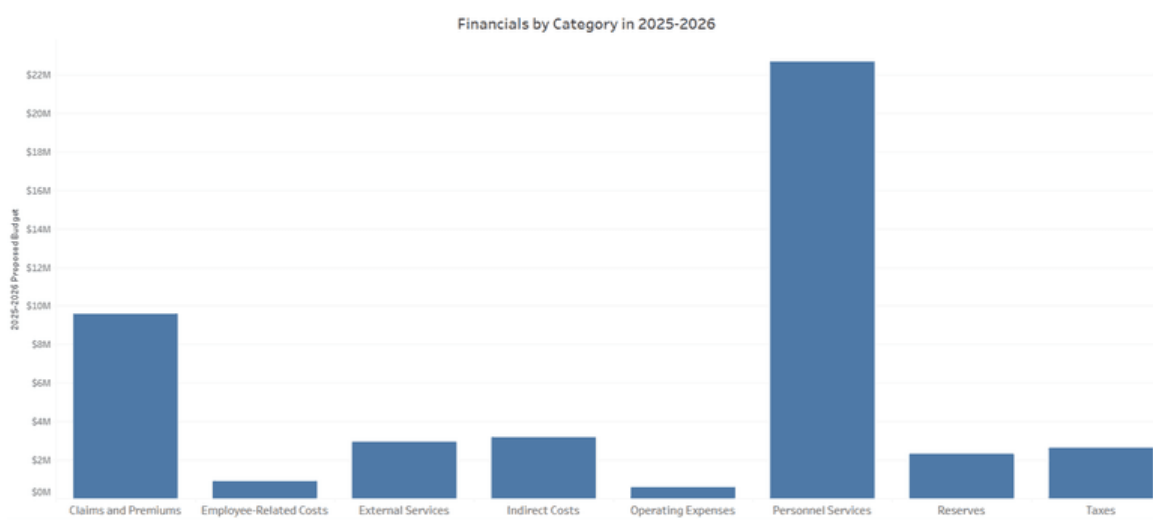
The Office of Health and Safety (OHS) provides strategic direction and leadership for the City of Tacoma Safety program. The Field Operations and Training, Safety Compliance, and Workers' Compensation divisions work together to keep our employees safe, healthy, and available to do the work for the community we serve. OHS's goal is to ensure that workplace safety is a key management value, on par with fiscal responsibility, operational excellence, as well as legal and regulatory compliance. Safety focuses on enhancing the culture of safety throughout the City, to measurably reduce injuries/incidents and get everyone home safe at the end of the day.

Office of Strategy

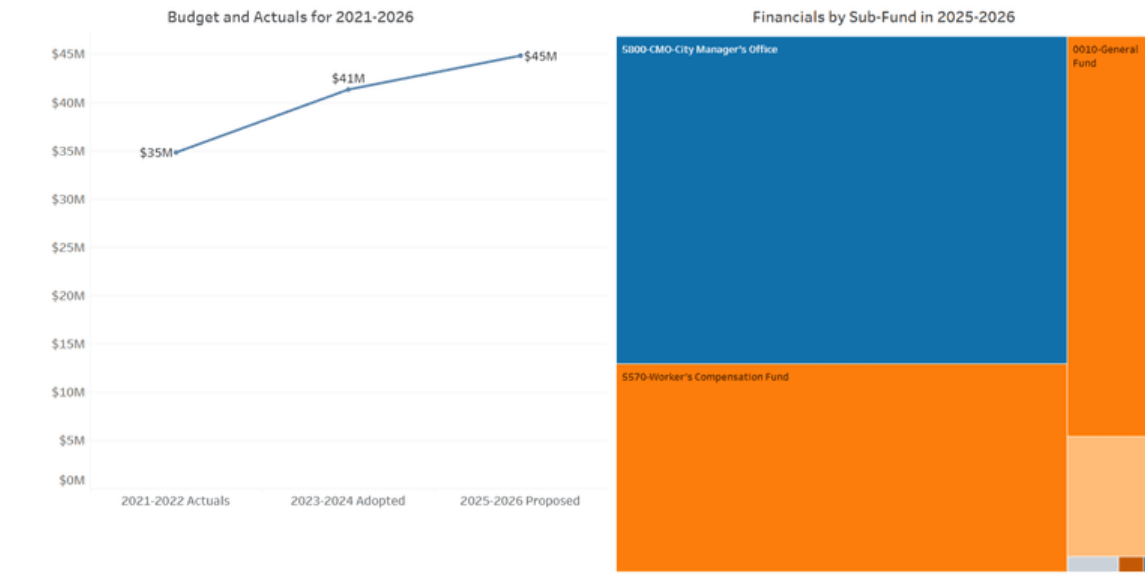
The Office of Strategy leads the implementation of the City's organizational strategy through the development and implementation of the City's strategic plan (Tacoma 2025) in partnership with residents, partner organizations, and City departments. The Office of Strategy is also responsible for supporting the Mayor and City Manager in facilitating the development of City Council Priorities in alignment with Tacoma 2025. The

Office of Strategy develops and implements cross-departmental strategic initiatives that further Council Priorities such as the Affordable Housing Action Strategy, Community Safety Action Strategy, Tacoma Equity Index, and Tacoma Anchor Network (a collaborative of the largest employers in Tacoma).

Financials by Category



Financial History and Funding



Interact with the financial dashboard (pictured above) [here](#).

The City Manager’s Office is funded 14% in the General Fund. Largely, the department is funded by the General Government Internal Service Fund. Media and Communication also manages funding for Municipal Cable TV Capital (Fund 1431) and the Office of Health and Safety manages the Workers Compensation fund (Fund 5570), which affects all departments at the City.

The 2025-2026 Proposed Budget recognizes baseline increases for ongoing personnel services and external contracts cost growth. Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, CMO saw a change of -\$3.5M. The change includes the removal of one-time proposals and grants from 2023-2024. TV Tacoma’s contracts, operating expenses, and personnel expenses decrease by \$1.3M in the 2025-2026 Proposed Budget, and the Office of Equity and Human Rights personnel budget was reduced due to reductions and reallocations. The 2025-2026 Proposed Budget includes reduction to expenses by \$1M due to transitioning Civil Rights Investigations and Outreach to other service models and expense increases to support the growth of language access at the city by \$30k.

Workers Compensation projected expenses increase by \$1.6 M in 2025-2026 due to rates not changing between in 2021 through 2024, as well as significantly higher activity in some departments’ risk pools such as Tacoma Power and the Tacoma Fire Department.

Details beyond these changes can be seen in the proposal summary table.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
City Manager's Office	62.0	67.5	65.1	-2.4

Personnel Complement Changes (-2.4)

2023-2024 Adjustments & Baseline Corrections (+3.1)

- Added Digital Manager in the Media & Communications Office (+1.0)
- Added Safety Consultants to the Office of Safety from Environmental Services (+2.0)
- Eliminated Housing Rehab Specialist Position (-1.0)
- Updated delayed starts for new positions in 2023 (+0.25)
- Eliminated portion of Management Fellow (-0.60)
- Added Equity Program Specialist (+1.0)
- Corrected Budget for Strategic Initiatives Program Coordinator (+1.0)
- Ended term limited Project Peace and Reconciliation Coordinator Position (-0.5)

2025-2026 Changes (-5.50)

- Eliminate In-house Human Rights Investigations Program (-3.0)
- Eliminate Special Projects Executive Position (-1.0)
- Eliminate Equity Program Consultant in the Office of Equity and Human Rights (-1.0)
- Move Equity Program Consultant to Planning and Development Services (-1.0)
- Move 0.5 of Deputy City Manager from Non-Departmental to CMO (+0.5)

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure
Extend contract to maintain and expand the Equity Index.	Ongoing	80,000
Sustain Mayors Youth Commission Funding	Ongoing	48,000
Extend Tacoma Anchors Network Contract	One-time	40,000
Increase for Language Access Portfolio	One-time	30,000
Reduce Maintenance and Operations Expenses to Use Existing Resources and Align with Current Service Level	One-time	-47,442
Reduce Maintenance and Operations Expenses for Office of Equity and Human Rights	One-time	-151,491
Centralize Equitable Outreach in PDS	Ongoing	-286,544
Streamlining Equity Planning and Policy Development	Ongoing	-333,586
Reduce Maintenance and Operations Expenses for the Media and Communications Office	One-time	-135,900
	Ongoing	-207,400
Discontinue Special Projects Executive	One-time	-542,832
Discontinue In-house Human Rights Investigations	Ongoing	-963,993
Reduce TV Tacoma Funding in 2026	Ongoing	-1,100,000
Grand Total		-3,571,188

Community and Economic Development

Mission Statement

Facilitate equitable economic growth and opportunity by supporting existing businesses, enabling reinvestment and revitalization, and promoting the attraction and creation of new businesses, living wage jobs, and housing options to enhance the quality of life in the community.



Department Overview

The Community & Economic Development (CED) Department leverages staff expertise, City, State, County, Federal and private sector resources and community partnerships to drive economic growth and improve conditions for Tacoma residents, businesses, and visitors.

Business Services & Workforce Partnerships

Business Services & Workforce Partnership division utilizes community partnerships to support economic vitality through business development, increases access to public procurement opportunities, local apprenticeship utilization in public projects and supports workforce training programs aligned with our anchor institutions and industry needs. Additionally, Business Services administers the Neighborhood Business District program, Revolving Loan Fund programs, Federal Community Development Block Grants (CDBG), the Local Employment & Apprenticeship Program (LEAP), Tacoma Training and Employment Program (TTEP), Jobs253, Equity in Contracting program, and Federal Environmental Protection Agency workforce training grants.

Minority Business Development Agency (MBDA)

The federally funded MBDA-Washington Business Center delivers direct and consultant-based technical assistance and business development services to eligible minority-owned and small business enterprises in Tacoma, the Puget Sound area, and throughout the state.

Economic Development Services

Economic Development Services supports Tacoma businesses, facilitates international trade activities, administers the Multifamily Property Tax Exemption (MFPTEx) program, which provides tax incentives to property owners that invest in multifamily housing in the Residential Target Areas, and oversees the Downtown Tacoma Partnership, which operates the Business Improvement Area (BIA).

Housing Services

Housing Services works with the U.S. Department of Housing & Urban Development, the Washington State Department of Commerce, Housing Finance Commission, and Pierce County to increase the number of affordable housing units available to low-income households in Tacoma. Also, the division oversees Tacoma's Affordable Housing program and action strategy, provides down-payment assistance to income-eligible homebuyers in targeted areas of the city, and offers housing repair and rehabilitation assistance to low-income seniors, families, and persons with disabilities.

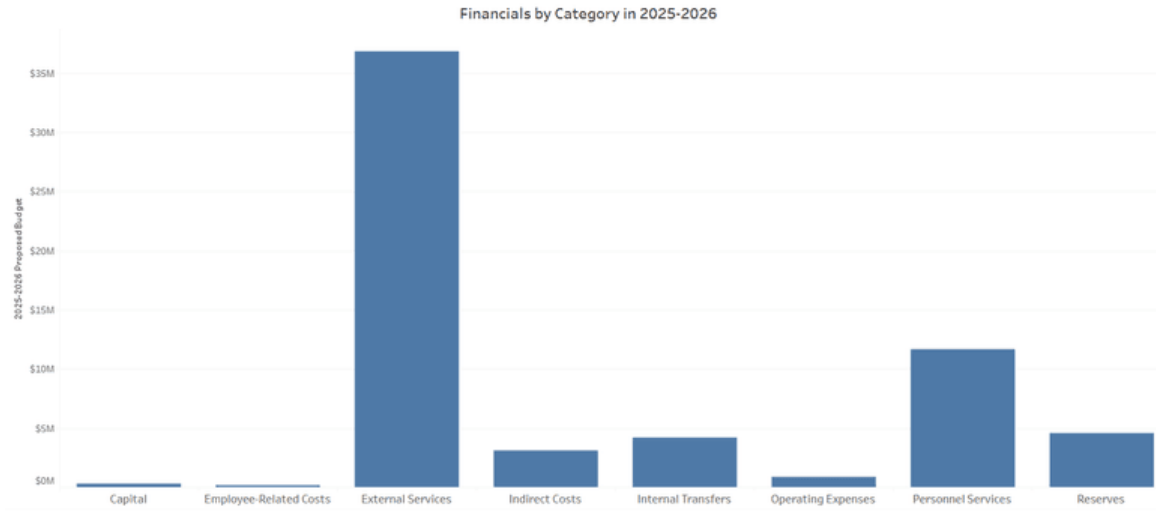
Office of Arts and Cultural Vitality

The Arts & Cultural Vitality division supports the cultural sector in Tacoma in a variety of ways, including funding programs, public art, professional development, and special programming.

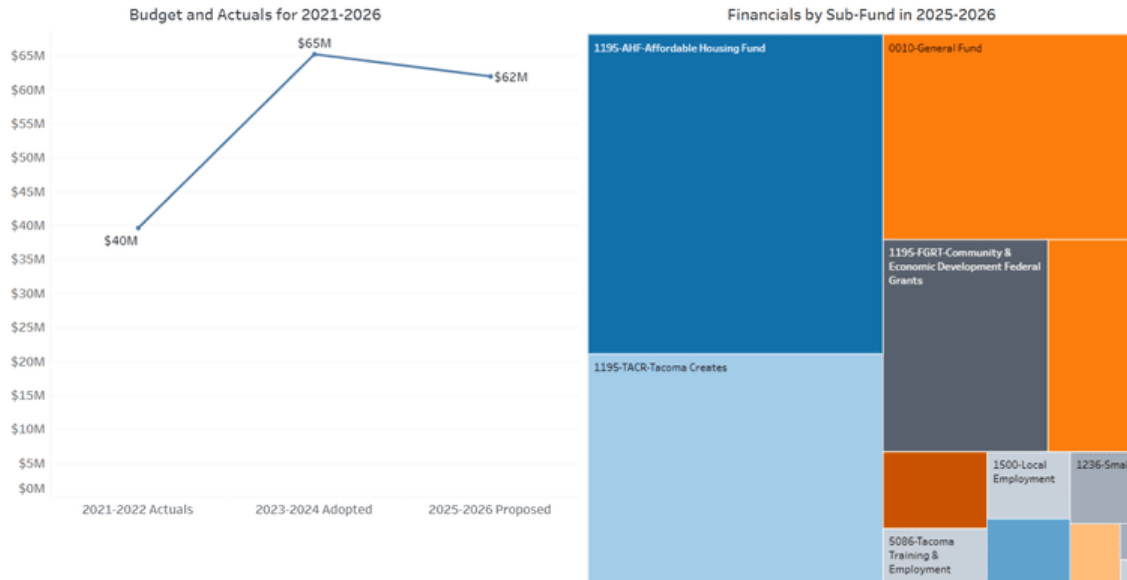
The division has two branches:

- **Arts** - staff and the Tacoma Arts Commission support arts and cultural programs by funding programs for artists and arts-focused community projects, managing the City's public art collection, and producing a variety of public programs, including Tacoma Arts Month and the Tacoma Poet Laureate program.
- **Tacoma Creates** - Tacoma Creates increases access to arts, culture, heritage, and science experiences throughout Tacoma by funding eligible non-profit arts, culture, heritage, and science organizations.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) here. [↗](#)

The Community and Economic Development Department (CED) is funded 17% by the General Fund. The Department also manages funds outside the General Fund, including funding from the U.S. Department of Housing & Urban Development, the Washington State Department of Commerce, Housing Finance Commission, Pierce County, sales taxes, and the federally funded Minority Business Development Agency-Washington Business.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, CED saw a decrease of \$3.3M. The change includes the removal of one-time proposals and grants from the 2023-2024 Adopted Budget. The budget amount in the 2023-2024 Adopted Budget was primarily due to an accumulation of one-time revenues in sub-fund 1195-Affordable Housing expended in 2024. As a result, projected expenses in the 2025-2026 Proposed Budget are less than those in the 2023-2024 Adopted Budget.

The 2025-2026 Proposed Budget recognizes baseline increases of ongoing personnel services and external contracts cost growth. The \$13M decrease in Operating Services and complementary increase in External Services between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget are due to a reorganization of how Affordable Housing -related expenses are recorded.

The increase in personnel services between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget is due to the addition of budgeted positions in Business Services and Workforce division, Arts and Cultural Vitality division, and the Minority Business Development Agency division. CED will eliminate an Assistant Director position on an ongoing basis.

The 2025-2026 Proposed Budget amount of the Small Business Enterprise Fund (1236) is about \$290k less than the 2023-2024 Adopted Budget amount because the 2023-2024 Adopted Budget includes the one-time expense of the Equity in Contracting Disparity Study.

Tacoma Creates (1195-TACR) revenue is projected to be lower in 2026 than in 2025 because Tacoma Creates current authorization only extends partially through 2026. Expenses remain similar in both years because Tacoma Creates expends contract funding the year after the funds are received. Housing and Workforce Development Services (1195-HDS), expenses are projected to be lower in 2026 than in 2025 because portions of Minority Business Development Agency funds must be reauthorized for 2026.

Finally, CED proposed to invest about \$525k to administer business loans supported by the UDAG fund and implement business retention and expansion strategies that are important to the business community. Of the \$525k, \$300k will be used to establish a business emergency loan fund to support businesses.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Community & Economic Development	31.9	33.9	35.3	1.3

Personnel Complement Changes (+1.3)

2023-2024 Adjustments & Baseline (-0.4)

- Reallocated portions of Arts & Cultural Vitality division positions from Community and Economic Development to Tacoma Venues and Events (-0.5)
- Changed work schedules of positions in Minority Business Development Agency and Economic Development Services divisions (-0.9)
- Added Assistant Director position to baseline during 2025-2026 budget development after one-time reduction of position during 2023-2024 biennium (+1.0)

2025-2026 Proposed Changes (+1.7)

- Eliminate Assistant Director position (-1.0)
- Add Management Support Technician position in Business Services and Workforce Partnerships division (+1.0)
- Add Arts Program Planner position in Arts & Cultural Vitality division (+1.0)
- Add Business & Economic Development Analyst position in Minority Business Development Agency division through June 2026 (+0.7)

2025-2026 Proposed Budget Changes

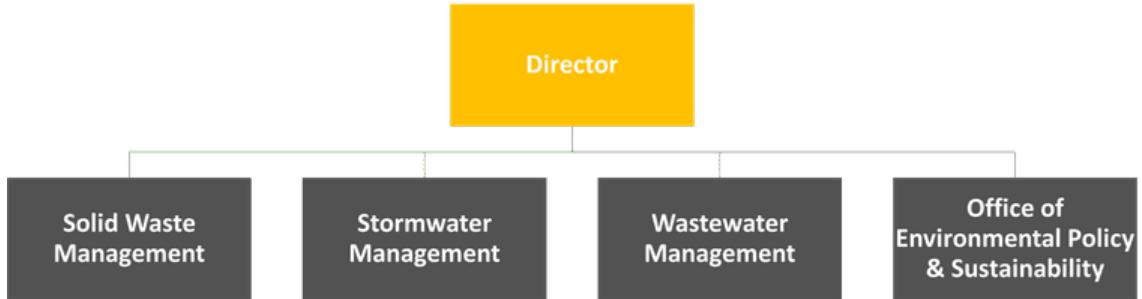
Proposal	Duration	Expenditure ₺
Establish Business Services position to support small business development and Emergency Loan Program	Ongoing	525,068
Increase staffing based on Municipal Art Program project volume	Ongoing	241,700
Extend Business & Economic Development Analyst position for MDBA Program	One-time	187,800
Reduce Marketing and Community Sponsorships	One-time	-10,000
Reduce Business Recruitment Travel	Ongoing	-13,000
Eliminate funding for Sister Cities Program	Ongoing	-34,758
Reduce Tacoma Training and Employment Program (TTEP)	Ongoing	-49,080
Reduce Utility Box Art Wrap Costs by Using Existing Art Wrap Designs	One-time	-50,000
Improve Management of Limited Human Services Funding	Ongoing	-50,000
Eliminate of Community and Economic Assistant Director	Ongoing	-489,600
Grand Total		258,130

Environmental Services

Mission Statement

Everything Environmental Services does supports healthy neighborhoods and a thriving Puget Sound, leaving a better Tacoma for all.

Healthy Neighborhoods + Thriving Puget Sound = A Better Tacoma



Department Overview

General Summary

Environmental Services plans, manages, and implements the City's environmental policies. Major areas overseen by this department include the collection and disposal of waste products (Solid Waste), water quality (Wastewater and Stormwater), and policy planning (Office of Environmental Policy and Sustainability (OEPS)).

Like other utilities, Environmental Services primarily funds its operations through rate payments made by service users. OEPS programs are funded through assessments to other City departments and General Fund support as their service impacts are greater than just the Environmental Services utilities.

Solid Waste Management

Solid Waste improves the quality of life for residents in Tacoma by safely, reliably, sustainably, and effectively managing the collection, disposal, and recycling of a variety of disposable materials. This division of Environmental Services offers curbside garbage, recycling, and food/yard waste services for residential and commercial customers. Solid Waste also provides self-haul options for garbage, recycling, yard waste, and household hazardous waste disposal and recycling drop-off at the Tacoma Recovery and Transfer Center. Solid Waste also provides a variety of related services to the community, such as the Call2Haul and Tidy Up Tacoma programs.

Stormwater Management

Stormwater protects the environment and prevents floods by maintaining the City's capacity to collect and move rain and property water run-off away from ratepayers' properties using environmentally friendly practices. Additionally, the Stormwater utility protects water quality by maintaining an intricate network of pipes, pump stations, and structures throughout the City of Tacoma. Stormwater seeks to improve these and other infrastructure assets through capital projects and managing other programmatic elements. Stormwater works in compliance with the National Pollutant Discharge Elimination System (NPDES) permitting system, the Washington State Department of Ecology, and the Environmental Protection Agency.

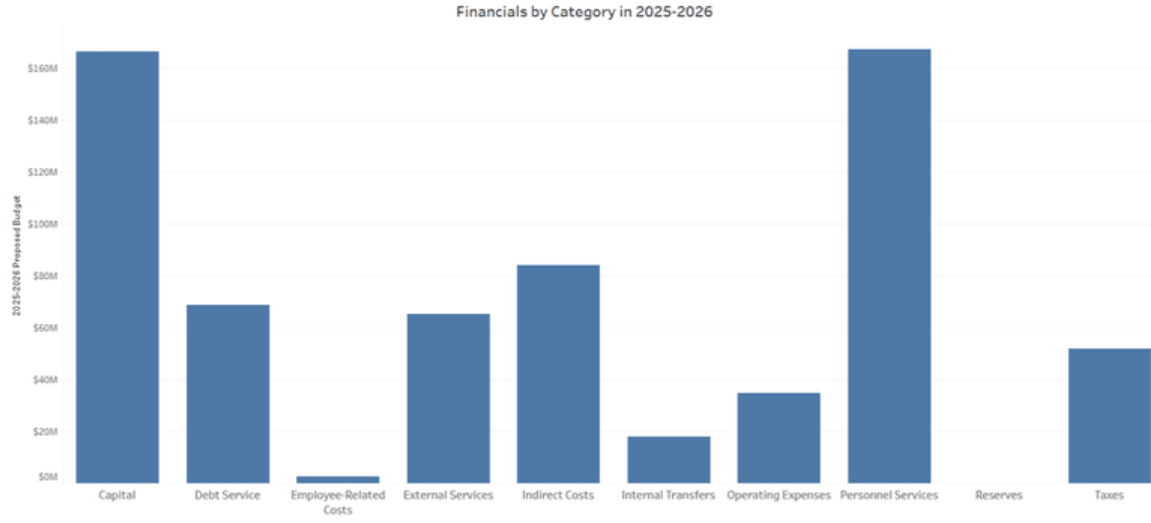
Wastewater Management

Wastewater protects the public and the environment from contaminants in water discharged from household or business sinks, toilets, and drains. Wastewater complies with the National Pollutant Discharge Elimination System (NPDES) permitting system issued by the Washington State Department of Ecology. The aim of water treatment, recycling of bio-solids through the TAGRO program, collection and use of biogas, and other services provided by Wastewater is to preserve and enhance the aquatic environment in the greater Tacoma area. The utility operates two wastewater treatment plants, maintains hundreds of miles of wastewater pipes, and oversees dozens of pump stations throughout the city.

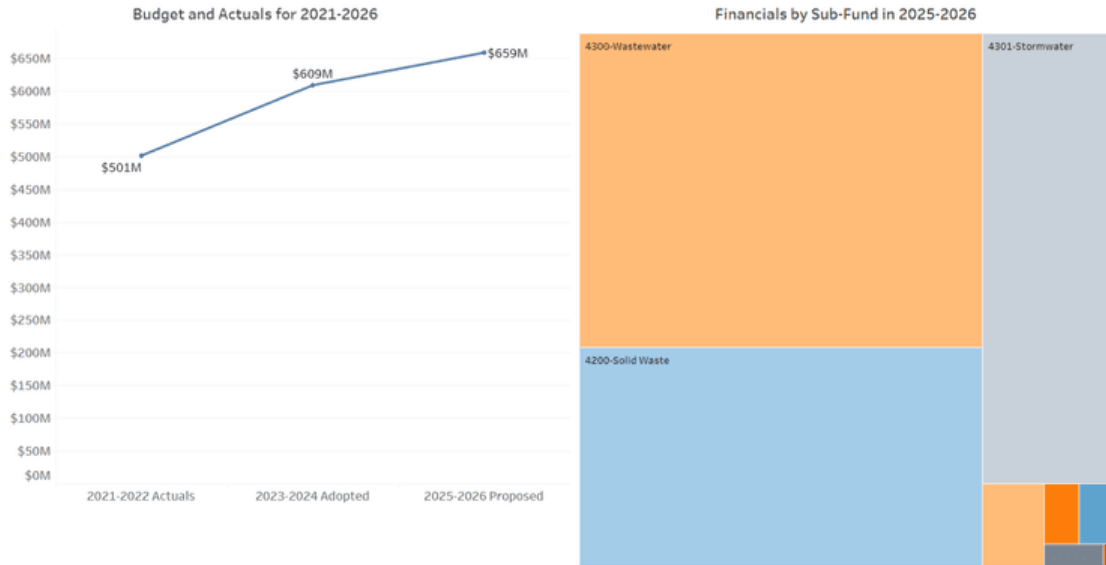
Office of Environmental Policy and Sustainability (OEPS)

The Office of Environmental Policy and Sustainability (OEPS) develops, promotes, and implements sustainable practices for both the City government and the Tacoma community. OEPS tracks and improves these practices through education, community partnerships, performance management, and public incentive programs. The goal of these actions is to promote durable change resulting in a healthy and resilient community.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

Environmental Services is primarily funded through customer payments, or ratepayers, who use the utilities services. These services include Solid Waste (garbage, recycling, and food/yard waste), Stormwater, and Wastewater (these two services are, collectively, the City’s sewer system). Solid Waste funds are tracked in Fund 4200 while Stormwater and Wastewater are tracked in Fund 4301 and 4300, respectively. Overall department revenues are projected to increase by 8%. This increase is driven by rate increases (which are aimed at maintaining utility services) as well as additional revenue from the excise tax levied on Solid Waste bills that is used to fund non-utility programs to address improperly disposed waste on City property and in the public right-of-way. This tax funding is accounted for in Fund 1185. The department also reprojected anticipated interest earnings from cash within all the funds.

In addition to ratepayer funds, the department often receives funding from State and Federal grants; these funding sources often fluctuate. The department received several significant one-time grants for the upcoming biennium. The 2025-2026 Proposed Budget continues the utilization of funds from a bond issuance in early 2022 to support capital projects. The length of the projects means that these bond proceeds will be spent over several future years. Finally, Fund 5800 encompasses the Office of Environmental Policy and Sustainability (OEPS), which assists citywide programs to promote environmentally conscious activities. OEPS is partially funded through payments from other City departments for their services as well as General fund transfers for community programs.

The proposed 2025-2026 budget aims to maintain the current level of service in the Wastewater and Stormwater utilities while improving the sewer system through capital upgrades. The Solid Waste utility includes some personnel growth to improve minimum staffing levels and to continue providing a high-level of service for an increasing number of customers.

Personnel Services - employee salaries and benefits - represent about 25% of total expenses and increased in the 2025-2026 Budget. The increases are driven by increased salary and benefit costs as well as the addition of new employees to maintain service levels, address critical business needs, and make targeted investments in priority areas. Solid Waste, for example, increased staff to address community demands for the Tidy Up program as well as an updated minimum staffing plan. Stormwater increased personnel to support additional investment in urban forestry programs by adding a construction arborist and a tree maintenance crew.

The 2025-2026 Proposed Budget also recognizes baseline increases for external services cost growth within Solid Waste. Solid Waste contract costs increased nearly \$7M due to increases in garbage disposal costs, hazardous waste disposal, and facility maintenance. Some increases were offset by redirected contract savings identified in other areas such as reduction in costs for residential and commercial commingled recycling. The baseline amount for external services in the other funds and the utilities is consistent with 2023-2024 levels. However, the 2025-2026 proposal budget also includes anticipated significant one-time grant expenses for the upcoming biennium within this cost category.

Operating expense baseline costs appear to have increased 32% over the prior biennium. However, the 2025-2026 baseline includes an accounting adjustment implemented in 2025-2026 that accounts for how we capture overhead costs for capital project support within the operating budget. With that adjustment removed, operating expenses increased 14% from the prior biennium. The increase is driven by increased utility costs, including natural gas expense for Solid Waste alternative fuels as well as increased garbage costs including within the Tidy Up program. Other drivers include repair and maintenance cost increases and credit card discount fees.

Increased tax expenses are a result of anticipated increased revenues. Indirect costs increased in the 2025-2026 proposed budget due to increased charges from other City departments that provide Environmental Services support as well as increased fleet charges that better reflect the true cost of planning for vehicle replacements.

Beyond the operating budget, Environmental Services is also projected to increase capital spending in the 2025-2026 biennium. This increased capital budget is driven by higher costs of capital projects related to construction inflation, as well as addressing a backlog of needed capital maintenance. Capital spending in the stormwater utility is leveling off in the 2025-2026 biennium after exceptionally high spending in years 2021-2024. However, higher than typical spending is expected again in future years due to major critical infrastructure projects. Solid Waste capital costs are also increasing as truck prices have increased by 25-30% within the past five years.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Environmental Services	524.4	548.6	565.9	17.3

Personnel Complement Changes (+17.3)

2023-2024 Adjustment & Baseline Corrections (+0.5)

- Updated Safety staffing, moving dedicated Safety employees back to the Safety Office and adding a single Principal Safety Consultant funded by Environmental Services (-1)
- Added Data Analyst to Rates & Budget (+1.0)
- Added Project Customer Service Representative in Wastewater Billing (+1.0)
- Added Project Climate Resilience Manager to support grant work (+1.0)
- Updated Tidy Up staffing structure to reduce a laborer (-1)
- Moved Community Service Work Crew from Public Works (+2)
- Return positions held vacant for 2023-2024 back to the 2025-2026 labor baseline (+2)
- Updated staffing to reflect ending project positions (-5.0)
- Updated delayed starts for new positions in 2023, and miscellaneous cost distribution updates (+0.5)

2025-2026 Changes (+16.8)

- Add Solid Waste Staffing to address safe and efficient staffing levels (+5.0)
- Add Permanent Driver In-training Program (+1.0)
- Maintain Environmental Service Engagement Staffing (+2.0)
- Add Route Supervisor in Solid Waste (+1.0)
- Add Solid Waste Worker and Collection Driver for Tidy Up Program (+2.0)
- Add Project Education and Outreach Liaison position for Multifamily Call-to-Haul Communication Pilot (+1.0)
- Add Construction Arborist Position for Environmental Services Capital Project Tree Planning (+1.0)
- Add Grounds Crew Worker and Crew Leader for Tree Crew (+2.0)
- Add Warehouse Technician for Procurement Support (+1.0)
- Add Project Business Services Analyst to address electronic documentation system update backlog (+1.0)
- Add Education and Outreach Project Positions for REO Grant (+3.0)
- Move Distribution of Green Building Specialist to Planning & Development Services (-0.2)
- Eliminate positions (-3.0)

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure
Recognize Grant from Dept of Commerce Home Electrification and Appliance Rebate (HEAR)	One-time	1,940,490
Recognize Grant for EPA Recycling Education and Outreach (REO) grant	One-time	1,599,006
Adopt Safe and Efficient Staffing Levels for Solid Waste	One-time	30,000
	Ongoing	1,557,200
Establish Tree Crew for Tree Health and Maintenance on City-Responsible Property (OEPS)	One-time	610,000
	Ongoing	749,089
Recognize Interagency Agreement (IAA) for Stormwater Characterization CEC Study	One-time	752,725
Maintain Environmental Services Engagement Staffing	Ongoing	703,888
Recognize Grant from National Fish & Wildlife Foundation (NFWF) to Develop Master Plan for Commencement Bay	One-time	664,697
Establish Second Tidy Up Litter Crew	One-time	30,000
	Ongoing	435,200
Improve Environmental Services Capital Project Tree Planning Through Construction Arborist Position (OEPS)	Ongoing	348,916
Recognize Grant for DNR Safe Routes to School (Urban Forestry)	One-time	335,380
Fund Private Property Graffiti Removal Contract	Ongoing	300,000
Create Call 2 Haul Multifamily Communication Pilot	One-time	300,000
Utilize Project Staff to Address the Backlog of Electronic Documentation System Updates	One-time	252,803
Maintain Procurement Support Through Additional Warehouse Staff	One-time	1,300
	Ongoing	244,843
Pilot Satellite Hazardous Waste for Small Quantity Generators	One-time	200,000
Make Permanent Driver in Training Program	Ongoing	188,400
Recognize Grant for Stormwater Sediment Monitoring for Watershed Prioritization and Planning	One-time	183,100
Sponsor UWT Engineering Pathways Apprenticeship Program	Ongoing	180,000
Establish Budget for ES Equity Team Initiatives and Events	Ongoing	150,000
Fund Public Works After-Hours Trouble Truck Through Tidy Up	Ongoing	108,000
Recognize Grant for Dept of Energy, Energy Efficiency and Conservation Block Grant	One-time	75,585
Increase Funding for Sustainability Small Grants (OEPS)	One-time	50,000
Continue Annual Funds for Wildfire Filter Fans (OEPS)	One-time	50,000
Assume Oversight of Adopt-a-Spot/Neighborhood Litter Patrol Program within Tidy Up	Ongoing	40,000
Align Administration Assessment with work performed	Ongoing	1,728
Establish Temporary Management Opportunity for Solid Waste	Ongoing	0
Implement Deconstruction and Salvage Assessment Program	Ongoing	-72,842
Improve Effectiveness of Climate Initiatives through Organizational Realignment	Ongoing	-156,537
Transition Maintenance Work from Metro Parks for Wapato Hills and Julia's Gulch to Environmental Services	Ongoing	-173,484
Hold EnviroChallenger Position Vacant for a Biennium	One-time	-314,205
Eliminate 3 positions	Ongoing	-938,045
Grand Total		10,427,237

Finance

Mission Statement

We support a thriving, livable community through collaboration, transparency and strong financial management.



Department Overview

General Summary

Accounting Services

This office provides accounting services, fund management, financial reporting & compliance and maintains general and cost ledgers for the City.

Utilities Accounting

This office provides accounting services, fund management, and prepares financial statements for the City's publically owned utilities.

Tax and License

This office registers and licenses businesses, collects regulatory license fees, collects taxes for Business and Occupation (B&O), admissions and utilities, and administers pet licensing.

Treasury and Payroll Services

This office manages the City's cash resources, investments, outstanding debt, billing, collection, payroll services and other related financial services.

Office of Management and Budget

This office develops and manages the City's biennial budget and provides fiscal planning and analysis.

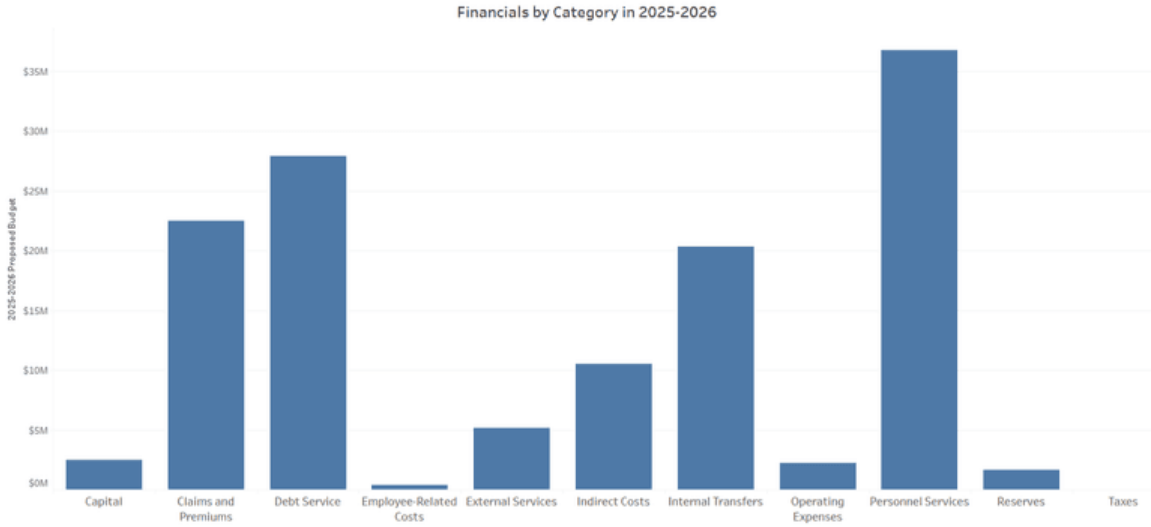
Procurement and Payables

This office provides for the timely, effective, and legal procurement of and payment for goods and services.

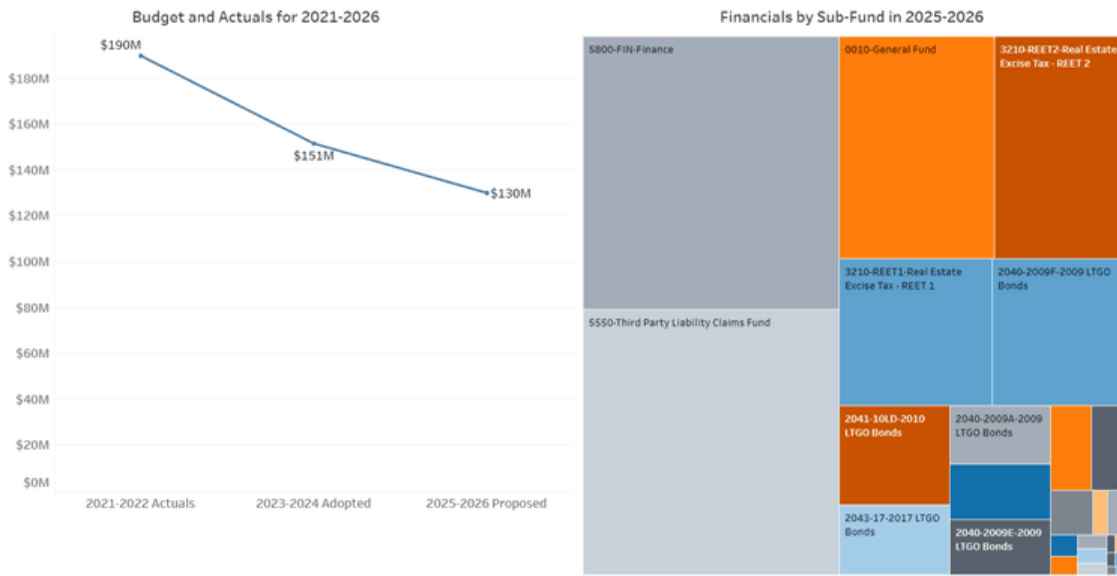
Risk Management

This office manages risk by procuring insurance for City vehicles, employees, buildings, and watercraft, recommending strategies to reduce liability exposure, and pursuing recovery for the loss of or damage to City-owned property.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) here.

The Finance Departments has two primary operating funds: the General Fund and the Internal Service Fund 5800. The remaining funds represent debt funds, trust funds, and fiduciary funds.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget the Finance Department budget fell \$21.5M. This change includes the removal of one-time American Rescue Plan Act (ARPA) resources (between 2021 and 2024 the City received over \$60M in ARPA funds to support pandemic related services and governmental functions), and a reduction in capital project revenue projections when compared to 2023-2024. These reductions are partially offset by increases to the Third-Party Liability Claims Fund (5550) budget as a result of increased insurance, claims, and risk to the City.

The 2025-2026 Proposed Budget also recognizes baseline increases for ongoing personnel services and external contracts cost growth in the operating funds. External contract growth is largely driven by increased contract expenses for animal sheltering.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Finance	108.0	116.0	117.0	1.0

Personnel Complement Changes (+1.0)

2023-2024 Adjustments & Baseline Corrections (+1.0)

- Eliminated Project Analyst Positions (-4.0)
- Added Technical Customer Service Representative to backfill for SAP Implementation (+1.0)
- Added Business Systems Analyst to backfill for SAP Implementation (+1.0)
- Added Business Systems Analysts for Data Analytics (+3.0)

2025-2026 Changes (0.0)

- No changes made.

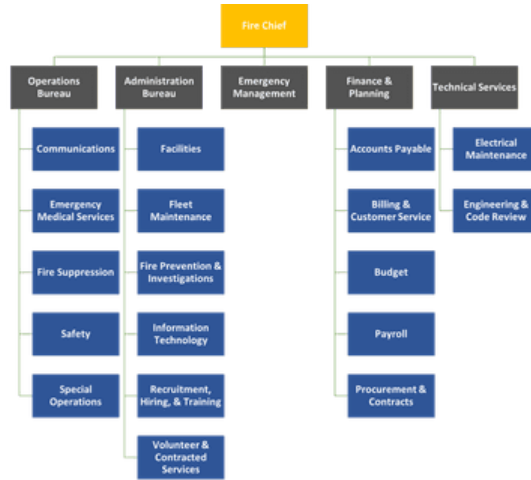
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Swap of funding for 1065 Streets Initiative from the General Fund and to REET funds	One-time	2,250,000
Remove Downtown Fountains	One-time	1,500,000
Swap General Fund with REET Funds to support the Facilities Repair and Replacement Program	Ongoing	1,340,000
Upgrade payment card (P-Card) software to be compatible with SAP Upgrade	One-time	200,000
Improve audit function by establishing a lead position	Ongoing	30,214
Reduce lock box fees	Ongoing	-30,000
Cancel the investment management subscription that is used by the Treasury Division	Ongoing	-60,000
Reduce software licensing and maintenance	One-time	-124,776
Maintain vacancy savings target for Department	One-time	-1,000,000
Grand Total		4,105,438

Fire

Mission Statement

To protect people, property, and the environment, and professionally and compassionately serve the community.



