



ORDINANCE NO. 28264

1 AN ORDINANCE relating to the Biennial Budget; amending the Biennial Budget
2 of the City for fiscal years 2013-2014 to appropriate funds for 2013-2014
3 contract obligations, transfers, and other budget adjustments; authorizing
4 interfund transfers and contributions; and authorizing the acceptance,
deposit, and appropriation of miscellaneous donations, contributions,
and/or fees.

5 WHEREAS, at the end of each biennium, it is necessary for City staff to
6 obtain from the City Council authority to perform various financial transactions
7 prior to the close of the biennium to ensure that fund accounting meets Generally
8 Accepted Accounting Principles ("GAAP") and the City's financial policies, and
9

10 WHEREAS modifications generally recognize new revenues, budget for
11 resolutions already passed by the County Council, adjust for changes that have
12 occurred over the course of the biennium, and make needed corrections to the
13 budget, and
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15 WHEREAS it is necessary to modify the City's Biennial Budget and to
16 appropriate funds for 2013-2014 contract obligations, transfers, and other budget
17 adjustments that were not identifiable in December 2013, and
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19 WHEREAS Exhibit "A" describes the proposed modifications to the Biennial
20 Budget, Exhibit "B" provides a narrative detail about the modifications, and
21 Exhibit "C" identifies grant awards and donations which have been accepted but
22 not appropriated; Now, Therefore,
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BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That the Biennial Budget of the City for fiscal years 2013-2014 is hereby amended by adopting the proposed 2013-2014 biennial modifications set out in Exhibit "A," explained in narrative form in Exhibit "B," and Exhibit "C," which identifies grant awards and donations which have been accepted but not appropriated, which exhibits are attached hereto and incorporated as part of this ordinance.

Section 2. That the proper officers of the City are hereby authorized and directed to make interfund transfers and contributions, and that the Biennial Budget for the City of Tacoma for the years 2013-2014 shall be deemed to be and is hereby amended to provide for the appropriation and expenditure of said funds.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

EXHIBIT A

**City of Tacoma, Washington
2013-2014 Biennial Budget
Biennium-End Budget Amendment**

Fund	Fund Title	2013-2014 Adopted Budget	2013-2014 Biennium-to-Date Adjustments	2014 Year-End Modification	2013-2014 Revised Budget
0010	General Fund	\$ 396,658,357	\$ 65,590		\$ 396,723,947
	Special Revenue Funds:				
1020	Courts Special Revenue	218,072			218,072
1030	Contingency Fund	752,490			752,490
1060	NEW Transportation Capital & Engineering	47,789,856	83,528,991		131,318,847
1065	Street Fund		16,704,136		16,704,136
1070	Transportation Benefit District		4,098,489		4,098,489
1080	2% GET (Street Ops & Maint)		6,185,375		6,185,375
1090	TFD Special Revenue	10,760,109	7,972,113		18,732,222
1100	PWF Property Management	464,576	900,000		1,364,576
1110	Local Improvement Guaranty	140,016			140,016
1140	PWE Paths & Trails Reserve	276,000	3,441,580		3,717,580
1145	PWB Building & Land Use Services	2,005,107			2,005,107
1155	TFD EMS Special Revenue	26,135,922	159,429		26,295,351
1180	PAF Tourism & Conventions	6,420,963			6,420,963
1185	NCS Special Revenue	11,959,144	3,548,197		15,507,341
1195	Economic Development Grants	37,923,622			37,923,622
1200	Library Special Revenue	491,507	1,144,250		1,635,757
1236	CED Small Business Enterprise	484,081		25,000	509,081
1267	TPD Special Revenue	6,977,488	2,967,511	553,694	10,498,693
1431	CMO Municipal Cable TV	7,689,844	1,562,252		9,252,096
1500	CED Local Employment Apprenticeship Prog	762,894	200,000		962,894
1650	Traffic Enforcement, Engineering & Education	6,633,807			6,633,807
	Total Special Revenue Funds	\$ 167,885,498	\$ 132,412,322	\$ 578,694	\$ 300,876,514
	Debt Service Funds:				
2010	Voted Bonds	5,406,550			5,406,550
2035	LTD GO Bonds 1997 A & B	5,188,575			5,188,575
2038	CTED PWTF Loan	2,265,281		81,346	2,346,627
2039	LTGO Refunding Bonds 2001	1,183,650			1,183,650
2040	LTGO 2009 Series A-F Bond Redemption	5,005,695			5,005,695
2041	2010 LTGO Bonds Series 2010B - 2010E	6,723,947			6,723,947
2042	2013 LTGO Refunding	-		3,379,357	3,379,357
	Total Debt Service Funds:	\$ 25,773,698	\$ -	\$ 3,460,703	\$ 29,234,401
	Capital Project Funds:				
3211	Capital Projects Fund	14,754,999	8,103,628		22,858,627
3216	Police Facility 2002	102,375			102,375
3217	Parking Garage Capital Projects			203,456	203,456
3218	2009 LTGO Bond Capital Projects		16,256,698		16,256,698
3220	2010 LTGO Bonds		22,104,583		22,104,583
	Total Capital Project Funds:	\$ 14,857,374	\$ 46,464,909	\$ 203,456	\$ 61,525,739
	Enterprise Funds:				
4110	Permit Services Fund	12,620,175	2,853,714		15,473,889
4120	PW Tacoma Rail Mountain Division	3,457,790	1,073,589		4,531,379
4140	PWE Parking Operating	16,822,832	1,946,494		18,769,326
4165	PAF Convention Center	17,205,666	-		17,205,666
4170	PAF Cheney Stadium	2,917,071	-	506,000	3,423,071
4180	PAF Tacoma Dome	11,510,314	-		11,510,314
4190	PAF Performing Arts	2,867,273	997,100	3,342,500	7,206,873
4200	Solid Waste	139,676,964	3,652,781		143,329,745
4300	Wastewater	166,056,714	943,779		167,000,493
4301	Surface Water	86,225,345	-		86,225,345
4450	Union Station	4,324,860	-		4,324,860
4500	Tacoma Rail	51,164,148	4,894,774		56,058,922
4600	Water Utility	153,724,796			153,724,796
4700	Power	888,517,241			888,517,241
4800	TPU Self Insurance Claims	4,150,579			4,150,579
4805	Low Income Assistance	1,920,000			1,920,000
	Total Enterprise Funds:	\$ 1,563,161,768	\$ 16,362,231	\$ 3,848,500	\$ 1,583,372,499

