



ORDINANCE NO. 28562

1 AN ORDINANCE relating to the Biennial Budget; amending the Biennial Budget
2 of the City for fiscal years 2017-2018 to appropriate funds for 2017-2018
3 contract obligations, transfers, and other budget adjustments; and
4 authorizing interfund transfers and contributions.

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 WHEREAS modifications generally recognize new revenues, budget for
10 resolutions already passed by the County Council, adjust for changes that have
11 occurred over the course of the biennium, and make needed corrections to the
12 budget, and

13 WHEREAS it is necessary to modify the City’s Biennial Budget and to
14 appropriate funds for 2017-2018 contract obligations, transfers, and other budget
15 adjustments that were not identifiable in December 2016, and

16 WHEREAS Exhibit “A” describes the proposed modifications to the Biennial
17 Budget and Exhibit “B” provides a narrative detail about the modifications; Now,
18 Therefore,

19 BE IT ORDAINED BY THE CITY OF TACOMA:

20 Section 1. That the Biennial Budget of the City for fiscal years 2017-2018 is
21 hereby amended by adopting the proposed 2017-2018 biennial modifications set
22 out in Exhibit “A” and explained in narrative form in Exhibit “B,” which exhibits are
23 attached hereto and incorporated as part of this ordinance.
24
25
26



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

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 2017-2018 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
2017-2018 Biennial Budget
Biennium-End Modification**

Fund No.	Fund Name	Adopted Budget	Revised Budget	Modification Ordinance	Modified Budget
0010	General Fund	<u>\$461,208,587</u>	<u>488,096,385</u>		<u>488,096,385</u>
Special Revenue Funds					
1020	Courts Special Revenue	159,316	159,316		159,316
1030	Contingency Fund	500,000	849,896		849,896
1050	PWS Transportation Revenues	9,540,000	11,930,355		11,930,355
1065	PW Street Fund (Street Ops, Eng, Transp)	43,638,466	46,656,809	522,459	47,179,268
1070	Transportation Benefit District	15,845,790	15,845,790	7,500	15,853,290
1080	2% GET Gross Earnings Tax (Street Ops Mnt)		300,000	511,909	811,909
1085	2015 Voted Streets Initiative Fund	39,948,153	40,219,438		40,219,438
1090	TFD Special Revenue	1,851,792	4,153,644	919,614	5,073,258
1100	PWF Property Management	1,428,256	1,840,656		1,840,656
1110	Local Improvement Guaranty	58,203	58,203		58,203
1145	PWB Building & Land Use Services	1,486,797	1,986,797		1,986,797
1155	TFD EMS Special Revenue	29,878,702	29,878,702	95,000	29,973,702
1180	PAF Tourism & Conventions	7,025,752	7,025,752	1,700,000	8,725,752
1185	NCS Special Revenue	18,351,397	20,955,462		20,955,462
1195	CED Economic Development Grants	16,633,113	22,322,789	258,702	22,581,491
1200	Library Special Revenue	799,296	799,296		799,296
1236	CED Small Business Enterprise	1,014,701	1,039,701		1,039,701
1267	TPD Special Revenue	2,861,750	3,421,750		3,421,750
1431	CMO Municipal Cable TV	7,663,200	7,738,200		7,738,200
1500	CED Local Employment Apprenticeship Program	914,771	939,771		939,771
1650	Traffic Enforcement, Engineering & Education	6,797,464	6,797,464		6,797,464
	Total Special Revenue Funds	<u>\$206,396,919</u>	<u>\$224,919,791</u>	<u>\$4,015,184</u>	<u>\$228,934,975</u>
Debt Service Funds					
2010	Voted Bonds	5,422,500	5,422,500		5,422,500
2035	LTD GO Bonds 1997 A & B	6,058,617	6,058,617		6,058,617
2038	CTED PWTF Loan	2,280,581	2,280,581		2,280,581
2040	LTGO 2009 Series A-F Bond Redemption	3,087,403	3,087,403		3,087,403
2041	2010 LTGO Bonds Series 2010B - 2010E	13,087,420	13,087,420		13,087,420
2042	2013 LTGO Refunding Bonds	6,791,200	6,791,200		6,791,200
2043	2017 LTGO Bonds		26,977,540		26,977,540
	Total Debt Service Funds	<u>\$36,727,721</u>	<u>\$63,705,261</u>		<u>\$63,705,261</u>
Capital Project Funds					
3209	1997 Bond Issue			55,000	55,000
3210	Real Estate Excise Tax	18,790,343	69,344,933	2,000,000	71,344,933
3216	Police Facility 2002	126,000	4,326,000		4,326,000
3218	2009 LTGO Bond Capital Projects		849,937	35,000	884,937
3220	2010 LTGO Bonds		2,427,453		2,427,453
	Total Capital Project Funds	<u>\$18,916,343</u>	<u>\$76,948,323</u>	<u>\$2,090,000</u>	<u>\$79,038,323</u>