Department Overview

General Summary

The Tacoma Fire Department offers vital services, such as fire suppression, rescue, emergency medical services, and other safety services, to the residents of Tacoma, Pierce County Fire District 10 (PCFD 10), and Fircrest.

911 Dispatch & Communications

The Tacoma Fire Department operates a 911 call center, providing initial dispatch and emergency incident communications for the Tacoma Fire Department, its service area, and the City of Ruston. The center is staffed with uniformed firefighters who are certified as emergency medical technicians and emergency medical dispatchers.

Fire Suppression, Special Operations, Safety, Emergency Medical Services (EMS), and Alternative Response

Firefighters assigned to engine companies, aid units, medic units, and ladder companies serve as first-responders to all emergency incidents, including structure, vehicle, and brush fires. There are special teams that respond to technical rescue, hazardous material, and marine incidents. They also respond to all emergency medical incidents and initiate medical treatment and transport. They conduct basic fire safety inspections for thousands of residential, commercial, and industrial buildings annually. Paramedics provide advanced life support treatment and patient transport to an emergency medical facility. Alternative Response programs, staffed with civilian employees, respond through the Holistic Outreach Promoting Engagement (HOPE) Team – for behavioral health crisis response – and the Community Assistance Referral and Education Services (CARES) Team – to connect community members to services other than the 9-1-1- system for chronic medical concerns and care.

Emergency Management

The Emergency Management Program oversees the City's efforts to prepare for, mitigate against, respond to, and recover from disasters or major emergencies affecting the community. Emergency Management staff coordinates departmental efforts citywide to ensure plans are in place for continued governmental operations during disasters and provides education and training to residents and City employees on disaster preparedness. Additionally, this group interfaces with external organizations, including state and federal agencies, to provide a coordinated response and obtain additional resources when necessary.

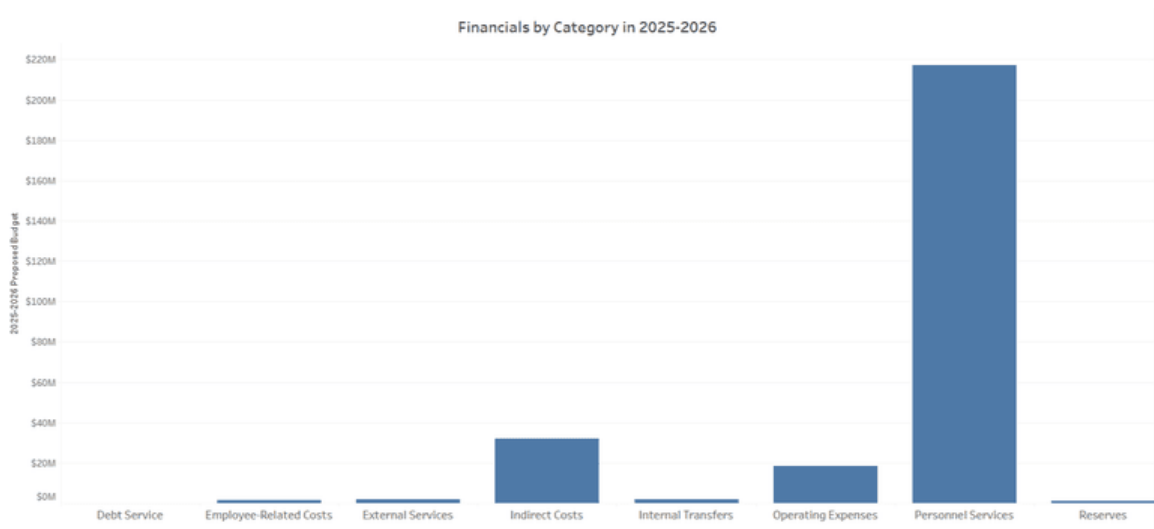
Fire Prevention

Fire Prevention staff conduct building and business inspections, as well as technical inspections required for hazardous and high-occupancy buildings, such as hospitals and multi-family apartment buildings. Personnel within this division also investigate fires, issue permits for fire protection systems, and review new construction plans for adherence to fire safety codes.

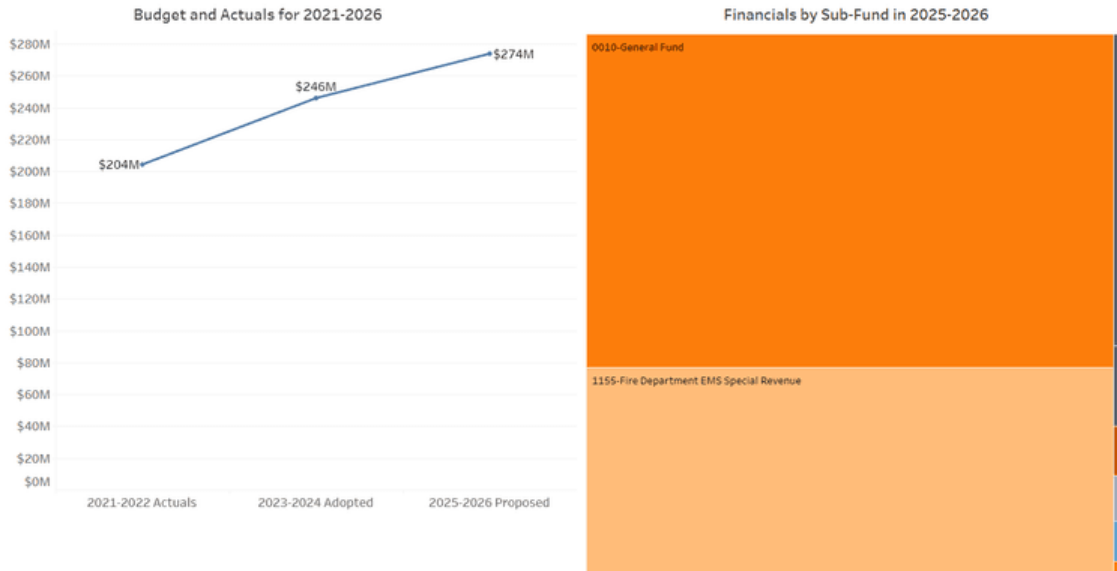
Fire Administration

Fire Administration handles the general administration and management of Tacoma Fire Department resources and supports Fire Department operations. Divisions within Fire Administration include administrative support, electrical maintenance, facility maintenance and supplies, finance and budget, fire apparatus and vehicle maintenance, grants management, harbor code enforcement, human resources, information systems and technology, public relations, training and education, and volunteer services.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

The Tacoma Fire Department (TFD) is 60% funded by the General Fund with the remainder coming from the Emergency Medical Services (EMS) levy, Mental Health and Substance Use Disorder Sales Tax funding, federal and state grants (usually recorded in Fund 1090), and internal City emergency preparedness services (tracked in Fund 5800).

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, TFD’s departmental budget increased by \$24.9M. About \$11.7M of this change (approximately 47%) was due to the passage of the EMS levy lid lift, supported by Tacoma voters in August 2023. The increased revenue supports investments in aging fleet & equipment and adding new response units in 2025. In the General Fund, the TFD budget increased by \$13.1M (about 52% of the total increase). The increase in the General Fund is primarily in the personnel services category.

The 2025-2026 Proposed Budget recognizes cost increases in personnel services and operating expenses, essential for Fire and EMS response services. However, the General Fund financial position requires discontinuing the new roving Firefighters, which were added during the 2023-2024 budget modification to help ease overtime usage in the department. Even with this reduction, the proposed budget increases investment in the department, including a mental health and wellness program. Other organizational changes include expanding TFD CARES nursing services, administrative updates to the Holistic Outreach Promoting Engagement (HOPE) Program and staffing and implementing a Fire Marshal position in the Prevention Division.

TFD provides administrative oversight for the HOPE Program. This service is funded by the Mental Health and Substance Use Disorder Sales Tax and is separate from the Department’s EMS and Fire Response services. This alternative response program aims to aid police and fire personnel and provide community support to individuals experiencing behavioral health crises. For the 2025-2026 Proposed Budget, the HOPE Program’s budget increased to \$3.0M (an increase of \$800k from 2023-2024), driven primarily by the personnel services category.

When reviewing program changes between bienniums, please note that the Department updated its cost planning structure and reassigned costs between programs. TFD, for example, has consolidated its tracking of EMS services in Fund 1155.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Fire	489.3	512.3	517.1	4.8

Personnel Complement Changes (+4.8)

2023-2024 Adjustment & Baseline Corrections (+20.8)

- Added roving Firefighter positions to address Fire Department labor and overtime usage (+16.0)
- Recognized full-time Behavioral Health responder positions for HOPE Alternative Response Team (+1.25)
- Added Registered Nurse Case Manager for CARES Program (+0.8)
- Added Public Information Officer (+1.0)
- Added Business Service Manager for HOPE Alternative Response Team (+1.0)
- Added Business Service Analyst for HOPE Alternative Response Team (+1.0)
- Added Business Services Manager for CARES Program (+1.0)
- Eliminated Office Assistant position (-1.0)
- Eliminated Ground Maintenance Worker (-0.25)

2025-2026 Changes (-16.0)

- Reduce roving Firefighter positions to address General Fund financial position (-16.0)

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Expand TFD CARES Nursing Services	Ongoing	140,500
Sustain and Expand Mental Health Crisis and Wellness Programs	Ongoing	115,950
Reorganize Prevention Division	Ongoing	10,000
Adjust Emergency Management Operating Budget & Reimbursement of Notification System	Ongoing	-29,175
Maintain Peer Counselor Vacancy for HOPE Services	One-time	-224,400
Maintain Nursing Vacancy for HOPE Services	One-time	-246,000
Eliminate EMS Fund Transport Contributions for Fleet Replacements	Ongoing	-365,544
Eliminate General Fund Rovers	Ongoing	-4,201,919
Grand Total		-4,800,588

Hearing Examiner

Mission Statement

Provide an efficient and effective administrative hearing process that allows parties a full and fair opportunity to present their positions before an impartial hearing officer, followed by the issuance of a timely and legally sound decision or recommendation based upon the facts and governing law.

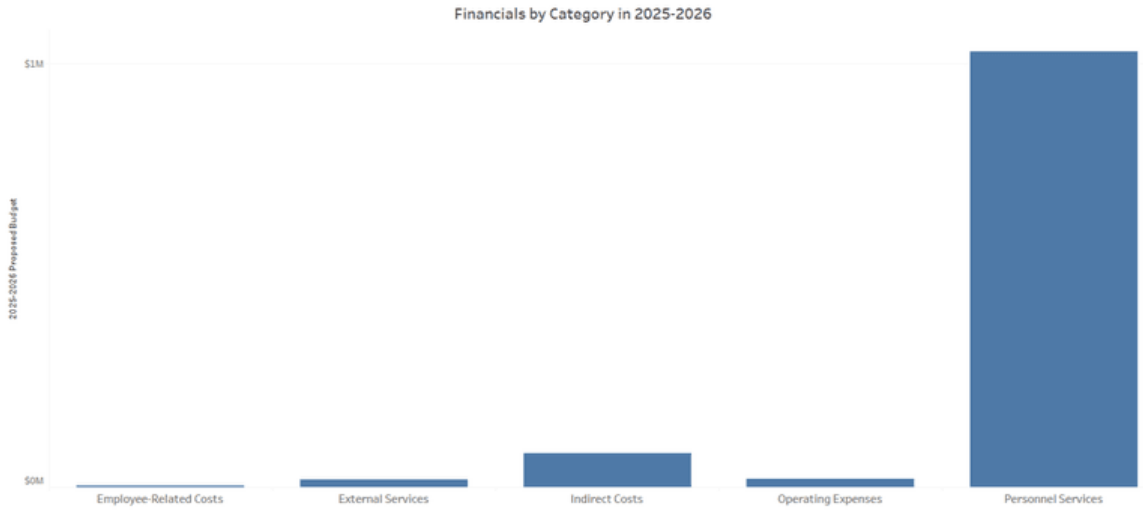


Department Overview

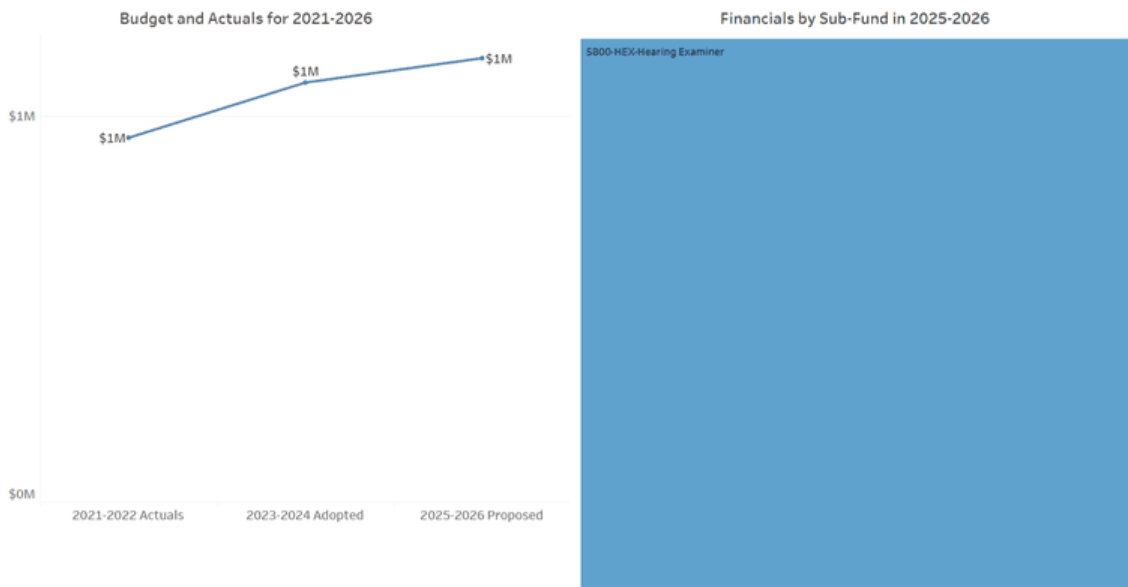
General Summary

The Office of the Hearing Examiner is charged with conducting fair, cost-effective, and impartial administrative hearings in many types of cases identified in the Municipal Code. These cases include contested hearings on appeals and public hearings regarding proposed developments. The Department's administrative hearing services provide an accessible forum for meeting the due process requirements of the Federal and State Constitutions arising in connection with City actions. The Hearing Examiner's decision in a case is often the City's final decision on City actions.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

The Hearing Examiner’s Office is completely funded by the 5800- General Government Internal Services Fund. It represents less than 1% of the City’s internal service budget expenses. The funding for the 5800 Fund comes from other city departments that pay into the fund. These payments are shown as Indirect Costs in departmental budgets.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, The Hearing Examiner’s Office saw a change of \$63k. Personnel services increased slightly while reduced operating expenses offset the increases.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Hearing Examiner	2.5	2.5	2.5	0.0

Personnel Complement Changes (0.0)

2023-2024 Adjustments & Baseline Corrections (0.0)

- No changes were made.

2025-2026 Changes (0.0)

- No changes made.

Human Resources

Mission Statement

Our mission is to serve as strategic business partners who provide people solutions that support organizational objectives in alignment with City and Council priorities.



Department Overview

General Summary

The Human Resources Department provides comprehensive people-oriented services and solutions to support a diverse and high-performing workforce.

Talent Solutions

The Talent Solutions Division partners with organizational leaders to develop people-related strategies and programs to attract, engage, and retain a skilled and diverse workforce. The HR professionals in this division serve as consultants and coaches on recruitment and retention, managing performance, conflict, and change related to people matters. In addition, Talent Solutions facilitates recruitment and assists employees and leaders with accessing and navigating other Human Resources services offered by the City.

Compensation & Benefits

The Compensation & Benefits Division is responsible for the compliance and administration of the City's classification and compensation program, health and welfare benefit plans, and disability and leave management programs. These areas support a Total Rewards strategy to attract, motivate, and retain a qualified and engaged workforce.

Equal Employment Opportunity

The Equal Employment Opportunity (EEO) Office is responsible for overall management of the City's EEO program, which was created to ensure compliance with anti-discrimination and anti-harassment laws. Staff conduct investigations into complaints of discrimination and harassment and provide employees and managers with the educational tools and resources to create and maintain equitable, inclusive, and discrimination-free workplaces.

Continuous Improvement

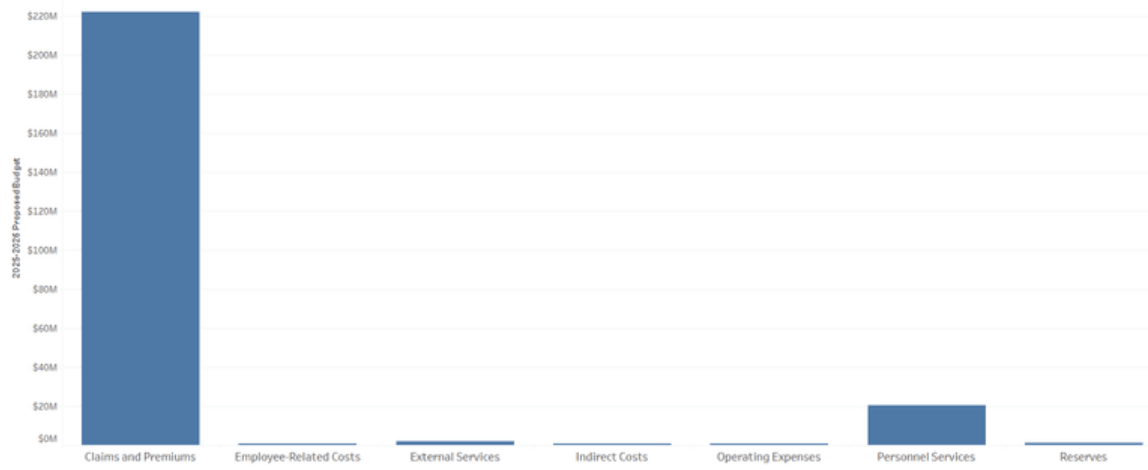
The Continuous Improvement Division (CI) drives City departments to develop solutions to priority problems, enhance processes, and empower others to learn, improve, grow, and lead. There are three teams within the CI Division - Innovation & Process Improvement, Learning, and Workforce Data & Analytics. The CI Division creates efficiency, effectiveness, equity, and empowerment at the operational level for community-facing and internal programs. The Learning team provides organizational development and training opportunities across the City by developing programs, maintaining enterprise learning systems, contracting with vendors, and coordinating internal stakeholders. The Workforce Data and Analytics team ensures Human Resources data integrity and supports City leaders in data-driven decision making and equitable labor/personnel policy development.

Administration

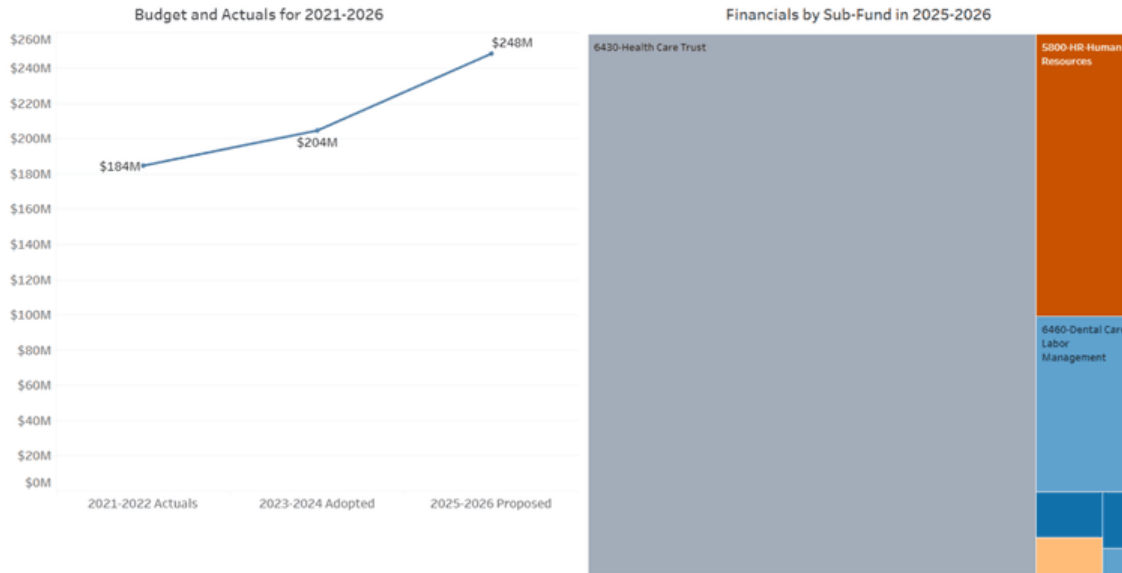
The Administration Division coordinates established processes and procedures providing administrative support to the Talent Solutions, Compensation and Benefits, Equal Employment Opportunity, and Continuous Improvement divisions of Human Resources. Administration is responsible for the maintenance of employee personnel files, tracking employment eligibility requirements, coordinating public disclosure requests and records management activities for the department, and provides customer service support to our internal and external customers.

Financials by Category

Financials by Category in 2025-2026



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

Human Resources is primarily funded by the General Government Internal Services Fund (5800). This fund is paid for by internal service charges to city departments. The General Fund pays approximately 27% of the costs related to the HR Department. HR manages the City’s benefits and trust funds, including healthcare, dental, unemployment, and deferred compensation which are about 91% of the department’s budget and are funded through contributions from the City and employees.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, HR’s expenses increased by \$43.6M. Of that increase, \$2.5M is due to growth in labor costs for operations. Claims and Premiums are projected to increase by \$40.9M in the City’s benefit and trust funds managed by HR.

The 2025-2026 Proposed Budget includes an additional position to support the Compensation and Benefits division. The addition of the position is offset by the elimination of a position in Continuous Improvement. The 2025-2026 Proposed Budget includes funding increases in external contracts and operating expenses, due in large part to HR contracting with a consultant who will perform a market study for non-represented classifications in 2026 for implementation in 2027, making software improvements to enhance the recruitment process, and augmenting funds for Employee Resource Groups.

Details beyond these changes can be seen in the proposal summary table.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Human Resources	45.2	56.0	56.5	0.5

Personnel Complement Changes (+0.5)

2023-2024 Adjustments & Baseline Corrections (+0.5)

- Time-limited COVID-related Analyst position ended (-0.5)
- Time-limited enterprise training support Human Resources Consultant position ended (-1.0)
- Transferred position from Information Technology to Human Resources for ongoing enterprise training support (+1.0)
- Added Human Resources Consultant position to support employee engagement efforts (+1.0)

2025-2026 Proposed Changes (0.0)

- Remove Continuous Improvement Consultant position (-1.0)
- Add Human Resources Manager position to expand service delivery in Compensation & Benefits division (+1.0)

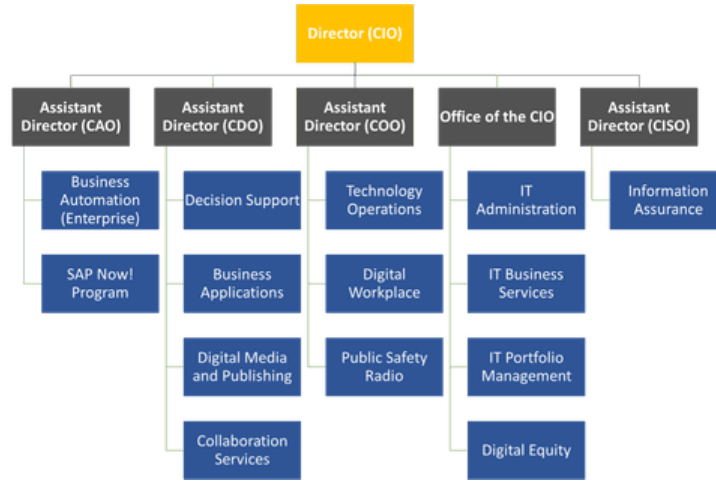
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Reorganize Compensation & Benefits Division	Ongoing	343,850
	One-time	3,500
Consolidate and Increase Recruiting Software Licenses	Ongoing	148,000
Classification and Compensation System Maintenance	One-time	90,000
Add Operating Budget for Employee Engagement Program	Ongoing	24,000
Add Operating Funds for Employee Engagement Coordinator and Instructional Designer	Ongoing	8,600
Change Communication Methods for Benefits	Ongoing	-14,300
Reduce Wellness Program Giveaways and Change Webinar Vendor	Ongoing	-7,500
	One-time	-17,000
Reduce Cell Phones for Human Resources Staff	Ongoing	-39,220
Reduce Continuous Improvement Innovation Team Staffing	Ongoing	-389,231
Grand Total		150,699

Information Technology

Mission Statement

Provide technology leadership and solutions to business units and residents in support of effective City and utility operations, robust community engagement, and a thriving local economy. The Information Technology Department's motto is "side by side, future focused, and customer centric."



Department Overview

General Summary

The Information Technology Department provides resilient Information Technology (IT) infrastructure for City operations, business applications for management of information, and supports City departments and utility divisions in digital initiatives for residents and customers.

IT Administration and Business Services

IT Administration and Business Services provides internal support for IT service management (including service-level management and performance management), asset management, program management, information systems governance, and strategic planning. This service provides financial management services for the IT department, including budget, procurement, enterprise licensing, rate and assessment modeling, management of inter-local business agreements, and customer billing. This service also supports IT organizational development, team member recruitment, professional development, employee performance management, and labor relations.

Business Applications

The Business Applications program empowers departments to use the applications they need to successfully manage and operate their businesses. This program enables, integrates, secures, updates, and maintains a variety of business application across all disciplines of the City's business. Business Applications are a vital component of digital transformation. They can help departments, analyze data, automate processes, collaborate with one another, communicate more effectively, improve customer engagement, increase efficiency, and work from anywhere.

Business Automation

Business Automation provides business applications support and business process automation for all City departments. This service provides software support for the City's Enterprise Resource Planning, Customer Relationship Management, Geospatial Applications and related enterprise systems.

Decision Support

Decision Support enables access to City and third-party data to support the City's decision-making process, policy analysis, and evaluate program performance. This service supports the Open Data platform, Geographical Information Systems (GIS) data, the City's data-lake, data and application integration workflows, and the City's visualization and analytics platform.

Digital Equity

Digital Equity improves access to the Internet for underserved individuals, groups, and areas of the community, promotes digital literacy skills building for Tacoma residents, and ensures that the City's digital government services are sufficiently designed to reach all community members.

Digital Media and Publishing

Digital Media and Publishing enables access to accurate, consistent, and timely information about the City of Tacoma through Website development and maintenance, GovDelivery notification services, and Social Media and Engagement Platforms support.

Information Assurance

Information Assurance establishes and monitors appropriate information security policies, procedures, and technology standards in accordance with City goals, business objectives, risk tolerances, and regulatory compliance requirements. This service increases organizational awareness of informational security threats and employee responsibilities. Information Assurance also establishes and monitors appropriate information systems controls to protect against data loss, disruption of City services, and misuse of City information and technology systems.

IT Portfolio Management

IT Portfolio Management provides access to skills, knowledge, and expertise to develop, select, execute, and report on technology investments through structured project and portfolio management methodologies. This service increases project success rates and return on investment, provides visibility to projects, and helps maintain alignment with the organization's goals.

SAP Now!

SAP Now! Is a multi-year program that embarks on a major upgrade of the SAP Enterprise Resource Planning (ERP) Platform. In collaboration with all the City's Departments that utilize SAP, this program will migrate to the new cloud-based S/4 ERP Platform. Working with Governance groups and the SAP Now! Executive Committee, SAP Now! will systematically migrate, upgrade and enable all the functions of the current SAP ERP Platform with the aim of improving operational efficiency, user experience, customer service, security and sustainability of the new platform.

Technology Operations

Technology Operations provides reliable, secure, and cost effective infrastructure, network communications, application integration, and data management platforms. Services offered include Wi-Fi services, private data networks, data storage, systems hosting via private cloud, internet access, identity and access management, web application protection, and system administration.

Workforce Productivity

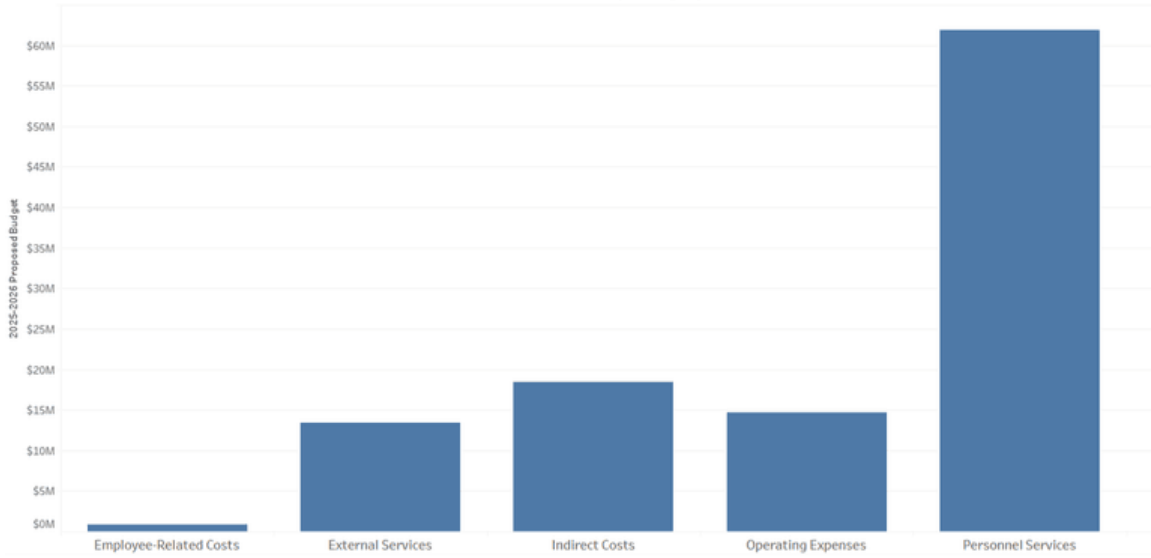
Workforce Productivity provides a technology enabled working environment for office and mobile staff to be productive and collaborative with internal and external partners. This service has two products: Digital Workplace and Public Safety Radio Communications.

Digital Workplace provides increased employee productivity through access to information, content creation, and collaboration tools. This includes mobile device management, Microsoft 365, SharePoint, telecommunications, and support services such as Desktop Support and Help Desk.

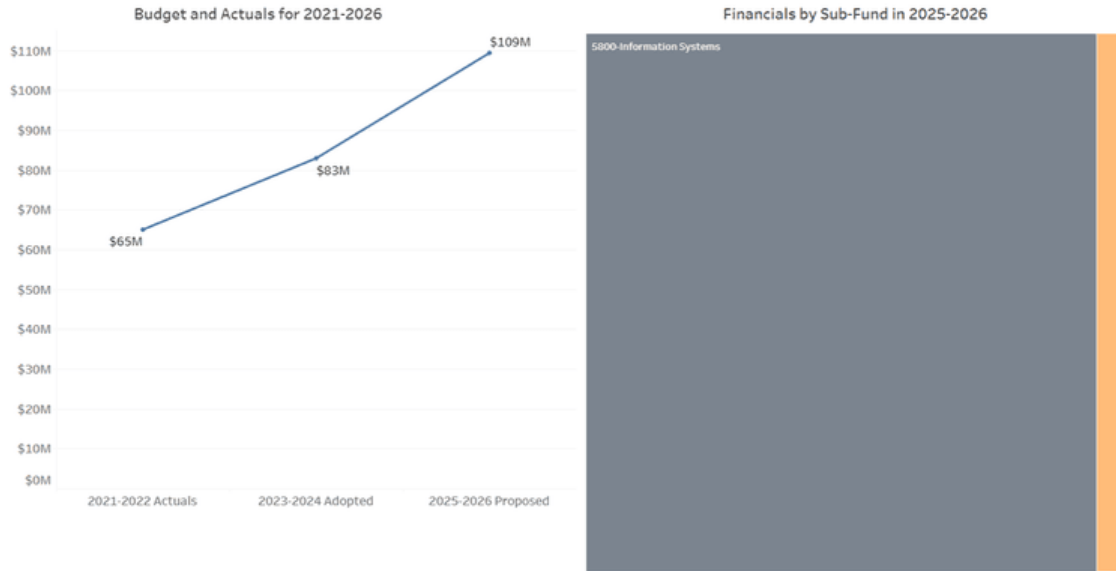
Public Safety Radio Communications provides radio system infrastructure services, radio support services, and dispatch support services for Tacoma General Government and 30 external organizations.

Financials by Category

Financials by Category in 2025-2026



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

The Information Technology Department is primarily funded by the General Government Internal Services Fund (5800). This fund is paid for by internal service charges to city departments. The General Fund pays approximately 29% of the costs related to the IT Department.

The Department also manages the Radio Communications Equipment Fund (5540). Information Technology also receives funding from Charges for Services, which incorporates public safety radio communication services provided to other City departments as well as external organizations. A reduction in charges for services is mostly due to reducing radio communication services network user fees offset by Radio Dispatch External Revenue.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, IT saw a change of \$31.8M. While the baseline budget includes the removal of one-time proposals from 2023-2024, the 2025-2026 baseline budget include increases to support rising costs for IT personnel services, external contracts, and software costs. The 2025-2026 Proposed Budget includes one-time investments for S/4HANA, the City’s Enterprise Resource Planning software system, migration, subscription renewal, and implementation (\$14.3M). It also includes one-time proposed investments for the Information Technology Infrastructure Sustainment Fund (\$2M), which would establish an end-of-life fund for hardware at the City and spread the cost of hardware replacement.

IT support for police and municipal court was moved from the General Fund to the 5800 fund, which moves five FTE and \$1.8M between funds, essentially transitioning to an indirect cost model.

When reviewing program changes between bienniums, please note that the Department updated its cost planning structure and reassigned costs between programs. See “Organizational Changes” above.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Information Technology	136.3	153.0	156.0	3.0

Personnel Complement (+3.0)

2023-2024 Adjustments & Baseline Corrections (-1.0)

- Moved principal Learning Consultant to Human Resources (-1.0)

2025-2026 Changes (+4.0)

- Add position to aid in Succession Planning in Radio Program (+1.0)
- Add Principal IT Security Analyst for Policy and Compliance Support (+1.0)
- Add position to increase Security Assurance and Operations Capacity (+1.0)
- Fully budget Senior IT Analyst for Permitting Program (+1.0)
- Add position to Increase Accela Support (+1.0)
- Delimit vacant Management Analyst II Position (-1.0)

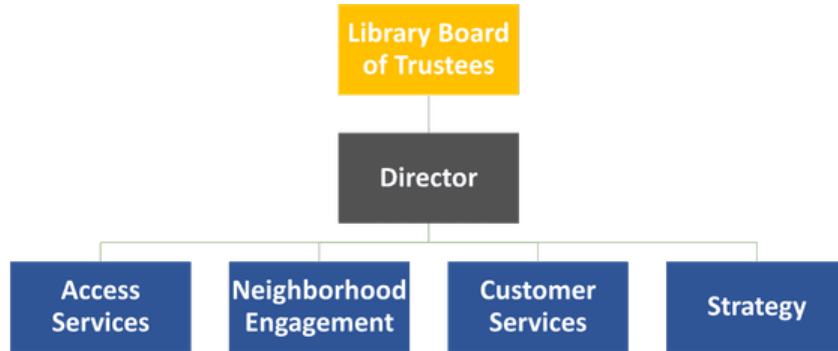
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure
Procure System Integrator services for the S/4HANA Migration and HANAlytics Remediation projects	One-time	7,549,332
Procure System Integrator services for Service Cloud Implementation project	One-time	4,096,000
Renew SAP S/4HANA Rise Subscription for 2025-26	One-time	903,270
	Ongoing	1,867,781
Establish Information Technology Infrastructure Sustainment Fund	One-time	232,266
	Ongoing	1,767,940
Replace Uninterruptable Power Supplies (UPS)	One-time	635,527
	Ongoing	12,950
Replace External firewall which reaches end of life in 2025	One-time	120,778
	Ongoing	325,308
Renew Workday Adaptive Insights Subscription and 2025 Signavio Licenses	One-time	286,762
	Ongoing	155,592
Increase Security Assurance & Operations Capacity	Ongoing	409,200
Fund Policy and Compliance Support position	Ongoing	409,200
Procure Managed Detection Response Subscription	Ongoing	393,400
Renew SAP Service Cloud Subscription for 2025-26	One-time	116,793
	Ongoing	239,687
Increase after-hours and weekend maintenance support	Ongoing	336,696
Add budget for succession planning and to manage current workload	One-time	308,080
Procure a public facing Tableau Server	Ongoing	207,716
Procure additional Teams Voice licenses to complete transition	Ongoing	193,125
Procure System Integrator services to implement Non-labor planning in Workday Adaptive Insights	One-time	150,000
Increase budget for Data Platform (Snowflake) Usage	Ongoing	128,386
Renew subscription to the Institute of Applied Network Security (IANS) Subscription	Ongoing	114,400
Replace the City's Digital Network Architecture Center (DNAC)	One-time	87,263
Increase Transport Network Support budget	Ongoing	82,938
Contract for Windows 11 upgrade support	One-time	75,000
Replace HVAC system at Remote Radio Sites	One-time	55,000
Procure Zscaler Source IP Anchoring Subscription	Ongoing	52,340
Procure Amazon Web Services and increase budget for added network traffic	Ongoing	50,000
Upgrade Conference Room TMB 148	One-time	25,000
	Ongoing	1,200
Procure On-Call Technical Support Contract for Radio Network	Ongoing	20,000
Increase Cybersecurity Team's training budget	Ongoing	15,800
Shift budget dollars from Professional Services to Labor	Ongoing	0
Increase IT Support for Operations	Ongoing	0
Increase Accela Support	Ongoing	0
Add Municipal Court to Criminal Justice Technology Services Program	Ongoing	0
Eliminate AnyRun Subscription	Ongoing	-6,000
Reduce Website Development Support	Ongoing	-10,000
Eliminate Test Studio	Ongoing	-10,000
Reclassify IT positions	Ongoing	-10,800
Reduce Office expense and software budget	Ongoing	-14,698
Eliminate NT's Telecom Shared Costs	Ongoing	-21,500
Reduce Network Operating Supplies baseline	Ongoing	-35,000
Eliminate Public Internet	Ongoing	-50,000
Hold filling Basis Position	One-time	-196,004
Reduce Gartner Subscription 2026	One-time	-207,564
Eliminate Telecom Shared Costs	Ongoing	-243,000
Eliminate Public Cloud Infrastructure Position	Ongoing	-301,282
Reduce SAP ECC Maintenance by 6 Months	Ongoing	-676,353
Grand Total		19,642,529

Library

Mission Statement

We empower our community by bringing people together to discover, connect, create, learn, and thrive.



Department Overview

General Summary

Tacoma Public Library (TPL) is a community hub where all people can find joy, compassion, and inspiration. TPL serves the Tacoma community with eight neighborhood libraries. At these locations, TPL offers access to year-round programs for all ages, educational, reference, and research resources, meeting rooms and public spaces, free computer and Wi-Fi access, and a wealth of materials in all genres and formats for borrowing or online access. A variety of popular eResources services such as LinkedIn Learning, Ancestry, Overdrive, Kanopy, and Hoopla are available and utilized by patrons 24 hours a day.

Tacomans of all ages and interests find enriching, informative, entertaining, and educational programs, workshops, and events to meet their needs. TPL supports learning and literacy as a human right, and empowers its community members to fulfill their greatest potential. With a commitment to racial equity and social justice, TPL actively looks for solutions to breaking down barriers of access between community members and all that the library offers.

Tacoma Public Library is governed by a five member Board of Trustees appointed by the Mayor and confirmed by a vote of the Tacoma City Council. Appointments are for a five-year term of service. TPL's Board of Trustees provide oversight in ensuring that the library's policies and organizational priorities reflect its Strategic Plan and are responsible for authorizing the library's budget and expenses.

Access Services

Access Services includes the staff and resources dedicated to providing Tacoma residents all of the library's physical, digital and streaming materials. The department currently offers approximately 1,220,000 physical and electronic items. Within Access Services, the Collection Development and Technical Services division is responsible for the purchasing, receiving, cataloguing, and distribution of all library materials.

Customer Services

Customer Services includes staff and resources dedicated to the recruitment, training, and retention of employees, so that they are best equipped to serve our community. Staff find support in navigating work/life balance, interpersonal communication, and are able to provide their input on improving operations and working environments. Customer Services staff also collaborate with the unions that represent TPL employees to resolve complex issues.