EXHIBIT A

**City of Tacoma, Washington
2013-2014 Biennial Budget
Biennium-End Budget Amendment**

Fund	Fund Title	2013-2014 Adopted Budget	2013-2014 Biennium-to-Date Adjustments	2014 Year-End Modification	2013-2014 Revised Budget
Internal Service Funds:					
5007	Finance Payroll/Organizational Mgmt	4,647,370		60,000	4,707,370
5016	Budget & Research	1,735,794			1,735,794
5042	IT Graphics Services	2,299,878			2,299,878
5050	TPU Fleet Service	24,118,455			24,118,455
5086	Youth Build Tacoma	703,313			703,313
5400	PW Fleet Equipment Rental	15,152,356	2,317,738	1,430,000	18,900,094
5453	PWS Asphalt Plant	3,318,616			3,318,616
5540	Comms Equipment - Replacement Reserve	4,445,919	507,514		4,953,433
5550	Third Party Liability Claims	7,387,000			7,387,000
5560	Unemployment Compensation	1,043,301			1,043,301
5570	Worker's Compensation	19,332,224			19,332,224
5700	Municipal Building Acquisition & Oper	15,944,820	688,050		16,632,870
5800	Information Systems	43,462,462	72,037		43,534,499
	Total Internal Service Funds	\$ 143,591,508	\$ 3,585,339	\$ 1,490,000	\$ 148,666,847
Trust & Agency Funds:					
6050	Deferred Compensation Trust	488,584			488,584
6100	Employees Retirement	267,395,276			267,395,276
6120	Relief & Pension Police	10,965,518			10,965,518
6150	Relief & Pension Firefighters	12,929,000			12,929,000
6430	Health Care Trust Labor Management	134,907,145			134,907,145
6440	Group Life Trust	1,707,405			1,707,405
6460	Dental Care Labor Management	13,980,077			13,980,077
6470	Health Care Trust Firefighters	6,580,000			6,580,000
6480	Health Care Trust Police	6,900,000			6,900,000
6795	Public Facilities Districts	5,252,000			5,252,000
	Total Trust & Agency Funds	\$ 461,105,005	\$ -	\$ -	\$ 461,105,005
	Total City of Tacoma Budget	\$ 2,773,033,208	\$ 198,890,391	\$ 9,581,353	\$ 2,981,504,952

