



ORDINANCE NO. 28722

1 AN ORDINANCE relating to the Biennial Operating Budget; amending the
2 Biennial Operating Budget of the City for fiscal years 2019-2020 to
3 appropriate funds for additional changes in transfers and other budget
adjustments, as well as appropriating additional estimated revenues.

4 WHEREAS, at the end of each biennium, it is necessary for City staff to
5 obtain authority from the City Council to perform various financial transactions
6 prior to the close of the biennium to ensure that fund accounting meets
7 GAAP (Generally Accepted Accounting Principles) and the City's financial
8 policies, and
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10 WHEREAS the adjustments will increase expenditure appropriations
11 and revenues to align with updated conditions and projections, and

12 WHEREAS, under RCW 35.34.200, this ordinance is necessary to
13 amend the 2019-2020 Biennial Operating Budget to account for contract
14 obligations, transfers, and other budget adjustments that were not identifiable
15 in December 2018; Now, Therefore,

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17 BE IT ORDAINED BY THE CITY OF TACOMA:

18 That the Biennial Operating Budget of the City for the fiscal years
19 2019-2020 ("Biennial Budget") is hereby amended by adopting the proposed
20 modifications set forth in Exhibit "A" and explained in narrative form in
21 Exhibit "B," which exhibits are attached hereto and incorporated as part of this
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1 ordinance; and that the Biennial Budget shall be deemed to be and is hereby
2 amended to provide for the appropriation and expenditure of said funds.

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4 Passed _____

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Mayor

7 Attest:

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City Clerk

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11 Approved as to form:

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Deputy City Attorney

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EXHIBIT A

City of Tacoma, Washington
2019-2020 Biennial Operating Budget
Biennium-End Modification

Fund No.	Fund Name	Current Budget	Modification Ordinance	Modified Budget
0010	General Fund	539,136,481		\$539,136,481
Special Revenue Funds				
1020	Courts Special Revenue	156,330		156,330
1030	Contingency Fund	1,057,439		1,057,439
1050	PWS Transportation Revenues	12,538,442		12,538,442
1065	PW Street Fund (Street Ops, Eng, Transp)	55,842,343		55,842,343
1070	Transportation Benefit District	19,476,936		19,476,936
1085	Voted Streets Initiative	42,937,904		42,937,904
1090	TFD Special Revenue	6,732,789		6,732,789
1100	PWF Property Management	949,475		949,475
1110	Local Improvement Guaranty	28,952		28,952
1145	PWB Building & Land Use Services	1,466,158		1,466,158
1155	TFD EMS Special Revenue	41,457,990	1,500,000	42,957,990
1180	PAF Tourism & Conventions	9,901,314	100,000	10,001,314
1185	NCS Special Revenue	19,797,817		19,797,817
1195	CED Economic Development Grants	30,953,835		30,953,835
1200	Library Special Revenue	1,339,622		1,339,622
1236	CED Small Business Enterprise	632,355		632,355
1267	TPD Special Revenue	2,060,710	750,971	2,811,681
1431	CMO Municipal Cable TV	7,609,722		7,609,722
1500	CED Local Employment Apprenticeship Program	920,365		920,365
1650	Traffic Enforcement, Engineering & Education	7,428,010	300,000	7,728,010
	Total Special Revenue Funds	263,288,508	2,650,971	\$265,939,479
Debt Service Funds				
2010	Voted Bonds	5,440,750		5,440,750
2035	LTD GO Bonds 1997 A & B	8,478,340		8,478,340
2038	Public Works Trust Fund Loan	1,172,259		1,172,259
2040	LTGO 2009 Series A-F Bond Redemption	3,189,275		3,189,275
2041	2010 LTGO Bonds Series 2010B - 2010E	9,446,932	1,533,000	10,979,932
2042	2013 LTGO Refunding Bonds	0		0
2043	LTGO Bond Issuances	3,462,974		3,462,974
	Total Debt Service Funds	31,190,530	1,533,000	\$29,260,556
Capital Project Funds				
3209	1997 Bond Issue	0	50	50
3210	Real Estate Excise Tax	61,664,485		61,664,485
3216	Police Facility 2002	0		0
3220	2010 LTGO Bonds	307,966	690,000	997,966
	Total Capital Project Funds	61,972,451	690,050	\$62,662,501