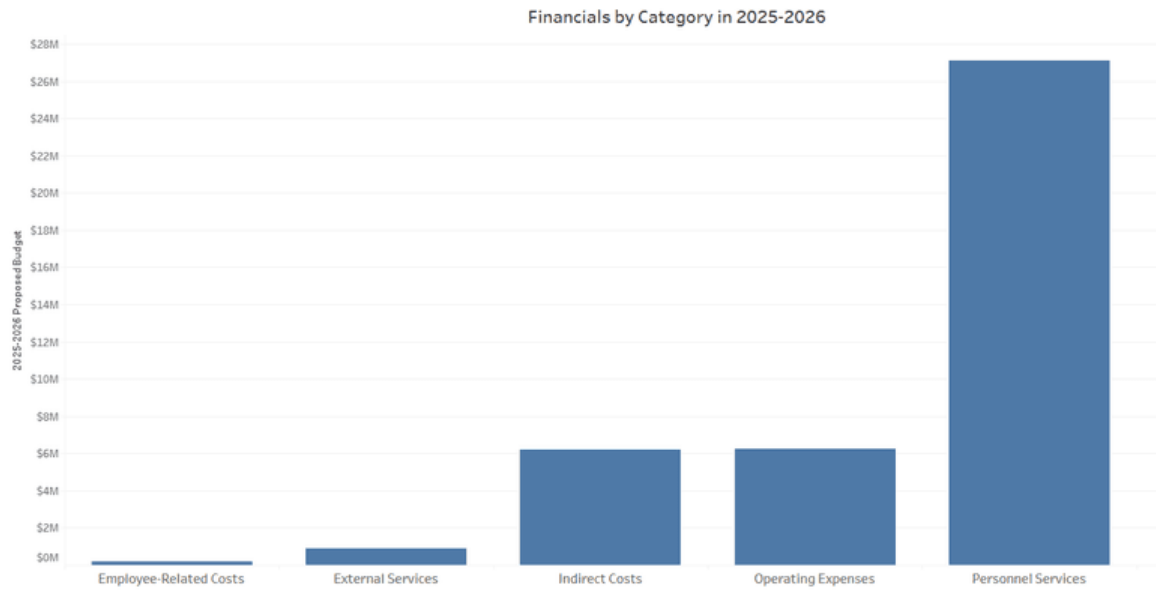
Neighborhood Engagement

Neighborhood Engagement includes staff and resources dedicated to providing dynamic service at the eight neighborhood locations throughout the City. The Main Library is home to the Northwest Room local history archive as well as TPL's administrative offices. TPL proudly collaborates with organizations large and small throughout the region in order to provide high quality and relevant programs to its community.

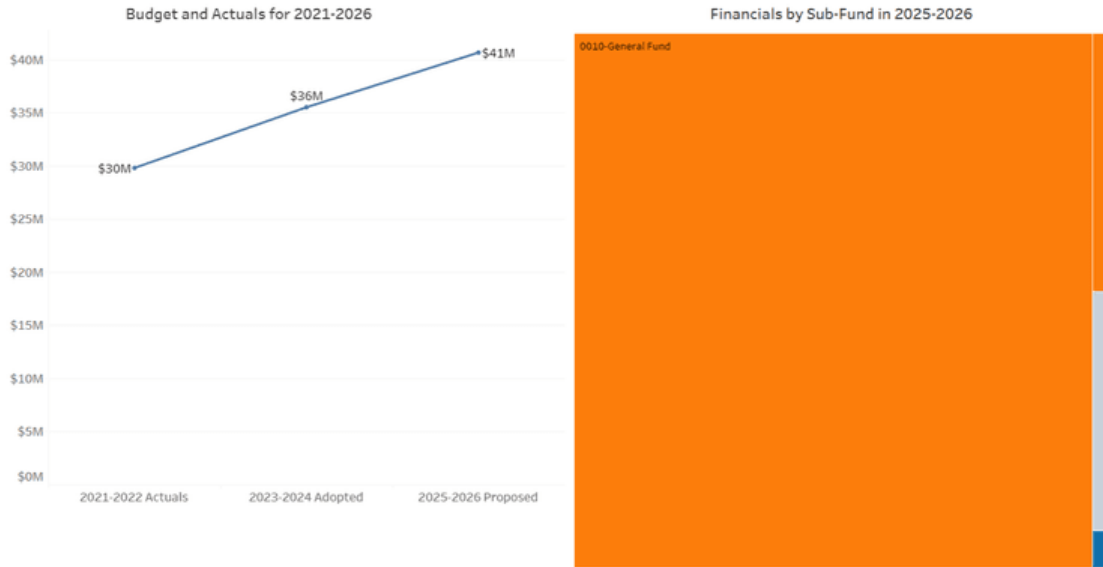
Strategy

Strategy includes divisions that oversee core operations that sustain the organization over the long term. Core operations include leadership, facility and asset management, Information Technology, Racial Equity and Social Justice, Financial Services, Marketing and Communication, and Trustee Development.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

Tacoma Public Libraries (TPL) is funded 97% in the General Fund. There is also a Special Revenue Fund under the management of TPL, which consists of donations and gifts provided to the library system.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, TPL’s budget grew by \$5.1M. This increase is accounted for mainly in growth in the personnel services category (\$4.4M). Additional expenditures from the Special Revenue Fund—about \$1.3M in total, an increase of \$513k over the 2023-2024 cycle—is aimed at the completion of the Main Library Remodel project, which should reach its completion in the first half of 2025. As part of the remodel, a maker space will be available to the public; Special Revenue Funds will fund a pilot position to acquaint the public with the space and its components.

When reviewing program changes between bienniums, please note that the Department updated its cost planning structure and reassigned costs between programs.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Library	108.1	109.3	111.3	2.0

Personnel Complement Changes (+2.0)

2023-2024 Adjustments & Baseline Corrections (+1.0)

- Fully budget Behavioral Health Crisis Responder (+0.25)
- Fully budget Safety Staff (+0.25)
- Added one Library Curiosity Navigator for 2024 and 2025 (+0.5)

2025-2026 Changes (+1.0)

- Add Maker Space Librarian in Library Neighborhood Services (+1.0)

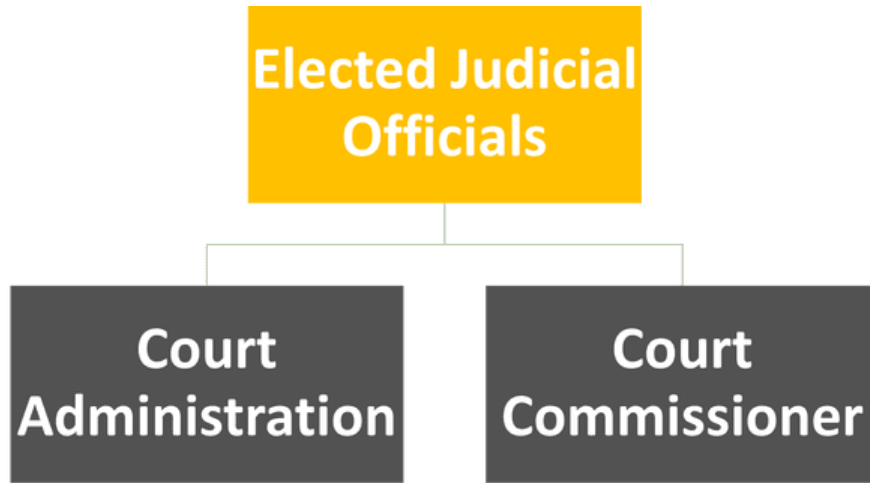
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Main Fan Wall	One-time	300,000
Maker Space Staffing	One-time	250,000
Grand Total		550,000

Municipal Court

Mission Statement

Promote public safety, administer justice, and protect individual rights in an efficient, safe, accessible environment while fostering respect for the law and society. The Tacoma Municipal Court is a statutorily created court of limited jurisdiction.



Department Overview

General Summary

The Municipal Court acts as the judicial branch of the City government. It enforces aspects of the City Code, including criminal offenses, parking infractions, and traffic violations. The Municipal Court's administration is managed by the Municipal Court Judges.

Criminal Operations

Criminal Operations manages adjudication for misdemeanor and gross misdemeanor criminal cases including arraignments, pre trials, and jury trials. This division also monitors for sentence compliance with recommended substance abuse, domestic violence, and mental health treatments. It also receives fine and restitution payments.

Parking Infraction Operations

Parking Infraction Operations handles adjudication for parking violation cases. The division monitors compliance with case conditions as well as payment of penalties. It also sends resolution information including notices such as failure to appear, respond, or pay the Department of Licensing.

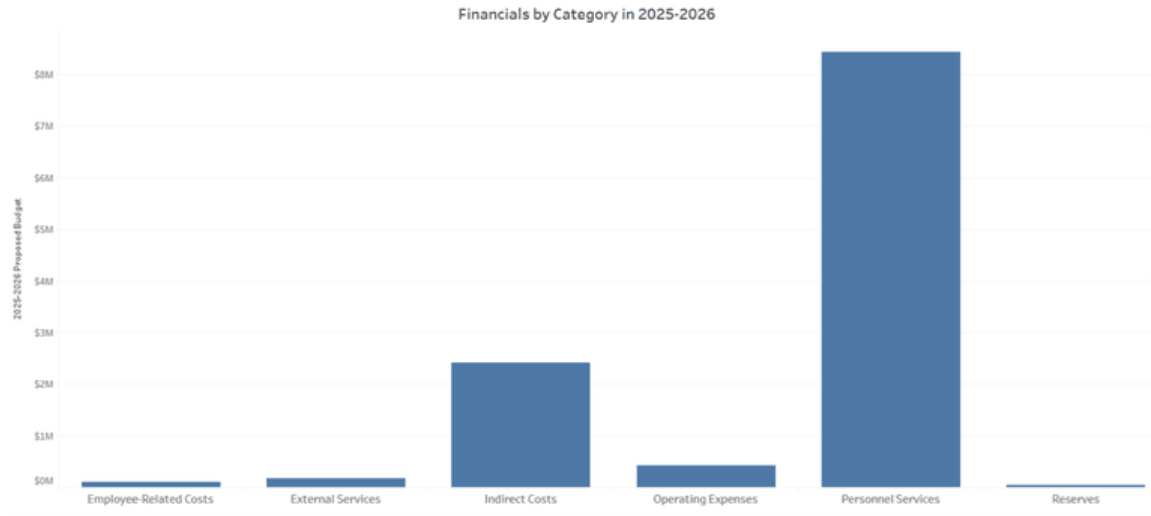
Therapeutic Courts - Mental Health and Community Court

The mission of the Tacoma Municipal Therapeutic Courts (Mental Health Court and Community Court) is to build stronger and safer neighborhoods by providing accountability and helping individuals involved in the criminal justice system; to reduce and address the quality-of-life offenses by taking a holistic approach that promotes health, well-being, and safety of our community. Our goal is to help participants get re-established in the community; improve skills and self-sufficiency; reduce cycle of addiction and recidivism; and help restore and reunite families. Our plan is to target those within the community who are at a substantial risk for reoffending or who have struggled to succeed in less-intensive supervision programs.

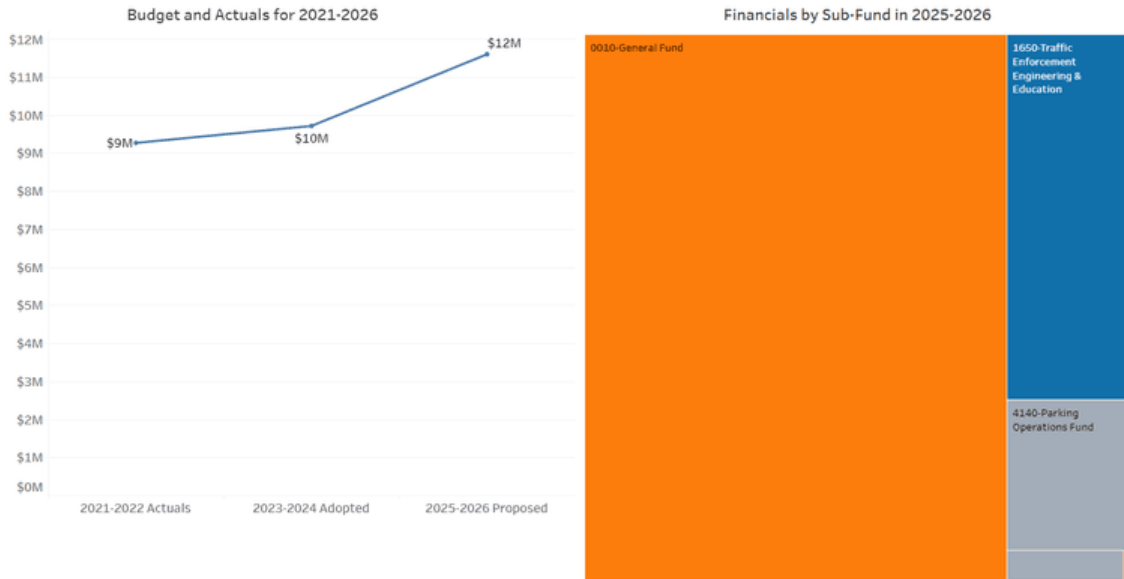
Traffic Infraction Operations

Traffic Infraction Operations handles moving vehicle violations and camera-enforced citations. This division monitors compliance with case conditions as well as payment of penalties. It also sends resolution information including notices such as failure to appear, respond, or pay the Department of Licensing.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) here. [↗](#)

The Municipal Court is funded 77% in the General Fund. Municipal Court is also funded through the Traffic Enforcement Engineering & Education Fund (1650), the Parking Operating Fund (4140), and a special Municipal Court fund for grant activity (1020).

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, the Municipal Court saw total expense increase of +\$1.8M.

The 2025-2026 Baseline Budget increases primarily due to ongoing personnel services cost growth and a correction that moves personnel costs from Public Works back to the Municipal Court budget. External services and operating expenses in 2025-2026 decreased slightly due to removal of one-time expenses from 2023-2024, such as a temporary venue for Therapeutic Courts, as well as a reduction in operating expenses to help offset the cost increases in the City's General Fund. The 2025-2026 Proposed Budget includes increased IT support for the courts by sharing IT support with the Police Department and the creation of a Court Support Services Unit (1 FTE).

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Municipal Court	27.7	24.9	28.7	3.8

Personnel Complement Changes (3.8)

2023-2024 Adjustments & Baseline Corrections (+2.8)

- Municipal Court staff that support Traffic Enforcement, Engineering and Education were shown in the 2023-2024 Public Works budget. This entry corrects that error by moving these positions back to Municipal Court (+2.8)

2025-2026 Changes (+1.0)

- Add Court Support Services Manager to oversee the Court Supportive Services Unit (+1.0)

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Increase Capacity for the creation of a Court Support Services Unit by adding a CSSU Manager	Ongoing	266,400
Reduce the Municipal Court's Operating Budget	One-time	-175,000
Grand Total		91,400

Neighborhood and Community Services

Mission Statement

Foster safe, clean, and healthy households and neighborhoods by partnering with the community to increase equity, improve access to resources, and uphold compliance standards that contribute towards cultivating a sense of belonging and a thriving Tacoma.



Department Overview

General Summary

Community and Human Services

Community and Human Services facilitates inclusive community partnerships and funds services that reduce racial disparities, increase knowledge of and access to City services and build self-sufficiency for residents across all sectors of Tacoma. This includes managing long-term strategies for addressing homelessness, youth and young adult violence prevention, and domestic violence services, health and health care, and senior wellness. The department also supports the City’s alternative response efforts through the work of the Homeless Engagement and Alternatives Liaisons (HEAL) Team to provide outreach, assist with site reclamation, and help connect people with housing programs, homelessness prevention, diversion programs, and sheltering.

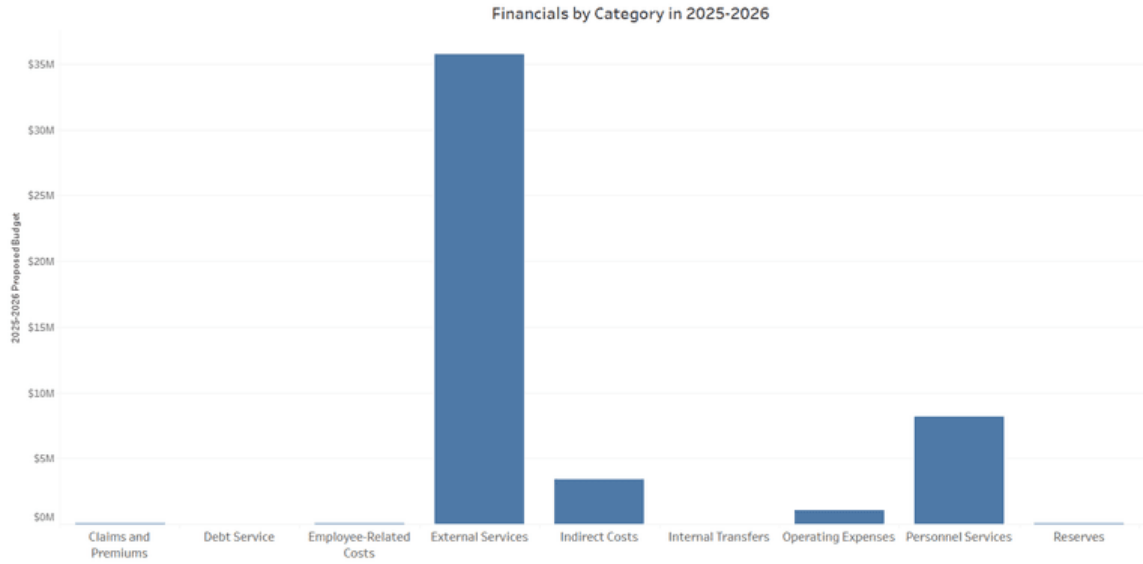
Resource Allocation and Management

Resource Allocation and Management administers the allocation and oversight of public investments intended to build a strong, healthy, and resilient community through robust data management and ongoing stakeholder engagement.

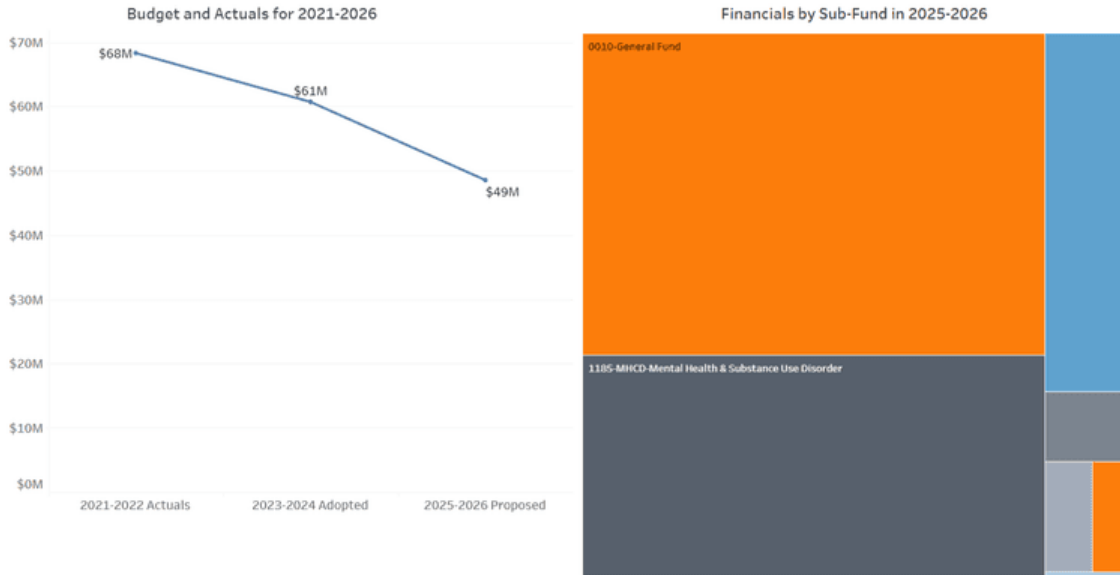
Administration

The Administration Team oversees all administrative functions for the department and provides administrative support to the Director. Functions include facilitating recruitment and onboarding of new employees, processing payroll, procuring operational supplies, scheduling office events, processing violations for Code Compliance, and facilitating all aspects of space infrastructure and modifications.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) here. [↗](#)

The Neighborhood & Community Services Department (NCS) is funded 49% by the General Fund. The Department also manages funds outside the General Fund, including federal funds and taxes (such as the Edward Byrne Memorial Justice Assistance Grant [JAG]) and taxes (such as the Criminal Justice sales tax and the Mental Health & Substance Use Disorder sales tax). Federal funds and taxes are all managed in the 1185 Fund.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, NCS saw a decrease of \$12M. The change includes the removal of one-time proposals and grants from 2023-2024. External services increased in 2023-2024, which were primarily due to one-time funding of Temporary and Emergency Shelter Sites (TEMS) and capital investments in Shelters, which were primarily supported by one-time General Fund funding through American Rescue Plan Act funds. These funds are not included in the 2025-2026 proposed budget.

The 2025-2026 Proposed Budget includes the movement of the Code Compliance Team from NCS to Planning and Development Services (PDS). The restructuring of Code Compliance moves 11 FTEs and approximately \$3.4M in expenses and \$2.7M in revenues from the NCS General Fund to the PDS Permit Services Fund. The Proposed Budget also includes expense reductions due to the financial position of the City's General Fund and Mental Health and Substance Use Disorder Fund, including proposals to eliminate two positions and reduce external contracts for Human Services. The move of Code Compliance and the reduction proposals contribute to the decrease in NCS expenses from 2023-2024 to 2025-2026.

The 2025-2026 Proposed Baseline Budget recognizes baseline increases for ongoing personnel services and external contracts cost growth. The 2025-2026 Proposed Budget includes proposals to recognize three grants totaling \$7.9M to support Temporary Emergency Shelter Sites through June of 2025 and one-time capital investments for the Tacoma Rescue Mission and City Stability Site. The Proposed Budget also includes a one-time proposal to provide funding for the Late Nights Youth program.

Details beyond these changes can be seen in the proposal summary table.

When reviewing program changes between bienniums, please note that the Department updated its cost planning structure and reassigned costs between programs.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Neighborhood & Community Services	34.6	39.0	26.0	-13.0

Personnel Complement Changes (-13.0)

2023-2024 Adjustments & Baseline Corrections (0.0)

- No significant personnel adjustments or baseline corrections were made during this biennium.

2025-2026 Changes (-13.0)

- Eliminate Community Resources Analyst which supports Committees & Commissions, Contract & Data Management, and Neighborhood Councils (-1.0)
- Eliminate Division Manager in Property Compliance and Encampment Administration (-1.0)
- Transfer positions to Planning and Development Services' (PDS) to streamline and enhance regulatory enforcement; including inspectors, a supervisor, and customer service positions (-11.0).

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Recognize Grant Revenue for Tacoma Rescue Mission Men's Shelter Building Expansion	One-time	4,000,000
Revenue Recognition - Maintain Emergency and Temporary Shelter Capacity	One-time	3,000,000
Recognize Federal Grant for Shelter Consolidation and Site Preparation	One-time	850,000
Maintain Shiloh and Altheimer through part of 2025	One-time	550,000
Maintain Whole Child Summer Teen Late Nights at a Reduced Amount	One-time	150,000
Reduce Funding for Food Insecurity Services	Ongoing	-14,139
Reduce NCS Administration Professional Services Expense Budget	Ongoing	-68,735
Reduce Violence Reduction & Prevention Service Delivery Levels	Ongoing	-212,220
Reduce Contracting Support Position	Ongoing	-238,560
Eliminate Field Services Division Manager Position	Ongoing	-360,151
Change Service Delivery Model for Senior Centers	Ongoing	-487,844
Reduce Service Delivery for Complementary Services	One-time	-1,355,195
Streamline and Enhance Regulatory Enforcement	Ongoing	-3,460,910
Grand Total		2,352,246

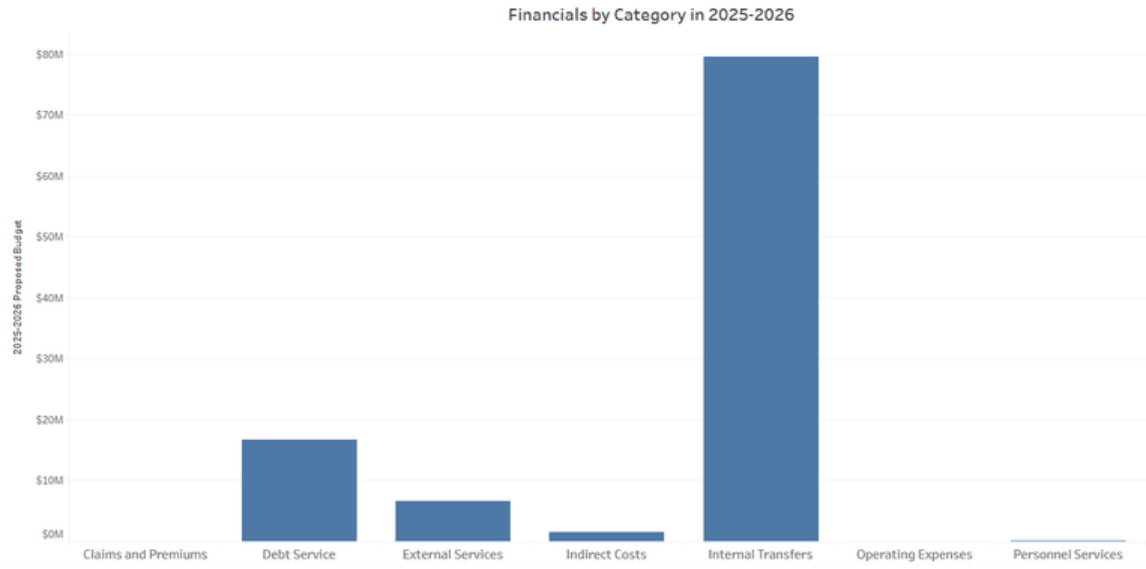
Non-Departmental

Department Overview

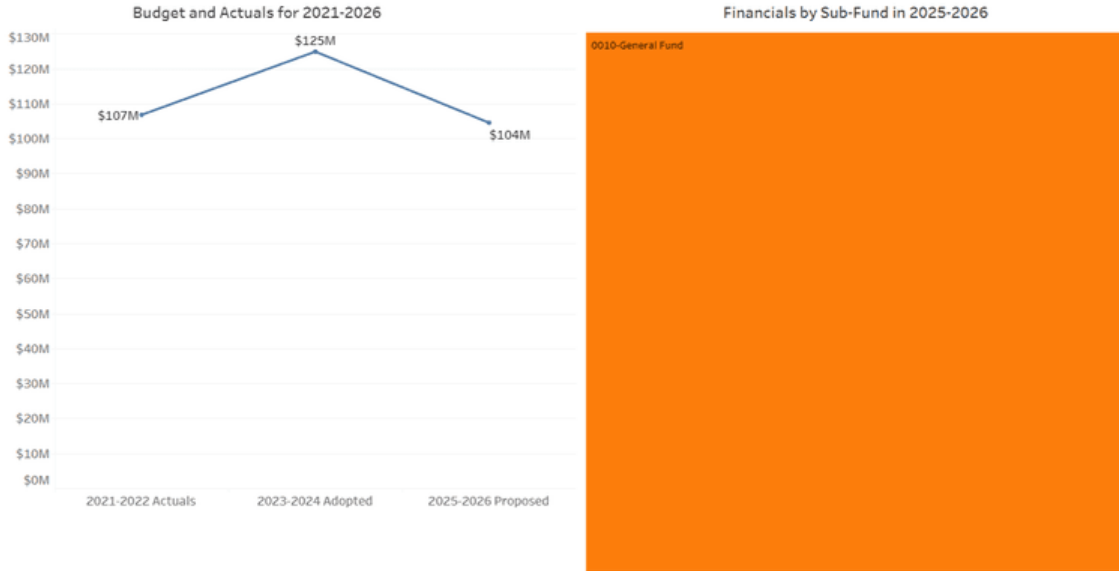
The Non-Departmental budget category is used for items that cannot clearly be associated with an existing program area or department, and where it does not make sense to create a new program area in an existing department. These items include debt service payments, transfers, some pension costs, and other miscellaneous expenditures. Non-Departmental activity is tracked in the General Fund.

Non-Departmental may also be used in cases in which conflicts of interest may occur. For example, some monies require clear separation from their departments, such as paying for the City's contract with the Department of Assigned Counsel and Pierce County Jail. In these cases, the Non-Departmental area will hold and track those expenses.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) here. [↗](#)

Non-Departmental is 100% General Fund (GF). This budget category is used for expenses that are not directly associated with an existing City Department. These items include debt service payments, transfers, some pension costs, intergovernmental expenses, and other miscellaneous expenditures.

The 2025 - 2026 Proposed Budget shows a decrease of \$20.3M. The change includes the removal of one-time proposals, primarily in capital and infrastructure projects. It also recognizes baseline increases for ongoing contracts and agreements with MetroParks Tacoma, Puget Sound Clean Air Agency, Pierce County Jail and Nisqually Corrections, Pierce County Department of Assigned Counsel, and Pierce County Elections. Likewise, the Budget includes updates to debt service payments and contributions to Fire and Police pensions.

The Proposed Budget includes a reduction from the GF of \$1.3M to the Facilities Repair and Replace program as part of a funding swap with Real Estate Excise Tax (REET) and a \$4M one-time reduction to the City Street Fund transfer. Due to a funding gap in Mental Health and Substance Use Disorder (MHSUD) Fund, the budget includes a \$3M transfer to MHSUD. The reduction in personnel services is due to an accounting adjustment in recognizing contributions to fire and police pensions, which is now being recognized in internal transfers.

Details beyond these changes can be seen in the proposal summary table.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Non-Departmental	0.0	0.0	1.0	1.0

Personnel Complement Changes (+1.0)

2023-2024 Adjustments & Baseline Corrections (+1.5)

- Added position through 2025 to support Participatory Budgeting and Community Engagement (+0.5)
- Added position to support Police Transformation efforts which is split with the City Manager's Office (+1)

2025-2026 Changes (-0.5)

- Move position to include a split with the City Manager's Office (-0.5)

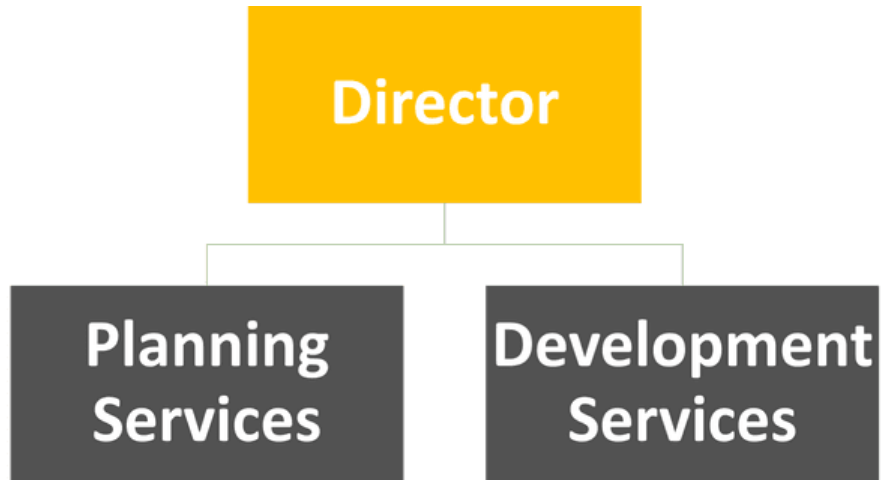
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure ₳
Dedicate additional attorney from Pierce County Counsel to Tacoma cases in response to increased caseload	Ongoing	275,520
Add LEOFF1 Specialist	One-time	158,400
Establish CPAC Engagement Budget	Ongoing	50,000
Delay participatory budgeting funding	One-time	0
Reallocate Labor from Police and Fire Pension to Tacoma Employee Retirement System (TERS)	One-time	-121,347
Swap General Fund with REET Funds to support the Facilities Repair and Replacement Program	Ongoing	-1,340,000
Swap of funding for 1085 Streets Initiative from the General Fund and to REET funds	One-time	-2,250,000
Reduce Transfer in 2025 to the Streets Fund	One-time	-4,000,000
Grand Total		-7,227,427

Planning and Development Services

Mission Statement

Partner with the community to build a livable, sustainable, and safe city by providing strategic, timely, predictable, and cost-effective planning and development services with a culture focused on community engagement, customer service, creativity, accountability, and continuous improvement.



Department Overview

General Summary

Planning Services

Planning Services manages and processes amendments to the City's Comprehensive Plan and Land Use Regulatory Code and conducts policy and planning analysis relating to the development of land use, regulations and policy. The Division is also responsible for providing coordination with state and regional planning agencies to ensure consistency and compliance with the Washington State Growth Management Act (GMA), Shoreline Management Act (SMA), State Environmental Policy Act (SEPA), and Puget Sound Regional Council's Vision 2050 Regional Plan and Pierce County's Countywide Planning Policies. Planning Services provides staffing support to the Planning Commission, the Landmarks Preservation Commission and the Urban Design Board.

The Urban Design Studio within this Division works with the community, development partners, and other departments and agencies to advance the design quality of places citywide. The program oversees a design review process and education and outreach efforts help translate visions and ideas into policy, objectives, guidelines, and projects to build upon Tacoma's unique setting and history, its special character and its changing populations, to elevate the quality of public and private spaces, and create a more vibrant, livable, walkable, and sustainable city.

The Historic Preservation Office within this Division oversees the designation of historic properties, historic and conservation districts, and administers land use regulations relating to the design, demolition, and construction of historic properties in the city. The Historic Preservation Office also provides and coordinates informational and educational programming to expand community awareness of historic sites, highlight the importance of heritage, and promote the role of historical and cultural preservation in community identity.

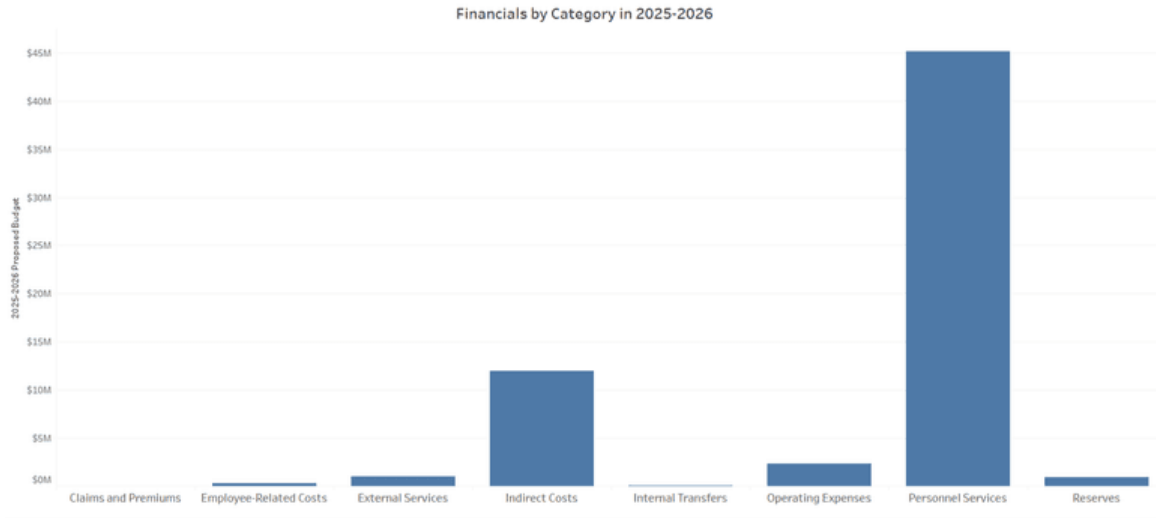
The Neighborhood Planning Program within this Division provides enhanced planning and development support and brings together community organizations, businesses, residents, City departments, and partner agencies to implement the community's vision in focused areas. Led by residents from the neighborhood and informed by community engagement processes, the Neighborhood Planning Program considers immediate ways to make neighborhoods more vibrant and livable, all while using the process as a tool to help build community capacity, constituent energy, relationships/partnerships, and co-creation opportunities.

Development Services

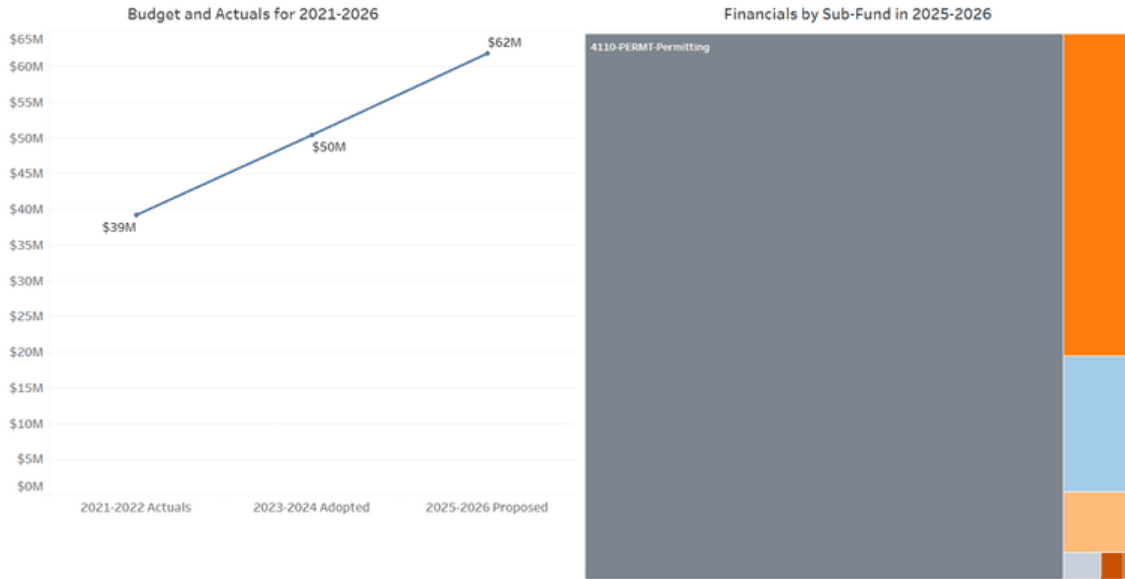
Development Services coordinates the permitting and construction process for all residential and commercial construction projects from concept through to final occupancy. In addition to pre-development and project coordination services, Development Services has integrated multiple disciplines responsible for the various reviews and inspections into our organizational structure to simplify the permitting process. We have also increased our service offerings for the community to include street occupancies, special events and an enhanced tree permit process. This "one-stop project services shop" provides streamlined services by proactively coordinating development related functions for all Building, Land Use, and Site Permits. Functions include application services, site plan review, building plan review, permitting, and inspections.

Planning and Development Services also provides regulatory assistance to identify and help resolve community concerns surrounding new development activity. As part of the 2025-26 Biennium budget, PDS consolidated multiple regulatory and enforcements teams to improve the service we provide our community. As part of this enhancement, Code Compliance, which protects the health, safety, and welfare of the public by ensuring that property owners are in compliance with the Municipal Code, and Permit Compliance, which protects the public from development impacts and ensures compliance with regulatory codes, will consolidate into one team. This new regulatory structure will incorporate and support community concerns about existing properties, new development, and various other concerns to ensure the health, safety, and general welfare of our community.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) here. [↗](#)

The Planning and Development Services Department (PDS) receives 7% of its funding from the General Fund, with its primary funding source being the Permit Services Fund, which tracks revenues and expenses related to permit activity. The Permit Services Fund receives a General Fund transfer of \$1.5M.

Overall, PDS's budget increased by \$11.4 million between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget. Much of this growth is driven by personnel services cost growth as well as an addition of 11.7 positions which were added during the Modification process address rising permit activity in Tacoma. To address cost pressures and better plan for vacancy savings, the Permit Services fund has a proposal to plan for vacancy savings in the 2025-2026 budget.

In the 2025-2026 Proposed Budget, a significant portion of the increase in personnel costs is due to the transfer of Code Enforcement from the Neighborhood and Community Services (NCS) Department to PDS. This restructuring moves 11 FTEs, along with approximately \$3.4 million in expenses and \$2.7 million in revenues, from the NCS General Fund to the PDS Permit Services Fund.

Additionally, the 2025-2026 Proposed Budget includes plans to strengthen PDS's community engagement efforts by establishing a communications team through the reclassification of vacant positions. PDS will also introduce a decarbonization and deconstruction program, which aims to promote the recycling and reuse of building materials citywide.

Further details can be found in the proposal summary table. It's important to note that the department updated its cost planning structure between bienniums, resulting in the reassignment of costs between programs.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Planning & Development Services	103.3	114.6	137.8	23.2

Personnel Complement Changes (+23.2)

2023-2024 Adjustment & Baseline Corrections (+11.5)

- Recognize 4 positions held vacant for 6 months (+2)
- Added Permit Review Staff and Inspector project positions (+9.0)
- Added Assistant Director Position (+1.0)
- Eliminated Chief Surveyor shared with Public Works (-0.5)

2025-2026 Changes (+11.7)

- Reorganization of Code Enforcement (+11.0)
 - Code Compliance program (+8.0)
 - Code Compliance customer service (+3.0)
- Add Equity Consultant (+1.0)
- Add Demolition and Deconstruction review analyst (+0.2)
- Eliminate Senior Planner position in Comprehensive Planning (-1.0)
- Continue Chief Surveyor shared with Public Works (+0.5)

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure
Streamline and Enhance Regulatory Enforcement	Ongoing	3,460,910
Centralize Equitable Outreach in PDS	Ongoing	286,544
Align Real Property Services General Government Staff to Support Home in Tacoma and Permit Review Deadlines	Ongoing	266,400
Maintain Engineering Survey team Level of Service	Ongoing	157,680
Recognize Passthrough Expenses and Revenue for Private Work Order Projects	Ongoing	135,000
Recognize Passthrough Expenses and Revenue for Right of Way Restoration	Ongoing	100,000
Implement Deconstruction and Salvage Assessment Program	One-time	2,000
	Ongoing	82,842
Align Administration Assessment with work performed	Ongoing	720
Establish a Communications Team in Planning & Development Services	One-time	-586,205
	Ongoing	529,200
Reduce Long Range Planning Support	Ongoing	-266,400
Establish a Vacancy Savings Target in the Permit Fund	One-time	-1,946,912
Grand Total		2,221,779

Police

Mission Statement

Create a safe and secure environment in which to live, work, and visit by working together with the community, enforcing the law in a fair and impartial manner, preserving the peace and order in neighborhoods, and safeguarding constitutional guarantees.



Department Overview

General Summary

Administrative Services Bureau

The Administrative Services Bureau oversees two sections. The first is the Internal Affairs Section, which is responsible for the investigation of police conduct and citizen complaints. The second is the Support Services Division, which manages the training, recruitment, hiring, accreditation, finance, crime analysis, information technology, public information, and community relations functions. The Support Services Division also coordinates administrative functions related to the maintenance of all department facilities and fleet operations with the Public Works Department.