EXHIBIT B

**City of Tacoma, Washington
2013-2014 Biennial Budget
Biennium-End Budget Amendment**

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Amendment to Revenues and Expenditures for 2013-2014 Appropriations:

Special Revenue Funds

1236 - CED Small Business Enterprise		Amount
Revenues		
Cash Balance		25,000
	\$	25,000
Expenditures		
Marketing Program		25,000
	\$	25,000
1267 - TPD Special Revenue Total		Amount
Revenues		
Charges for Services		29,832
State Narcotics Seizure Funds		183,499
Federal Grants		24,363
Grant Funds		316,000
	\$	553,694
Expenditures		
2014 COPS grant		316,000
Narcotics Seizure Activities		200,000
Range Operations		37,694
	\$	553,694
Special Revenue Funds Total		\$ 578,694

Debt Service Funds

2038 - CTED PWTF Loan		Amount
Revenues		
General Fund transfer		65,483
Transportation Capital Fund transfer		15,863
	\$	81,346
Expenditures		
Debt Service for Public Works Trust Fund Loan		81,346
	\$	81,346

EXHIBIT B

**City of Tacoma, Washington
2013-2014 Biennial Budget
Biennium-End Budget Amendment**

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Amendment to Revenues and Expenditures for 2013-2014 Appropriations:

2042 - 2013 LTGO Refunding		Amount
Revenues		
General Fund transfer		55,036
Convention Center Fund transfer		3,324,321
		<u>3,379,357</u>
		\$ 3,379,357
Expenditures		
Debt Service for 2013 LTGO Refunding		3,379,357
		<u>3,379,357</u>
		\$ 3,379,357
		Debt Service Funds Total \$ 3,460,703

Capital Project Funds

3217 - Parking Garage Capital Projects		Amount
Revenues		
Cash Balance		203,456
		<u>203,456</u>
		\$ 203,456
Expenditures		
Transfer to Capital Projects Fund North Garage project close-out		203,456
		<u>203,456</u>
		\$ 203,456
		Capital Projects Funds Total \$ 203,456

Enterprise Funds

4170 - PAF Cheney Stadium		Amount
Revenues		
General Fund transfer		170,000
Capital Reserve Funds		336,000
		<u>506,000</u>
		\$ 506,000
Expenditures		
Debt Service		170,000
Cheney Stadium entranceway signage		336,000
		<u>506,000</u>
		\$ 506,000
		Enterprise Funds Total \$ 3,848,500

4190 - PAF Performing Arts		Amount
Revenues		
Investment Revenues		3,324,321
		<u>3,342,500</u>
		\$ 3,342,500
Expenditures		
Legal Fees		45,000
Pantages Capital Lease Termination		3,297,500
		<u>3,342,500</u>
		\$ 3,342,500

EXHIBIT B

City of Tacoma, Washington
2013-2014 Biennial Budget
Biennium-End Budget Amendment

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Amendment to Revenues and Expenditures for 2013-2014 Appropriations:

Internal Service Funds

5007 - Finance Payroll/Organizational Mgmt		Amount
Revenues		
Cash Balance		60,000
	\$	60,000
Expenditures		
Merchant Fees		60,000
	\$	60,000
5400 - PW Fleet Equipment		Amount
Revenues		
Cash Balance		517,600
Charges for Services		912,400
	\$	1,430,000
Expenditures		
Labor contract settlement	\$	517,600
Vehicle Maintenance and Repairs	\$	912,400
	\$	1,430,000
Internal Service Funds Total		\$ 1,490,000

GRAND TOTAL \$ 9,581,353

EXHIBIT "C"

RESOLUTIONS & DONATIONS

January through November 2014

The Tacoma City Council periodically adopts resolutions and takes other actions to accept grant awards and donations which are not appropriated at the time the action is taken. The grants and donations accepted during the period of January through November 2014 are being included in this ordinance for appropriation. These items are detailed in the following table.

Recipient	From	Amount	Purpose
Theaters	Broadway Center for the Performing Arts	\$10,000	Legal expenses associated with exploring municipal funding options for City of Tacoma theaters
Office of Environmental Policy & Sustainability	REI	\$1,000	Bike Month activities