



ORDINANCE NO. 28860

1 AN ORDINANCE relating to the Biennial Operating Budget; amending the
2 Biennial Operating Budget of the City for fiscal years 2021-2022 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
9

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 2021-2022 Biennial Operating Budget to account for contract
14 obligations, new grants and revenues, transfers, and other budget adjustments
15 that were not identifiable in December 2020; Now, Therefore,
16

17 BE IT ORDAINED BY THE CITY OF TACOMA:

18 That the Biennial Operating Budget of the City for the fiscal years
19 2021-2022 ("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
22
23
24
25
26



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.

3
4 Passed _____

5
6 _____
7 Mayor

8
9 Attest: _____
10 City Clerk

11
12 Approved as to form: _____
13 Deputy City Attorney

14
15
16
17
18
19
20
21
22
23
24
25
26

EXHIBIT A

**City of Tacoma, Washington
2021-2022 Biennial Operating Budget
Biennium End Modification of 2021-2022 Contracts, Transfers, other Obligations**

Fund No.	Fund Name	Modification Ordinance	Biennium End Ordinance	Revised Budget	
0010	General Fund	540,970,480	\$10,400,000	551,370,480	
Special Revenue Funds					
1020	Courts Special Revenue	170,399		170,399	x
1030	Contingency Fund	495,549		495,549	x
1050	PWS Transportation Revenues	9,144,560		9,144,560	x
1065	PW Street Fund (Street Ops, Eng, Transp)	58,003,545		58,003,545	
1070	Transportation Benefit District	21,243,893		21,243,893	x
1085	Voted Streets Initiative	43,453,363		43,453,363	x
1090	TFD Special Revenue	3,774,776		3,774,776	x
1100	PWF Property Management	641,895		641,895	x
1110	Local Improvement Guaranty	36,780	12,000	48,780	x
1145	PWB Building & Land Use Services	1,261,297		1,261,297	x
1155	TFD EMS Special Revenue	66,150,959		66,150,959	x
1180	PAF Tourism & Conventions	9,598,822		9,598,822	x
1185	NCS Special Revenue	26,238,629	19,500,000	45,738,629	x
1195	CED Economic Development Grants	54,409,363		54,409,363	x
1200	Library Special Revenue	1,173,234		1,173,234	x
1236	CED Small Business Enterprise	482,184		482,184	x
1267	TPD Special Revenue	1,849,084		1,849,084	x
1431	CMO Municipal Cable TV	796,245	1,900,000	2,696,245	x
1500	CED Local Employment Apprenticeship Program	678,137		678,137	x
1650	Traffic Enforcement, Engineering & Education	7,256,899		7,256,899	x
1700	American Rescue Plan	61,000,000		61,000,000	x
	Total Special Revenue Funds	\$367,859,612	\$21,412,000	389,271,612	
Debt Service Funds					
2010	Voted Bonds	5,461,000		5,461,000	x
2035	LTD GO Bonds 1997 A & B	8,543,059		8,543,059	x
2038	Public Works Trust Fund Loan	1,160,851		1,160,851	x
2040	LTGO 2009 Series A-F Bond Redemption	3,292,760	6,800,000	10,092,760	x
2041	2010 LTGO Bonds Series 2010B - 2010E	9,293,820	6,500,000	15,793,820	x
2043	LTGO Bond Issuances	3,463,765	24,300,000	27,763,765	x
	Total Debt Service Funds	\$31,215,254	\$37,600,000	68,815,254	
Capital Project Funds					
3210	Real Estate Excise Tax	59,720,471		59,720,471	x
	Total Capital Project Funds	59,720,471	\$0	59,720,471	

EXHIBIT A

**City of Tacoma, Washington
2021-2022 Biennial Operating Budget
Biennium End Modification of 2021-2022 Contracts, Transfers, other Obligations**