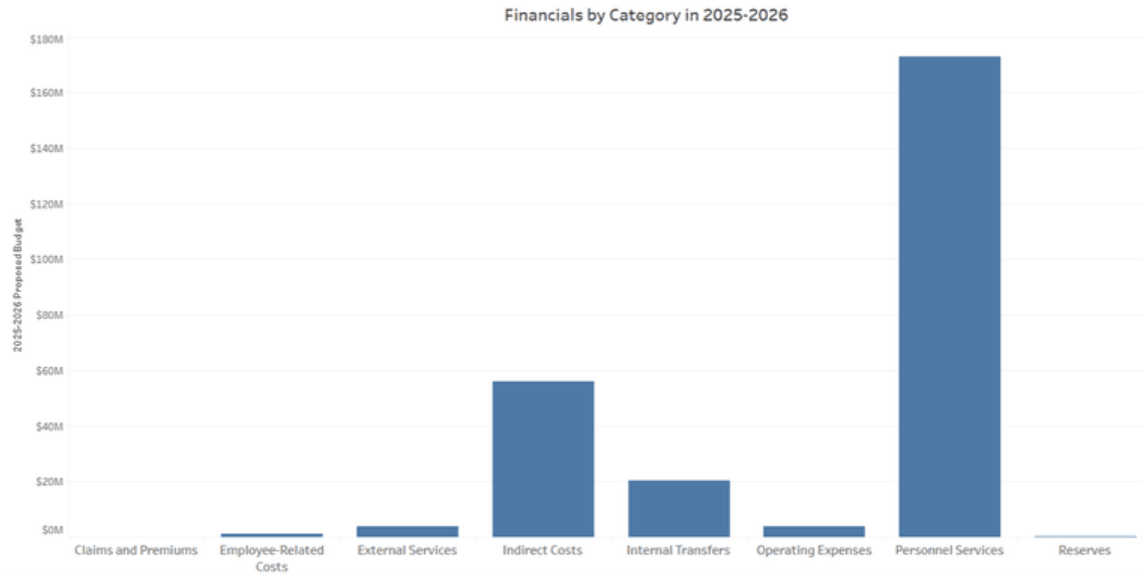
Operations Bureau

The Operations Bureau provides 24/7 patrol coverage within the City of Tacoma and oversees the Animal Control and Compliance Division. Patrol Officers respond to emergency and non-emergency calls for service and conduct initial investigations of crimes. Animal Control and Compliance Officers enforce ordinances in the cities of Tacoma, Fircrest, and Ruston. The Operations Bureau is also responsible for interfacing with Local, State, and Federal agencies as it relates to Homeland Security. The Community Policing Division oversees the newly formed Community Service Officer's Program, Explorer Program and the Honor Guard Unit and focuses on prevention and crime reduction through innovative, proactive, and collaborative efforts with the community and various public and private entities. The bureau plans special events for the Police Department and oversees the administration and operation of numerous specialty teams, to include Special Weapons and Tactics (SWAT), Explosive Ordnance Detail (EOD), Special Response Team, Marine Services Unit, K-9, Search and Rescue, and Dive Team.

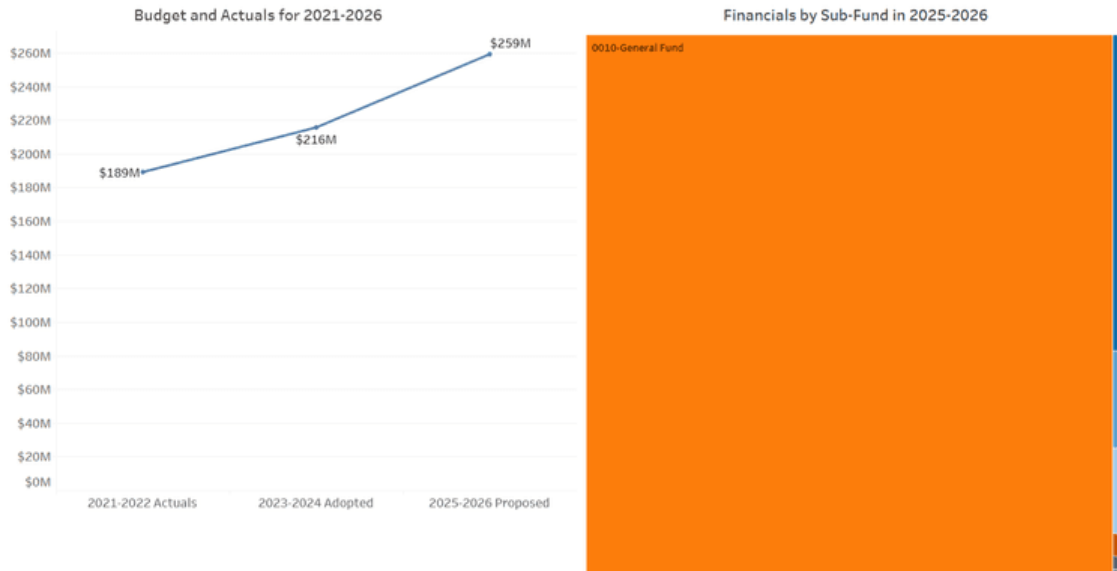
Investigations Bureau

The Investigations Bureau conducts follow-up investigations of crimes against persons and property, prioritized by the seriousness of the offense, availability of personnel, and factors related to the solvability of crimes, patterns, and trends. The bureau works collaboratively with other Local, State, and Federal agencies on various task forces. The Violent Crimes Section is comprised of the Homicide/Aggravated Assaults Unit and Special Assaults Unit. The Major Crimes Section investigates career criminals, financial crimes, juvenile/domestic violence, and arson. The Special Investigations Section handles narcotics and vice related criminal activity. The Forensic Services Section is responsible for processing crime scenes and collection of evidence. The Investigations Bureau is also responsible for oversight of the Hazardous Environment and Tactics Team.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

The Tacoma Police Department (TPD) is funded 98% in the General Fund. Fund 1650 for Traffic Enforcement Engineering & Education supports the Traffic Team and is funded through Red Light and Speed Camera Fines. The remainder of expenses are supported by Fund 1267 Police Grants, which represents dedicated services related to Federal and State Narcotic Seizures, Harrison Range operations, and other grant administration and management.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, TPD saw an increase of \$42.9M, of which the majority is due to baseline increases for ongoing personnel services and indirect cost growth, for example fleet repair and maintenance cost growth. In addition, the Community Service Officer (CSO) Program was instituted in mid-2023, which added 12 budgeted personnel. Due to budget constraints, the 2025-2026 Proposed Budget includes phased-in hiring of the remaining 5 vacant budgeted positions through 2026. Other baseline increases include resources for dash cameras and personnel for the Body Worn Camera program.

The 2025-2026 Proposed Budget adds resources to purchase one-time and ongoing additions for maintaining contracts, the lateral officer hiring incentive, and recruiting resources. TPD has continued to experience vacancies in commissioned officer staffing due to hiring challenges, which has resulted in increased overtime costs to maintain patrol staffing and to respond to community needs related to the Violent Crime Reduction Plan. The Proposed Budget includes an additional \$3M for these overtime costs. Significantly, the City also received two sizable one-time grants that amount to approximately \$1.2M to support the CSO program and vehicle technology.

Details beyond these changes can be seen in the proposal summary table.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Police	403.5	413.5	428.5	15.0

Personnel Complement Changes (+15.0)

2023-2024 Adjustments & Baseline Corrections (+15.0)

- Added Records and Information Management Administrator for Body Worn Cameras Program (+1.0)
- Added Police Digital Evidence & Records Analysts for Body Worn Cameras Program (+2.0)
- Added Police Lieutenant to support the Community Service Officer (CSO) Program (+1.0)
- Added Police Sergeant to support the Community Service Officer (CSO) Program (+1.0)
- Added Community Service Officers to support the Community Service Officer (CSO) Program (+10.0)

2025-2026 Changes (0.0)

- No changes made.

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Increase Department Overtime Budget	One-time	3,000,000
Appropriate funds for Law Enforcement Vehicle Pursuit Technology Grant Program	One-time	249,994
Maintain Police Equipment - Electronic Control Tools (Tasers) Contract	One-time	245,000
Maintain Psychological Support Services for the Employees of the Tacoma Police Department	Ongoing	234,000
Increase Special Investigations Operating Budget	Ongoing	214,884
Procure dedicated Criminal Justice Information Services (CJIS)-compliant Tableau Servers for TPD	Ongoing	140,238
Maintain Entry Level Officer and Promotional Testing Contract	One-time	90,000
Maintain Digital Recruiting Campaign to Increase the Number of Entry Level Police Officer Applicants	One-time	70,000
Continue the implementation of the Violent Crime Reduction Plan by Renewing Contract	One-time	65,000
Follow through on Existing Lateral Officer Incentive Commitments for Officers Hired through 2024	One-time	45,000
Delay hiring 5 Community Service Officer (CSO) Positions until Fiscal Year 2026	One-time	-1,064,839
Grand Total		3,289,277

Public Works

Mission Statement

To provide essential public services by designing, building, maintaining, and preserving public infrastructure that enhances the quality of life for the people of Tacoma in a fair, responsive, sustainable, and equitable manner. Public Works does this through an open and engaged partnership with customers, cost-effective services, and a consistent approach in satisfying the needs of the community.



Department Overview

General Summary

Engineering

The Engineering Division is responsible for program management and engineering expertise for transportation and capital facilities projects. Program areas include engineering and design, City surveying practices, bridge operation and maintenance, project management, construction inspection and management, asset management, grant coordination and finance, Local Improvement Districts, development of engineering standards, unfit/unsafe sidewalks, and enforcing compliance with the Americans with Disabilities Act.

Transportation

The Transportation Division is responsible for leading the planning, development, and maintenance of a transportation system that realizes the vision of the Transportation Master Plan. Program areas include long range transportation planning, transportation engineering, traffic safety investigations, traffic control review/approval, private development permitting, compliance with the State's Commute Trip Reduction Law, Safe Routes to Schools implementation, Vision Zero, and Neighborhood Traffic Calming. The Traffic Signal and Streetlight Shop are responsible for the operation and maintenance of over 340 traffic signals, 22,000 streetlights, 300 school zone and pedestrian crossing beacons, and 110 overhead beacons and warning beacons/signs. Right-of-Way Enforcement manages on-street and off-street parking services, commercial vehicle enforcement, and the abandoned auto program.

Street Operations

Street Operations is responsible for the operation and maintenance of 864 lane miles of arterial streets, 8,020 blocks of residential streets, 38,000 street signs, 19 City-owned parks and 15.5 miles of walking, hiking, and biking trails. This division is responsible for maintaining gravel alleys and gravel streets as well as the removal of snow and ice, downed or fallen trees within the public right-of-way, and other debris from city streets and rights-of-way. During natural disasters, Street Operations is also responsible for closing severely damaged roads and bridges and clearing roads and bridges of debris.

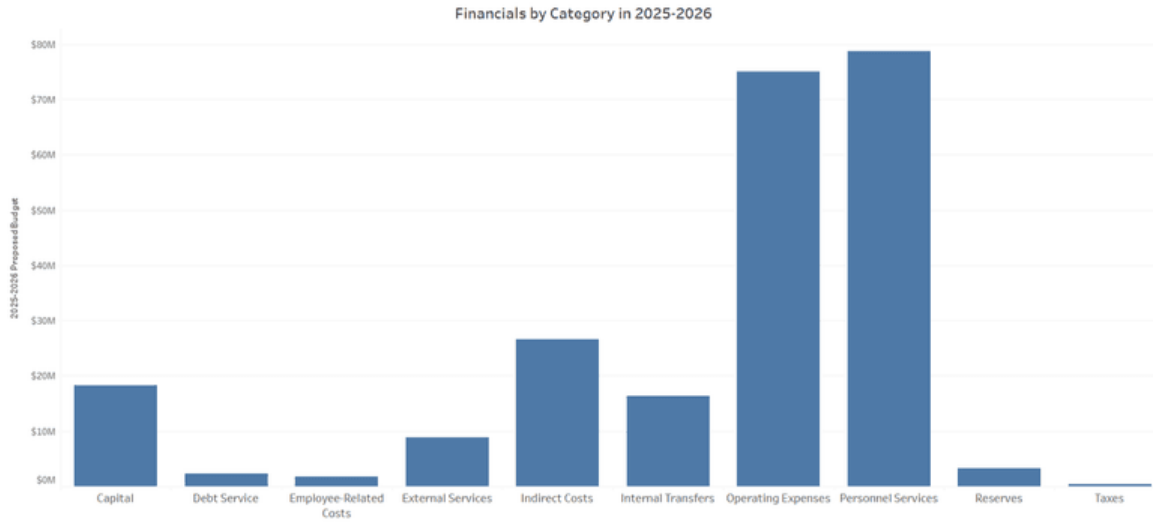
Facilities Management

Facilities Management provides services for Facilities Maintenance, Real Property, Fleet Services, and Capital Projects. Facilities Maintenance manages City-owned General Government non-enterprise facilities including Fire, Police, Public Works, Neighborhood & Community Services, and the Municipal Complex. Real Property Services manages the use of rights-of-way and all City-owned real property. Services include acquisitions and dispositions, easements, and general property management. Fleet Services supports the City's transportation requirements for General Government by managing a safe, efficient, cost-effective, and diversified fleet of vehicles and equipment. The Capital Projects section provides management of major and minor capital improvements to City-owned facilities.

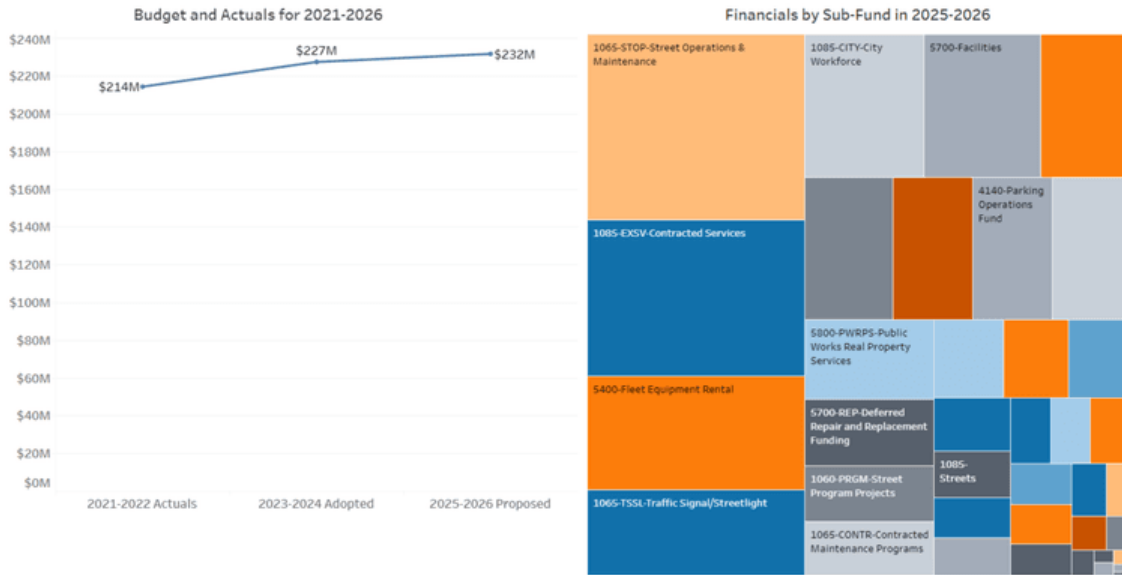
Rail Mountain Division

The Tacoma Rail Mountain Division (TRMW) is responsible for the operation and maintenance of 92 route miles extending from Tacoma through Frederickson, where the line splits. One line proceeds from Eatonville to Morton, and the other to McKenna. The Mountain Division serves 11 customers, mostly in the Frederickson area.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

The Public Works Department manages multiple funds that receive a variety of funding sources. The General Fund represents 1.7% of the Public Works department expenses; however, the Department’s main operating fund, the Street Fund (1065), receives \$29M in supplemental support from the General Fund in addition to its dedicated revenue sources which brings the total to 14%. Beyond the General Fund and Street Fund, Public Works manages special revenue funds for grants, streets initiative revenues, red light and speed camera revenues, and parking revenues (1050, 1085, 1100, 1140, 1185, 1650) and enterprise funds (4120, 4140, 4450). In addition, the Department’s internal service funds are supported by charges to the General Fund and other Departments across the City. These funds include facilities management, real property services, asphalt plant, and fleet services (5400, 5453, 5700, 5800).

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget the Public Works Budget increased by \$4.3M. The 2025-2026 Proposed Budget recognizes baseline increases for ongoing personnel services and internal service cost growth (such as increases in fleet maintenance and repair costs) which is offset by decreases due to the elimination of 2023-2024 one-time expenses from the baseline budget, reduced debt payments in 2025-2026, and reduced expenses in the Transportation Capital Fund (1060) and Mountain Rail Fund (4120).

The Right of Way Fund will spend cash in 2025-2026 to support open space projects. Expenses in 1185 represent Public Works related expenses in the Tidy Up Fund managed by Environmental Services. The Parking Fund (4140) has reduced expenses in 2025-2026 due to lower debt payments.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Public Works	264.3	300.5	304.7	4.2

Personnel Complement Changes (+4.2)

2023-2024 Adjustments & Baseline Corrections (-0.3)

- Eliminated Temporary Laborer Positions Grounds Maintenance Workers and Created Permanent Street Maintenance Workers (-1.0)
- Eliminated Temporary Grounds Maintenance Workers and Added a Permanent Grounds Maintenance Worker (+0.3)
- Added Vehicle & Equipment Shop Attendant in Fleet Operations (+1.0)
- Added Transportation Services Analyst in the Vision Zero Program (+1.0)
- Corrected Court Clerk Labor Distribution in Public Works Traffic Enforcement, Engineering and Education to show in Municipal Court (-2.8)
- Removed Project Surveyor 50% cost distributed to Planning and Development Services (-0.5)
- Moved Community Service Work Crew to Environmental Services (-2.0)
- Maintained funding for two Parking Enforcement Officers (+2.0)
- Updated various Facilities, Grounds Maintenance, and Engineering Positions with a 2023 delayed start (+1.7)

2025-2026 Changes (+4.5)

- Add Real Property Services Position in support of Home in Tacoma and Permit Deadlines (+1.0)
- Add Real Property Services Position for General Government (+1.0)
- Maintain funding for Assistant Chief Surveyor 50% cost distributed to Planning and Development Services (+0.5)
- Add Road Use Compliance Officer for Site Reclamation efforts (+1.0)
- Add Grounds Maintenance Worker to address Graffiti Abatement through Tidy Up Program (+1.0)

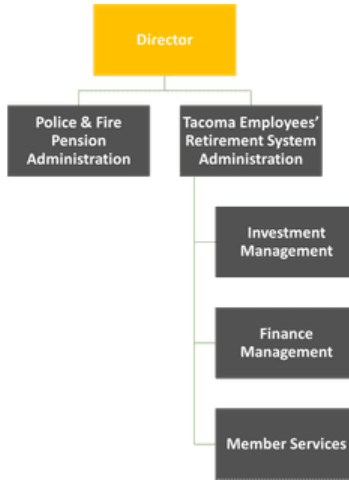
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure
Fund Capital Sidewalk Program	One-time	2,400,000
Replace Aging Fleet Equipment	One-time	2,087,650
Budget Proviso for Grant Match Opportunities	One-time	2,000,000
Fund Safe Routes to School Infrastructure Improvements	One-time	1,300,000
Fund Low Income Sidewalk Program	One-time	1,200,000
Fund Public Works Right-of-Way Encampment Site Reclamation Program	One-time	730,000
	Ongoing	300,000
Fund Active Transportation Infrastructure Improvements	One-time	900,000
Fund Traffic Signal Infrastructure Improvements	One-time	800,000
Budget Mountain Division Expenses	Ongoing	730,000
Fund Citywide ADA Program	One-time	700,000
Fund Signs & Markings Infrastructure Improvements	One-time	600,000
Fund Traffic Beacon Infrastructure Improvements	One-time	300,000
Budget Public Works Trust Fund Loan Payments	Ongoing	298,588
Align Real Property Services General Government Staff to Support Home in Tacoma and Permit Review Deadlines	Ongoing	266,400
Align Real Property Services General Government Staff to Current and Anticipated Level of Service Needs	Ongoing	266,400
Enhance Right of Way Graffiti Abatement Crew Through Additional Staff	Ongoing	263,010
Fund Public Works Capital Projects	One-time	250,000
Align Administration Assessment with work performed	Ongoing	213,484
Provide funding to partner with Metro Parks to repair and/or replace sidewalks along Ruston Way	One-time	200,000
Fund Bridge Cleaning Program	One-time	200,000
Maintain Engineering Survey team Level of Service	Ongoing	157,680
Provide funding for repair and replacements amenities within the Ruston Way Waterwalk	One-time	150,000
Fund Streetlight Infrastructure Improvements	One-time	150,000
Support planning and implementation of Open Space projects, including Chinese Reconciliation Park	One-time	110,000
Provide funding for pavement markings at Public Safety Sites	One-time	100,000
Fund Neighborhood Traffic Calming Infrastructure Improvements	One-time	100,000
Fund Vision Zero Infrastructure Improvements	One-time	90,000
Fund Traffic Enhancements Infrastructure Improvements	One-time	75,000
Establish Second Tidy Up Litter Crew	One-time	65,000
Retain Journey Level Electrician Staff	One-time	60,000
Repurpose position within the Construction Engineering team	Ongoing	-30,000
Remove Low Performing On-Street Parking Meters	Ongoing	-30,000
Repurpose position within Engineering to Support Grant, Billing, and Capital Management	Ongoing	-30,778
Increase the amount of Real Property Labor Assumed to be Charged to Capital Projects	Ongoing	-50,000
Reduce Engineering Operating Budget	Ongoing	-72,000
Reduce General Government Real Property Services External Contributions	Ongoing	-194,000
Increase budgeted labor allocations to capital projects	Ongoing	-298,337
Postpone Hiring of 3 Parking Positions	One-time	-737,000
Reduce Streetlight Energy Costs to Align with Actuals	Ongoing	-760,000
Postpone/Cancel Parking Maintenance Projects slated for 2025-2026	One-time	-816,500
Grand Total		14,044,597

Retirement

Mission Statement

Provide quality benefits through professional plan administration and prudent management of financial assets.



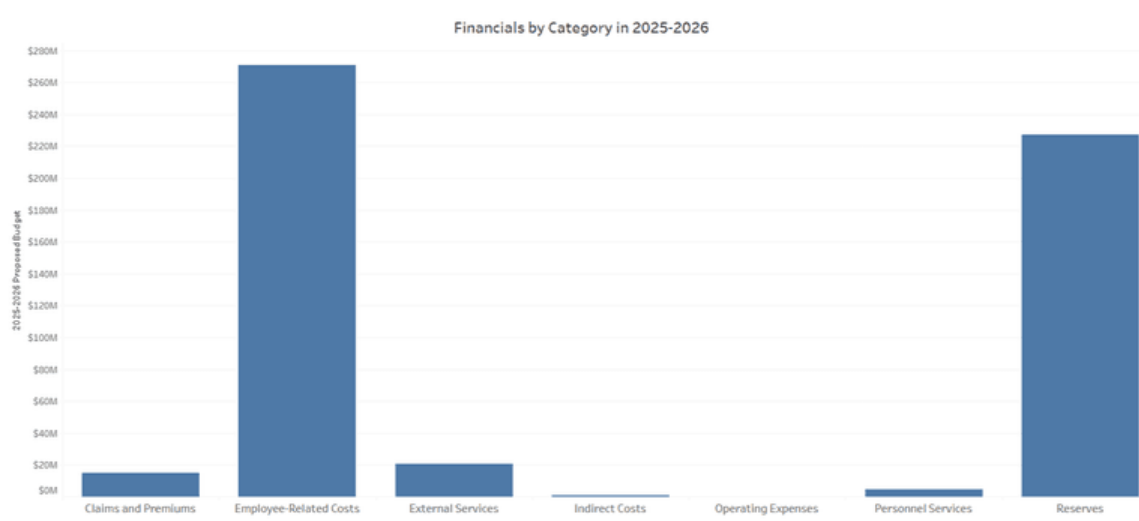
Department Overview

General Summary

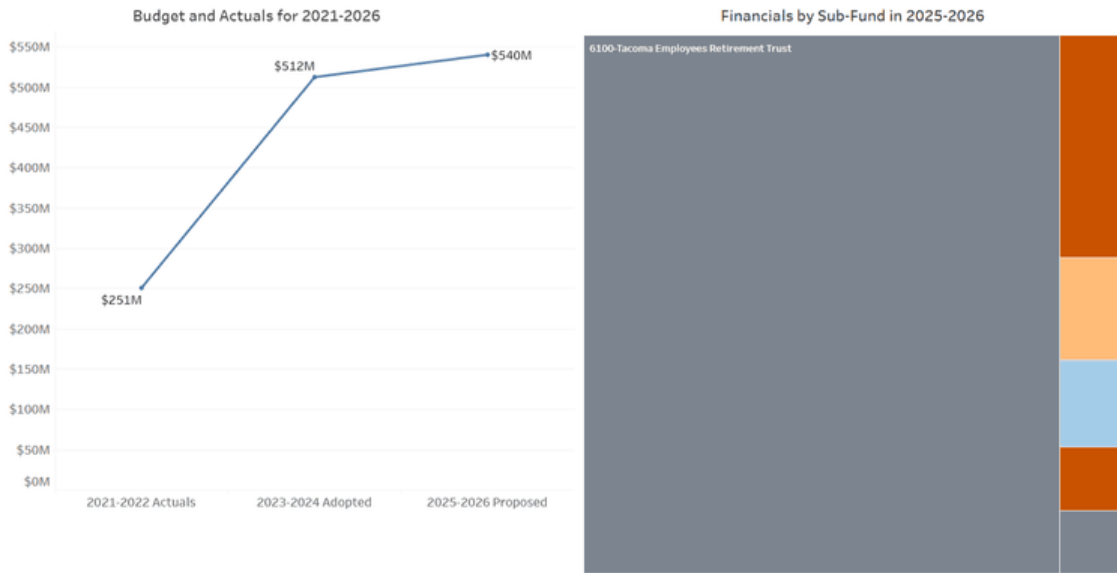
The Tacoma Employees' Retirement System (TERS) is a multiple-employer defined benefit pension plan, covering the majority of the non-uniformed employees of the City of Tacoma as well as the Tacoma-Pierce County Health Department, and legacy members in Pierce Transit. It is administered in accordance with the Tacoma Municipal Code and Washington State statutes. The system has approximately 3,450 active members, 970 deferred and other separated employees and 2,860 retirees and survivors. The system is funded by employer contributions, employee contributions, and investment earnings.

The Police and Fire LEOFF1 pension system is administered by the Police and Fire Pension Boards in accordance with the provisions of Washington State statutes. LEOFF1 is a closed retirement system with 397 members (one active and 222 retired Fire employees and 174 retired Police employees). Mandated pensions and full medical benefits are provided to eligible members.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

The Retirement Department is composed of five major funds. Fund 6100 - Tacoma Employees' Retirement System (TERS) revenues include mandatory contributions from employers and employees as established in the Tacoma Municipal Code. A more volatile revenue component for TERS comes from earnings on the \$2.2 billion investment portfolio, which will vary based on market returns. Funds 6120 and 6150 are the Law Enforcement Officers' and Fire Fighters' (LEOFF1) pensions systems and Funds 6470 and 6480 represent LEOFF1 Health Care Trusts. This group of funds are funded on a pay-as-you-go basis through General Fund contributions, although revenues also include state-mandated taxes on fire insurance premiums.

Employee-related cost projections, such as pension service retirement payments, are the primary cause of an increased change of \$41.4M in the 2025-2026 Proposed Budget. Investment and management fees also increased due to the anticipated growth of the investment portfolio.

The 2025-2026 Proposed Budget recognizes baseline increases for personnel services cost growth, the addition of three permanent personnel, and a temporary position to assist with the transition of responsibilities.

Details beyond these changes can be seen in the proposal summary table.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Retirement	10.0	11.0	14.8	3.8

Personnel Complement Changes (+3.8)

2023-2024 Adjustments & Baseline Corrections (+2.0)

- Added Retirement Chief Investment Officer (+1.0)
- Added Accountant (+1.0)

2025-2026 Changes (+1.8)

- Add Law Enforcement Officers' and Fire Fighters' (LEOFF) 1 Specialist to double-fill a position to ensure continuity of service for the Police and Fire Pension Funds' members (+0.8)
- Add Office Assistant in Retirement Administration (+1.0)

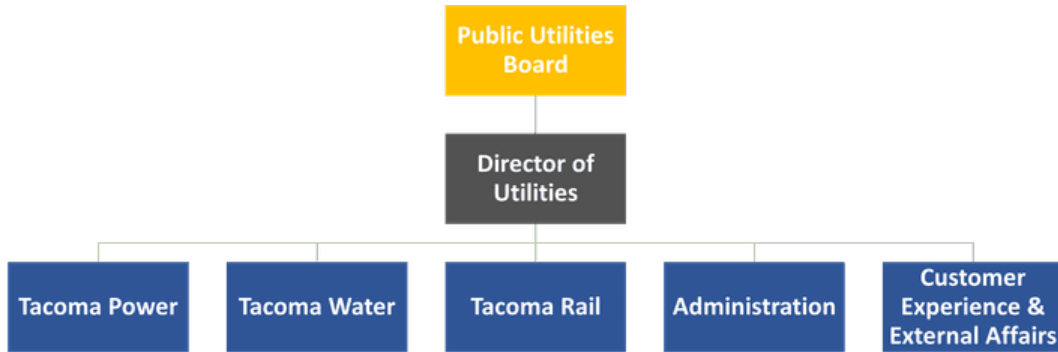
2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure ₺
Add Office Assistant	Ongoing	184,800
Add LEOFF1 Specialist	One-time	158,400
Reallocate Labor from Police and Fire Pension to Tacoma Employee Retirement System (TERS)	Ongoing	0
Grand Total		343,200

Tacoma Public Utilities

Mission Statement

Tacoma Public Utilities (TPU) delivers clean, reliable services essential to quality of life.



Department Overview

General Summary

TPU is comprised of all the services of Tacoma Power, Tacoma Water, and Tacoma Rail. Customer Services and Administration are internal service providers assisting the utilities in fulfilling their mission.

Tacoma Power

For over 125 years, Tacoma Power has used local hydro resources to generate energy and transmit and distribute electricity across our community. Tacoma Power is committed to providing high-value, competitively-provided products and services to its customers through the quality of its employees and the responsiveness that results from local ownership.

Tacoma Power serves more than 192,000 customers over a 180-square mile area, both inside and outside the city of Tacoma. A first-class environmental steward, almost 100% of power supplied to Tacoma Power customers is from carbon-free and renewable hydroelectric resources. Tacoma Power is also a leader in conservation and maintains some of the lowest power rates in the region.

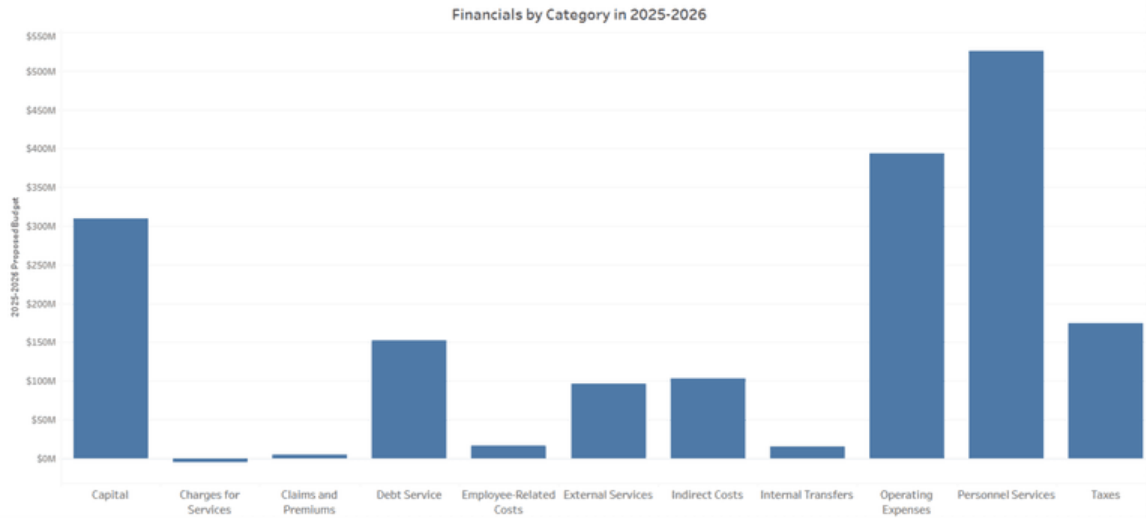
Tacoma Water

Tacoma Water has a proud tradition of operating and maintaining one of the country's oldest municipally owned water systems. Tacoma Water provides clean, reliable water at competitive prices with direct service to more than 300,000 people throughout Pierce and King Counties. Water supply is robust and of high quality benefitting from decades of source protection and substantial investment in treatment. The primary source of supply is the Green River and, along with groundwater rights, water resources are projected to meet growth and development needs of the service area for at least another 50 years. Tacoma Water cares for over \$1.2 billion original cost fixed assets and is committed to long- term asset and financial planning with strong environmental stewardship.

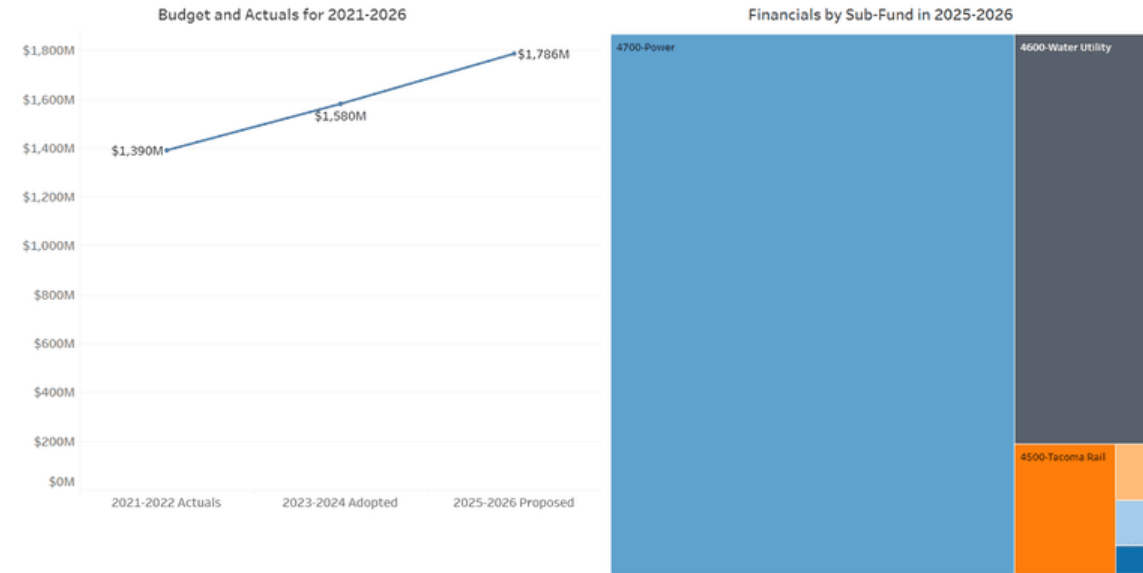
Tacoma Rail

Tacoma Rail provides safe, reliable, and efficient rail transportation solutions to support the continued economic development of Tacoma and the Puget Sound region. Tacoma Rail provides services that are vital to the economic health of its customers. It links more than 40 customers with North America and the world. Tacoma Rail provides rail freight service in western Washington, including important services to the Port of Tacoma. It is one of the busiest short line railroads in the country in terms of revenue-generating freight movements, utilizing fourteen locomotives along approximately 43 miles of track.

Financials by Category



Financial History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) here. [↗](#)

TPU is comprised of enterprises, including Tacoma Power, Tacoma Water, and Tacoma Rail, which are primarily funded through customer charges for services provided. Services include the provision of electricity and water to homes and businesses, as well as short-line rail services.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Tacoma Public Utilities	1,482.4	1,579.4	1,611.7	32.3

Personnel Complement Changes (+32.2)

2023-2024 Adjustments & Baseline Corrections (+13.0)

- Normalized approximately 20 positions approved for 2023-2024 with alternative start dates with the intent to budget as full FTEs in 2025-2026 (+11.0)
- Added analysts at Mid-Biennium Modification to support Public Disclosure requests for the Police Body Worn Camera program (+2.0)

2025-2026 Changes (+19.2)

- Add Line Electricians in support of telecommunications attachments and new construction (+7.0)
- Restore Wire Electrician, Sr to support large capital projects including power transformer and switchgear replacements and the Downtown Network Modernization efforts (+1.0)
- Add T&D Protection & Control Engineer to support project workload, wildfire risk reduction, and equipment replacement (+1.0)
- Add Engineering Products & Services Supervisor to expand engagement with GIS, customer requests, and data integrity (+1.0)
- Add GIS IT Analyst, Sr (+1.0)
- Add Warehouse Technician, Sr to support the sourcing and tracking of materials due to supply chain shortages, long lead times and increased costs of stock materials (+1.0)
- Transition two Hydro Grounds Maintenance Workers from part-time to full-time to support the hydro projects and fish facilities (+1.0)
- Restore Hydro Project Electrician to support work and maintenance of electrical equipment (+1.0)
- Convert unbudgeted Pre-Apprentices added in 2024 due to the timing of the program initiation (+3.0)
- Transfer Communications analyst to External Affairs (-1.0)
- Add Railway Yard Clerk (+1.0)
- Add Railway Conductors in support of increased business volumes (+4.0)
- Add Locomotive Mechanic to provide additional coverage for graveyard team (+1.0)
- Restore partial FTE approved with alternate start dates in 2023-2024 to full-time (+0.3)
- Transfer Communications analyst from Tacoma Power (+1.0)
- Transfer Analytics team from Customer Services (+3.0)
- Transfer Financial Assistant to Customer Services (-1.0)
- Add Community & Government relations support (+1.0)
- Add Market Strategy & Analysis support (+3.0)
- Add Grants Administration support (+1.0)
- Restore FTE approved with alternative start dates in 2023-2024 to full-time (+0.9)
- Transfer Analytics team to External Affairs (-3.0)
- Transfer Financial Assistant from External Affairs (+1.0)
- Reduce vacant project Meter Readers (-10.0)
- Reduce vacant Mail Services clerk (-1.0)
- Add lead AM Billing analyst (+1.0)

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure
Add a Centralized Search Software to the Public Records Office	Ongoing	157,000
	One-time	35,000
Update the Public Disclosure Request Workflow Software	Ongoing	94,000
	One-time	5,000
Renew SAP Service Cloud Subscription for 2025-26	Ongoing	77,075
	One-time	7,677
Increase Staff Training for Public Records Office	Ongoing	25,000
Increase Membership and Certification from the Washington Association of Public Records Officers (WAPRO)	Ongoing	5,580
Consolidate and Increase Recruiting Software Licenses	Ongoing	-62,000
Grand Total		344,332

Proposals are shown for TPU functions that participate in the General Government Budget Process (Public Records Office)

Tacoma Venues and Events

Mission Statement

Tacoma Venues and Events (TVE) enriches and advances Tacoma's quality of life and economic vitality through premier public venues, arts, cultural and entertainment opportunities. TVE is committed to diversity, equity, and inclusion in all programs, initiatives, and decision-making processes.

Better Together: Enriching Lives in Welcoming Spaces.

Values: Safety First | Legendary Experiences | Create and Innovate | Inclusion Matters | One Crew Built on Trust



General Summary

General Summary

TVE is responsible for sports, entertainment, and meeting venues within the City of Tacoma, including the Tacoma Dome, Greater Tacoma Convention Center (GTCC), Cheney Stadium, and Tacoma City Theaters (Pantages and Rialto Theaters, and Theater on the Square). The venues host concerts, performances, public gatherings, sporting events, meetings, conventions, conferences, trade and consumer shows, and community celebrations. TVE also leads the City's community events program and partners with Travel Tacoma/Mt. Rainier Tourism and Sports to promote both the GTCC and Tacoma as a tourism, sporting, and meeting destination.

Tacoma Dome

One of the world's largest wooden-domed structures, the iconic Tacoma Dome hosts events for up to 22,000 attendees. The City completed a \$32 million renovation in 2019 that included replacement of all seating, expanded restrooms, artists' quarters, and loading docks. This was the first major renovation of the Tacoma Dome since its construction in 1983, and improved many key features of the venue. However, many capital needs still exist to truly position the Dome for success in the competitive venue market of the Puget Sound region. TVE has strategically invested in staff and capital upgrades, including enhanced guest experience, client services, and safety and security measures and will continue to do so.

Greater Tacoma Convention Center

The Greater Tacoma Convention Center (GTCC) provides 119,000 square feet of contemporary event space, including the 50,000 square foot column-free exhibit hall and a 13,400 square-foot ballroom. GTCC aims to make Tacoma a destination for national, regional, state, and local conventions, meetings and events. The ability to attract these events is enhanced by the 2020 opening of the Marriott Tacoma Downtown, a 4-star 300+room hotel adjacent to GTCC. TVE Staff provides support for the Greater Tacoma Regional Convention Center Public Facilities District (PFD), a collaboration with Pierce County and the Cities of Tacoma, Fife, Lakewood and University Place. The PFD receives a .033% state sales tax rebate that supports GTCC operations and debt service.

Theaters

The City of Tacoma owns three theaters in downtown Tacoma: the Pantages, the Rialto, and the Theatre on the Square, collectively the Tacoma City Theaters. Operations and maintenance are funded by the City and facilitated through an external contract with ASM Global, a world leader in venue management, selected as the theater manager through an extensive RFP in 2021. The venues support Tacoma's Resident Arts Organizations, and provide live performances, educational events, festivals, and other programming that reflects the creativity and diversity of Tacoma. The City completed a \$13.6 million dollar renovation of the Pantages in 2020 that included new seating and support amenities. However, years of deferred maintenance and capital needs for these historic landmark venues require significant ongoing attention and support so that the Tacoma City Theaters remain operationally viable.