EXHIBIT A

City of Tacoma, Washington
2019-2020 Biennial Operating Budget
Biennium-End Modification

Fund No.	Fund Name	Current Budget	Modification Ordinance	Modified Budget
Enterprise Funds				
4110	Permit Services Fund	35,690,712		35,690,712
4120	PW Tacoma Rail Mountain Division	4,789,504		4,789,504
4140	PWE Parking Operating	17,360,620	500,000	17,860,620
4165	Convention Center	25,457,769		25,457,769
4170	Cheney Stadium	3,265,368		3,265,368
4180	Tacoma Dome	27,436,873		27,436,873
4190	Performing Arts	5,519,551		5,519,551
4200	Solid Waste	158,507,616		158,507,616
4300	Wastewater	210,817,494		210,817,494
4301	Surface Water	110,557,978		110,557,978
4450	Union Station	7,935,530		7,935,530
4500	Tacoma Rail	75,366,006		75,366,006
4600	Water Utility	228,291,541		228,291,541
4700	Power	958,830,967		958,830,967
4800	TPU Self Insurance Claims	6,712,450		6,712,450
4805	Low Income Assistance	2,500,000		2,500,000
	Total Enterprise Funds	1,879,039,979	500,000	\$1,879,539,979
Internal Service Funds				
5050	TPU Fleet Service	26,379,258		26,379,258
5086	Tacoma Training & Employment Program	647,010		647,010
5400	PW Fleet Equipment Rental	29,127,744		29,127,744
5453	PWS Asphalt Plant	3,251,760		3,251,760
5540	Comms Equipment - Replacement Reserve	6,066,899		6,066,899
5550	Third Party Liability Claims	9,838,600	500,000	10,338,600
5560	Unemployment Compensation	1,267,200	1,000,000	2,267,200
5570	Worker's Compensation	15,508,020		15,508,020
5700	Municipal Building Acquisition & Oper	11,975,526		11,975,526
5800	General Governmental Internal Services	133,635,812		133,635,812
	Total Internal Service Funds	237,697,829	1,500,000	\$239,197,829
Trust & Agency Funds				
6050	Deferred Compensation Trust	431,501		431,501
6100	Employees Retirement	394,683,748		394,683,748
6120	Relief & Pension Police	10,398,343		10,398,343
6150	Relief & Pension Firefighters	11,950,709		11,950,709
6430	Health Care Trust Labor Management	146,710,893	500,000	147,210,893
6440	Group Life Trust	1,592,204		1,592,204
6450	Finance 415 Excess Compensation	0	52,000	52,000
6460	Dental Care Labor Management	10,755,630	650,000	11,405,630
6470	Health Care Trust Firefighters	7,194,025		7,194,025
6480	Health Care Trust Police	7,371,052		7,371,052
6795	Public Facilities Districts	9,263,448	100,000	9,363,448
	Total Trust & Agency Funds	600,351,553	1,302,000	\$601,653,553
Total City of Tacoma Operating Budget		3,612,677,331	8,176,021	\$3,617,390,378

EXHIBIT B

City of Tacoma, Washington
2019-2020 Biennial Operating Budget
2019-2020 Biennium-End Modification

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2019-2020 Appropriations:

Special Revenue Funds

1155 - TFD EMS Special Revenue **Amount**

Revenues

Beginning Cash Balance	(630,000)
CARES Reimbursements	(870,000)
	<u>\$ (1,500,000)</u>

Expenditures

Overtime, GEMT Settlement, CARES-funded Medical Equipment	1,500,000
	<u>\$ 1,500,000</u>

1180 - PAF Tourism & Conventions **Amount**

Revenues

Beginning Cash Balance	(100,000)
	<u>\$ (100,000)</u>

Expenditures

Bank and Investment Fees	100,000
	<u>\$ 100,000</u>

1267 - TPD Special Revenue **Amount**

Revenues

Beginning Cash Balance	(252,471)
Direct WA Auto Theft Prevention Auth	(278,000)
Narcotics Seizure/Forfeiture - State	(200,000)
Other Revenue - Misc	(11,000)
State Vessel Registration Fees	(9,500)
	<u>\$ (750,971)</u>