EXHIBIT A

**City of Tacoma, Washington
2017-2018 Biennial Budget
Biennium-End Modification**

Fund No.	Fund Name	Adopted Budget	Revised Budget	Modification Ordinance	Modified Budget
Enterprise Funds					
4110	Permit Services Fund	19,009,082	20,657,142		20,657,142
4120	PW Tacoma Rail Mountain Division	4,063,527	4,063,527	1,230,000	5,293,527
4140	PWE Parking Operating	15,185,880	16,758,724	2,584,382	19,343,106
4165	PAF Convention Center	22,304,641	22,709,641		22,709,641
4170	PAF Cheney Stadium	3,249,169	3,411,522		3,411,522
4180	PAF Tacoma Dome	17,112,550	19,273,313		19,273,313
4190	PAF Performing Arts	5,917,938	6,008,749	2,000,000	8,008,749
4200	Solid Waste	137,104,229	144,467,361		144,467,361
4300	Wastewater	182,443,618	191,158,694		191,158,694
4301	Surface Water	86,393,672	93,374,707		93,374,707
4450	Union Station	7,962,964	7,962,964	3,000	7,965,964
4500	Tacoma Rail	66,643,196	66,643,196		66,643,196
4600	Water Utility	191,563,770	191,563,770		191,563,770
4700	Power	923,382,113	923,382,113		923,382,113
4800	TPU Self Insurance Claims	3,762,254	4,762,254		4,762,254
4805	Low Income Assistance	2,000,000	2,000,000		2,000,000
	Total Enterprise Funds	\$1,688,098,603	\$1,718,197,677	\$5,817,382	\$1,724,015,059
Internal Service Funds					
5042	IT Graphics Services			101,269	101,269
5050	TPU Fleet Service	24,760,076	24,760,076		24,760,076
5086	Youth Build Tacoma	660,482	660,482		660,482
5400	PW Fleet Equipment Rental	22,283,525	26,845,299		26,845,299
5453	PWS Asphalt Plant	4,800,000	4,800,000		4,800,000
5540	Comms Equipment - Replacement Reserve	5,897,612	5,897,612		5,897,612
5550	Third Party Liability Claims	7,459,028	8,459,028	3,800,000	12,259,028
5560	Unemployment Compensation	1,069,291	1,069,291		1,069,291
5570	Worker's Compensation	18,576,558	18,576,558		18,576,558
5700	Municipal Building Acquisition & Oper	9,142,068	13,537,738		13,537,738
5800	Information Systems	112,610,350	113,078,285		113,078,285
	Total Internal Service Funds	\$207,258,990	\$217,684,369	\$3,901,269	\$221,585,638
Trust & Agency Funds					
6050	Deferred Compensation Trust	419,513	419,513	10,000	429,513
6100	Employees Retirement	329,732,895	329,732,895		329,732,895
6120	Relief & Pension Police	9,814,002	9,814,002		9,814,002
6150	Relief & Pension Firefighters	12,464,812	12,464,812		12,464,812
6430	Health Care Trust Labor Management	132,733,326	132,992,160		132,992,160
6440	Group Life Trust	1,531,894	1,531,894	60,000	1,591,894
6460	Dental Care Labor Management	11,646,052	11,646,052		11,646,052
6470	Health Care Trust Firefighters	7,060,636	7,060,636		7,060,636
6480	Health Care Trust Police	6,568,833	6,568,833		6,568,833
6795	Public Facilities Districts	6,637,884	7,436,799		7,436,799
	Total Trust & Agency Funds	\$518,609,847	\$519,667,596	\$70,000	\$519,737,596
	Total City of Tacoma Budget	\$3,137,217,010	\$3,309,219,402	\$15,893,835	\$3,325,113,237

EXHIBIT B

**City of Tacoma, Washington
2017-2018 Biennial Budget
Biennium End Adjustments**

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2017-2018 Appropriations:

Special Revenue Funds

1065 - PWS Operations, Engineering & Transportation	Amount
--	---------------

Revenues

Reimbursements for Damaged Assets and Unplanned Work.....	\$	522,459
	\$	522,459

Expenditures

Sound Transit Permit Review.....	\$	30,553
Streetlight and Traffic Signal Repairs.....	\$	491,906
	\$	522,459