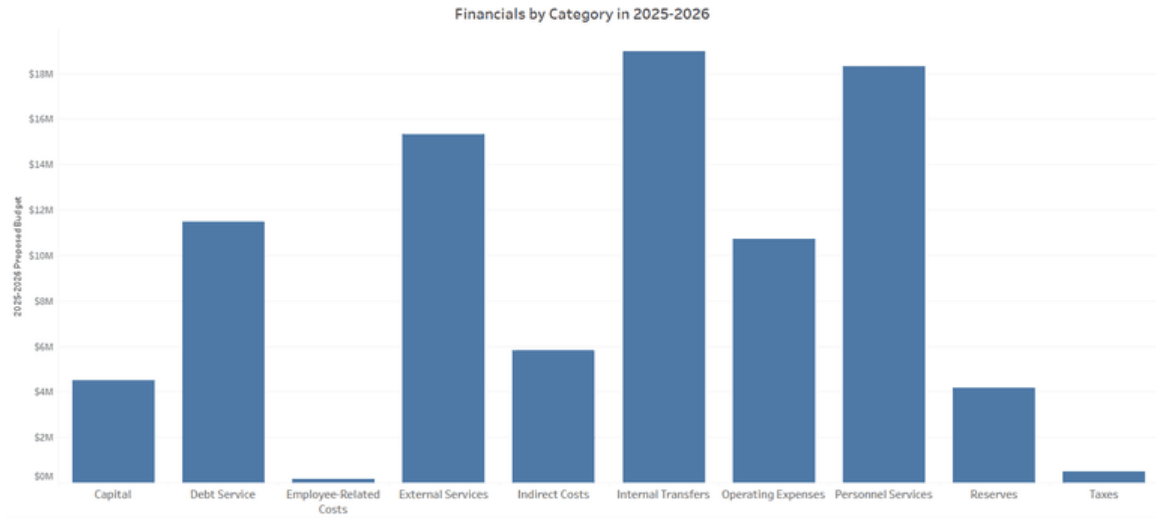
Cheney Stadium

Cheney Stadium is home to the Tacoma Rainiers, the AAA affiliate of the Seattle Mariners Baseball Club. The 9,600-seat Stadium was renovated in 2011 and is operated by the Baseball Club of Tacoma/Rainiers on behalf of the City. The Stadium has also hosted games for the Tacoma Defiance Football Club of the MLS NextPro League and the Olympique Lyonnais Reign of the National Women's Soccer League. The Rainiers have invested in team-specific capital improvements in recent years, and the City has invested in structural improvements to stadium infrastructure.

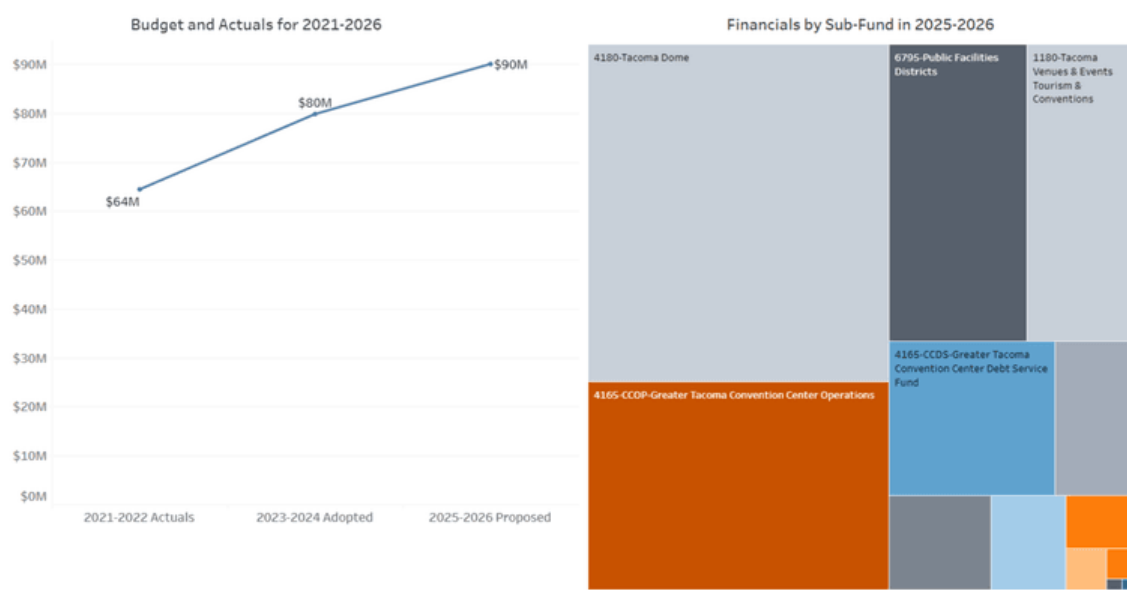
Special Events Program

The Special Events Program provides coordination of City resources for special event permit applicants and authorizes permission to produce events and support commercial filming in the City of Tacoma. Staff collaborates with Metro Parks Tacoma on public events such as the T-Town Family Fourth of July, coordinates grant funding and city services for City-sponsored events, and provides event planning educational opportunities for community event producers. Staff provides support to the City's Events and Recognitions Committee, which advises on City-hosted events and special recognition programs, including the Martin Luther King, Jr. Celebration and the City of Destiny Awards.

Financials by Category



Financials by History and Funding



Interact with the financial dashboard on Tableau Public (pictured above) [here](#).

Tacoma Venues and Events (TVE) is funded in the General Fund at \$255,000. The rest of its \$90M budget are enterprise or special use funds dedicated to the venues managed by the department. These venues include the Tacoma Dome, the Greater Tacoma Convention Center (GTCC), Cheney Stadium, and the three City-Owned theaters (Rialto Theater, Pantages Theater, and Theater on the Square). The City-Owned theaters are expected to receive a transfer of \$2.6M in 2025-2026 from the General Fund. In addition to the revenues generated by events held at these venues, the GTCC is supported by dedicated tax revenues in Fund 1180 and Fund 6795. Respectively, these tax sources are the Hotel and Motel tax and the Public Facilities District state sales tax rebate.

Between the 2023-2024 Adopted Budget and the 2025-2026 Proposed Budget, TVE experienced cost growth across personnel services and operational expenses categories. These costs were partially due to economic conditions but also due to the successful event calendar cultivated by the department. These cost increases were also partially offset by the conclusion of debt service payments for the GTCC.

The Special Events division in the department is being reorganized using a new funding source, an excise tax on food and beverage sales at indoor TVE facilities. The excise tax allows TVE to shift expenses away from the General Fund and will be tracked in a sub-fund within the Tacoma Dome.

The 2025-2026 Proposed Budget makes various investments in TVE facilities, including signage and language access improvements at the Tacoma Dome and GTCC, and production, landscaping, and parking improvements at the Dome. The Proposed Budget also finalizes required support for capital improvements at Cheney Stadium.

Details beyond these changes can be seen in the proposal summary table.

When reviewing program changes between bienniums, please note that the Department updated its cost planning structure and reassigned costs between programs.

Personnel Complement Changes

Department	Adopted Budget 2021-2022	Adopted Budget 2023-2024	Proposed Budget 2025-2026	Change Between 2023-2024 & 2025-2026
Tacoma Venues and Events	53.0	55.5	58.8	3.3

Personnel Complement Changes (+3.3)

2023-2024 Adjustment & Baseline Corrections (+2.3)

- Corrected cost distributions for three positions to show as Full Time positions (+0.5)
- Added Implementation of TVE Internship Program (+0.8)
- Added Office Assistant Position (+1.0)

2025-2026 Changes (+1.0)

- Add Maintenance I position for facility maintenance (+1.0)

2025-2026 Proposed Budget Changes

Proposal	Duration	Expenditure \$
Reimburse Cheney Stadium Structural Capital Improvements	One-time	2,000,000
Improve Tacoma Dome Production Capabilities	One-time	900,000
Excise Tax and Special Events	Ongoing	474,500
Replace Outdated Signage in TVE Venues	One-time	350,000
Reseal & Paint Tacoma Dome Parking Lots	One-time	250,000
Install Digital Signage Elevator Wrap in Greater Tacoma Convention Center	One-time	250,000
Increase Maintenance Support	Ongoing	174,000
Tacoma Dome Quarterly Landscaping Services	Ongoing	80,000
Support Language Access in TVE Facilities	Ongoing	40,000
Create Sales/Marketing Materials for Tacoma Dome Booking Operations	Ongoing	20,000
Reduce Permit Operations Expenses for Special Events Budget	Ongoing	-13,951
Reduce Convention Center External Contract Expenses	Ongoing	-1,020,000
Reduce Tacoma Dome Operating Expenses	Ongoing	-1,291,500
Grand Total		2,213,049

FUND SUMMARIES

Fund Summaries Dashboard

You can find the following tables on the City's Tableau Public dashboard [with information for 2021-2022 Actuals, 2023-2024 Adopted Budget, 2025-2026 Adopted Budget and changes between 2025-2026 and 2023-2024.](#)

- General Fund Revenue and Expenditures
- Revenues and Expenditures Detail by Fund with Category
- Revenues and Expenditures Detail by Department with Fund and Category
- General Fund Expense by Department

In addition the City has provided a Departmental and Priorities Dashboard that provides visuals for Departmental Budget as well as by the Priority Areas shown in the Budget in Brief.

Introduction

The City incorporates many different methodologies and approaches to develop its revenue forecast. These methodologies include analyzing historical trends from monthly financial reports, reviewing economic indicators from agencies and experts in the field, and engaging in conversations with residents and utility customers.

The City's goal for forecasting revenues is not to be overly conservative or optimistic. Being overly conservative may result in opportunity losses for the City, preventing it from spending funds on services that the City could have provided. At the same time, being overly optimistic could result in having to reduce or eliminate services if revenues failed to meet projections. Due to the cyclical nature of the economy, the City avoids overcommitting all of its ongoing revenues during positive economic periods to avoid service reductions in downturns.

This section focuses on how the General Fund and the City's Utility Enterprise Funds revenues are forecasted. These funds make up the vast majority of City revenues after controlling for transfers from internal charges (Internal Services Funds and Trust & Agency Funds).

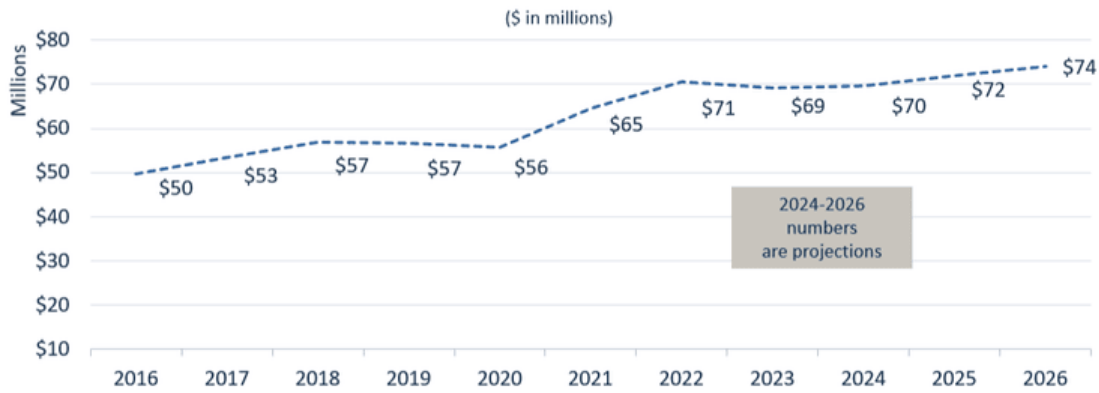
General Fund: Property Tax

Property taxes represent \$141 million or 22% of all General Fund Revenues. Property tax revenues in Washington State are capped at the lower of a 1% increase year over year or by the Implicit Price Deflator, an indicator of inflation. The City anticipates an average annual increase of about 2% in Property Tax over the next biennium, as new construction is projected to increase at a slow rate. The rate of new construction has highly varied in recent years. The forecast includes a moderate rate of growth as supported by economic forecasts on the construction market in Tacoma.



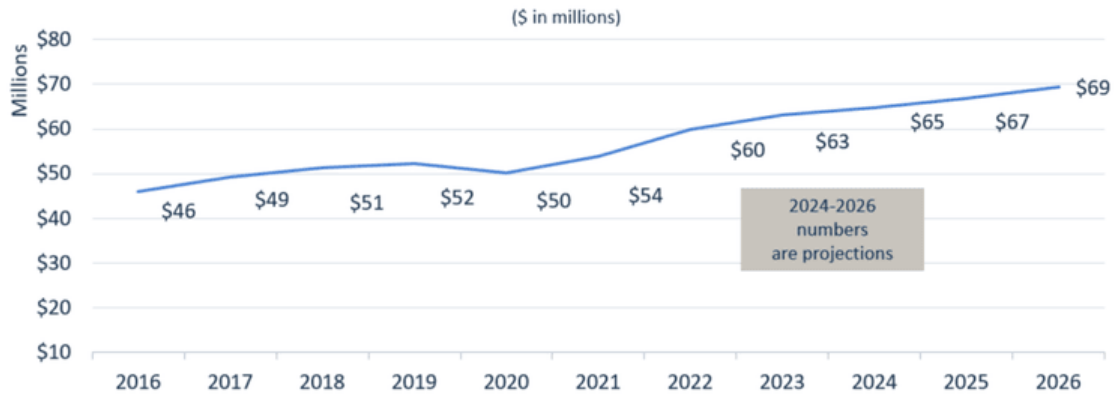
General Fund: Sales Tax

Sales taxes represent \$145 million or 23% of General Fund revenues. Tacoma consumers pay a sales tax rate of 10.3% of which 1.0% is the City's General Fund portion. The City also collects 1/10 of 1% sales tax for each Mental Health Substance Use Disorder, Transportation Benefit District, Tacoma Creates, and Affordable Housing. General Fund sales tax revenues increased from 2016 to 2023 at an average annual increase of 5%. Sales tax is influenced by variable factors such as personal income, the employment market, and consumer confidence. Much of the recent growth has been in retail trades, constructions, and wholesale trade. In 2023, the City experienced slowing sales tax revenues across its funds. The City forecasts an increase of 3% per year in sales tax over the projected 2024 amounts. This projection was informed by recent spending trends, unemployment and interest rates.



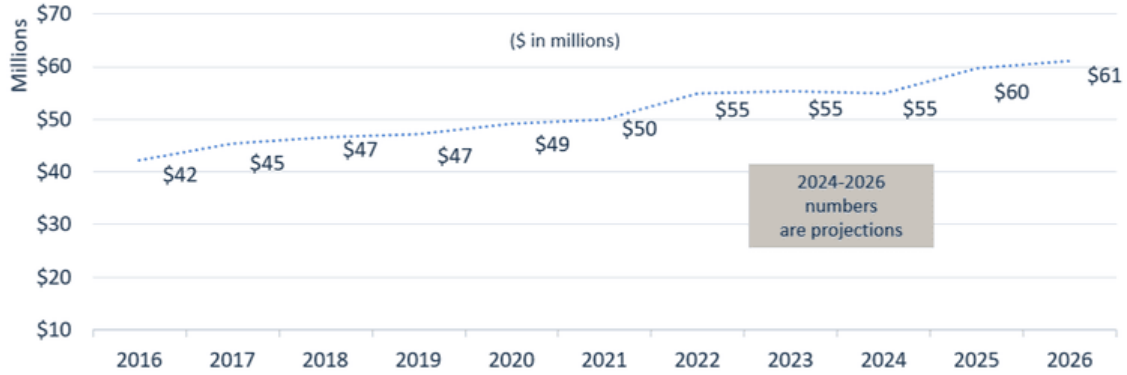
General Fund: Business & Occupation Tax

Business taxes represent \$136 million or 21% of all General Fund revenues. These taxes are also volatile and impacted by the local economy. Projected growth is relatively optimistic due to a positive return in the categories of service tax and wholesaling tax. These positive trends are partially offset by negative trends in natural gas tax, cable television tax, and manufacturing tax.



General Fund: Utility Tax

Utility taxes represent \$121 million or 19% of General Fund revenues. Most of the City's utility tax sources have increased over the past several years. Usage, rates, weather, and the market for selling power on the wholesale market influence utility revenues as seen in the graph below. The average annual increase from 2016 to 2023 is 4%. The City projects an Utility taxes revenue growth rate of 5% for the 2025-2026 biennium using various economic indicator, inflation, and utility-provided estimates.



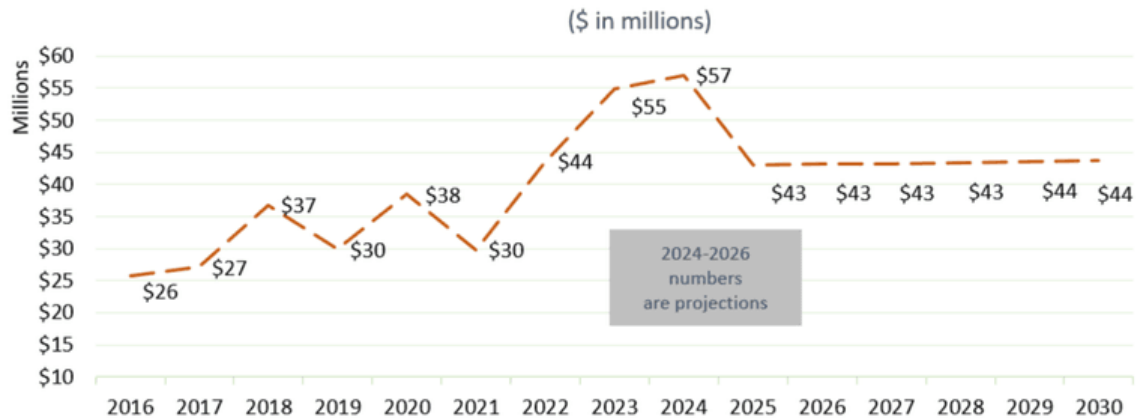
General Fund: Other Revenue Sources

The City's Other Revenue sources in the General Fund represent \$87.8 million or 13.9%. Other revenue sources include multiple revenue sources and have been rolled-up in the following graph. These sources include Intergovernmental Revenues, Licenses & Permits Revenues, Other Taxes, Miscellaneous Revenues, Charges for Services, Fine & Forfeits Revenues, and use of cash.

The City's Intergovernmental Revenues include liquor taxes, Criminal Justice, and fire protection service revenues. Licenses and Permits Revenues include business and non-business licenses and permits. Other Taxes are made up of Leasehold excise taxes as well as gambling taxes. Miscellaneous Revenues include interest earnings, contributions, selling assets, and other various forms of revenues the City receives. As a practice, the City typically does not budget many of the smaller miscellaneous revenues because they tend to be highly variable.

Charges for Services are made up of charges for copies, filing, false alarms, or charges to cover the cost of other City services provided. Finally, the City charges Fines and Forfeitures for DUI, penalties on delinquent business taxes, etc. Many of these fines and forfeitures are required per State laws and City codes. There have been broad swings in these revenue sources due to past council action, State and Federal grants rather than the economy. Between 2025 and 2026 the proposed budget assumes a decrease of -9% in these revenues driven by one-time federal and state grants received in 2025.

Projections for State-shared revenues, most often included in Intergovernmental Revenues, are based on trend and legislative analysis completed by the Municipal Research and Services Center (MRSC).



Summary of Financial Policies

This is a summary of some of the City's key financial policies. The City's financial policies are intended to guide the City in meeting both its immediate and long-term objectives. These policies recognize that:

- The City is accountable to its citizens for the use of public dollars.
- Structurally balanced budgets are critical for the City to maintain its fiscal integrity.
- All activities supported by the City must function within the limits of its financial resources.
- These policies are applied over periods of time extending well beyond the current budget period.

Budget and Contingency Policies

To maintain financial stability, a budget showing that revenues and other financing resources meet or exceed expenditures will be prepared and adopted by the City Council. A fiscally sound budget will include the following:

- An adopted budget that will fund recurring operating expenditures with recurring operating revenues.
- The Contingency Fund may be funded at the beginning of each biennium in an amount not to exceed \$3 million. The 2025-2026 Budget includes a contingency fund allocation of \$550,000.
- General Fund revenue and expenditure forecasts will include two bienniums beyond the Budget period to create a six-year forecast. The projection will provide insight into whether the current mix and level of resources are likely to continue to be sufficient to cover current service levels and to provide for long-term strategic planning.
- The City-operated utilities should show positive net operating results.

Reserve Policies

In concert with the City's other financial policies, the City's Reserve Policy serves as an important tool to guide the use of City resources in meeting the City's financial commitments and provides a framework for addressing unexpected future events in a fiscally prudent manner. It is the intent of the City to provide a stable financial environment for which its citizens can depend on a consistent and quality level of service and for planned future expenditures. The purpose of the Reserve Policy is to assist the City to remain a financially stable organization by maintaining appropriate reserves. Adequate reserves mitigate the effects of significant economic downturns, unanticipated reductions in revenue, help address unexpected emergencies such as weather-related events and other natural disasters, catastrophic events, and can be used to pay some legal judgments and settlements against the organization.

General Fund Reserve Policy

The General Fund is the main operating fund that pays for general services provided by the City. The General Fund accounts for all general revenues of the City and for expenditures related to the rendering of the City's general services. The General Fund is considered to have a high level of risk to operations due the following factors:

- Dependence on revenue streams that are inherently volatile and susceptible to economic downturns, revenue reduction impacts, and/or are limited in their ability to grow.
- The General Fund is the main funding source when responding to unexpected events or emergencies.
- The General Fund is one of the main sources of liquidity for the City.
- The General Fund supports many other funds of the City.

Consideration of potential risks and other drivers influence the targeted minimum level of the Reserve Balance that should be maintained. The Government Finance Officers Association (GFOA) recommends no less than two months of operating expenditures be held in reserve in the General Fund unrestricted budgetary fund balance.

The City desires to maintain a prudent level of reserves based on the City's risk profile, revenue considerations described above, liquidity needs, and the City's desire to maintain strong bond ratings to minimize borrowing costs. The City's General Fund Reserves shall be comprised of the following sub - funds:

- **A General Fund Reserve Sub-Fund** – the minimum level for this fund shall be 16.7% of General Fund expenditures. Use of this reserve requires super majority plus one vote of the City Council. No more than one third of the fund balance available in the sub-fund shall be expended within any single year. Should the reserve level fall below its required minimum, a plan will be formulated and adopted to replenish the minimum required amount within a two year period. Use of the General Fund Reserve is limited to catastrophic events.
- **An Emergency Reserve Sub - Fund** – a balance may be maintained at a target of 5% of the General Fund expenditures. Use of this reserve requires Super Majority vote of those City Council members present at the meeting for which the proposed use is voted. Use of this fund shall be limited to responding to emergencies, including but not limited to:
 - economic cycles or downturns
 - Unpredicted volatility in revenue sources
 - revenue reductions due to State or Federal actions that impact the current level of services,
 - adverse weather conditions such as snow storms, flooding, wind storms, drought, extreme heat, wild fires, or other weather related phenomena
 - Other emergencies that could not have been readily predicted or foreseen, including catastrophic events
- **A Contingency Reserve Sub - Fund:** a balance may be maintained at a target of 5% of the General Fund expenditures. Use of this reserve requires majority vote of City Council members present at the meeting for which the proposed use is voted. When using these funds, focus should be given to projects that have an impact on addressing equity and that support the needs of vulnerable community members. Use of this fund shall be limited to one-time expenditures, including but not limited to:
 - identified deferred maintenance needs that may not otherwise have an identified funding source or are an emergent need to repair or replace,
 - specific capital projects that may otherwise not be accomplished through other funding sources,
 - legal judgments or settlements
 - one-time projects or programs that do not have other dedicated funding,
 - Other such one-time uses as may be determined, and/or other one-time expenditures that could not have been readily predicted or foreseen, including catastrophic and emergency events

Funding Level Review

Reserve levels shall be monitored throughout the year. Adjustments to reserve amounts shall be considered if reserve levels are below the required minimum or target levels, are projected to be below the required minimum or target levels, otherwise significantly change, and/or it would be prudent to increase amounts in reserves based on the outlook of future events. At a minimum, adjustments to reserve levels should be confirmed at the adoption of the biennial budget and all budget amendments. Reserve levels should be reviewed at any time as may be necessary given changes in economic data or other factors.

Use and Replenishments of Funds

Use of the General Fund Reserve shall follow the process outlined below:

If there is a catastrophic emergency that requires the use of General Fund Reserve sub-fund, funds shall first be drawn from the Contingency Reserve Sub-Fund until there are no longer any remaining funds. Next, funds shall be drawn from the Emergency Reserve Sub-Fund until there are no longer any remaining funds available. If additional funding is still required to address the catastrophic event, a supermajority vote plus one of all City council members will be required to use any funds within the General Fund Reserve sub-fund. No more than one third of the required minimum amount shall be expended within any single year.

Replenishment or funding of reserves shall follow the process outlined below:

Any available funds shall first flow to the General Fund Reserve sub-fund to maintain the required minimum level of 16.7%. After the required minimum level of the General Fund Reserve Sub-Fund has been met, funds may flow to the Emergency Reserve Sub-Fund to meet the target level of 5%. Once a determination has been

made for the appropriate amount in the Emergency Reserve Sub-Fund, funds may flow to the Contingency Reserve sub-fund to meet the 5% target level. Amounts in excess of the required minimum level or target levels may be held in each respective reserve sub-fund.

The Finance Director may develop procedures in addition to this policy for the use and/or replenishment of reserves.

Utility Working Cash Balances

City-owned utilities will maintain working cash balances in the following amounts:

Utility	Minimum Working Cash Balances Equal To:
Tacoma Power	90 days of budgeted expenditures
Tacoma Water	60 days of budgeted expenditures
Tacoma Rail	60 days of budgeted expenditures
Tacoma Wastewater	60 days of budgeted expenditures
Tacoma Surface Water	60 days of budgeted expenditures
Tacoma Solid Waste	60 days of budgeted expenditures

Revenue Policies

Service demands require that an adequate revenue stream be maintained. A diversified and stable revenue structure will be maintained to shelter the City from fluctuations in any single revenue source. City funds will be prudently invested to provide for safety of the principal amounts invested, sufficient liquidity to meet cash flow needs and finally to provide interest earnings. The following will serve as guidelines for maintaining the City's revenue stream:

- The City will seek to avoid dependence on temporary or unstable revenues to fund basic municipal services.
- The City will work to ensure that it receives its fair share of available state and federal revenues.
- The City will actively protect current revenues received from State and Federal sources.
- The City will actively oppose state and federal legislation that will mandate costs to the City of Tacoma without providing a revenue source to offset those mandated costs.
- The City will diligently collect due revenues and ensure compliance with revenue regulations.
- User fees to the extent appropriate for the character of the service and its user should recover full costs, including all direct costs, capital costs, department overhead, and citywide overhead.
- The City will seek opportunities to generate revenues by providing services to other local jurisdictions and will ensure the City is fully compensated for the actual cost of service provision.

Accounting And Financial Reporting Policies

The City will maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with Washington State budget laws and regulations. The City will annually report its financial condition and results of operations in accordance with state regulations and generally accepted accounting principles (GAAP).

As an additional, independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement in Excellence for Financial Reporting for the City's Comprehensive Annual Financial Report (CAFR). The CAFR will be presented in a manner designed to clearly communicate to citizens the financial affairs of the City. In addition to the citywide CAFR, each utility with outstanding bonded indebtedness shall prepare a separate, audited Component Unit Financial Report (CUFR).

Reports outlining the status of revenues and expenditures shall be done monthly and will be distributed to the City Council, City Manager, Director of Public Utilities, department directors, and any interested parties.

Audit Policies

The City's Comprehensive Annual Financial Report (CAFR) will be audited annually by the Washington State Auditor's Office as required by State law.

In addition to the annual audit of the CAFR, each utility fund with outstanding revenue bonds will receive a separate audit of their Component Unit Financial Report (CUFR) from an audit firm with expertise in their industry.

The City will also contract for other external audits when deemed necessary for the City's operations. Audit advisory, oversight, and liaison functions are the responsibility of the Government Performance and Finance Committee. The Committee will be supported in these functions by an Audit Advisory Board consisting of the four members of the Government Performance and Finance Committee, two members appointed from the Public Utilities Board, and one citizen member.

Debt Policies

The City of Tacoma has adopted the following Debt Policies, which are intended to apply to all forms of long-term debt including voted bonds, non-voted bonds, revenue bonds, interfund loans, and conduit debt. The intent of the City Council is that the City shall manage its long-term debt in a manner designed to utilize its credit to optimize City services while balancing overall debt levels and annual debt service obligations. The City recognizes that prudent use of its credit can both facilitate construction of essential capital improvements and serve as a method for sharing the costs of those improvements between current and future beneficiaries.

General Obligation and Non-Utility Debt

Debt not to be used for Operating Expenses: When considered necessary, long-term debt may be used to provide for capital acquisitions and construction. Long-term debt will not be used to fund operating expenses except in extraordinary circumstances as authorized by the City Council. This policy recognizes that some City staff costs such as project engineers are integral to the capital projects and are reasonably chargeable to bond fund proceeds.

Term of Debt: Long-term debt will be structured in a manner so that the life of the debt does not exceed the expected useful life of the asset being funded by the debt. To the maximum extent possible, the City will fund its capital needs on a pay-as-you-go basis.

Method of Sale of Bonds and Notes: It is the City's policy to sell debt through a competitive sale unless there are clearly expressed reasons for selling debt through a negotiated process. This policy does recognize that a negotiated sale may be in the City's best interests when refunding an existing bond issue or when unusual conditions exist that may make it difficult for the marketplace to reasonably evaluate the risks of the bonds being sold. Whenever a negotiated method of sale is being recommended to the City Council, the justification and rationale for not using a competitive sale must be clearly explained.

Refunding Bonds: As a general rule, existing bonds will not be refunded through the issuance of refunding bonds unless the refunding plan will achieve a net present value savings of at least 5%. As an exception to this general rule, bonds may be refunded to obtain more favorable covenants when it is clearly in the City's interests to do so.

Legal Limitation of Indebtedness: The City will utilize general obligation (GO or "Voted") and Limited Tax General Obligation (LTGO or "non-voted") debt authority prudently. The Finance Department will annually calculate the City's Constitutional Limit of Indebtedness and monitor the City's outstanding debt to avoid exceeding the constitutional limits.

Reserve of Debt Authority: At a minimum, the City will maintain at least 10% of its legal limit of Non-Voted General Purpose Indebtedness (LTGO) as a reserve for emergencies.

Preservation of Credit Rating: The City will carefully consider the future fiscal impacts of incurring additional long-term debt and will recognize the implicit, additional future costs of any debt issuance that adversely impacts the City's credit rating.

Use of Revenue Debt Whenever Possible: The City recognizes that its ability to pledge its taxing authority as security for debt is a limited resource that should be preserved whenever possible. Therefore, whenever the improvement being financed with debt is expected to produce off-setting revenues that can be used to secure all or part of the debt in lieu of a pledge of the City's taxing authority, that revenue should be used to secure the debt to the maximum practical extent to minimize usage of the City's limited voted and non-voted debt capacity. For example, in financing a parking structure expected to produce net revenues for the parking system, revenue bonds secured by parking system revenues should be used to the maximum practical extent to finance the improvement.

Internally Financed Debt: In accordance with the City's Investment Policy, the City can invest in its own bonds and notes to a maximum of 5% of the City's investment portfolio. State law also permits the City to make inter-fund loans when it is prudent to do so.

Utility Debt

Each rate-based utility will adopt a capital financing policy, which allocates capital financing needs between debt and pay-as-you-go use of current revenues. When it is determined that issuance of debt is needed for capital construction, debt will be secured solely by a pledge of rate revenues and will not utilize any general pledge of the City's taxing authority except in extraordinary circumstances approved by the City Council.

Conduit Debt

The City can permit itself to be used as a conduit for debt secured by others where law or regulation requires such an arrangement and where the City is not, in any way, contingently liable for the repayment of debt. The chief example of conduit debt is Local Improvement District (LID) debt where the City sells bonds on behalf of property owners benefited by the LID. LID bonds are repaid solely by special property tax assessments on benefited properties. For another example, the City serves as a conduit for Economic Development Bonds issued by the Economic Development Board in support of private development as authorized by State laws and repaid solely by those businesses.

Insurance Policies

The City shall maintain a Self-Insurance Program Claim Fund, Unemployment Compensation Self-Insurance Fund, Self-Insurance Workers' Compensation Fund, and Public Utilities Self-Insurance Fund.

There will be sufficient premiums paid annually by the insured City departments to cover all of the actuarially estimated current claims, plus eliminate any prior claims, fund deficiencies as scheduled by the actuary, and build up individual departments' reserve accounts to the actuarially recommended levels.

Any transfer, appropriation, or expenditure of funds deposited in the Self-Insurance Program Claim Fund for any purpose other than those set forth in Ordinance No. 20909 shall require unanimous approval of the City Council.

The City will periodically review the insurance market to determine whether to self-insure or purchase commercial insurance.

Utility Fund Rate Projection Policies

Utility rate studies shall be conducted at least every five years to update assumptions and ensure the long-term solvency and viability of the City's utilities.

Utility rates shall be reviewed at least biennially and necessary adjustments shall be made to reflect inflation, construction needs, and to avoid major rate increases.

Rates should be adequate to ensure reliable, competitive-priced services for customers. Net revenues in excess of both legal requirements and minimum working cash balances should be used to minimize future rate increases, fund approved capital projects, retire high cost debt, and augment fund reserves established to reduce ratepayer risk.

Note: The policies of the Public Utility are outlined in the Financial Sustainability (<https://www.mytpu.org/wp-content/uploads/SD2-Financial-Sustainability-Final-7-24-19.pdf>) and Rates (<https://www.mytpu.org/wp-content/uploads/SD3-Rates-Final-7-24-19.pdf>) Strategic Directives, adopted by the Public Utility Board in August 2019. The Environmental Services Department financial policies are contained in Resolution 35288 (<https://cityoftacoma.legistar.com/LegislationDetail.aspx?ID=1842072&GUID=72531B82-6E41-4DFF-8FF8-D1D0C5787DE5&Options=ID|Text|&Search=35288>) and were adopted by the City Council in September of 2001.

Capital Budget Policies

The major sources of funding for the capital budget are revenues, grants, and debt. Financing planned capital replacement costs is an ongoing challenge. It involves evaluating capital assets, estimating their expected useful lives, projecting replacement costs, examining financing options, determining bonding levels, estimating user fees/tax levies, and evaluating the impact on property owners/stakeholders.

Estimating future needs well in advance helps the City develop practical strategies for meeting future demands. Preparing for the challenges of infrastructure replacement or enhancements demands a long-term view of replacement needs in an effort to:

- Ensure that the City's infrastructure is improved to meet the community's expectations and that there is no further growth in aggregate dollar amount of deferred maintenance.
- Moderate changes in tax levies and user fees.
- Manage debt levels.
- Predict and carefully plan for future debt issuance.
- Provide stable revenues.
- Limit the use of special assessments to finance replacement costs.

In general, sharp changes in tax levies and user fees are unacceptable to residents, business owners, and elected officials. In order to provide stability, the City will:

- Develop a six-year capital planning and financing system for use in preparing a multi-year capital plan for adoption by the City Council as required by the Growth Management Act of Washington State.
- Assign the responsibility for coordinating and preparing the City's Capital Facilities Program to the Office of Management and Budget.
- Consider long-term borrowing as an appropriate method of financing large capital projects that benefit more than one generation of users.

Appropriating The Capital Budget

Unlike the operating budget, which sets appropriation levels for the two years of the upcoming biennium, the capital budget establishes multiyear or long-term appropriation authority. Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the fund level. The capital budget approved by City Council establishes the appropriation or spending authority for the duration of all projects residing in each capital fund. Amounts approved will not lapse and will remain until expended for the intended purpose or unencumbered by a future ordinance.

Capital project and grant appropriations lapse when the project or grant activity is completed. For open projects, any unspent appropriations at biennium end will not lapse and will be carried over to the next biennium without further Council action.

Amendments to a capital fund budget may be initiated for any the following reasons:

- To appropriate new projects as approved by the City Council.
- To appropriate additional expenses as a result of new funds or use of reserves.
- To transfer funds between projects that have a similar purpose.
- The Office of Management and Budget shall perform an annual review of all capital projects and provide status updates to the City Council. The review will include capital budget amendments.

Summary of Investment Policy

The City Charter creates a Finance Committee composed of the Mayor, Finance Director, and the City Treasurer. The Finance Committee is charged with overseeing the City's investments and has adopted Investment Policies to guide the City Treasurer in investing City funds. The following is a brief summary of those policies:

- The City will strive to maximize the return on its investments with the primary objective of preserving capital in accordance with the City's ordinances and prudent investment practices including diversification requirements.
- Disbursement, collection, and deposit of funds will be managed to ensure needed cash availability.

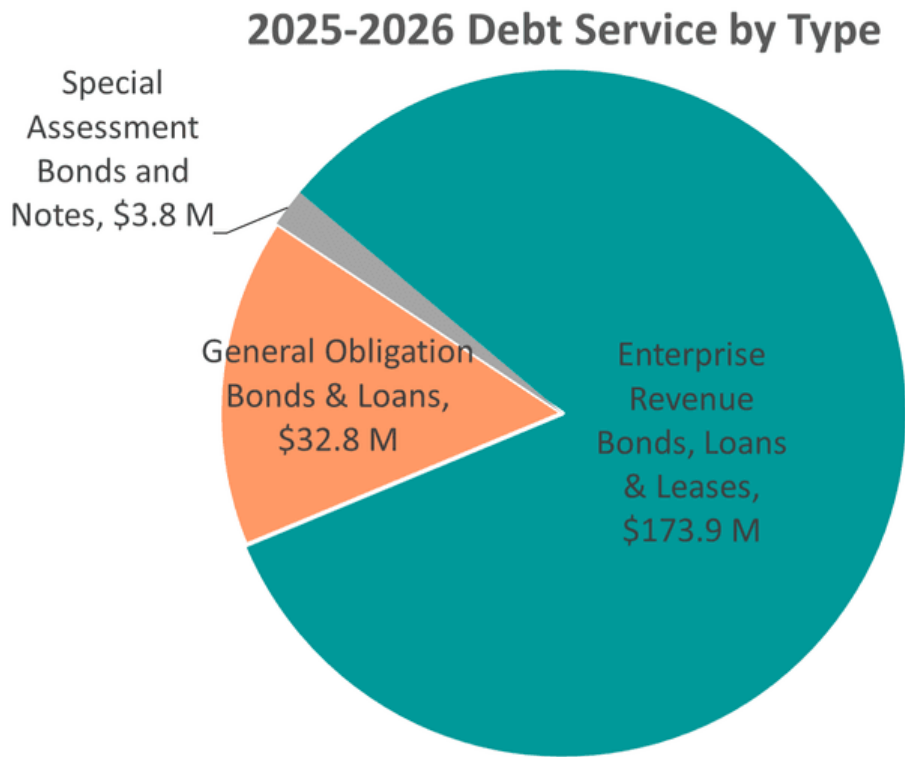
Intergovernmental Revenue Policies

Other governments influence many service costs of the City, either because of service overlaps or mandates imposed by the federal, state, or county governments. The City should take advantage of opportunities to enhance services through intergovernmental cooperation, shared revenues, or grants.

- For planning purposes, all grants will be treated in the same manner as other temporary and uncertain resources and will not be used to fund ongoing, basic service needs.
- Appropriate City staff, including Finance, City Attorney's Office, and sponsoring department will review agreements to ensure compliance with state, federal, and City regulations.

- The City will budget expenditures for grant-funded programs only after receipts of grant award or letter of commitment and only for the amount of the grant award. City overhead or indirect costs for grant-funded programs may be included in all grant proposals, where permitted.
- The City will aggressively oppose state or federal actions that mandate expenditures that result in the reallocation of local resources, without local control (i.e., unfunded mandates). The City will pursue intergovernmental funding to support the incremental cost of those mandates.

Debt Services



The 2025-2026 Biennial Budget includes expenditures related to debt service, which includes payments of principal and interest toward different types of debt. These types are outlined below.

General Obligation Debt

General Obligation

General Obligation (GO), also called General Purpose, debt is backed by the full faith and credit of the City. GO bond proceeds and loans are used to finance capital improvements (i.e. municipal buildings or improvements required for public safety purposes) and may be incurred in two ways: with or without a vote of the people. The City may incur more debt with a vote of the people than without voter approval. Debt that is approved by a vote of the people is called Unlimited-Tax General Obligation (UTGO) and debt that does not require voter approval is called Limited-Tax General Obligation (LTGO). The City has UTGO and LTGO debt.

Revenue and Internal Loans

Revenue

Revenue debt is not backed by the full faith and credit of the City, but by revenues collected by the issuing entity. These bonds and loans are generally used to finance public facilities or infrastructure for proprietary functions of the City including the delivery of power, water, sewer, and solid waste services. The revenue from these functions is then used to repay the debt. The City has numerous revenue bonds and loans used to pay for Parking, Convention Center, Wastewater, Surface Water, Solid Waste, Power, Water, and Rail projects.

Internal Loans

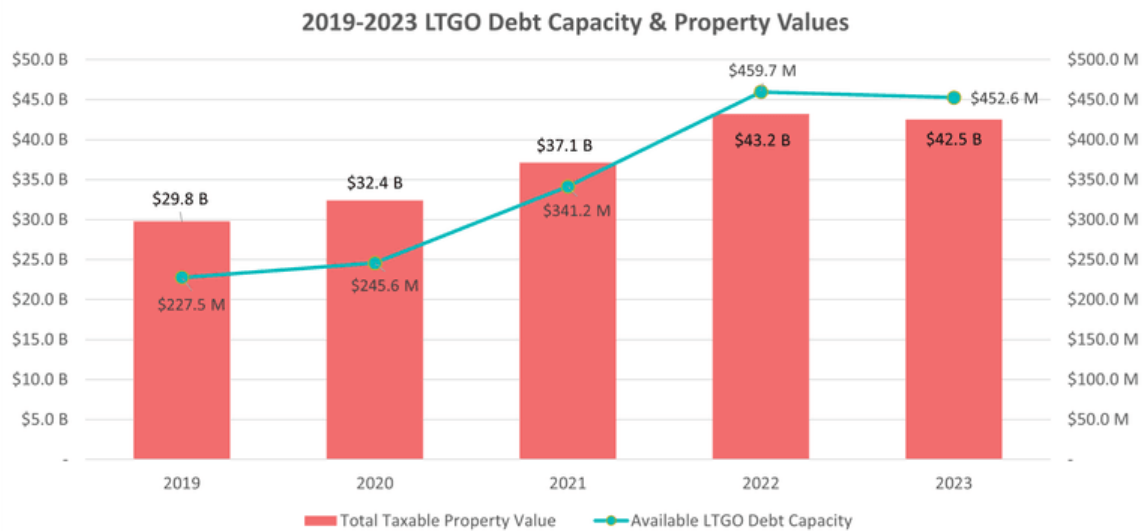
Internal loans are used when one fund of the City borrows from another. The debt is paid back, with interest, per the debt schedule. It does not impact the debt capacity of the City but is included in the Debt Service category for budget reporting.