Fund No.	Fund Name	Modification Ordinance	Biennium End Ordinance	Revised Budget
Enterprise Funds				
4110	Permit Services Fund	39,256,185	\$1,500,000	40,756,185 x
4120	PW Tacoma Rail Mountain Division	5,441,738		5,441,738 x
4140	PWE Parking Operating	19,508,732		19,508,732 x
4165	Convention Center	26,058,544		26,058,544 x
4170	Cheney Stadium	3,444,093		3,444,093 x
4180	Tacoma Dome	40,365,870		40,365,870 x
4190	Performing Arts	3,492,728	\$900,000	4,392,728 x
4200	Solid Waste	169,091,834		169,091,834 x
4300	Wastewater	236,291,073		236,291,073 x
4301	Surface Water	120,508,216		120,508,216 x
4450	Union Station	4,903,400	\$1,200,000	6,103,400 x
4500	Tacoma Rail	78,331,658		78,331,658 x
4600	Water Utility	282,879,598		282,879,598 x
4700	Power	1,024,881,548	\$25,000,000	1,049,881,548 x
4800	TPU Self Insurance Claims	5,716,200		5,716,200 x
4805	Low Income Assistance	2,500,000		2,500,000 x
	Total Enterprise Funds	\$2,062,671,417	\$28,600,000	2,091,271,417
Internal Service Funds				
5050	TPU Fleet Service	11,601,721		11,601,721 x
5086	Tacoma Training & Employment Program	628,103		628,103 x
5400	PW Fleet Equipment Rental	25,454,149		25,454,149 x
5453	PWS Asphalt Plant	2,152,827	\$700,000	2,852,827 x
5540	Comms Equipment - Replacement Reserve	5,619,135		5,619,135 x
5550	Third Party Liability Claims	16,748,732		16,748,732 x
5560	Unemployment Compensation	1,030,000		1,030,000 x
5570	Worker's Compensation	15,005,271		15,005,271 x
5700	Municipal Building Acquisition & Oper	12,056,643		12,056,643 x
5800	General Governmental Internal Services	144,422,072		144,422,072 x
	Total Internal Service Funds	\$234,718,652	\$700,000	235,418,652
Trust & Agency Funds				
6050	Deferred Compensation Trust	521,142		521,142 x
6100	Employees Retirement	393,692,944		393,692,944 x
6120	Relief & Pension Police	10,618,941		10,618,941 x
6150	Relief & Pension Firefighters	13,022,542		13,022,542 x
6430	Health Care Trust Labor Management	161,069,187	1,500,000	162,569,187 x
6440	Group Life Trust	1,604,965		1,604,965 x
6460	Dental Care Labor Management	11,672,148	400,000	12,072,148 x
6470	Health Care Trust Firefighters	8,540,084		8,540,084 x
6480	Health Care Trust Police	7,827,328		7,827,328 x
6795	Public Facilities Districts	10,096,381		10,096,381 x
	Total Trust & Agency Funds	618,576,021	\$1,900,000	620,476,021
	Total City of Tacoma Operating Budget	3,915,731,905	100,612,000	4,016,343,905

EXHIBIT B

**City of Tacoma, Washington
2021-2022 Biennial Operating Budget
Biennium End Modification of 2021-2022 Contracts, Transfers and Other Obligations**

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2021-2022 Appropriations:

2041 - 2010 LTGO Bonds	Amount
-------------------------------	---------------

Revenues

Beginning Cash Balance	(6,500,000)
	\$ (6,500,000)

Expenditures

LTGO Bond Principal Payment	6,500,000
	\$ 6,500,000

2043 - LTGO Bond Issuances	Amount
-----------------------------------	---------------

Revenues

Beginning Cash Balance	(24,300,000)
	\$ (24,300,000)

Expenditures

LTGO Bond Principal Payment	24,300,000
	\$ 24,300,000

	Total Debt Service Funds \$ 37,600,000
--	---

Enterprise Funds

4110 - Permit Services Fund	Amount
------------------------------------	---------------

Revenues

Beginning Cash Balance	(1,500,000)
	\$ (1,500,000)

Expenditures

Labor to from Others (Correction)	1,500,000
	\$ 1,500,000

4190 - PAF Performing Arts	Amount
-----------------------------------	---------------

Revenues

Transfer from General Fund	(900,000)
	\$ (900,000)

Expenditures

Equipment and Settlement Expenses	900,000
	\$ 900,000

EXHIBIT B

**City of Tacoma, Washington
2021-2022 Biennial Operating Budget
Biennium End Modification of 2021-2022 Contracts, Transfers and Other Obligations**

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2021-2022 Appropriations:

4450 - Union Station	Amount
-----------------------------	---------------

Revenues

Beginning Cash Balance	(1,200,000)
	\$ (1,200,000)

Expenditures

Principal Portion of Debt Service	1,200,000
	\$ 1,200,000

4700 - Power	Amount
---------------------	---------------

Revenues

Appropriation from Current Fund	(25,000,000)
	\$ (25,000,000)

Expenditures

Power Purchases	2,000,000
Transmission of Power	3,000,000
Power Purchases	7,500,000
Gross Earnings Tax (GET)	7,000,000
Labor Expenses	5,500,000
	\$ 25,000,000

	<u>Total Enterprise Funds</u> \$ 28,600,000
--	--

Internal Service Funds

5453 - PWS Asphalt Plant	Amount
---------------------------------	---------------

Revenues

Beginning Cash Balance	(700,000)
	\$ (700,000)

Expenditures

Maintenance and Operations Costs - Asphalt Production	700,000
	\$ 700,000

	<u>Total Internal Service Funds</u> \$ 700,000
--	---

EXHIBIT B

City of Tacoma, Washington
2021-2022 Biennial Operating Budget
Biennium End Modification of 2021-2022 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2021-2022 Appropriations:

Trust & Agency Funds

6430 - Health Care **Amount**

Revenues

Beginning Cash Balance (1,500,000)
\$ (1,500,000)

Expenditures

Claims Payments 1,500,000
\$ 1,500,000

6460 - Dental Care **Amount**

Revenues

Employer Premium Payments (400,000)
\$ (400,000)

Expenditures

Employer Premium Payments for Fully Insured Policy 400,000
\$ 400,000

Total Trust & Agency Funds **\$ 1,900,000**

Grand Total Expenditures - All Funds **\$ 100,612,000**