Expenditures

Labor Related to Grant Administration	278,000
Grant Purchase of Night Vision Goggles for SWAT and Motor Replacement (2) for Police Boat	198,971
Salaries and Wages Expense - Overtime	274,000
	<u>\$ 750,971</u>

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**City of Tacoma, Washington
2019-2020 Biennial Operating Budget
2019-2020 Biennium-End Modification**

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2019-2020 Appropriations:

1650 - Traffic Enforcement, Engineering & Education	Amount
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Revenues

General Fund Transfer to Supplement Declined Revenue	(300,000)
	\$ (300,000)

Expenditures

Salaries and Wages Expense - Overtime	300,000
	\$ 300,000

	Total Special Revenue Funds
	\$ 2,650,971

Debt Service Funds

2041 - 2010 LTGO Bond Series 2010B-2010E	Amount
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Revenues

Planned Payments from General Fund, REET, Parking, and Convention Center	(1,533,000)
	\$ (1,533,000)

Expenditures

Revised Debt Schedule	1,533,000
	\$ 1,533,000

	Total Debt Service Funds
	\$ 1,533,000

Capital Projects Funds

3209 - 1997 Bond Issue	Amount
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Revenues

Beginning Cash Balance	(50)
	\$ (50)

Expenditures

Transfer to General Fund to Close Fund	50
	\$ 50

3220 - 2010 LTGO Bonds	Amount
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2019-2020 Biennium-End Modification

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2019-2020 Appropriations:

Revenues

Beginning Cash Balance	(690,000)
	<u> </u>
	\$ (690,000)

Expenditures

Investment Management Fees	690,000
	<u> </u>
	\$ 690,000

Total Capital Funds \$ **690,050**

Enterprise Funds

4140 - PWE Parking Operating **Amount**

Revenues

Beginning Cash Balance	(500,000)
	<u> </u>
	\$ (500,000)

Expenditures

Close Out Contractual Obligation to Convention Center Hotel Project	500,000
	<u> </u>
	\$ 500,000

Total Enterprise Funds \$ **500,000**

Internal Service Funds

5550 - Third Party Liability Claims **Amount**

Revenues

Beginning Cash Balance	(500,000)
	<u> </u>
	\$ (500,000)

Expenditures

Injuries Damages and Judgements	500,000
	<u> </u>
	\$ 500,000

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2019-2020 Biennial Operating Budget
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Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2019-2020 Appropriations:

5560 - Unemployment Compensation		Amount
Revenues		
CARES Reimbursements		(1,000,000)
		\$ (1,000,000)
Expenditures		
Unemployment Compensation Reimbursement (COVID-related Furloughs)		1,000,000
		\$ 1,000,000
	Total Internal Service Funds	\$ 1,500,000

Trust and Agency Funds

6430 - Health Care Turst Labor Management		Amount
Revenues		
Beginning Cash Balance		(500,000)
		\$ (500,000)
Expenditures		
Health and Wellness Claims Provider Payment		500,000
		\$ 500,000

6450 - Finance 415 Excess Compensation		Amount
Revenues		
Beginning Cash Balance		(52,000)
		\$ (52,000)
Expenditures		
Labor Costs to Support Deferred Compensation Program		52,000
		\$ 52,000

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City of Tacoma, Washington
2019-2020 Biennial Operating Budget
2019-2020 Biennium-End Modification

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2019-2020 Appropriations:

6460 - Dental Care Labor Management		Amount
Revenues		
Health and Wellness Other		(650,000)
		\$ (650,000)
Expenditures		
Employer Premium Payment		650,000
		\$ 650,000
6795 - Public Facilities Districts		Amount
Revenues		
Beginning Cash Balance		(100,000)
		\$ (100,000)
Expenditures		
Bank and Investment Fees		100,000
		\$ 100,000
	Total Trust and Agency Funds	\$ 1,302,000
Grand Total Expenditures - All Funds		\$ 8,176,021