Constitutional Limit of Indebtedness

General Obligation Indebtedness

The Revised Code of the State of Washington sets limits on the amount of debt that a jurisdiction can lawfully incur for GO indebtedness. The total General Obligation Indebtedness cannot exceed 2.5% of the Total Taxable Property Value (i.e. Assessed Value (PV)). Non-voted General Obligation Indebtedness (LTGO) may be up to 1.5% PV only if voted General Obligation Indebtedness does not exceed 1% of PV.

2019-2023 LTGO Debt Capacity & Property Values



A calculation is performed annually in the Comprehensive Annual Financial Report, which determines the City’s legal capacity to issue debt for the acquisition of capital assets or the completion of capital projects. In addition to limitations in the state code, the City’s Financial Policies require the maintenance of a reserve of 10% of LTGO debt capacity. The 2022 calculation set the total capacity at a little over \$459 million. After reserves and outstanding debt are taken out, almost \$395 million remains for usage.

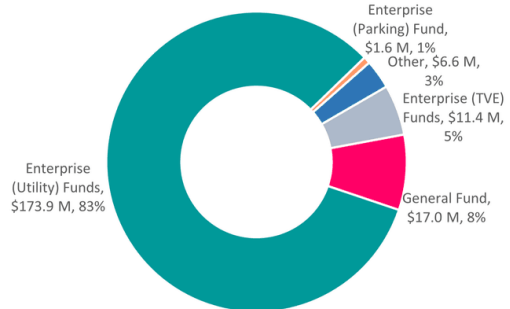
*Note that there is no available data yet for debt capacity in FY2024.

Debt by Funding Source

Fund/Funding Source	2025 Principal	2025 Interest	2025 Total	2026 Principal	2026 Interest	2026 Total
Enterprise (Parking) Fund						
4140 - PWE Parking Operating	695,000	78,203	773,203	725,000	54,225	779,225
Enterprise (Parking) Fund Total	695,000	78,203	773,203	725,000	54,225	779,225
Enterprise (TVE) Funds						
4165 - PAF Convention Center	2,295,000	1,574,471	3,869,471	2,410,000	1,459,721	3,869,721
4170 - PAF Cheney Stadium	625,000	809,929	1,434,929	690,000	776,241	1,466,241
4180 - PAF Tacoma Dome	265,456	134,544	400,000	272,782	127,218	400,000
Enterprise (TVE) Funds Total	3,185,456	2,518,943	5,704,399	3,372,782	2,363,180	5,735,962
Enterprise (Utility) Funds						
4200 - Solid Waste	3,945,000	2,658,957	6,603,957	3,880,000	2,452,175	6,332,175
4300 - Wastewater	6,897,981	6,084,885	12,982,866	6,574,440	5,923,456	12,497,895
4301 - Surface Water	5,057,345	6,673,868	11,731,213	3,442,120	6,427,722	9,869,842
4500 - Rail	582,503	-	582,503	198,843	-	198,843
4600 - Water Utility	15,197,208	16,616,206	31,813,414	15,892,208	16,076,462	31,968,670
4700 - Power	6,885,000	17,785,336	24,670,336	7,135,000	17,517,281	24,652,281
Enterprise (Utility) Funds Total	38,565,037	49,819,252	88,384,289	37,122,611	48,397,096	85,519,707
General Fund						
0010 - General Fund	6,661,580	1,857,382	8,518,962	6,501,483	2,002,791	8,504,274
General Fund Total	6,661,580	1,857,382	8,518,962	6,501,483	2,002,791	8,504,274
Other						
1050 - Transportation Revenues	-	-	-	-	-	-
3211 - Capital Projects Fund	907,555	507,474	1,415,029	938,850	461,724	1,400,574
7999 - LID Consolidated Fund	2,095,000	896,319	2,991,319	-	777,981	777,981
Other Total	3,002,555	1,403,793	4,406,348	938,850	1,239,706	2,178,556
Grand Total	52,109,629	55,677,573	107,787,201	48,660,726	54,056,997	102,717,723

Fund	Total of 2025-2026 Funds
Enterprise (Parking) Fund	\$1.6M
Other	\$6.6M
Enterprise (TVE) Funds	\$11.4M
General Fund	\$17.0M
Enterprise (Utility) Funds	\$173.9M
TOTAL	\$210.5M

2025-2026 Citywide Debt by Funding Source



Debt Schedule

Attachments for this material are available in the Digital version of this book.

Fund Types

Fund Types

The City has established separate funds for the purpose of reporting and accounting for all financial transactions. Each fund represents a separate financial and accounting entity established for the purpose of carrying out a specific set of activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations that pertain to the operations or resources of the fund. Below is a definition of each fund type that includes a list of the funds contained in the following financial pages.

General Fund

Although the General Fund is not the largest fund in dollar volume, it is the primary fund of the City. It is associated with traditional City services such as Police, Fire and Libraries. The accounting for all financial resources—except those required to be accounted for in another fund—is accomplished within this fund. It derives a majority of its revenue from property, sales, business, and utility taxes, and receives all other revenues not designated for specific use by statute or the City Charter.

In the financial reports that follow this fund is shown as:

0010 - General Fund

Special Revenue Funds - Dedicated Grants, Taxes, and Other Revenues

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes. For example, federal or state grants received for a dedicated purpose or restricted funding such as the Transportation Benefit District Fund, which collects revenue from a vehicle licensing surcharge and directs those revenues to street improvements.

1020 – Municipal Court Grant

1030 - Contingency Fund

1050 - Transportation Revenues

1065 - Streets (Operation, Engineering, Transportation) - Shown in some reports as a Dedicated Revenue and General Fund Support

1080 - 2% GET Gross Earnings Tax (Street Operations Maintenance)

1085 – 2015 Voted Streets Initiative

1090 – Fire Grants

1100 – Right of Way

1110 – LID Guarantee

1145 – Demolition and Building Services

1155 – Emergency Medical Services (EMS)

1180 – Hotel & Motel Tax

1185 – Human Services

1195 - Community, Economic Development, & Housing

1200 - Library Trust & Grants

1236 - Small Business Enterprise / Equity in Contracting

1267 – Police Grants

1431 - Municipal Cable TV

1500 - Local Employment Apprenticeship Program (LEAP)

1650 - Traffic Enforcement, Engineering & Education

1700 - American Rescue Plan Act (ARPA)

Debt Service Funds - Internal Charges and Tracking

Debt Service Funds are used to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt. It is further used to account for the payment of debt on special assessment projects.

2010 - Voted Bonds

2035 - Non-Voted Bonds

2038 - Debt Service-CTED PWTF Loans

2040 – 2009 LTGO Bonds

2041 - 2010 LTGO Bonds

2042 - 2013 LTGO Refunding Bonds

2043 – 2017 LTGO Bonds

Capital Funds - Dedicated Grants, Taxes, and Other Revenues

Capital Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds). It is also used to account for construction of special assessment capital projects.

3209 - 1997 Bond Issue Const/Dvl PM
3210 - Capital Project Revenue
3216 - Police Facility 2002
3218 - 2009 LTGO Bond Capital Projects

Special Capital Funds

Special Capital Funds are unique in that their appropriation is adopted separately from the operating budget. Special Capital Funds have multiyear appropriation authority; Capital projects in these funds have spending authority for the duration of the project. Unspent appropriation is carried forward from biennium to biennium without further action by the City Council.

1060 - Transportation Capital & Engineering
3211 - Capital Projects Fund

Enterprise Funds - Primarily Rates, Fees, and Charges for Services

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

4110 - Permit Services
4120 - Tacoma Rail Mountain Division
4140 - Parking Operating
4165 - Greater Tacoma Convention and Trade Center
4170 - Baseball Park - Cheney Stadium - Shown in some reports as a Dedicated Revenue and General Fund Support
4180 - Tacoma Dome
4190 - Performing Arts Center - Shown in some reports as a Dedicated Revenue and General Fund Support
4200 - Solid Waste
4300 - Wastewater
4301 - Surface Water
4450 - Union Station
4500 - Tacoma Rail
4600 - Tacoma Water
4700 - Tacoma Power
4800 - TPU Self Insurance
4805 - Low Income Assistance

Internal Service Funds - Internal Charges and Tracking

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments of the City, or to other governmental units, on a cost-reimbursement basis.

5050 - TPU Fleet Services
5086 - Tacoma Training & Employment Program (TTEP)
5400 - Equipment Rental Services
5453 - Asphalt Plant
5540 - Radio Communications
5550 - Third Party Liability Claims
5560 - Unemployment Compensation
5570 - Worker's Compensation
5700 - Facilities
5800 - Internal Service

Trust and Agency Funds - Internal Charges and Tracking

Trust and Agency Funds are used to account for assets that are held by the City as trustee or agent for individuals, private organizations, and/or other governmental units and/or funds. These include, but are not limited to, pooling funds for employee and retiree benefits and funds held for special districts.

6050 - Deferred Compensation Trust
 6100 - Employees Retirement System
 6120 - Relief & Pension - Police
 6150 - Relief & Pension - Firefighters
 6430 - Health Care Trust Labor
 6440 - Group Life Trust
 6460 - Dental Care
 6470 - Health Care Trust - Fire LEOFF1
 6480 - Health Care Trust - Police LEOFF1
 6795 - Agency: Public Facilities District

Definition of Major and Non-Major Funds

For the purposes of this document, Major Funds are defined as the General Fund and the Transportation Capital & Engineering Fund (to align with ACFR reporting of governmental funds) and Proprietary (Enterprise & Internal Service) Funds that comprise at least 5% of that fund type. All other funds are considered Non-Major and are combined.

Major Funds List

Major Governmental Funds

- 0010 - General Fund
- 1060 - Transportation Capital & Engineering (Reported with Multiyear Appropriation Special Capital Funds)

Major Proprietary Funds

- 4200 - Solid Waste
- 4300 - Wastewater
- 4301 - Surface Water
- 4600 - Tacoma Water
- 4700 - Tacoma Power
- 5800 - Internal Services

Non-Major Funds List

Non-Major Governmental Funds

- 1020 - Municipal Courts Revenue
- 1030 - Contingency Fund
- 1050 - Transportation Revenues
- 1065 - Street Operation (Street Operations, Engineering, Transportation)
- 1070 - Transportation Benefit District
- 1080 - Hotel Motel Tax
- 1090 - Fire Grants
- 1100 - LID Guarantee
- 1110 - Local Improvement Guaranty
- 1140 - Paths & Trails
- 1145 - Demolition and Building Services
- 1155 - Emergency Medical Services (EMS)
- 1180 - Hotel Motel
- 1185 - Human Services
- 1195 - Community, Economic Development, & Housing
- 1200 - Library Trust & Grants
- 1236 - Small Business Enterprise / Equity in Contracting
- 1267 - Police Grants
- 1431 - Municipal Cable TV
- 1500 - Local Employment Apprenticeship Program (LEAP)
- 1650 - Traffic Enforcement, Engineering & Education
- 2010 - Voted Bonds
- 2010 - Voted Bonds
- 2035 - Non-Voted Bonds
- 2038 - Debt Service-CTED PWTF Loans
- 2040 - 2009 LTGO Bonds
- 2041 - 2010 LTGO Bonds
- 3210 - Capital Project Revenue

- 3211 - Capital Projects
- 3218 - 2009 LTGO Bond Capital Projects
- 3220 - 2010 LTGO Bonds

CAPITAL IMPROVEMENTS

Capital Budget: Overview

The Capital Budget is derived from the Capital Facilities Program (CFP), a six-year planning and financial document that prioritizes capital improvements the City intends to build in the next six years and a plan for how to pay for those improvements. The 2025-2030 Capital Facilities Program does not appropriate funds, but rather it functions as a budgeting tool. The first two years of the CFP inform the City's Capital Budget, which represents spending authority and funding commitments.

The City Council adopts the Capital Budget Ordinance concurrently with the Operating Budget Ordinance. This ordinance authorizes project expenses over the course of 6 years, rather than the typical biennial authorization. This extended authorization is due to the length of time projects typically take to complete. However, the City only recommends projects in the Capital Budget Ordinance which have identified funds in the two-year biennial period.

This section captures the funds available for the next biennium. It is organized as follows: The first several sections provide a financial overview of the 2025-2026 Budget. This information is framed on the 2025-2026 Capital Budget. The final section is the City's Capital Facilities Program (CFP). This section represents the planned spending for the 2025-2026 period, but also looks over a 6-year planning period (to 2030). There is more detailed information available in that section.

Appropriating Capital Projects

Unlike the operating budget, which sets the spending plan for the two years of the upcoming biennium, the Capital Budget establishes multiyear or long-term expenditure authority. Once approved by the City Council, the Capital Budget establishes the spending authority for the duration (life) of each project. Amounts approved remain without fiscal limitation until expended or unencumbered by a future ordinance.

Utilities

Although utility capital projects are shown with the General Government capital projects, utility projects are budgeted differently. Utility capital projects do not use multiyear appropriation. Rather, each utility only requests capital appropriation for the two years of the upcoming biennium. Any projects that are not completed in the biennium will then be funded in the next biennium's capital budgeting process.

Capital Facilities Program

Please refer to the City of Tacoma 2025-2030 Capital Facilities Program, also in this section of the budget book, for more information about potential funding, particular projects, or program areas.

Capital Projects Summary

Arranged by CFP project section, this summary includes project titles and total new funding for the 2025-2026 biennium, and it indicates projects' previous appropriations if applicable. The table shows confirmed funding; therefore, projects that have not identified a funding source may be shown without a dollar amount.

This material can be accessed in the Digital version of this book.

Capital Projects Appropriation Plan

Arranged by CFP project sections, this plan provides a description of the projects and more details about specific funding sources.

There are two categories of confirmed funding for capital projects:

Carryforward (Previously Appropriated) – Funding that has been dedicated in a previous biennium by City Council for spending. This does not represent new funding for projects.

New Appropriation – Funding that has not been previously appropriated by City Council. Examples include new grants, additional revenues, or use of cash reserves that are confirmed in 2025-2026.

Note: *Carryforward funding is based on biennium-end projections for 2025-2026. Variations from these projections may result in revised carryforward amounts.*

The 2025-2026 plan does not include potential funding or funding that has not been confirmed or received by the City (additional grants, for example). If needed, additional funding will be approved for capital projects during the budget amendment and modification processes.

Funding Reports

This section provides an overview of the sources of funding for the Capital Facilities Program. The new funding identified in 2025-2026 is authorized within the Capital Budget. This section includes the following reports:

- Funding Summary Report, which identifies totals for each funding source within the Capital Budget.
- Funding Detail Report, which identifies all projects by funding source and their expenditure amounts.

This material can be accessed in the Digital version of this book.

Utilities Projects

This plan provides information on the 2025-2026 capital programs for the City's utilities. Appropriation authority for utility capital projects is adopted as part of each utility's operating budget. Capital needs throughout the biennium may differ from projections and may result in revised spending amounts.

This material can be accessed in the Digital version of this book.

Capital Facilities Program: Reader's Guide

The Capital Facilities Program is organized into several sections. The guide below provides a brief description of each.

Introduction

This section provides a general overview of the Capital Facilities Program including:

- What is the CFP?
- Why do we have a CFP?
- What is a Capital Facilities Project?
- How are Capital Facilities Projects prioritized?
- The relationship of the Capital Facilities Program to other City plans and programs
- Capital Facilities Program Development Calendar
- Capital Facility Projects that were completed in the previous biennium

2025-2026 Appropriated Capital Projects

This section provides a brief overview of the capital projects that are funded in the 2023-2024 biennium. There are two categories for funds – Previously Appropriated and New Appropriation:

- **Previously Appropriated funding** is funding that has been previously appropriated by the City Council for spending in a previous biennium. It is based on biennium-end projections for 2023-2024. Variations from these projections may result in revised amounts.
- **New Appropriation** is funding that has not been appropriated by the City Council. This could be new grants, additional revenues, or use of cash reserves that are anticipated in 2025-2026.

Six-Year Spending Plan Summary

This section goes beyond the two years of appropriation in the previous section and shows the total six-year spending plan for all capital projects included in the Capital Facilities Program, excluding completed and future projects. The spending plan is alphabetized by Section. Project totals include prior spending plus the Six-Year Period 2025-2030. Additional detail on each of the individual projects is provided in the subsequent section.

Project Information

This section includes specific information on the projects in the 2025-2030 Capital Facilities Program.

The projects are presented in the following program categories:

- Community Development
- Cultural Facilities
- General Government Municipal Facilities
- Libraries
- Local Improvement Districts
- Parks and Open Space
- Public Safety
- Transportation
 - Active Transportation
 - Street Construction
 - Street Maintenance
 - Transportation Safety
- Utilities:
 - Solid Waste
 - Stormwater
 - Wastewater
 - Tacoma Power
 - Tacoma Rail
 - Tacoma Water

Each of the program category sections are organized in the same way and contain:

- An introductory narrative providing a general background of the planning activities in that section, the current state and future need, as well as a discussion of recent accomplishments.

- A table identifying the future operating and maintenance costs for funded projects within the section. Operating and maintenance costs are only shown for those projects funded and appropriated in the City's 2025-2026 Capital Budget or projects with remaining appropriation from a previous biennium.
- Relevant Level of Service standards or Concurrency
 - The Level of Service (LOS) standards measure the quality and quantity of existing and planned public facilities and represent a commitment to maintaining adequate services as the City grows. Providers of capital facilities and services evaluate and demonstrate how they are meeting the measurable LOS "objective" or standard. LOS standards subject to concurrency are indicated.
- An alphabetical index of all projects included in the section.
- Individual project summary tables providing information about projects and summarizing the project's funding and costs.

Future Projects

This section includes a list of desirable future projects for which funding has not yet been identified and which are not prioritized to occur within the next six years.

Funding Overview

This section provides an overview of the sources of funding for the Capital Facilities Program and includes the following reports:

- Funding Summary Report, which identifies totals for each funding source within the Capital Facilities Program;
- Funding Detail Report, which identifies all projects by funding source and their expenditure amounts.

Miscellaneous Reports

- Capital Facilities Program Operating Impacts Summary: This report provides the estimated annual operating and maintenance impacts for all projects included within the Capital Facilities Program with secured funding from 2025 through 2030. Unfunded projects and utility projects are not included.
- Capital Facility Program Projects by Council District
- Capital Facility Program Projects by Department

Inventory

The Inventory includes existing facilities and the associated maps and legends to identify their locations. The section is alphabetized by category and includes City departments and outside agencies.

Maps

This section contains various maps of the city and details the location of various capital assets outlined in the Inventory section. Additionally, please see the Capital Project page [↗](#) on the City's website for an interactive map view.

Tacoma Municipal Code Language

Tacoma Municipal Code Chapter 13.16 Concurrency Management System

Introduction

What is the CFP?

The Capital Facilities Program (CFP) is a companion document to the Capital Facilities Element of the City of Tacoma's Comprehensive Plan [2](#). The Capital Facilities Element addresses the City's capital facilities planning approach and policy framework, while the Capital Facilities Program is an implementing strategy. The document also acts as an important "filter" that demonstrates that the Capital Facilities Element is financially realistic.

The CFP is both a planning and financial document. The document is a prioritization of the capital improvements the City intends to build in the next six years and a plan for how to pay for these improvements. The 2025-2030 Capital Facilities Program does not appropriate funds, but rather functions as a budgeting tool, supporting the actual appropriations that are made through adoption of the City's Capital Budget.

Why do we have a CFP?

The Capital Facilities Program and the Capital Facilities Element fulfill the requirements of the State of Washington's Growth Management Act (GMA). Specifically, the GMA requires the comprehensive plan of each jurisdiction planning under the Act to include a capital facilities plan element consisting of:

- An inventory of existing capital facilities owned by public entities, showing the locations and capacities of the capital facilities;
- A forecast of the future needs for such capital facilities;
- The proposed locations and capacities of expanded or new capital facilities;
- At least a six-year plan that will finance such capital facilities within projected funding capacities and clearly identifies sources of public money for such purposes; and
- A requirement to reassess the land use element if probable funding falls short of meeting existing needs and to ensure that the land use element, Capital Facilities Element, and financing plan within the capital facilities plan element are coordinated and consistent. (RCW 36.70A.070)

The Capital Facilities Program and the Capital Facilities Element are also intended to achieve, primarily, the following planning goal of the GMA:

"Ensure that those public facilities and services necessary to support development shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service levels below locally established minimum standards." (RCW 36.70A.020)

The 2025-2030 Capital Facilities Program continues to implement the vision for how Tacoma will develop as articulated in *Chapter 9 Public Facilities and Services* of the Comprehensive Plan.

What is a capital facilities project?

For the purpose of the 2025-2030 Capital Facilities Program, a capital facilities project is defined as a non-recurring expenditure, a project with a start and end date. The project results in the acquisition of or addition to existing capital assets, categorized by one or more of the following:

- New construction such as buildings, streets, or utility infrastructure
- Major maintenance, renovation, or replacement of an existing asset that increases its useful life

Examples of capital projects are:

- Land or site purchases or development
- Building or structure purchases and/or construction
- Purchase and/or construction of infrastructure such as streets, roads, highways, sidewalks, street/road lighting systems, traffic signals, storm and sanitary sewer systems, solid waste facilities such as landfills or recycling centers, parks and recreational facilities
- Major design, professional consulting, engineering, and construction services associated with a capital project

Not all capital projects are included in the Capital Facilities Program. Temporary projects and small projects are excluded. In addition, capital projects do not include rolling stock, routine maintenance, routine computer purchases, or purchases of major equipment such as fire trucks, radios, police vehicles, telecommunications equipment, or furniture.

How are capital facilities projects prioritized?

The Tacoma Planning Commission is currently updating the Tacoma Comprehensive Plan, including the Public Facilities and Services chapter. Their work will inform the method and criteria for capital prioritization in future cycles.

Relationship of the Capital Facilities Program to Other Plans/Programs

The relationship between the Capital Facilities Program and other planning documents such as the Public Facilities and Services element of the Comprehensive Plan, the Six-Year Transportation Program, Concurrency, and the City's operating and capital budgets are described below.

Capital Facilities and Services Element of the Comprehensive Plan

The purpose of the Capital Facilities Program is to provide coordinated planning and programming of capital facilities and services. It is the City's work program for the next six years. The Capital Facilities Program contains an inventory of existing and proposed capital facilities, forecasts needs for facilities, identifies deficiencies and actions to meet such deficiencies, and contains a six-year financing plan.

The goal is to provide high quality, well maintained, equitably distributed physical systems and facilities that serve the social, economic, cultural, safety, circulation, communication, and other needs of the community, at the time of development (or within a reasonable time) to serve new growth. The Capital Facilities Program is updated each biennium while the policy-oriented Capital Facilities and Services element of the Comprehensive Plan is updated on an as-needed basis. The population projections laid out in the One Tacoma Comprehensive Plan are used for the Level of Service tables in this document. The population projection is 127,000 new residents by 2040.

Six-Year Transportation Program

The City of Tacoma's Transportation Program is a short-range planning document that identifies transportation projects that are planned or needed over the next six years. Project identification and selection is guided by the City's Transportation Master Plan. State law requires that the City develop a local Transportation Program in accordance with RCW 35.77.010. In order for cities to compete for most federal and state funding grants, transportation projects must be included in this program. The Transportation program includes projects dealing with pedestrian and vehicle transportation, sidewalk repairs and/or replacements, trees, natural landscaping, the railway, and city-owned parking structures.

The Six-Year Transportation Program is updated annually and approved by the City Council and is based on needs and policies identified in Tacoma's long range plans such as the Transportation Master Plan and Comprehensive Plan.

In past years, the Transportation Program has been adopted by Tacoma's City Council concurrently with the Capital Facilities Program and filed as required by RCW 35.77.010(1) with the Secretary of the Washington State Department of Transportation 30 days after adoption. Once the annual Program update is adopted, it is used to help guide funding and implementation priorities during development of the transportation portion of the biennial update to the Capital Facilities Program.

The Six-Year Transportation Program therefore can be considered a subset of the Capital Facilities Program. With few exceptions the projects and associated funding in the Transportation Program are included in the Capital Facilities Program.

Concurrency

The term concurrency is used in conjunction with Level of Service standards within the Capital Facilities Element of Tacoma's Comprehensive Plan. It requires that the public facilities and services necessary to support development shall be adequate to serve the development at the same time the development is available for occupancy or use, or within a reasonable time as approved by the City, without decreasing current service levels below locally established minimum standards. The City of Tacoma's Concurrency Management System is provided in detail in the Appendix. Level of Service Standards subject to concurrency are included in the thematic project sections (e.g. Community Development, Transportation, Public Safety, etc.).

Operating and Capital Budgets

The Capital Facilities Program is adopted in November concurrently with the adoption or amendment of the City's Capital Budget [RCW 36.70a.130 (2) (a) (iii)].

The Capital Facilities Program and the 6-Year Transportation Program are also integral parts of the City's budget. At the beginning of each biennial budget period, the first two years of funding for the projects included in the Capital Facilities Program become the baseline for the biennial capital budget for the City.

On June 5, 2024, the Planning Commission public hearing was held for the 2025-2030 Capital Facilities Program. Upon recommendation of the Planning Commission, the Capital Facilities Program was forwarded to the City Council for consideration and concurrent adoption with the 2025-2026 Biennial Operating and Capital Budget.

Capital Facilities Program Calendar

2024

January – April

Review the status of existing projects in the Capital Facilities Program and request new projects for the upcoming six-year period.

May 15

Present the Proposed 2025-2030 Capital Facilities Program project list to the Planning Commission

June 5

Planning Commission Public Hearing on Preliminary 2025-2030 Capital Facilities Program projects.

July 17

The Planning Commission forwarded the 2025-2030 Capital Facilities Program project list to the City Council for consideration and concurrent adoption with the 2025-2026 Capital Budget.

October 8

Present Proposed 2025-2030 Capital Facilities Program to City Council.

October 29

City Council Public Hearing on the Proposed 2025-2030 Capital Facilities Program.

November 19

First Reading on the 2025-2030 Capital Facilities Program and 2025-2026 Capital Budget.

December 3

Final Reading and Adoption of 2025-2030 Capital Facilities Program and 2025-2026 Capital Budget.

Six-Year Spending Plan

The six-year spending plan represents the prior spending for projects in the CFP, followed by the planned spending in the 6-year planning period.

Community Development

Background

Community Development Improvements are intended to enhance the livability and vitality of downtown, neighborhoods, and commercial centers. The projects are identified to improve transportation and circulation, increase the desirability of downtown and neighborhoods that support businesses success, undertake strategic real estate purchases for necessary human services, and improve the infrastructure of the City. Several City departments focus on these areas including Neighborhood and Community Services (NCS), Public Works, and Community & Economic Development (CED).

Current State

Investment in the Community Development area has included neighborhood offsite improvements funded primarily by Community Development Block Grant (CDBG) and Real Estate Excise Tax (REET) dollars allocated to the Department's Catalytic Fund.

Neighborhood and Community Services facilities include three Senior Centers, one Learning Center, and one Resource Center for individuals with disabilities.

A Catalytic Fund was added in the 2015-2016. This fund supported infrastructure improvements specific to business attraction and expansion opportunities but is no longer in place due to funding constraints.

Foss Waterway facilities include moorage, parks, sea wall repair and replacement, water access and public esplanade to serve the local population and draw visitors from the region. These investments support growth and redevelopment of downtown and add to the livability of the area. Since 2021, the Public Works department has assumed duties along the Foss Waterway formerly performed by the Foss Waterway Development Authority (FWDA).

Recent Accomplishments

Recent investments in Community Development capital projects in the last budget cycle include a private-public partnership to complete a portion of the waterfront Esplanade on the Foss Waterway, enhancing inclusive accessibility (ADA) at the Foss Waterway Seaport Museum. The City also acquired property at S 69th and Proctor Streets for use as a temporary shelter site for unhoused individuals. This site is anticipated to be re-sold for redevelopment in the next biennium.

Additional capital transportation projects that were completed in the past biennium include Revitalizing Tacoma's Brewery District with Complete Streets: Phase I located on Fawcett Ave between S 19th St and 6th Ave; S 15th St between Fawcett Ave and Tacoma Ave in downtown Tacoma. This project added a bike boulevard and bike lanes, including curb ramps, pedestrian refuge islands, upgraded crossing equipment, bicycle detection, Accessible Pedestrian Signals (APS), mid-block crossings, traffic calming, and bicycle amenities. Another project was South Yakima Avenue Traffic Signal Operations and Visibility Improvements located on Yakima Ave between S 96th St and S 72nd St. This project upgraded existing traffic signal heads & phasing, installed Accessible Pedestrian Signals, and improved signal timing, communication and coordination, and included ADA improvements, as needed.

2023-2024 Community Development Projects

Community Development projects funded in the next biennium are shown in the table below along with their anticipated annual costs. The list includes projects that received new funding in the 2021-2022 biennium as well as active projects that have appropriations from previous biennia. All projects prioritized for the next six years are listed in the subsequent pages.

Project Title	2025-2026 Funding	Previous Appropriation	Total Project Cost Thru 2030
15th Street Moorage and Waterway Park Launch	-	-	60,000
Affordable Housing Capital Projects	-	-	10,000,000
Foss Waterway Outfall Project	100,000	-	100,000
Homelessness Sheltering Projects	-	-	10,000,000
Infrastructure Fund (CED)	-	40,233	40,233
Minority Business Development Agency - Tacoma Business Center	2,450,000	609,000	3,059,000
People's Community Center	-	-	10,000,000
Park Plaza North Renovation	-	-	550,000

TOTALS	2,550,000	649,233	33,809,233
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Future Need *(immediate to next 20 years)*

The future needs for Community Development investments in infrastructure will increase over time to address population growth, support infill development and adaptive reuse of existing buildings in Tacoma's Regional Centers and Neighborhood / Commercial Mixed-Use Centers. The City may also direct some funding to offset business impacts due to the planned construction of the Sound Transit light rail system in the Dome District.

Increased demand for homeless and mental health services will also drive an increased demand for adequate facilities to provide those services. Specific plans for the next 2-year budget cycle include a Crisis Residential Center for homeless youth (ages 12-17). In other areas, the City will construct offsite infrastructure improvements for multiple redevelopments located throughout Tacoma and invest in the streetscapes in neighborhood business districts and downtown.

Level of Service Standards

Due to the wide range of projects undertaken in the community development area, level of service of standards are variable. At the time projects become active, through City Council action or community initiative, service levels are identified and implemented. Community Development projects are not subject to Tacoma's concurrency standard.

Maintenance

Routine maintenance costs for Community Development include approximately \$220,000 for Community Service Facilities maintenance, \$50,000 for Neighborhood and Business District Improvements maintenance, and \$57,000 for maintenance along the Foss Waterway.

Cultural Facilities

Background

The Tacoma Venues & Events (TVE) Department oversees six facilities in Tacoma that host a diverse offering of sports, performances, public gatherings, meetings, conventions, conferences, trade and consumer shows, and community celebrations. The Tacoma Dome, Cheney Stadium, Rialto Theater, Pantages Theater, Theatre on the Square, and Greater Tacoma Convention Center regularly host more than 1.1 million guests annually. These facilities serve the City of Tacoma, the South Sound, the Seattle-Tacoma metropolitan area and the Pacific Northwest region, providing a safe and comfortable environment for people to be entertained or conduct business. TVE facilities are integral to the continuing efforts to promote economic development and livability and the revitalization of the City's downtown core, and are directly responsible for millions of dollars in economic impact each year.

Current State

The current physical state of the six facilities varies based on funding levels for maintenance, facility age, and amount of use.

The Tacoma Dome, opened in 1983, is in need of significant capital investment. In 2012, a feasibility and needs evaluation was conducted which identified \$145 million in capital investment to address deferred maintenance and ensure long term viability and competitiveness. In the 2017-18 biennium, \$31 million was spent to address some of the more critical issues.

Cheney Stadium, opened in 1960, underwent a significant renovation in 2010-11 to improve the facility. The Tacoma Rainiers are responsible for day-to-day operations through the 2041 season. In 2023-2024, a Washington State grant helped to fund upgrades to the stadium's locker rooms and improvements and repairs to the seating bowl.

There are three theater locations overseen by TVE. The Pantages Theater, opened in 1918, concluded a significant renovation project in 2019. The Pantages underwent HVAC, elevator, roof, electrical, and exterior masonry repairs as well as seat, flooring and window replacement. The Rialto Theater, also opened in 1918, has significant capital needs, including roof replacement, interior masonry and carpeting work, and seat replacement. In 2023-2024, the Rialto's roof was replaced and continued repair and replacement projects at the venue will take place in the 2025-2026 Biennium. The Theatre on the Square (TOTS) was built in 1993. TOTS has several projects that will require resources in future bienniums. A third party contractor oversees the day-to-day operations of the three theaters locations. The City of Tacoma provides assistance with capital projects at the theater sites, with the Rialto receiving the focus of projects in 2025-2026.

The Greater Tacoma Convention Center opened in 2004. After sixteen years of operation, the Center is starting to show wear and tear that will start to affect its competitiveness. TVE plans to focus future investments in client and guest amenities and experience. The facility is in good condition and pursue upgrades as funds are available.

Recent Accomplishments

Including upgrades to the Dome and Convention Center that improved those larger facilities, TVE invested in the replacement of the roof at the Rialto Theater. The Tacoma Rainiers facilitated a Washington State grant that upgraded the locker rooms and improvements to the seating bowl at Cheney Stadium.

2025-2026 Cultural Facility Projects

Cultural Facilities projects funded in the next biennium are shown in the table on the following page along with their anticipated annual costs. Detailed funding and spending pages are available in the digital version of this book.

Project Title	2025-2026 Funding	Previous Appropriation	Total Cost Through 2030
Greater Tacoma Convention Center	-	-	5,000,000
GTCC Safety and Security Improvements	-	500,000	500,000
Performing Arts Theaters Capital Projects Management	1,000,000	2,000,000	5,000,000
Rialto Theater Renovation	-	-	11,500,000
Tacoma Dome Parking Lot Repavement	250,000	-	1,100,000
Tacoma Dome Exhibition Hall Renovation	-	-	3,900,000
Tacoma Dome Plaza Restoration	-	-	350,000
Tacoma Dome Security Modernization	-	-	1,500,000
Tacoma Dome South Addition	-	-	11,500,000
Grand Total	1,250,000	2,500,000	40,350,000

Future Need *(immediate to next 20 years)*

Addressing the capital investment needs at the Tacoma Dome is a priority for TVE. The renovation of the Dome addressed some safety and code compliance concerns, and upgraded client and patron amenities. With Climate Pledge Arena in Seattle completing a \$1.15 Billion renovation, the large venue market in the region has been altered. TVE established a strong reputation prior to the pandemic, but will require significant capital improvements over the next 5-10 years to maintain minimum standards for guest, client, and artist amenities.

The completion of the centennial renovations of the Pantages Theater ensured the future operations of this facility, but significant needs exist in the Rialto Theater and Theaters on the Square. Additional building systems upgrades, such as plumbing, electrical, elevator, HVAC, and energy efficiency improvements are important improvements needed at the Pantages as well. These venues will be a focus over the next 5 years.

The construction of a 4-star hotel connected to the Convention Center will require enhancements to fixtures, furniture and equipment to meet customer expectations and to emulate a 4-star level of service.

Level of Service Standards

Although TVE facilities are listed in the Capital Facilities Program, they are not subject to concurrency, and therefore have no level of service standard. Basic standards are included below.

Arenas, Theaters, and Stadiums						
Time Period	Population	Seats Recommended (0.180477 per capita)	Seats Available	Proposed Projects	Subtotal	Net Reserve or Deficiency
2023	222,906	40,229	33,100	0	33,100	(7,129)
2025-2030 Increase	30,480	5,501	0	0	0	-
Total by Year 2030	253,386	45,730	33,100	0	33,100	(12,630)

Exhibition and Convention Facilities					
Time Period	Population	Recommended square feet (0.988827 per capita)	Exhibition sq. ft. available	Gross sq. ft. available	Exhibition Net Reserve or Deficiency
2023	222,906	220,415	76,250	343,589	(199,424)
2025-2030 Increase	30,480	30,139	0	0	-
Total by Year 2030	253,386	250,555	76,250	343,589	(169,284)

Level of service standards within the venue industry are usually measured by the availability of amenities and how robust and current those amenities are. TVE facilities are expected to be multi-purpose and possess the capability to accommodate multiple event demands. Clients expect a safe and efficient space to facilitate business, revenue, and customer satisfaction. There is no universally agreed upon level of service, but customer surveys, case studies, and operational reviews in relation to industry standards provide insight into a facility's ability to meet appropriate levels of service.

The Tacoma Dome conducted a feasibility/case study in 2012. This study interviewed multiple clients to gauge satisfaction with amenity levels and whether event needs were met. It reported that the Tacoma Dome has an adequate number of seats, sufficient floor space and appropriate event flexibility, but sorely lacked in patron comfort and ability to efficiently convert between different event types. The \$31 million investment in the 2017-18 biennium addressed some, but not all, of the more pressing client and patron needs. Due to the highly competitive nature of the Seattle/Tacoma market, these concerns must be addressed in order to maintain or gain entertainment market share.

The Greater Tacoma Convention Center underwent an operational review in 2011. This review evaluated the current state of the convention center and reported that the facility was well maintained and provided appropriate levels of service for a majority of clients. Five years later, client surveys indicate the convention center is still well maintained and has appropriate levels of service, but fixtures, furniture and equipment (FF&E) are showing general wear and tear. Replacing and upgrading FF&E will be critical in order for the convention center to maintain or grow market share and to remain able to provide the expected level of service. With the onboarding of an adjacent new hotel property, it is even more critical to ensure the physical plant and client amenities are on an appropriate replacement schedule.

Cheney Stadium is evaluated annually by a third party to ensure the facility is meeting standards set by Major League Baseball. Cheney meets or exceeds most recommended levels of service for a minor league baseball stadium. The items that do not meet recommended service levels are not significant and do not need to be addressed in the 2023-24 biennium.

The Pantages Theater will have a satisfactory level of service, as the renovation is completed. Theater on the Square's fixtures, furniture and equipment (FF&E) are showing general wear and tear. Replacing and upgrading FF&E will be critical in order for Theater on the Square to provide the expected level of service and guest experience. The Rialto Theater is undergoing significant repairs to maintain service levels.

Maintenance

The City of Tacoma's TVE department is directly responsible for the maintenance of the Tacoma Dome and the Greater Tacoma Convention Center. The Tacoma Dome's annual operating budget has approximately \$240,000 allocated toward maintenance. The Convention Center's annual operating budget has approximately \$202,000 allocated toward maintenance.

Theatre on the Square, Pantages Theater and Rialto Theater are owned by the City and managed by a third-party contractor. The City of Tacoma will allocate \$1,000,000 to a capital repair and improvements fund for larger maintenance requirements at the theaters, particularly the Rialto.

Cheney Stadium is owned by the City and managed by the Tacoma Rainiers Baseball Club. The City annually allocates an average of \$50,000 to the capital repair and replacement fund that the Rainiers use to fulfill maintenance obligations.

Libraries

Background

TPL provides in-person services at eight library branches, which includes a Main Library and seven neighborhood libraries. The Main Library temporarily closed for renovations in September 2023 and is expected to reopen in early 2025. In 2022, TPL received funds to study the best way to restore library services to the Eastside and Hilltop neighborhoods, which were formerly served by the Martin Luther King Jr. Branch and the Swan Creek Branch; these branches were closed in 2011 due to financial challenges as the result of the Great Recession. The City of Tacoma no longer owns these properties, having sold the properties in 2012 and 2013, respectively. TPL is working to identify funding to build new libraries locations, renovate current locations, and maintain excellent operations.

Current State

In addition to the Main Branch, TPL has seven (7) library branches throughout the City. All Tacoma libraries are open five days a week, Tuesday through Saturday. These facilities are in various states of repair. Tacoma Public Library has seen an increase in the use of digital resources and services in recent years and anticipates that this trend will continue. In order to meet the increased demand, TPL is actively partnering with institutions and schools throughout Tacoma to promote access to library resources and use of services throughout the City.

Recent Accomplishments

In 2021 the library completed an information technology project whereby it partnered with the City of Tacoma to utilize City IT infrastructure. This project improved the Library's system reliability and up-time, and the Library now enjoys the services, enterprise support, and expertise of City of Tacoma IT staff, and provides TPL staff with modern enterprise tools they previously lacked.

In 2022 the Library completed a modernization of one of its two elevators in its Main Branch. The project replaced all mechanical systems and controls, including updating the elevator to current building and fire codes.

Also in 2022, the Library completed design work for the renovation of the Main Library branch, which included spaces for local nonprofits to house staff and provide programming. The Library hopes to complete this project by Q1 2025.

Finally, in 2022 the Library commissioned and completed a study investigating the public desire and feasibility of constructing libraries in the Hilltop and Eastside communities. Led by BERK Consulting, Inc., the study revealed that both communities have a strong desire to replace libraries that were permanently shuttered due to the recession in the 2011-2012 biennium. Library and City of Tacoma staff are taking the results of the study and are investigating locations and funding options.

2025-2026 Library Projects

Tacoma Public Library projects funded in the 2025-2026 biennium are shown in the table below along with their anticipated annual costs. Detailed funding and spending pages are available in the digital version of this book.

Project Title	2025-2026 Funding	Previous Appropriation	Total Cost Thru 2030
Library Branch Renovations	-	-	100,000,000
Library Physical Infrastructure and Building Repairs	-	1,786,000	3,641,000
Main Boiler Replacement	-	-	750,000
Main Library Fan Wall Replacement	300,000	-	300,000
New Eastside Library	-	-	9,000,000
New Hilltop Library	-	-	18,000,000
Remodel of Main	-	8,028,401	8,028,401
New Library Branches	-	-	100,000,000
TOTAL	300,000	9,814,401	239,719,401

Future Need (*immediate to next 20 years*)

Over the coming years, the City plans to address facility issues at existing library locations. Investments in current facilities will extend the useful life of several buildings and ensure the comfort of patrons. Important upgrades like HVAC replacements, window replacements, and building envelope repairs will improve several branches: Wheelock, Swasey, Fern Hill, and Moore.