1070 - PWS Transportation Benefit District	Amount
---	---------------

Revenues

Beginning Cash.....	\$	7,500
	\$	7,500

Expenditures

Audit Services.....	\$	7,500
	\$	7,500

1080 - 2% GET Gross Earnings Tax (Street Ops Mnt)	Amount
--	---------------

Revenues

Beginning Cash.....	\$	511,909
	\$	511,909

Expenditures

Transfer to Street Operations to Close Fund.....	\$	511,909
	\$	511,909

EXHIBIT B

City of Tacoma, Washington
2017-2018 Biennial Budget
Biennium End Adjustments

1090 - TFD Special Revenue		Amount
Revenues		
SAFER Grant Match from General Fund.....	\$	271,000
Homeland Security and Other Miscellaneous Grants.....	\$	648,614
	\$	919,614
Expenditures		
SAFER Grant Match.....	\$	271,000
Hurricane Deployment Expenses.....	\$	281,560
Port Security Grant Expenses.....	\$	367,054
	\$	919,614
1155 - TFD EMS Special Revenue		Amount
Revenues		
Use of Cash.....	\$	95,000
	\$	95,000
Expenditures		
Accelerated Medic Fleet Replacement.....	\$	70,000
Advance Training Supplies Purchase.....	\$	25,000
	\$	95,000
1180 - PAF Tourism & Conventions		Amount
Revenues		
Increased Hotel/Motel Tax.....	\$	1,700,000
	\$	1,700,000
Expenditures		
Transfer to Convention Center.....	\$	1,700,000
	\$	1,700,000
1195 - CED Economic Development Grants		Amount
Revenues		
WSDOT Grant.....	\$	258,702
	\$	258,702
Expenditures		
Amtrak Display.....	\$	258,702
	\$	258,702
Total Special Revenue Funds		\$ 4,015,184

EXHIBIT B

City of Tacoma, Washington
2017-2018 Biennial Budget
Biennium End Adjustments

Capital Project Fund

3209 - 1997 Bond Issue		Amount
Revenues		
Beginning Cash.....	\$	55,000
	<u>\$</u>	<u>55,000</u>
Expenditures		
Bank Charges.....	\$	55,000
	<u>\$</u>	<u>55,000</u>
3210 - Real Estate Excise Tax		Amount
Revenues		
Additional REET Revenues.....	\$	2,000,000
	<u>\$</u>	<u>2,000,000</u>
Expenditures		
Transfer to Theaters and Reserves.....	\$	2,000,000
	<u>\$</u>	<u>2,000,000</u>
3218 - 2009 LTGO Bond Capital Projects		Amount
Revenues		
Beginning Cash.....	\$	3,971
Metro Parks Contribution.....	\$	31,029
	<u>\$</u>	<u>35,000</u>
Expenditures		
People's Pool Project Closeout.....	\$	34,072
Bank Charges.....	\$	928
	<u>\$</u>	<u>35,000</u>
<u>Total Capital Project Funds</u>		\$ 2,090,000

EXHIBIT B

City of Tacoma, Washington
 2017-2018 Biennial Budget
 Biennium End Adjustments

Enterprise Funds

4120 - PWE Tacoma Rail Mountain Division **Amount**

Revenues

Beginning Cash.....	\$	1,230,000
	\$	1,230,000

Expenditures

Various Tacoma Rail Mountain Expenditures.....	\$	1,230,000
	\$	1,230,000

4140 - PWE Parking Operating **Amount**

Revenues

Proceeds from Sale of Assets.....	\$	2,584,382
	\$	2,584,382

Expenditures

Yareton Project Soil Remediation.....		500,000
Payment for Yareton Parking Stalls Per Agreement.....	\$	2,084,382
	\$	2,584,382

4190 - Performing Arts **Amount**

Revenues

Real Estate Excise Tax 1.....	\$	2,000,000
	\$	2,000,000

Expenditures

Pantages Theater Capital Project.....	\$	2,000,000
	\$	2,000,000

4450 - Union Station **Amount**

Revenues

Beginning Cash.....	\$	3,000
	\$	3,000

Expenditures

Bank Charges.....	\$	3,000
	\$	3,000

Total Enterprise Funds \$ **5,817,382**

EXHIBIT B

**City of Tacoma, Washington
2017-2018 Biennial Budget
Biennium End Adjustments**

Internal Service Funds

5042 - IT Graphics Services		Amount
Revenues		
Beginning Cash.....	\$	101,269
	\$	101,269
Expenditures		
Transfer to General Government Internal Service Fund to Close Fund.....	\$	101,269
	\$	101,269
5550 - Third Party Liability Claims		Amount
Revenues		
Beginning Cash.....	\$	3,800,000
	\$	3,800,000
Expenditures		
Claim Expenses.....	\$	3,800,000
	\$	3,800,000
Total Internal Service Funds		\$ 3,901,269

Trust & Agency Funds

6050 - Deferred Compensation Trust		Amount
Revenues		
Plan Revenues.....	\$	10,000
	\$	10,000
Expenditures		
Personnel Costs.....	\$	10,000
	\$	10,000
6440 - Group Life Trust		Amount
Revenues		
Beginning Cash.....	\$	60,000
	\$	60,000
Expenditures		
Insurance Costs.....	\$	60,000
	\$	60,000
Trust & Agency Funds		\$ 70,000

Grand Total Expenditures - All Funds		\$ 15,893,835
---	--	----------------------