As demand for library materials shift from analog to digital consumption, the community's demand for in-person programs has grown. The library system could meet increasing demand through 2040 by expanding open hours, staffing levels to support expanded hours and services, and by increasing investments in digital materials. TPL will continually evaluate the new era of information exchange and adapt its facility strategy accordingly.

As mentioned above, TPL and City of Tacoma staff are not only investigating funding options and locations for potential Hilltop and Eastside libraries, but also funding options for significantly remodeling or replacing its existing buildings.

TPL also continues to fill gaps in community social services and even health services. For example, from 2020 through 2024 TPL partnered with the Tacoma Pierce County Health Department to distribute over 26,000 COVID-19 test kits. In 2023 the Library partnered with the Tacoma Needle Exchange to dispense NARCAN at Moore Library through a vending machine distributing over 3,000 doses. In order to meet the increased demand, TPL actively partners with institutions and schools throughout Tacoma to promote access to library resources and use of services throughout the City.

Level of Service Standards

The City pledged \$1.78 million in upgrades to various TPL locations in the 2019-2020 biennium. The roof, windows, and HVAC system at the Swasey location; the roof, building envelope, and HVAC system at the Fern Hill branch; windows at the Moore branch; and the boiler at the Wheelock branch were all identified for replacement. These projects will extend the useful life of the critical functioning of the buildings and provide a better environment for library patrons.

Unfortunately, many of these projects were delayed by the COVID-19 pandemic. The roofing projects at Swasey and Fern Hill were successfully completed in 2019, and the remaining projects are on track for completion by the first quarter of 2025.

The facility level of service of the Tacoma Public Library is 0.078 square feet per capita in the service population and is not subject to Tacoma's concurrency standard.

The LOS standard for TPL is based on aligning the facility size with the demand, represented by the circulation of materials in the library's collection according to population size. The facility LOS for TPL is .078 square feet per capita in the service population and is not subject to Tacoma's concurrency standard. It is important to note that 2020 circulation figures are drastically lower due to the COVID-19 pandemic mandated library closures.

Library					
Time Period	Population	Demand (Circulation at 10.23 per capita)	*Square feet required (.078 per circulation)	Facility Space Available	Net Reserve or Deficiency
2023	222,906	2,280,328	177,865	163,328	(14,537)
2025-2030 Increase	30,480	311,810	24,321	163,328	-
Total by Year 2030	253,386	2,592,139	202,187	163,328	(38,859)

Maintenance

The City of Tacoma's Operating Budget includes approximately \$500,000 annually for Library facilities maintenance. This includes the Supplies, Services and Charges, Other Services and Charges minus the Main Library utilities.

Local Improvement Districts

Background

The City's Local Improvement District (LID) program administers and arranges funding for a variety of resident-requested infrastructure improvements. Both commercial and residential projects benefit from this program within the City limits of Tacoma and Tacoma Public Utilities service areas. The LID program, in continuous operation since 1895, facilitates construction and funding of various infrastructure improvements including: permanent street paving, permanent alley paving, wastewater main extensions, storm sewer extensions, street lighting, streetscape improvements, and bury overhead utilities in view-sensitive areas or in commercial areas desiring to develop their parcels. According to the LID Policy, the City may contribute funds to the cost of the improvement (when funding is available) and thereby reduce property owner expense.

Current State

During the 2019-2020 biennium, the LID section received fourteen Advisory Surveys totaling over \$8 million of infrastructure improvements. During the 2021-2022 biennium, an additional four Advisory Surveys for \$2.2 million of infrastructure improvements were received.

Recent Accomplishments

In 2023 sanitary sewer LID 3971 was constructed. In late 2023- early 2024 roadway LID's 8663, 8667, and 8670 and sanitary sewer LID 3970 began construction, they are scheduled to be completed in end of 2024, early 2025. In 2025 roadway LID 8668 and underground wiring 7732 are scheduled to be advertised for public bids. Formation hearings for LID 7731 and 8668 are scheduled for late 2024, early 2025. The LID section provided LID packets for owners to canvass their neighborhoods, which included before and after photos of other projects, estimated property owner assessments and annual installments. The improvements supported by a majority of the property owners are proposed for the North End, West End, Central, East Side and South Tacoma neighborhood councils comprising of conversion of overhead utilities to underground, wastewater main extensions, alley and street paving.

2025-2026 Local Improvement District Projects

LID projects proposed in the next biennium are shown in the table below along with their anticipated total costs.

Project Title	New	Previously Appropriated	Total Cost through 2030
Future Alley and Street Paving LIDs	-	400,000	6,605,250
LID 8655 Streets	-	760,000	760,000
LID 8660 Alley Paving	-	342,000	342,000
LID 8661 Paving for Proctor	-	30,000	30,000
LID 8662 Bennett Street	-	1,359,464	1,359,464
LID 8663	-	3,783,890	3,783,890
LID 8667	-	1,493,029	1,493,029
LID 8668	-	-	1,266,961
LID 8670	-	1,121,003	1,121,003
LID-8669 Street Paving	-	685,797	685,797
TOTAL	-	9,975,183	17,447,394

Future Need

The LID program continues to seek opportunities to partner with various City departments—such as Tacoma Water, Environmental Services, and Tacoma Power—to help finance infrastructure in new and existing neighborhoods. The department has received a number of requests that would improve over 3,000 lineal feet of oil mat streets, with curbs, gutters and sidewalks.

Level of Service Standards

No level of service standard has been developed for these projects. A Local Improvement District allows for financing of public infrastructure with business and residential neighborhoods of the City. The upgraded infrastructure increases the livability and viability of our business and residential neighborhoods, increasing the value of the properties.

Maintenance

The City of Tacoma's operating budget dedicates approximately \$160,000 in ongoing support for maintaining the Local Improvement District program. These funds primarily pay to staff the program. While no specific funding is dedicated to maintaining LIDs, these projects reduce maintenance costs upon completion. In the long term, completed projects become a part of the City's existing maintenance activities.

Municipal Facilities

Background

General Government service buildings are designed to meet a broad spectrum of needs and are buildings that directly serve the public and those that house City employees as they work to assure that public governmental responsibilities are met.

General Government service buildings are unique in that the level of service (LOS) may be defined by community preference and standards. Several capital needs of the City may not specifically be included in the City's Comprehensive Plan. Nonetheless, these projects are vital to the quality of life of the community, the operational efficiency of the City, and are included in the Capital Facilities Program.

Current State

The City has had challenges in addressing the deferred repair and replacement backlog for its inventory of general government facilities as it weighs competing funding priorities. As facility components reach the end of, or extend beyond their useful life, the capital expense to replace these components increases.

Recent Accomplishments

In the 2023-2024 Biennium, the City established a Deferred Repair and Replacement fund to address deficiencies of the City's General Government Municipal Facilities. In addition, the City completed the initial phase of air handling unit replacements at the Fleet Services building, completed improvements to the Beacon Activity Center and completed a master plan for a new Public Works Maintenance Facility.

2025-2026 General Government Municipal Facilities Projects

Municipal Facilities projects funded in the next biennium are shown in the table below along with their anticipated annual costs. The list includes projects that received new funding in the 2025-2026 biennium as well as active projects that have appropriations from previous biennia. All projects prioritized for the next six years are listed in the subsequent pages.

Project Title	2025-2026 Funding	Previous Appropriation	Total Project Costs Through 2030
A Street Parking Garage Deferred Maintenance	-	-	585,000
A Street Parking Garage Lighting Upgrade	-	-	250,000
Beacon Activity Center	-	-	-
Beacon Activity Center Improvements	-	4,488,000	4,488,000
Deferred Repair and Replacement Program	5,740,000	12,445,000	60,600,000
GTCTC Garage Deferred Maintenance	-	-	825,000
Historic Municipal Complex, Exterior Refurbishment	-	4,500,000	20,000,000
Municipal Building North Energy Efficiency Measures	1,000,000	-	2,000,000
Municipal Garage Deferred Maintenance	-	-	570,000
Municipal Lot Deferred Maintenance	-	-	300,000
New Public Works Maintenance Facility	-	200,000	108,000,000
Tenant Improvement Program	-	1,650,000	3,650,000
Pacific Plaza Green Roof	-	-	350,000
Park Plaza North Deferred Maintenance	-	-	4,200,000
Parking System Branding	-	-	950,000
TOTAL	6,740,000	23,283,000	206,768,000

Future Need

The City has completed a Facility Condition Assessment in order to quantify the backlog of maintenance and repair costs for the City's General Government non-utility portfolio of facilities. The assessment identified a backlog of roughly \$50 million. Based on these findings, in 2019, City staff engaged in a project to engage the City Council and formed a Facilities Advisory Committee to raise awareness of the ongoing issues.

Level of Service Standards

The recommended level of service standard for Municipal Facilities is 0.88 square feet per capita. Municipal Facilities projects are not subject to Tacoma's concurrency standard. In addition, this standard, other level of service standards are developed on an ad hoc basis.

General Government Service Buildings						
Time Period	Demand (Population)	*Square feet required (0.88 per capita)	Building Space currently available	Proposed Projects	Subtotal	Net Reserve or Deficiency
2023	222,906	196,157	218,800	-	218,800	22,643
2025-2030 Increase	30,480	26,822	-	-	-	-
Total by Year 2030	253,386	222,979	218,800	-	218,800	(4,179)

Maintenance

The City of Tacoma's Operating Budget includes approximately \$80,000 for Parking maintenance and approximately \$3.9 million for General Government Service Facilities maintenance and renewal.

Parks and Open Space

Background

There are approximately 1,480 acres of active open space and parks and 3,900 acres of passive open space (including undeveloped private property) within the City of Tacoma. Park and open space areas are distributed throughout the City. Active open spaces and parks are lands intended to meet community needs for a wide range of recreational activities such as playing team sports, practicing individual physical activities—like running, bicycling, or enjoying play equipment—having a picnic, hiking, walking, and hosting events and classes. Passive open space includes properties that function in a healthy natural state for many public benefits including, but not limited to, stormwater management. Generally, these areas are undeveloped and vegetated, but many areas operate under regulation identified in the City's Critical Areas Preservation code. They sometimes require improvements, maintenance, and monitoring. Park and open space services in Tacoma are provided by the City and by Metro Parks Tacoma.

Current State

The Public Works Department is engaged in active open space policy development and provides resources for active use and public access components within parks and active open space areas. Public Works and Metro Parks Tacoma collaborate on important services such as maintenance, programming, and development of active open spaces within the City.

The Environmental Services Department (ES) acts as steward of City-owned passive open space and has assessed and prioritized approximately 520 acres for various improvements, maintenance, and monitoring. ES proactively restores and manages key open space areas as well as responds to complaints. ES continues to receive annual funding based in part on stormwater rates that support the Stormwater utility.

Recent Accomplishments

As part of the Open Space Program transition, the City recently updated the Active and Passive Open Space Inventory in order to improve accuracy and completeness.

ES continues to implement the 20-year Passive Open Space Restoration Plan, established in 2016. In October 2017, ES established a partnership with EarthCorps to administer a volunteer program to facilitate and encourage community stewardship on ES passive open spaces. Currently, the program has 11 habitat stewards actively restoring eight passive open space areas.

Specific Passive Open Space Areas

Julia's Gulch/Wapato Hills: ES continues to steward and restore these passive open space areas. ES chose these particular sites because of their long-standing community stewardship. The department has focused on maintenance and preservation of community recreation amenities.

Schuster Slope: The Schuster Slope Landscape Management Plan, implemented in 2015, has resulted in 7 restored acres of 31 total acres. Restoration activities include invasive species removal, native plantings, installation of erosion control, and tree assessments. Frequent maintenance and monitoring helps ensure the success of this restoration project.

Mason Gulch: The Mason Gulch Landscape Management Plan, implemented in 2017, has resulted in 3.5 restored acres of 36 total acres with a majority of the acres in preservation needing only minor work. Restoration activities include invasive species removal, native plantings, and installation of erosion control. Like Schuster Slope, restored acres require maintenance and monitoring to ensure success.

Salmon Beach Slope: The Salmon Beach Slope Landscape Management Plan, implemented in 2018, is complete, resulting in 3.7 restored and preserved acres. Remaining onsite activities include invasive species treatments, infill plantings, and monitoring and maintenance activities.

McKinley Slope: The McKinley Slope Plan, implemented in 2021, has resulted in 1.3 restored sloped acres. This area is the focus of community and council project to be completed in 2024. Maintenance and monitoring will continue to ensure long-term ecological goals.

Community Engagement

Green Tacoma Day is an annual event that celebrates environmental restoration and trees in the City of Tacoma. Local community members, groups, and partners come together and make on the ground improvements to benefit stormwater, wildlife and habitat and strengthen community bonds.

The Volunteer Program, that engages community habitat stewards and implements restoration activities, was temporarily suspended due to pandemic related challenges including public participation, contractual and staffing issues. It is anticipated that the volunteer program will be reinstated in 2025 with local community partners.

In 2021, the Passive Open Space program hired an Outreach Resource Specialist to address the encampment issues specifically on ES Properties. These efforts have been very effective at controlling the size and frequency of encampments on these properties. This person works closely with Neighborhood and Community Services and Tacoma Police Department employees.

2025-2026 Parks and Open Space Projects

Projects funded in the next biennium are shown in the table below alongside anticipated annual operation costs. The table includes projects that received new funding in the 2025-2026 biennium as well as active projects that have appropriation from a previous biennium.

Project Title	2025-2026 Funding	Previous Appropriation	Total Project Cost Through 2030
Chinese Reconciliation Park (New Phases)	-	-	10,500,000
Downtown Fountains	1,500,000	-	1,500,000
Waterway Park	-	-	6,200,000
TOTAL	1,500,000	-	18,200,000

Future Need (*immediate to next 20 years*)

The City and Metro Parks Tacoma have identified a need to maintain open space and expand parks facilities in the future. Additionally, community members have provided input that Tacoma's parks should have greater connectivity, promote environmental stewardship, provide programming that is accessible to all community members, and provide opportunities for special events and activities that improve cultural awareness and support economic development. The City and Metro Parks Tacoma continue to partner on potential transfers of City-owned parks to Metro Parks Tacoma.

Over the next 20 years, the City aims to enroll more passive open space properties in restoration efforts. Accordingly, more resources may be required to facilitate these efforts. The Public Works Active Open Space Program is funded solely through Street Vacation revenues, as required by RCW. Annual funding depends upon market fluctuations and increases/decreases in Street Vacation applications.

Level of Service Standards

The Growth Management Act requires local jurisdictions to identify their level of service for the various services they provide for Capital Facility Planning and Programming. In the case of recreation and open space, the level of service used for parks and open space planning purposes is stated below:

- o Regional Parks = .007 acres per capita
- o Local Parks = .003 acres per capita
- o Open Space = .002 acres per capita

Parks and Open Space				
Population*	Public Facility/Service	Level of Service Standard	2023 Ratio	2030 Ratio (Projected)
2020 – 222,906 2030 – 253,386 (Projected)	Local Parks	0.003 acres per capita Within ¾ mile of all residents	657	809
	Regional Parks	0.007 acres per capita	1,533	1,889
	Open Space	0.002 acres per capita	438	540

Maintenance

The City of Tacoma's Operating Budget includes \$275,000 annually for Urban Parks and Amenities. In addition to these amounts, the City plans to provide Metro Parks Tacoma with \$7.5 million in the 21-22 Biennium, in accordance with an interlocal agreement. These funds help with various Metro Parks activities including maintenance. ES currently sponsors up to two Washington Conservation Corps crews for \$294,107/crew/year that perform maintenance on the passive open space properties. A detailed maintenance plan for existing parks facilities is shown in the table below.

Project Title	2025-2026 Total Funding	Previous Appropriation (2023-2024)	Estimated Annual Operations and Maintenance Costs
Julia's Gulch	42,600	42,000	21,300
Wapato Hills	137,000	136,000	68,500
Schuster Slope	75,000	115,000	37,500
Mason Gulch	50,000	75,000	25,000
Salmon Beach Slope	2,000	30,000	1,000
WCC crews	1,188,428	902,000	594,214
Volunteer Program	300,000	255,000	150,000
OS Misc. sites	150,000	217,000	75,000
Nursery	50,972	50,000	27,986
Stewardship Outreach	60,000	N/A	30,000
Grand Total	2,056,000	1,822,000	1,030,500

Public Safety

Law Enforcement

Background

The Tacoma Police Department provides law enforcement for the City of Tacoma. The Police Department is comprised of three bureaus: Administrative Services Bureau, which includes Hiring, Training, Finance, Crime Analysis, Accreditation, Harrison Range, Information Technology and Internal Affairs; the Investigations Bureau, which includes Criminal Investigations (Special Assaults, Homicide, Financial Crimes and Career Crimes), Special Investigations (Narcotics and Vice) and Forensics Services; Operations Bureau, which includes Patrol, Community Policing, Traffic, K-9, Animal Control, School Resource Program, Gang Unit and Special Teams to include the Special Weapons & Tactics Team (SWAT), Marine Services, Mobile Command, Explosive Ordnance Detail (EOD) and a commitment to community oriented policing. All facilities are within Tacoma city limits.

Current State

The Police Department has one main Headquarters and five substations, one in each sector within the City and one in Northeast Tacoma. These substations have provided a greater police presence throughout the city which has assisted TPD in engaging with residents and providing services to the community.

Each substation is staffed by a Sector Lieutenant, Community Liaison Officers. The front desk/reception area is staffed primarily by volunteers. Each facility has a public meeting space, and some sites also have a shared satellite office area for police partners. The design of the headquarters building has increased operational efficiency and outreach to city residents and community partners.

Recent Accomplishments

In the 2023-2024 biennium, the City established a Deferred Repair and Replacement fund to address deficiencies of the City's Public Safety Facilities. In addition, the City completed the initial phase of air handling unit replacements at the Police Warehouse building.

Level of Service Standards

Tacoma's level of service standard for police facilities is 288.58 square feet per 1,000 people and is not subject to Tacoma's concurrency standard. The City is currently exceeding this standard. However, based on Tacoma's population growth target, the City will require an additional 9,582 square feet by 2040 to maintain this standard.

Law Enforcement						
Time Period	Population	Square feet required (0.289 sq. ft. per capita)	Building Space currently available	Proposed Projects	Subtotal	Net Reserve or Deficiency
2023	222,906	64,420	143,892	0	143,892	80,594
2025-2030 Increase	30,480	8,809	0	0	0	-
Total by Year 2030	253,386	73,228	143,892	0	143,892	70,664

Future Need

The City has completed a Facility Condition Assessment in order to quantify the backlog of maintenance and repair costs for the City's General Government non-utility portfolio of facilities. The assessment identified a backlog of roughly \$50 million. Based on these findings, in 2019, City staff engaged in a project to engage the City Council on the topic. Other efforts to raise awareness of the issue are ongoing. Funding strategies will be developed to address deferred maintenance.

Tacoma Fire

Background

The Tacoma Fire Department (TFD) provides fire protection, rescue, and emergency medical services (EMS) to approximately 230,000 residents of a 72.1 square mile service area, including Tacoma, Fife, Fircrest, unincorporated Pierce County Fire District 10, and Commencement Bay. The Department operates 16 fire stations and 10 support facilities. Two fire stations located in Fife and Fircrest are owned by Pierce County Fire District No.10 and the City of Fircrest, respectively. These stations provide fire protection and emergency medical services through service agreements with those jurisdictions.

Current State

TFD's mission drives its service delivery model: an operational structure and response system that ensures it is always prepared and ready to respond to any type of emergency. In 2024, a Fire Facilities Master Plan was completed, finding "Despite investments and recent renovations to older facilities, many of TFD's 26 facilities have exceeded their useful life, are in poor or critical condition (85%), are undersized, and lack modern systems to support firefighter health and safety."

Recent Accomplishments

In the 2023-2024 biennium, the City established a Deferred Repair and Replacement fund to address deficiencies of the City's Public Safety Facilities. In addition, the City completed exterior repairs and roofing replacement at the Historic Alarm Repair building and completed installation of new energy efficient HVAC systems at nine fire facilities.

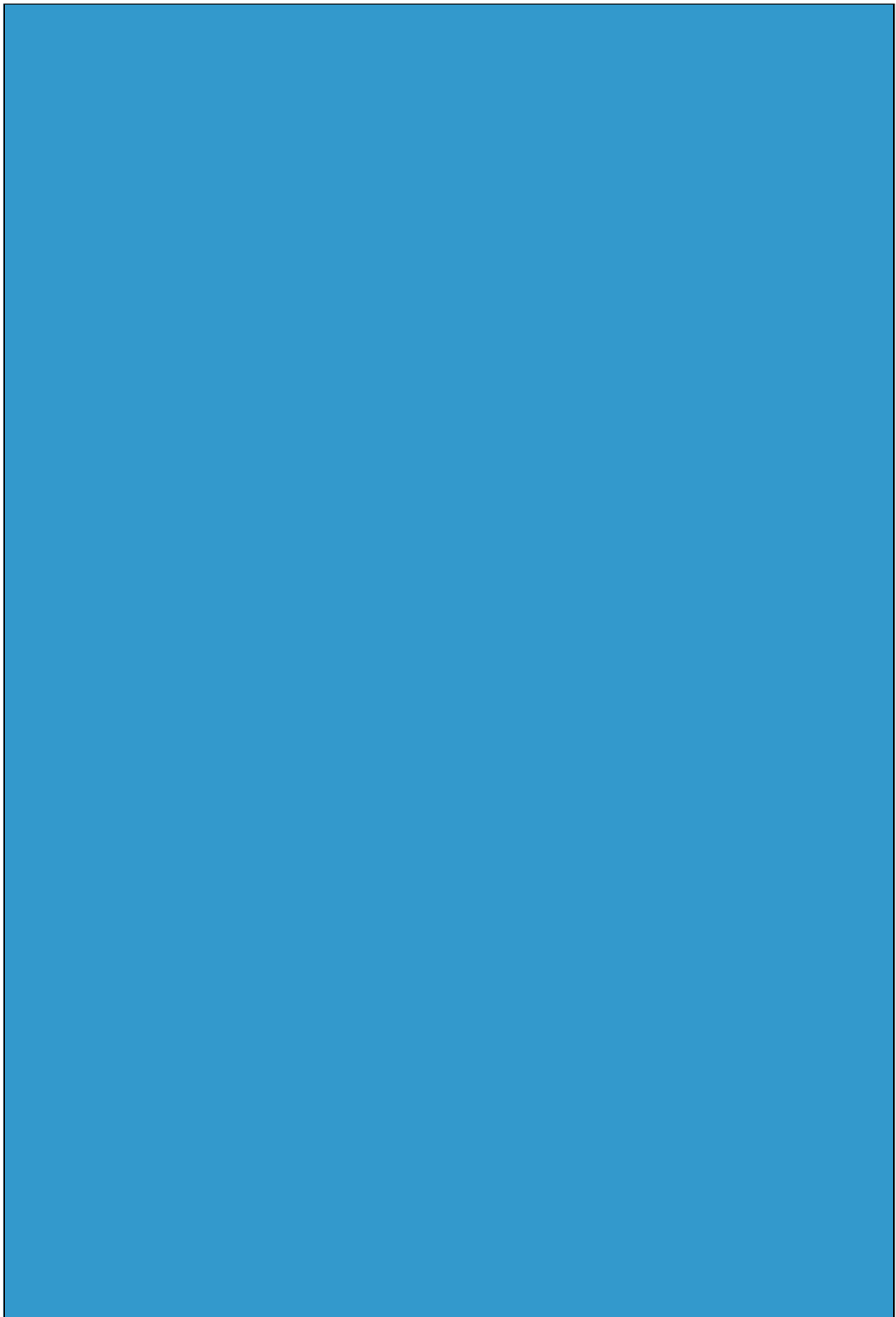
Future Need

To support the future needs of the City of Tacoma Fire Department (TFD), a Facilities, Fleet, & Operating Levy Lid Lift will be on the November 5, 2024, ballot. This measure would support improvements to TFD facilities, fire engines, essential equipment, and new staffing to improve response capacity and firefighter safety.

Level of Service Standards

Fire, EMS, and other emergency response services use Standards of Cover (SOC) as the level of service standards for their facilities and services. The SOC is based on risk and response standards in accordance with accepted federal guidelines. The standards are not subject to Tacoma's concurrency standard.

Fire Apparatus						
Time Period	Demand (Population*)	*Fire Apparatus Recommended per Community Risk Assessment	*Fire Apparatus Currently Available	Planned Projects	Subtotal	Net Reserve or Deficiency
2023	225,906	22.0	17.00	0.0	17.0	-5.0
2025-2030 Increase	4,000	0.4	0.0	1.0	1.0	1.0
Total by Year 2030	229,906	22.4	17.0	1.0	18.0	-4.4
*Population includes service areas outside the city limits.						



Emergency Medical Services						
Time Period	Demand (Population*)	*EMS Units Recommended per Community Risk Assessment	EMS units currently available	Proposed Projects	Subtotal	Net Reserve or Deficiency
2023	225,906	10.0	10.0	0.0	10.0	0.0
2025-2030 Increase	4,000	0.1	0.0	0.0	0.1	0.1
Total by Year 2030	229,906	10.1	7.0	0.0	7.1	-0.1

*Population includes service areas outside the city limits.

Maintenance

The City of Tacoma's Operating Budget includes approximately \$600,000 annually for Fire and EMS maintenance.

2025-2026 Public Safety Projects

Public Safety projects, for Tacoma Police and Tacoma Fire, proposed in the next biennium are shown in the table below along with their anticipated total costs. These projects are typically managed by the Public Works, Facilities Division. Detailed funding and spending pages are available in the digital version of this book.

Project Title	2025-2026 Total Funding	Previous Appropriation	Total Project Costs Through 2030
Fire Facilities Security Improvements	-	750,000	750,000
Fire Station #11 Renovation & Expansion	-	-	15,700,000
Fire Station #2 Renovation	-	-	15,800,000
Fire Station #3 Renovation & Expansion	-	-	6,300,000
Fire Station #4 Renovation & Expansion	-	-	11,300,000
Fire Station #6 Renovation & Expansion	-	-	5,100,000
New Fire Station #10	-	-	14,800,000
New Fire Station #14	-	-	14,000,000
New Fire Station #15	-	-	18,800,000
New Fire Station #7	-	2,000,000	22,500,000
Police Facilities Master Plan	-	-	250,000
Police Headquarters Decarbonization & Electrification	-	-	4,100,000
Tacoma Fire Facilities Improvements	-	-	245,000,000
TOTAL	-	2,750,000	375,000,000

Transportation

Background

Transportation facilities in Tacoma include those for pedestrians, bicyclists, transit-users, cars, and freight. These facilities are provided by the City, the State, local agencies, private companies, and transit agencies. Tacoma's regional setting has a strong influence on travel patterns and future capital improvement needs. The City is bounded by Puget Sound and Commencement Bay as well as the communities of Ruston, Fife, Federal Way, Fircrest, Lakewood, University Place, and unincorporated Pierce County. Tacoma sits just north of a major military installation—Joint Base Lewis McChord (JBLM)—and is home to the Port of Tacoma, both of which produce a strong influence on transportation patterns. The City is also bisected by two major state facilities (I-5 and SR16) and includes other highways of regional importance (I-705 and SR 509).

Current State

Tacoma strives to develop and maintain a safe, accessible, and clean transportation network that accommodates all users moving by any mode: active, transit, truck, or car. The 2015 voter-approved increase in property and utility earnings tax (known as the “Streets Initiative”) focused on funding for street improvements. These new funds have allowed the City to initiate new street repair projects and capital improvements. Other important facilities such as trails, safe routes to schools, active transportation, and arterial and freight access roads are also funding priorities.

Recent Accomplishments

The City was awarded various grants to design and construct, and/or complete both motorized and non-motorized facilities. Projects include the Tacoma Link Extension, Taylor Way, Pipeline Trail Phase II, E 64th Street Pacific to McKinley, S 56th and Cirque Phase II, E. Portland Ave Safety Improvements, S. Stevens/Tyler Bike and Pedestrian Connector and Safe Routes to School Improvements at First Creek Middle School and Lister Elementary. The City also completed construction of multiple transportation projects such as: Prairie Line Trail Phase I, Water Flume Line Trail Phase IV, Tacoma Ave Bridge Rehabilitation, and Hilltop and South Downtown Pedestrian Improvements.

2025-2026 Transportation Projects

The Tacoma Streets Initiative has allowed the City to invest more resources into Tacoma transportation network. Even with those additional resources the City anticipates the need for greater investments in transportation facility improvements over the next 25 years given current and planned growth within the City along with the surrounding region.

Project Title	2025-2026 Funding	Previous Appropriation	Total Cost Through 2030
Active Transportation & Transportation Accessibility			
15th Street Transient Moorage Replacement	-	797,783	797,783
2024 ADA Self-Evaluation and Transition Plan	600,000	-	750,000
38th and Cedar Street Crossing Improvements	1,350,000	125,259	1,475,259
6th Avenue Complete Streets	-	-	8,450,000
6th Avenue Pedestrian Crossing Safety Improvements	3,464,325	3,703,811	7,168,136
72nd/74th St Vision Zero Improvements	-	-	15,000,000
A Street Bicycle Boulevard: E 34th St to E 84th St	-	-	10,000,000
Accessible Pedestrian Signals Program	-	150,000	1,150,000
ADA Curb Ramp Program	850,000	1,200,000	2,250,000
Baker Middle School Safe Routes to School	-	1,569,658	1,569,658
Bicycle & Pedestrian Education, Encouragement, and Safety Program	-	409,800	987,400
City Support for Tacoma to Puyallup Regional Trail Connection	-	-	5,250,000
Cultural Shift to Active Transportation	-	477,500	477,500
East/West Bikeway Connection	-	-	5,000,000

Grant Matching Funds	2,000,000	-	2,000,000
Historic Water Ditch Trail- Phase III & IV	-	14,424,601	14,424,601
I-5 Crossings Study Assessment	-	725,000	2,025,000
J Street Bicycle Boulevard	-	5,886,044	5,886,044
Links to Opportunity	-	15,812,000	15,812,000
Manitou Elementary Safe Routes to Schools	-	898,091	898,091
McKinley Ave ITS and Signal Coordination	-	-	465,300
McKinley Overlook	469,532	300,000	769,532
Missing Link Sidewalks	-	1,100,000	2,965,000
Multilingual Street Name Signs	-	-	161,147
North 21st Street: Proctor to Pearl	-	200,000	17,625,500
Pacific Avenue Vision Zero Improvements (Schuster Parkway - City Limits)	-	-	10,000,000
Pearl Street Lighting & Pedestrian Improvements	-	-	850,000
Pedestrian Accessibility District 10	-	3,100,000	3,100,000
Pedestrian Crossing Improvement Project Phase II	-	-	9,568,160
Pedestrian Mobility & Safety Improvements at South 56th St and Pacific Ave	650,000	-	650,000
Pine St Protected Bike Lanes: Center - S 47th St	-	-	16,331,737
Portland Avenue Vision Zero Improvements	-	2,490,000	2,490,000
Prairie Line Trail Phase II	-	11,424,722	11,424,722
Priority Active Transportation Small Project Improvements	900,000	1,134,301	3,334,301
Protected Bikeway on Tyler St: S 19th St - S 74th St	-	-	6,725,000
Puyallup Avenue Corridor Improvements with Pedestrian Access to Fife	-	28,091,507	41,500,000
S 11th St/S 12th St Protected Bike Lanes: Jackson Ave - Murray Morgan Bridge	-	250,000	15,000,000
S 21st St & C St Signal Project	-	1,288,835	1,402,517
S 25th St Traffic Safety Enhancements	-	1,790,000	1,790,000
S 84th Street Complete Streets	-	-	10,000,000
S Cedar St Active Transportation Improvements	-	2,016,630	2,779,087
S Hosmer St Vision Zero Improvements (S 72nd St - Tacoma City Limits)	-	-	2,500,000
S. Yakima Sidewalk & Birney Elementary Safe Routes To School	-	788,910	788,910
Safe Routes to School Improvements	1,300,000	3,000,000	6,300,000
Safe Routes to School Infrastructure Assessment	-	-	120,000
School Beacons	-	2,702,000	2,902,000
Schuster Parkway Trail	15,000,000	4,000,000	49,000,000
Scott Pierson Trail Access and Safety	-	250,000	250,000
Sidewalk Abatement Program	-	403,685	403,685
South Tacoma Business District Streetscape	-	-	2,000,000
South Tacoma Sounder Station Access	-	-	40,000,000
Swan Creek Pedestrian Bridge & Connectivity	-	-	2,000,000
Systemic Safety Improvements	-	1,012,800	1,012,800
Tacoma Dome Link Extension Station Access	-	-	65,000,000

Tree Street Corridor (Alder/Cedar/Pine) Goes Green	-	-	6,110,000
Unfit/Unsafe Sidewalk Program	3,600,000	7,510,000	11,110,000
Bridge			
34th Street Bridge Deck Repair and Seismic Retrofit	-	8,220,000	8,220,000
4th and Dock Street Deck Replacement	-	-	3,475,000
Bridge Capital Projects	-	2,700,000	2,700,000
East 11th Street Bridge Demolition over the Puyallup River	-	-	9,000,000
East 11th Street Bridge Replacement	-	3,000,000	180,000,000
East D St Overpass Repairs	-	200,000	200,000
East Lincoln Ave Bridge Seismic Rehabilitation	-	1,220,000	1,220,000
Fishing Wars Memorial Bridge Phase 2	-	9,500,000	310,000,000
Hylebos Fender Replacement	2,000,000	-	2,816,175
Portland Avenue Bridge Repair - Span Over BNSF Tracks	-	-	5,000,000
River Street Viaduct Deck Replacement	-	-	9,922,000
S 48th St Seismic Bridge Retrofit	-	1,096,000	1,096,000
Tacoma Spur Stadium NB/SB Ramps	-	5,436,100	5,436,100
Titlow Park: Hidden Beach Bridge Replacement	350,000	-	3,500,000
Street Construction			
Adding New Streetlights (2021/2022)	-	400,000	400,000
Browning St - Grandview to Pioneer	-	-	12,000,000
City Support for SR167	-	1,200,000	2,000,000
E 64th St Phase II	-	10,105,000	10,105,000
E 64th St Phase III (Design Only)	-	200,000	8,311,158
Links to Opportunity Phase 2	-	-	4,466,243
Neighborhood Programs (PW)	100,000	590,989	1,190,989
Portland Ave Freight & Access Improvements	-	692,337	11,195,000
S Orchard Street/Lakewood Drive (S 56th Street to S 74th Street)	-	80,567	15,080,567
Sheridan Arterial Improvements Project - Phase I	-	7,854,332	7,854,332
South 11th St and Ernest S Brazill Protected Bike Lane Couplet / Paving Project	-	5,119,131	8,282,131
South 38th & Steele Street Intersection	-	-	1,500,000
St. Helens Avenue Improvements	-	1,920,000	1,920,000
Streetlight Infrastructure Deferred Maintenance	-	850,000	850,000
Streetlight Series Circuit Replacement	150,000	-	4,000,000
Streets Initiative Gravel Streets	-	2,100,000	50,000,000
Tacoma Mall Neighborhood Loop Road	-	-	14,200,000
Tacoma Mall/I-5 Direct Access	-	-	22,290,000
Taylor Way Rehabilitation	-	27,401,740	27,401,740
Street Maintenance			
2023-2024 Citywide Striping & Markings	-	1,240,000	1,240,000
2024 Preventative Maintenance	-	-	-
2024 Street Operations Overlay Program	-	-	-
2024 Surface Treatment	-	-	-
Arterial Overlay Program	-	-	20,000,000
City Contribution to Streets Initiative	3,000,000	21,750,000	30,000,000
Citywide Street Rehabilitation	-	54,000,000	54,000,000
E 38th St (Portland-SR 7) Overlay	-	1,361,000	1,361,000
E Portland Ave (56-64) Overlay	-	1,830,000	1,830,000

E Portland Ave (64-72) Overlay	-	1,212,881	1,212,881
Fir Street Depression Engineering	-	-	125,000
Northshore Parkway	-	-	4,400,000
S Yakima Ave (S 12th St - S I St) Overlay	1,639,000	-	1,639,000
South 74th Street: Tacoma Mall Blvd to West City Limits	-	-	4,400,000
South Tacoma Way: 47th to 56th Street	-	-	6,000,000
Streets Initiative Package 15	-	4,797,505	4,797,505
Streets Initiative Package 23	-	5,945,882	5,945,882
Streets Initiative Package 24 & 35	-	9,940,952	9,940,952
Streets Initiative Package 38 - Slurry Seal Project 2024	-	500,000	500,000
Union Avenue: South 19th to Center Street	-	-	1,130,000
Transportation Safety			
South 86th: Thompson to Yakima & South Thompson: 86th to 84th	-	-	5,000,000
South Sheridan Avenue: 56th to 84th - Complete Street	150,000	8,219,332	15,369,332
South Sound Freight Priority Modeling & Capital Planning	765,000	155,000	920,000
Tacoma Tideflats - Port of Tacoma Strategic Emergency Response/ITS Improvements	-	1,250,000	11,515,000
TMP Conflicted Corridor Study	-	-	1,000,000
Traffic Enhancements	75,000	406,084	731,084
Traffic Signal New Installations	800,000	-	2,000,000
Traffic Signal Repair, Replacement, Rehabilitation, and Improvements	300,000	1,090,000	1,790,000
Vision Zero Implementation	90,000	1,960,000	2,550,000
Walters Road	-	-	3,967,500
West Road	-	-	50,000
Grand Total	39,602,857	324,577,769	1,388,848,441

Future Need (*immediate to next 20 years*)

The Tacoma Streets Initiative has allowed the City to invest more resources into Tacoma transportation network. Even with those additional resources the City anticipates the need for greater investments in transportation facility improvements over the next 25 years given current and planned growth within the City along with the surrounding region.

Level of Service Standards

Currently, transportation projects use the system completeness level of service standard as defined in the Transportation Master Plan (TMP). The standard states that the City will build the transportation system as defined in the TMP at a rate equal or ahead of the pace of development during the planning horizon and will also address existing deficiencies. The system completeness level of service standard is measured against the proportion of the transportation network that is constructed. On an individual project level, the City may continue to evaluate localized transportation effects, including safety concerns, bike and pedestrian access, and increases in auto delays along key corridors.

The System Completeness standard moves beyond prescribing that a certain speed or intersection delay threshold be met. Instead project evaluation and prioritization will be multimodal and guided by performance measures that track the transportation system's progress toward meeting the policy goals set forth in the TMP. The performance measures as outlined in the TMP will evaluate the transportation system as a whole and track progress over time. The City of Tacoma is evaluating the current level of service standards and performance metrics, to ensure compliance with recent Growth Management Act updates. In order to complete the vision outlined in the TMP, new funding strategies, such as impact fees, will be required.

Maintenance

The City of Tacoma's Operating Budget includes approximately \$27,500,000 annually in bridge maintenance, streetlight and signal maintenance, and street operations and maintenance. This includes:

- Bridge Maintenance \$1,200,000 annually
- Streetlight and Signal Maintenance \$2,200,000 annually
- Arterial Streets Rehabilitation \$18,800,000 annually
- Chip Seals \$6,500,000 annually
- Grind and Overlays \$13,700,000 annually

Solid Waste

Background

The City provides solid waste collection service for single and multi-family housing units, commercial customers, and all other solid waste customers within the city limits. Customers are offered curbside garbage, recycling, and food/yard waste collection services, as well as self-haul options for garbage, recycling, yard waste, and household hazardous waste disposal at the Tacoma Recovery and Transfer Center and satellite recycling stations. The Call-2-Haul program provides curbside bulk collection service to customers. Solid Waste Management supports outreach and education programs to increase waste diversion and houses the Tidy-Up Tacoma program, which engages in public cleanup efforts to elevate the overall cleanliness and visual appeal of the City of Tacoma.

Current State

The City's solid waste utility has several methods for disposing of customer's waste. There are separate contracts for the disposal of garbage, the sorting and marketing of recyclable materials, and the processing of food and yard waste. The City transports garbage to the 304th Street landfill in Pierce County, which is expected to be at or near capacity by the time the City's garbage disposal contract expires in 2030. Solid Waste Management is investigating other disposal options, including transporting refuse by rail to regional landfills located in eastern Washington and Oregon. The City does not anticipate constructing a new landfill in the future.

Recent Accomplishments

In 2015, the City began its conversion of the collections fleet from diesel to more efficient compressed natural gas (CNG) fuel with 62 of 91 trucks anticipated to be converted to CNG by the end of 2024. An integrated Automatic Vehicle Location (AVL) Collections Management Solution is being installed on collection vehicles and equipment which utilizes "Smart Truck" technologies to improve fleet safety, sustainability, efficiencies, maintenance, and customer service using vehicle telematics.

Solid Waste Management is installing compactor facilities downtown to enable efficient collection in support of Tacoma's densification efforts and remove smaller commercial collection bins. Other improvements include fall protection in the fleet shop and the purchase and installation of a standby generator to operate compactors during power outages.

Work continues to delist the closed landfill at the Recovery and Transfer Center as a Superfund site. This includes decommissioning gas probe and extraction wells and preparation of a memo to the EPA that states the Consent Decree has been met.

2025-2026 Solid Waste Projects

Solid Waste projects funded in the next biennium are shown in the table below. The list includes projects that received new funding in the 2025-2026 biennium as well as active projects that have appropriations from previous biennium. All projects prioritized for the next six years are listed in the subsequent pages.

Project Title	2025-2026 Total Funding	Previous Appropriation	Total Project Costs Through 2030
Solid Waste Intermodal Yard	-	-	10,000,000
Solid Waste Management Facilities Upgrades and Maintenance	6,566,174	3,316,436	21,211,505
TOTAL	6,566,174	3,316,436	31,211,505

Future Need

The utility is working with a consulting firm to develop a Master Site Plan for facilities at the Recovery and Transfer Center and their operations. The Master Site Plan will include developing a process to guide decisions on the most suitable end use options for the existing facility and closed landfill through stakeholder engagement. Development of an asset management plan is necessary to support effective planning for asset maintenance and replacement. Equipment investments aim to support increased resource recovery and thus diversion from the landfill will be a priority.

Level of Service Standards

The level of service is 1.24 tons per capita per year and is subject to concurrency.

Solid Waste						
Time Period	Population	*Annual demand (1.24 tons per capita per year)	Currently Available	Proposed Projects	Subtotal	Net Reserve or Deficiency
2023	222,906	276,403	270,000	-	270,000	(6,403)
2025-2030 Increase	30,480	37,795	-	-	-	-
Total by Year 2030	253,386	314,198	270,000	-	270,000	(44,198)

It is

estimated that the existing disposal operation is sufficient to meet the needs through the next six years at the 304th Street Landfill. The table below provides estimates by category for the currently available capacity; actual tonnages disposed are anticipated to be within the levels of available capacity.

Means of Solid Waste Disposal (Tons per Year)						
	2025	2026	2027	2028	2029	2030
304 th Street Landfill	200,000	200,000	200,000	210,000	210,000	210,000
Compost	40,000	40,000	40,000	40,000	40,000	40,000
Recycled	30,000	30,000	30,000	30,000	30,000	35,000
Total Tons	270,000	270,000	270,000	270,000	270,000	285,000

Maintenance

Maintenance costs are projected to increase at a standard inflationary rate in the next six years. There are no new projects with anticipated cost increases that will not be offset by savings from acquiring newer assets with lower maintenance needs. The maintenance spending plan is shown below.

Current Inventory Maintenance Costs							
	2025	2026	2027	2028	2029	2030	Total
Estimated Maintenance Cost	3,402,837	3,530,079	3,662,268	3,795,177	3,927,726	4,060,275	22,378,211

Stormwater

Background

Tacoma was founded in 1868 and construction of the first community sewers occurred in 1880. The sewers were installed to follow the shortest path to the tidewaters of Commencement Bay. From that time until 1928, collection systems for sanitary sewage and stormwater were separately constructed and were interconnected only at the head of ravines or near the points of final disposal. Between 1928 and 1946, most collection system construction was of the combined type where sanitary sewage and stormwater from surface water runoff were conveyed to the Bay in the same pipe. Collection systems constructed since 1946 have been separate.

During the late 1950s and throughout the 1960s, the City sold bonds to finance both the construction of new stormwater systems (both large diameter pipes and holding basins) and the separation of the combined systems from the 1930s and 1940s. A stormwater utility was formed in 1979 to provide funding for these activities. Today, that utility, Stormwater, constructs new stormwater lines and oversees the operation and maintenance of the existing ones.

The stormwater within the City is conveyed to various receiving waters in and around the City. Some of the stormwater, particularly in the southern portion of the City flows through lakes and/or holding basins before flowing into streams. There are also three major pumping stations in parts of the system. All stormwater eventually ends up in Puget Sound. The major lakes, holding basins and trunk lines are located on Map 5.

Current State

Environmental Services - Capital Delivery Group, in coordination with Asset Management, continually works to maintain, upgrade, and expand its stormwater system. As the City's population increases, this work will likely continue for the foreseeable future. In recent years, Environmental Services has emphasized green infrastructure as its scope of work expands.

For existing assets, the Asset Management Group analyzes life cycle data, likelihood of failure (LOF), and consequence of failure (COF) of stormwater assets. The Group then assigns priority to capital improvements based upon this analysis.

In addition to publicly funded improvements to the stormwater system, privately funded new development and redevelopment projects may be required, based upon local regulations, to provide improvements to the stormwater system including extension of stormwater lines, upgrades to existing systems, and treatment and flow control facilities.

Recent Accomplishments

Numerous projects have been completed in the 2023-2024 biennium. These include the construction of green infrastructure (i.e., permeable roads), upgrades, and extensions to existing conveyance systems.

Notable Projects Completed:

- SW & WW Manitou District Green Infrastructure Project
- SW & WW Madison District Green Infrastructure Project
- Larchmont District Green Infrastructure Project
- 2024 Stormwater Cured-In-Place-Pipe Rehabilitation in Various Areas
- WW & SW Sewer Replacement – S Cushman Ave & S 35th

In addition, numerous improvements and rehabilitations to the 479-mile network of underground collection system pipes were completed in the last biennium. In partnership with the Public Works Department, the Stormwater utility completed other small projects around the City. Planning and design activities are moving forward for other capital projects in 2025 and beyond.

2025-2026 Stormwater Projects

Stormwater projects funded in the next biennium are shown in the table below. This includes projects that received new funding in the 2025-2026 biennium as well as active projects that have appropriations from previous bienniums. Funding for projects and programs prioritized for the next six years are listed in the subsequent pages.

Project Title	2025-2026 Total Funding	Previous Appropriation	Total Project Costs Through 2030
Facilities Projects	-	3,773,742	9,372,462
Puyallup Ave Sewer Utility Replacement Project	-	60,000,000	60,000,000
Stormwater Collection System Projects	32,350,254	15,145,482	53,444,376
Stormwater Pond Rehab Northshore Golf Course	3,300,000	800	3,300,800
Treatment and Low Impact Projects	3,520,000	20,455,951	57,592,368
TOTAL	39,170,254	99,375,975	183,710,006

Future Need

The City is currently in the process of developing and implementing a Stormwater Comprehensive Plan and an Urban Watersheds Protection Plan. Both plans layout long-term strategies for the city to manage stormwater to meet permit requirements, meet future development demands, and meet environmental protection requirements. The city will continue to review current conveyance and treatment facilities, add new capacity for conveyance, detention, and treatment in areas with future growth projections and areas with degraded water quality.

Level of Service Standards

Stormwater level of service standards are described below and are subject to concurrency.

Piped Conveyance Systems Capacity

The level of service standard for private stormwater conveyance pipes is:

- For the 10-year, 24-hour design storm, assuming a Type 1A rainfall distribution (3.0-inches) using a 10-minute timestep, there shall be a 0.5 feet of freeboard between the water surface and the top of any maintenance hole of catch basin.
- For the 100-year, 24-hour design storm, assuming a Type 1A rainfall distribution (4.1- inches) using a 10-minute timestep, overtopping of the pipe conveyance system may occur, however, the additional flow shall not extend beyond half the lane width of the outside lane of the traveled way and shall not exceed 4 inches in depth at its deepest point.
- For the 100-year, 24-hour design storm assuming a Type 1A rainfall distribution (4.1- inches) using a 10-minute timestep, off-channel storage on private property is allowed with recording of the proper easements. When this occurs, the additional flow over the ground surface is analyzed using the methods for open channels described in the SWMM.

The level of service for all publicly maintained conveyance pipes is:

- For the 25-year, 24-hour design storm, assuming a Type 1A rainfall distribution (3.5- inches) using a 10-minute timestep, there shall be a minimum of 0.5 feet of freeboard between the water surface and the top of any maintenance hole or catch basin.
- For the 100-year, 24-hour design storm, assuming a Type 1A rainfall distribution (4.1- inches) using a 10-minute timestep, overtopping of the pipe conveyance system may occur, however, the additional flow shall not extend beyond half the lane width of the outside lane of the traveled way and shall not exceed 4 inches in depth at its deepest point.

Flow Control

Projects that meet or exceed certain thresholds outlined in the 2021 Stormwater Management Manual, are required to construct flow control facilities and/or land use management BMPs.

The level of service standard for flow control facilities is as follows:

- Stormwater discharges shall match developed discharge durations to pre-developed discharge durations for the range of pre-developed discharge rates from 50% of the 2-year return period flowrate up to the full 50-year return period flowrate.
- The pre-developed condition to be matched is forested land cover unless
- Reasonable historic information is provided that indicates the site was prairie prior to settlement. ◦ Note: an applicant may submit this historical information as part of the Stormwater Site Plan Report for any given project. In this case, the predeveloped condition to be matched can be modeled as pasture (Flow Control - Pasture Conditions Mitigation)
- The project is located within an area which has been verified to have 40% Total Impervious Area as of 1985 (the drainage area of the immediate stream and all subsequent downstream basins have had at least 40% total impervious area (TIA) since 1985). Figure 1 - 4: 40% Total Impervious Area as of 1985 depicts those areas meeting the criteria. The City of Tacoma tMap also has a layer showing these areas. ◦ Note: only the approved map determines these areas. Additionally areas cannot be added on a case by case basis. In this case, the predeveloped condition to be matched can be the existing land cover condition (Flow Control - Existing Conditions Mitigation).

Stormwater Treatment Facilities

Projects that meet or exceed certain thresholds outlined in the 2021 Stormwater Management Manual, are required to construct stormwater treatment facilities. All new treatment facilities shall be designed using either the water quality design flow volume, or the water quality design flow rate.

The water quality design flow volumes shall be calculated using an approved continuous simulation model, assuming a 15-minute timestep.

The water quality design flow rate shall be based upon the following:

- Preceding Detention Facilities or when Detention Facilities are not required: The flowrate at or below which 91% of the total runoff volume, as estimated by an approved continuous simulation model, assuming 15-minute timestep, is treated; or
- Downstream of Detention Facilities: The full 2-year release rate from the detention facility.

Maintenance

The annual maintenance costs of stormwater infrastructure will fluctuate based upon maintenance cycles of existing facilities and the construction of additional facilities over the next six years.

Current Inventory Maintenance Costs							
Routine Maintenance	2025	2026	2027	2028	2029	2030	Total
Collection System	5,219,875	5,489,664	5,760,408	6,045,188	6,344,763	6,659,932	35,519,831

Misc External Maintenance	5,167,910	360,000	865,000	2,990,000	865,000	360,000	10,607,910
Pump Stations & Holding Basins	349,505	362,608	378,048	411,013	428,604	428,604	2,323,950

Wastewater

Background

Tacoma’s wastewater facilities include more than 700 miles of wastewater sewer pipes, 47 pump stations, and two treatment plants: the Central and North End Wastewater Treatment Plants. The Central and North End Wastewater Treatment Plants provide wastewater treatment to Tacoma, Ruston, Fircrest, Fife, Milton, parts of Federal Way and parts of unincorporated Pierce County including Dash Point and Browns Point. Wastewater from Tacoma’s Western Slopes service area is conveyed to the Pierce County Chambers Creek Facility for treatment. The Western Slopes Wastewater Treatment Plant was taken out of service in 1990.

Current State

Capacity in the City’s system for collecting and treating wastewater is a function of both the quantity of flow generated by the City’s customers and the amount of inflow and infiltration (I/I) of surface water runoff and groundwater that enters the wastewater collection system through cracks in pipes or other similar defects.

The City’s two treatment plants, the CTP and NETP, have a total permitted peak hydraulic capacity of 176 MGD (150 MGD at the CTP and 15.8 MGD at the NETP). In addition, the City has an agreement with Pierce County which allows a peak flow transfer of 3.9 MGD from the City’s Western Slopes area to Pierce County’s Chambers Creek Treatment Plant. This gives the City a total permitted peak hydraulic treatment capacity of 169.7 MGD.

A further restriction on the City’s treatment capacity is the amount of flow that can be treated to secondary standards during the maximum flow month (maximum month flow is based on an average of the total daily plant flow throughout an entire month). The City’s agreement with Pierce County’s Chambers Creek Treatment Plant for treatment capacity is approximately 1.3 MGD. In addition to the 1.3 MGD treatment capacity through Pierce County, the City’s two treatment plants have a secondary treatment capacity of 67.2 MGD (60 MGD at the CTP and 7.2 MGD at the NETP), giving the City a total secondary treatment capacity of 68.5 MGD.

The collection system capacity is not uniformly distributed throughout the system and no guarantee can be made that there is capacity in every line for every new development. As the area’s population grows, determinations are made by the City on a case-by-case basis for new developments to ensure that capacity is either available in the existing collection system or is required to be provided by the applicant.

Recent Accomplishments

Numerous projects have been completed in the 2023-2024 biennium. Notable projects include:

- o Central Treatment Plant Secondary Clarifier #5 Restoration
- o SW and WW Madison District Green Infrastructure Project
- o WW & SW Sewer Replacement - S Cushman Ave & S 35th St
- o WW Educator Decant Facility Pipeline Project

In addition, numerous improvements and rehabilitations to the 700-mile network of underground collection system pipes were completed in the last biennium. In partnership with the Public Works Department, the Wastewater utility completed other small projects around the city. Planning and design activities are moving forward for other capital projects in 2025 and beyond.

2025-2026 Projects

Wastewater projects funded in the next biennium are shown in the table below. This includes projects that received new funding in the 2025-2026 biennium, as well as active projects that have appropriations from previous biennia. Funding for capital programs prioritized for the next six years are listed in the table below.

Project Title	2025-2026 Total Funding	Previous Appropriation	Total Project Costs Through 2030
Central Treatment Plant Projects	16,877,598	15,797,142	64,393,139
North End Treatment Plant Projects	10,855,040	3,434,486	25,928,912
Pump Station Projects	2,711,105	6,371,553	12,386,278
South Tacoma Wastewater Replacement	22,200,000	800,000	23,000,000

Wastewater Collection System Projects	37,749,164	17,946,545	99,650,350
TOTAL	90,392,907	44,349,726	225,358,679

Future Need

The City is currently in the process of developing a comprehensive wastewater (sewer) plan. This plan will provide a long-term strategy for the City's wastewater facilities. This will include the review of current conveyance and treatment capacity along with future growth projections to determine what improvements may be necessary to meet future demands.

Level of Service Standards

The level of service standard for Wastewater was evaluated using winter water use data as part of the Comprehensive Wastewater Plan update. The Maximum Month Flow and 400 GPCD Peak Hydraulic or Peak Instantaneous Flow. This standard is subject to concurrency. These level of service standards will be reviewed as part of the development of the Comprehensive Wastewater Plan.

Wastewater Management							
Flow Demand (Million Gallons per Day)			Capacity Avail (Million Gallons per Day)			Net Reserve or Deficiency (Million Gallons per Day)	
	Central & North End Treatment Plant Demand *(Population)	Max Month @ 200 GPCD	*Peak Instant @ 400 GPCD	Permitted Max Month Secondary Treatment	Permitted Peak Instant	Max Month Secondary Treatment	Peak Instant.
2020	327,463	49.6	122.2	68.5	169.7	18.9	47.5
2021-2030 Increase	64,532	5.62	7.14	68.5	169.7	N/A	N/A
Total by Year 2028	441,175	55.22	129.34	137	339.4	18.9	47.5

* Includes Tacoma, Fircrest, Fife, Milton, Ruston, parts of Federal Way, and parts of unincorporated Pierce County including Dash Point and Browns Point. Note that Tacoma's Western Slopes area sewage is sent to Pierce County for treatment but population for this area is included here. Note the residential population for the City of Tacoma and the Contract service area outside Tacoma City limits are approximately 219,025 and approximately 40,000 respectively. In addition a population equivalent factor has been applied to the Central Treatment Plant (CTP) service area to factor in industrial/commercial customers - this equivalent residential population is 67,313. A factor of 35 percent of the CTP service area residential population was used to calculate the equivalent population. For the North End Treatment Plant (NETP) a residential equivalent population of 1,125 was calculated for the Point Defiance Park area.

Maintenance

The annual maintenance costs of wastewater infrastructure will fluctuate based upon maintenance cycles of existing facilities and the construction of additional facilities over the next six years.

Current Inventory Maintenance Costs							
Routine Maintenance	2025	2026	2027	2028	2029	2030	Total
Collection System	8,312,923	8,749,233	8,749,233	9,180,526	9,634,172	9,634,172	54,260,259
Pump Stations	3,002,423	3,002,423	3,478,094	3,478,094	3,478,094	3,478,094	6,606,605
Treatment Facilities	21,968,582	22,135,174	22,135,174	22,135,174	24,342,390	24,342,390	137,058,884
Miscellaneous External Contracts	2,432,832	955,853	804,480	804,480	804,480	804,480	6,606,605

Tacoma Power

Background

Tacoma Power serves a 180 square mile area that includes the cities of Tacoma, University Place and Fircrest; portions of the cities of Fife, Lakewood, Federal Way and Steilacoom; Joint Base Lewis-McChord; and portions of Pierce County as far south as Roy. The area is diverse, ranging from industrial and high-density urban areas to sparsely populated rural areas.

Current State

Over the next twenty years, prior to conservation and codes & standards, utility load is expected to remain essentially flat. After conservation and codes & standards, the utility's load is projected to decline. Tacoma Power has sufficient surplus energy under most conditions to meet forecasted demand (also referred to as "loads") well into the future and plans to acquire 10MW of demand response to ensure the utility has enough resources even under extremely low water conditions.

Recent Accomplishments

Conservation is an integral component in Tacoma Power's resource strategy. From 1990 to 2023, the utility spent approximately \$210 million on conservation. These incentives helped the utility to acquire just over a billion kWh in savings.

2025-2026 Tacoma Power Projects

Tacoma Power projects funded in the next biennium are shown in the following table. The list includes projects that received new funding in the 2025-2026 biennium as well as active projects that have appropriations from previous biennia. All projects prioritized for the next six years are listed in the subsequent pages.

Project Title	2025-2026 Total Funding	Previous Appropriation	Total Project Costs Through 2030
General Plant	46,461,000	21,129,000	118,820,000
Power Generation	41,214,000	41,551,000	214,739,000
Power Management	9,000,000	13,832,000	44,732,000
Transmission & Distribution	96,798,000	64,301,000	304,002,000
Utility Technology Services	28,969,000	38,566,000	109,237,000
Grand Total	222,442,000	179,379,000	791,530,000

Future Need

Tacoma Power is focused on addressing aging electrical infrastructure to ensure the system is reliable. Tacoma Power has created an asset management group to help develop strategies for infrastructure replacement that balance cost, risk, and performance.

Level of Service Standards

Tacoma Power's level of service standards are described below and are subject to concurrency.

Electric Utility	
Level of Service Standard	
Voltage level + or - 5%	
Average annual system outage duration 75 minutes or less	
Average annual system outage frequency 0.95 or less	

Projected Facilities Land Needs (Number of Acres Needed)							
	2025	2026	2027	2028	2029	2030	Total
Electric Utility	0	0	0	0	0	0	0

Maintenance

Current Inventory Maintenance Costs							
Routine Maintenance	2025	2026	2027	2028	2029	2030	Total
Tacoma Power	29,577,000	30,287,000	31,014,000	31,758,000	32,520,000	33,300,000	188,456,000

Project Maintenance Costs							
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Routine Maintenance	2025	2026	2027	2028	2029	2030	Total
Tacoma Power	55,000	52,000	60,000	62,000	55,000	55,000	339,000

Tacoma Power												
	Annual Energy		Annual Energy		Annual Energy		Annual Energy		Annual Energy		Annual Energy	
	2025		2026		2027		2028		2029		2030	
	Peak MW	AMW*	Peak MW	AMW*	Peak MW	AMW*	Peak MW	AMW*	Peak MW	AMW*	Peak MW	AMW*
Requirements												
Load (1)	872.0	527.5	865.0	521.3	850.0	516.3	850.0	513.7	868.0	513.2	876.0	512.9
Resources												
Tacoma Hydro	Capacity	AMW (2)	Capacity	AMW (2)	Capacity	AMW (2)	Capacity	AMW (2)	Capacity	AMW (2)	Capacity	AMW (2)
Nisqually	115.4	36.4	115.0	36.4	115.0	36.4	115.0	36.5	115.0	36.4	115.0	36.4
Cushman	141.6	15.8	141.6	15.8	141.6	15.7	141.6	15.7	141.6	15.8	141.6	15.8
Cowlitz	561.4	112.8	561.4	112.8	561.4	112.7	561.4	112.7	561.4	112.8	561.4	112.8
Wapoches	16.0	3.6	16.0	3.6	16.0	3.6	16.0	3.6	16.0	3.6	16.0	3.6
Total Tacoma Hydro	834.4	168.6	834.0	168.6	834.0	168.4	834.0	168.5	834.0	168.6	834.0	168.6
Other Resources		358.9		352.7		347.9		345.2		344.6		344.3
Total Resources		527.5		521.3		516.3		513.7		513.2		512.9
AMW* = average megawatt demand for whole year (1) Based on the most recent load forecast available (2) Based on critical water inflows (3) Other resources include BPA purchases, long and short-term contract purchases, demand side resources and may also include output above critical capability, and other unspecified resources												

Tacoma Rail

Background

The municipal railway system is managed and operated by Tacoma Rail, an operating division of Tacoma Public Utilities, and consists of two divisions, the Tidelands/South Tacoma Division (TMLB) and the Mountain Division (TRMW).

Current State

The current state of the municipal railway system is good. However, the railroad industry is constantly changing. Therefore, Tacoma Rail constantly works to make upgrades to the system to improve safety, upgrade technology, and meet the needs of its customers.

Recent Accomplishments

Tacoma Rail has worked to improve and repair its network where needed. Track rehabilitation projects will continue, as well as system capacity improvements designed to improve operational efficiencies. These projects are designed to support of freight rail traffic destined for the various Port Terminals, U.S. Oil, and other Tidelands Division customers. Tacoma Rail continues to

pursue funding partnerships to advance locomotive fleet modernization and environmental stewardship objectives. To that end, it has purchased three (3) electric-powered locomotives in recent years along with charging infrastructure.

2025-2026 Tacoma Rail Projects

Tacoma Rail projects funded in the next biennium are shown in the table below. The list includes projects that received new funding in the 2023-2024 biennium as well as active projects that have appropriations from previous bienniums. All projects prioritized for the next six years are listed in the subsequent pages.

Project Title	2025-2026 Total Funding	Previous Appropriation	Total Project Costs Through 2030
Communications	0	0	0
Facility Upgrades	1,850,000	1,800,000	1,850,000
Rail Equipment/Vehicles	19,800,000	5,350,000	19,800,000
Track Improvements	7,480,000	6,870,000	7,480,000
Grand Total	29,130,000	14,020,000	29,130,000

Future Need

Tacoma Rail is in a unique position to lead the short line railroad industry in locomotive electrification. Through grants and matching funds, Tacoma Rail plans to replace three (3) diesel-electric locomotives with three (3) battery electric locomotives with charging infrastructure.

Level of Service Standards

The recommended level of service (LOS) standard for Tacoma Rail's staging yard is 1.07 track feet per car. No level of service standard has been set for Tacoma Rail's Mountain Division. The municipal railway is not subject to Tacoma's concurrency standard.

Municipal Railway						
Time Period	Demand Track Feet	*Track feet needed in staging yard (at 1.07)	Track feet available (staging yard)	Proposed Projects	Subtotal	Net Reserve or Deficiency
2023	100,000	107,000	114,016	-	114,016	-
2025-2030 Increase	-	-	-	-	-	-
Total by Year 2030	100,000	107,000	114,016	-	114,016	-

Tacoma Rail's Tidelands Division level of service is based on the overall level of track footage within the rail classification yard. The rail yard consists of nearly 22 miles, or 114,016 feet of track, of which the functional capacity is 80% during peak volume periods. Those periods are planned based on ship arrivals to the various terminals and the corresponding interchange of trains to/from the BNSF Railway and Union Pacific Railroad. The capacity of the yard is not expected to increase substantially due to space constraints.

In addition to the classification yard tracks, there are an additional 15 miles, or 79,000 feet of track infrastructure, used to serve Tacoma Rail commercial customers. Capital needs will be annualized, routine rail, cross tie, and associated track component replacements will continue throughout the six-year period, with those costs expected to be in the \$1.7M to \$2.3M range annually.

Maintenance

Current Inventory Maintenance Costs							
Routine Maintenance	2025	2026	2027	2028	2029	2030	Total

Track Maintenance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
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Tacoma Water

Background

Tacoma Water provides water service to residences, businesses, and industries located in the Cities of Tacoma, University Place, Puyallup, Bonney Lake, Fircrest, Lakewood, Federal Way, the town of Ruston, and portions of Pierce and King Counties. Tacoma Water also provides wholesale water supplies to independent water purveyors operating in Pierce and King Counties, and is a participant in a regional partnership known as the Regional Water Supply System formed by Tacoma Water, City of Kent, Covington Water District, and Lakehaven Water and Sewer District.

TPU's water utility facilities include three office buildings located at S. 35th St. and S. Union Ave, 130th Ave E. and Reservoir Road, and at the Green River Filtration Facility, 1298.38 miles of distribution mains, 142.06 miles of large transmission mains, 24 pump stations, 9 reservoirs, five standpipes, and 32 wells.

The Green River, located in King County, is Tacoma Water's primary water source. The Green River First Diversion Water Right can supply up to 73 million gallons of water each day but is subject to minimum river flows as established in an agreement reached with the Muckleshoot Indian Tribe. The supply under this water right can be replaced with water from the seven North Fork wells when water in the Green River is turbid, or cloudy. The Green River Second Diversion Water Right can provide up to 64.63 million gallons of water each day.

Current State

In addition to surface and groundwater sources in the Green River Watershed, in-town wells have a short-term combined pumping capacity of approximately 21 million gallons a day (MGD) with the potential to increase the output to 41.8 MGD if wells with operational issues are approved for use. Based on a demand forecast conducted by TPU in 2024 that took into account peak day requirements and a 0.6% annualized population growth rate, the utility has sufficient water capacity through 2060.

Recent Accomplishments

Advance Metering Infrastructure (AMI)/Smartwater program installed new sensors on water meters to link data directly to key operating systems. The sensors create a real-time awareness and analysis of water usage, enable utility leak detection, and monitor pressure throughout the system. The majority of the sensor installation was completed in 2023.

The Pinnacle Ridge Pump Station and Tank is nearing completion and is scheduled to be online by the end of 2024. The reservoir serves the 950 pressure zone of Tehaleh, and the pump station is required to feed the 1010 pressure zone above the tank.

The Howard A. Hanson Additional Water Storage Project (AWSP) supports water supply and ecosystem restoration, including the fish habitat mitigation and restoration. The project will provide an additional 20,000 acre feet of water storage behind the dam that utilizes the Second Diversion Water Right. In March 2022, \$220,000,000 was received by the U.S. Army Corps of Engineers for the Fish Passage Project. The federal funds became available through the Bipartisan Infrastructure Law (BIL). Tacoma Water will partner with the Corps and contribute a 1.6% share of the cost.

2025-2026 Tacoma Water Projects

Tacoma Water projects funded in the next biennium are shown in the table below. The list includes projects that received new funding in the 2025-2026 biennium as well as active projects that have appropriations from previous biennia. All projects prioritized for the next six years are listed in the subsequent pages.

Project Title	2025-2026 Total Funding	Previous Appropriation	Total Project Costs Through 2030
General Improvements	9,188,311	20,342,802	48,278,790
RWSS Cost Share Eligible Projects	15,255,127	3,521,838	28,436,666
Water Distribution	17,185,244	19,973,829	61,903,737
Water Quality	2,060,000	7,121,250	57,461,425
Water Supply/Transmission/Storage	41,028,227	23,274,617	125,932,618
Grand Total			\$322,013,236

Future Need

Based on updated supply and demand modeling, Tacoma Water has identified the need to increase the reliability of groundwater supply to ensure adequate supply through 2070 while also minimizing the frequency of mandatory curtailments. The Public Advisory Committee for the Integrated Resource Plan agreed to a Resource Adequacy Standard of no more than one mandatory curtailment per 25 years on average. Several capital and rehabilitation projects have been deferred due to the Westrock Mill closure in 2023.

Some upcoming projects include:

- Pipeline No. 1 Pressurization Program: Tacoma planned to start the pressurization of a primary transmission pipeline as outlined in the Pipeline No. 1 Pressurization Program. Initial planning activities will start in 2024 and include a concept design plan, Hume pressure testing and forensic study, and pressure testing condition. Other pressurization program projects will include upstream critical pipe replacement and a new pump station.
- Additional Water Storage Project (AWSP): Tacoma Water developed the Green River Habitat Conservation Plan in 2001 to continue the water diversion rights and protect Chinook salmon as part of the Endangered Species Act (ESA). The fish habitat mitigation and restoration project aims to restore portions of the habitat impacted during the original construction of the Howard A. Hanson Dam. Tacoma Water has a Project Cooperation Agreement with U.S. Army Corp of Engineers (USACE) for cost sharing and restoration objectives for the Additional Water Storage project.
- Ozone System Upgrades: The ageing Ozone system at the Green River Filtration Facility (GRFF) has reached end of life and is scheduled to be replaced in 2024. Ozonation is critical in the water treatment process to provide safe drinking water and improves taste and odor.
- Water Operations Warehouse Building: The existing Water Operations Building, built in 1937, is used for water employee workspace, equipment, warehouse/shop, and other resources. The facility lacks seismic resilience and is undersized for current needs. Based on several assessments, building a new Water Operations Warehouse ensures appropriate safety standards, provides adequate space, and increases the possibility of access after a seismic event. The Water Operations Warehouse is estimated to be completed in December 2027.
- South Tacoma Wells PFAS Treatment: New proposed PFAS regulations by the EPA were announced 2024. Treatment and management strategy to remove PFAS where detected above regulated limit will be required and active by 2029.

Tacoma Water is continuing projects to fortify critical infrastructure from seismic risk. These facilities include reservoirs, pump stations, and operations facilities and the upgrades will ensure that Tacoma Water will be able to maintain adequate service capabilities in the event of a regional seismic event.

Level of Service Standards

The City of Tacoma Capital Facilities Program (CFP) establishes a level of service of 260 gallons per day (gpd) per equivalent residential unit (ERU) and/or as contained in Tacoma Water’s current Washington State Department of Health approved water system plan. This standard is subject to concurrency.

260 gpd per ERU represents a 4-day peak period demand, with a peak factor of 1.40 times the actual average daily residential water consumption of 186 gpd per ERU. The 4-day peak (maximum) is the average use per day of the four highest consecutive days of water use in the summer months.

Based on current (2024) demand forecasts, Tacoma Water projects excess supplies, when taking into account peak-day requirements, until the year 2060.

Maintenance

Annual Maintenance Costs							
Routine Maintenance	2025	2026	2027	2028	2029	2030	Total
Tacoma Water	10,250,000	10,860,000	11,190,000	11,520,000	11,870,000	12,230,000	67,920,000

Funding Overview

Overview

This section provides an overview of the sources of funding for the 2023-2028 Capital Facilities Program.

- The **New Funding** identified in 2023-2024 is appropriated within the 2023-2024 Capital Budget.
- **Total Confirmed Funding** includes New Funding and any funding that has been appropriated by City Council in a previous biennium.
- **Total Requested Funding** is the total amount needed to fund project costs through 2028. This amount may only be for a portion of the project if it is planned to be completed in phases.

This section includes the following reports:

Funding Summary Report – Identifies totals for each funding source within the CFP.

Funding Detail Report – Identifies all projects by funding source and their expenditure amounts.

Inventory

Please see the inventory below that describe the locations of capital assets of the City of Tacoma.

Maps

Please see the maps below that show the locations of capital assets of the City of Tacoma.

Tacoma Municipal Code

Concurrency Standards

Tacoma Municipal Code Chapter 13.16 provides additional detail on the City of Tacoma's Concurrency Management System. Concurrency standards are referenced in the Capital Facilities Program Project Information Section in the discussion of Level of Service Standards.

APPENDIX AND GLOSSARY

Acronyms

A

ADA – Americans with Disabilities Act
ALS – Advanced Life Support
ARRA – American Recovery and Reinvestment Act of 2009
AUC – Assets Under Construction

B

B&O – Business & Operating
BABs – Build America Bonds
BCPA – Broadway Center for the Performing Arts
BIPOC – Black, Indigenous, and People of Color
BLS – Basic Life Support
BLUS – Building and Land Use

C

CAO – City Attorney's Office
CAFR – Comprehensive Annual Financial Report
CARES – Cleanup and Revitalization Efforts
CCF – Centum Cubic Feet (water measurement)
CDBG – Community Development Block Grant
CED – Community & Economic Development
CFP – Capital Facilities Program
CIAC – Contributions In Aid of Construction
CLID – Consolidated Local Improvement District
CMAQ – Congestion Mitigation and Air Quality Improvement Program
CMO – City Manager's Office
CNG – Compressed Natural Gas
CO – Controlling (Module used in SAP)
COPS – Community Oriented Policing Services
COT – City of Tacoma
CREBs – Clean Renewable Energy Bonds
CSC – Customer Support Center
CSSF – Central Service Summary Fund
CTED – Community, Trade, and Economic Development
CUFR – Component Unit Financial Report

D-F

DRS – Department of Retirement Systems
EEO – Equal Employment Opportunity
EMS – Emergency Medical Services
ERP – Enterprise Resource Planning
ES – Environmental Services
FCC – Federal Communications Commission
FTE – Full Time Equivalent
FWDA – Foss Waterway Development Authority

G

GAAP – Generally Accepted Accounting Principles
GASB – Government Accounting Standards Board
GDP – Gross Domestic Product
GF – General Fund

GFOA – Government Finance Officers Association
GG – General Government
GIS – Geographic Information System
GMA – Growth Management Act
GO – General Obligation
GTCC – Greater Tacoma Convention Center

H-I

HFC – Hybrid fiber-coaxial
HOME – Home Investment Partnerships
HUB – Historically Underutilized Business
HUD – Housing and Urban Development
ICMA – International City/County Management Association
ILS – Integrated Library System
IPMS – Integrated Permit Management System
ISF – Internal Service Fund

L

LEAP – Local Employment & Apprenticeship Training Program
LEOFF – Law Enforcement Officers and Fire Fighters
LID – Local Improvement District
LIHEAP – Low Income Home Energy Assistance Program
LOS – Level of Service
LTGO – Limited Tax General Obligation

M

M&O – Maintenance & Operations
MBE – Minority Business Enterprise
MCO – Media & Communications Office
MFPT – Multi-Family Property Tax Exemption
MPLS – Multiprotocol Label Switching

N-O

NCS – Neighborhood & Community Services
NPDES – National Pollutant Discharge Elimination System
OEHR – Office of Equity & Human Rights
OEPS – Office of Environmental Policy & Sustainability
OHS – Office of Health and Safety
OMB – Office of Management & Budget

P

PCI – Pavement Condition Index
PDS – Planning & Development Services
PEACE – Partnering for Equity and Community Engagement
PEG – Public, Education, and Government
PERS – Public Employees Retirement System
PM – Plant Maintenance (Orders used in SAP)
PV – Total Taxable Property Value (i.e. Assessed Value)
PW – Public Works PWE – Public Works Engineering
PWF – Public Works Facilities PWS – Public Works Streets
PWTF – Public Works Trust Fund

R

RCW – Revised Code of Washington
REET – Real Estate Excise Tax
RFID – Radio Frequency Identification

RZED – Recovery Zone Economic Development
RWSS – Regional Water Supply System

APPENDIX

Glossary

Ad Valorem Tax – A tax that is levied in proportion to the value of the property against which it is levied, such as property tax.

Allocation – The process of distributing budget dollars among the various elements of the City’s budget, also known as assessments or internal service allocations. **Appropriation** – Authorization granted by a legislative body to make expenditures and to incur obligations. The appropriation contains specific limitations as to the amount, purpose, and time when it may be expended.

Assessed Valuation – A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised value less any exemptions.

Biennium Budget – A financial operations plan (budget) spanning two years.

Balanced Budget – Washington State Law requires jurisdictions to propose and adopt balanced budgets, in which appropriations are limited to the total estimated revenues.

Basis of Budgeting – Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes in all funds, which is in compliance with General Accepted Accounting Principles and is also aligned with the City’s accounting practices.

Capital Asset – Long term assets such as land, improvements to land, easements, buildings and related improvements, vehicles, machinery and equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Expenditure (Outlay) – An expenditure that acquires, adds value to, or extends the useful life of an existing capital asset. This includes the purchase of major equipment (e.g. fire trucks, radios, police vehicles, telecommunications equipment, furniture).

Capital Facilities Program (CFP) – A comprehensive plan that projects the capital needs of the community. Generally, it is a cyclical process that projects the needs for a set number of years. Capital improvements are essential to sound infrastructure. The capital budget is derived from the long-term CFP.

Capital Project - Non-recurring expenditure (with a start and end date) that results in the acquisition of or addition to existing capital assets; categorized by one or more of the following: (1) new construction such as buildings, streets, or utility infrastructure; or (2) major maintenance, renovation, or replacement of an existing asset that increases the effectiveness and useful life of the asset.

City Charter – The rules that govern the City, a compilation of past ordinances.

Classification – A system for objectively and accurately defining the duties, responsibilities, tasks, and authority level of a job. **Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contributions and Transfers – Budgeted amounts sent by one fund to another or to external agencies.

Cost Center – Lowest-level accounting group within a department.

Debt Service – The amount of money necessary to pay interest and principal to holders of a government’s debt instruments.

Debt Service Fund – Debt Service Funds are used to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt. They are further used to account for the payment of debt on special assessment projects. The City now includes its special assessment guaranty fund in

this fund type per requirements of GASB Statement 6. Therefore, this fund type also includes costs related to servicing of special assessment debt (such as foreclosures) in the guaranty fund. The guaranty fund is used to generate revenue, including proceeds from property sold, for debt service purposes.

Department – A combination of divisions headed by a director with a specific and unique set of goals and objectives.

Division – A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit’s mission and objectives.

Enterprise Fund – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the stated intent is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples include Solid Waste, Permitting Services, and Power.

Expenditures – Decrease in net financial resources for the purpose of acquiring an asset, service, or settling a loss

Expenses – Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period.

Fiscal Year – A twelve-month period designated as the operating year for accounting purposes. The fiscal year used by the City of Tacoma begins January 1 and ends December 31.

Fixed Costs – These appropriations are for expenditures controlled at the City level rather than at the department level. Examples are insurance, rent, and communications. Fixed

Assets – Long-term assets which are intended to continue to be held or used, such as land, buildings, machinery, or equipment.

Full Time Equivalent (FTE) – A calculation used to convert part time hours to equivalent full time positions. Full time employee salaries are budgeted at 2,088 hours per year for 2019 and 2,096 for 2020. The full time equivalent of an employee is calculated by dividing number of hours budgeted by the annual full time salary hours. The average of the two years’ FTE is presented in this budget document.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – Total assets that include cash, accounts receivable, and inventory less total liabilities, which include accounts payable and deferred revenue. Fund balances less required reserves are generally available for appropriation and are treated as a non-recurring resource.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards/ guidelines for financial accounting and reporting which provide a standard by which to measure financial presentations. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures.

General Fund – The General Fund is the primary fund of the City. The accounting for all financial resources except those required to be accounted for in another fund is accomplished within this fund. It derives a majority of its revenue from property, sales, business, and utility taxes, and receives all other City revenues not designated for specific use by statute or the City Charter.

General Government – These are the activities and services provided to the citizens exclusive of the services provided by Tacoma Public Utilities.

General Long-Term Debt – Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds (GO Bonds) – Bonds which are secured by the full faith and credit of the issuer. GO bonds issued by local governments are secured by a pledge of the issuer's property taxing power or authority.

Grant – A grant is a contribution of one government unit or funding source to another. The contribution is usually made to aid in the support of specified function, e.g., education or drug enforcement; however, sometimes it is for general purpose.

Intergovernmental Revenue – Revenue collected by one government and distributed to another level or governing entity.

Interim – Temporary staff assignment until someone is appointed to the position permanently.

Internal Service Expenses – Expenses charged to departments for services rendered by providers.

Internal Service Revenues – Revenues received by service providers from customer departments.

Internal Services Fund (ISF) – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units, on a cost reimbursement basis.

Line-Item Budget – A budget that provides detailed cost information by type of expenditure such as personnel costs, personnel benefits, services, supplies, etc. This is sometimes referred to as an object expenditure budget.

Measures of Efficiency – Information related to inputs, or resources used, to units of output or outcome.

Maintenance & Operations (M&O) Budget – Ongoing expenditures supporting departmental functions.

Operating Transfers – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.

Ordinance – A formal action by the City Council that adopts a practice, directs an action, or authorizes a transaction or budget. It has higher legal standing than a resolution.

Overhead – The indirect cost associated with providing a service, including such items as centralized human resource and finance activities.

Performance Measures – Measures used to evaluate the quality and effectiveness of programs and services.

Personnel Services – Expenditures for wages and fringe benefits of employees.

Program – An organizational unit that provides a specified service or function.

Program Budget – A budget document that classifies or groups programs into specifically defined program function categories. Programs within a category contain activities, services or projects that are similar in function. Program Function – A specifically defined functional category that contains programs that serve the same function by providing similar services or activities.

Property Tax – A tax that is based according to value of property and is the source of monies that pay general obligation debt, support the General Fund, and support the Emergency Management Services (EMS) Fund.

Reserves – Money set aside to provide stability in the event of unforeseen expenditure needs or revenue shortfalls.

Resolution – An opinion, policy, or directive of the City Council expressed in a formally drafted document and voted upon. It has lower legal standing than an ordinance.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue – Additions to the City's financial assets such as taxes or grants, which do not, in themselves, increase the City's liabilities, provided there is no corresponding decrease in assets or increases in other liabilities.

Revenue Bonds – Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from the operation of the financed project.

SAP – SAP is the City's Enterprise Resource Planning (ERP) software. ERP software provides customers with the ability to interact with a common corporate database for a comprehensive range of activities such as inventory control, order tracking, customer service, finance, and human resources.

Self-Insurance – The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

Small Business Enterprise (SBE) –The goal of the City's SBE program is to facilitate procurement, education, and small business assistance to promote equitable participation by historically underutilized businesses in the provision of supplies, services, and public works to the City.

Special Revenue Fund (SRF) – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital project(s)) that are legally restricted to expenditure for specific purposes, i.e. grants.

Strategic Plan – A formalized plan that identifies citywide long-term goals and objectives and outlines possible strategies and approaches to achieving those goals and objectives.

Tacoma 2025 – Tacoma's strategic plan based on a vision the community set for the city over the next 10 years.

Tax Rate – The amount of tax stated in terms of a unit of the tax base; for example, the City of Tacoma expresses the tax in terms of dollars per thousand of taxable value.

Trust & Agency Fund – Trust & Agency Funds are used to account for assets that are held by the City as trustee or agent for individuals, private organizations, and/or other governmental units and/or funds. These include: (1) expendable trust funds; (2) non-expendable trust funds (the City has no non-expendable trust funds); (3) pension trust funds; and (4) agency funds. Unreserved Fund Balance – Represents resources that can be used for any purpose of the fund in which they are reported.