

ORDINANCE NO. 29066

AN ORDINANCE relating to the Biennial Operating Budget; modifying the Biennial Operating Budget of the City for fiscal years 2025-2026 for recommended budget adjustments that were not identifiable before the approval of the 2025-2026 adopted budget.

WHEREAS on December 10, 2024, the City Council passed Substitute

Ordinance No. 29002, adopting the 2025-2026 Biennial Operating Budget, and on

May 20, 2025, the City Council passed Ordinance No. 29035, amending the

Biennial Operating Budget, and

WHEREAS this ordinance will adjust the Biennial Operating Budget for (1) obligations from 2025-2026 that are not complete; (2) transfers to the Capital Budget for City Council-approved capital projects; and (3) other recommended adjustments, and

WHEREAS the budget adjustment will increase the 2025-2026 Operating Budget by the amount of \$52,784,546, which is funded by grants, existing fund balances, and other miscellaneous revenue sources, and

WHEREAS the General Fund portion of the budget increase is \$10,169,261, with balances reserved for encumbrances and an adjustment to the sales tax plan offset this General Fund increase; Now, Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

That the Biennial Operating Budget of the City for fiscal years 2025-2026 ("Biennial Budget") is hereby modified by adopting the proposed modifications set forth in Exhibit "A," which provides the expenditures, revenues, and totals by fund and category, and Exhibit "B," which provides narrative explanations of



the modifications, which exhibits are attached hereto and incorporated as part of this ordinance; and that the Biennial Operating Budget shall be deemed to be and is hereby modified for recommended budget adjustments, 2025-2026 contract obligations, and transfers to the Capital Budget for Council-approved capital projects with outstanding balances or budget adjustments.

Passed	<u> </u>	
	Mayor	
Attest:		
City Clerk		
Approved as to form:		
Deputy City Attorney	<u> </u>	

EXHIBIT A

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers, Other Obligations

Special Revenue Funds 1020 Courts Special Revenue 598,027 - 598,027 1030 Contris Special Revenue 598,027 - 598,027 1030 Contris Special Revenue 823,778 - 598,027 1050 PWS Transportation Revenues 11,772,206 - 11,772,030 1055 PW Street Fund (Street Ops, Eng, Transp) 76,536,348 1,093,688 77,630,036 1055 PW Street Fund (Street Ops, Eng, Transp) 76,536,348 1,093,688 77,630,036 1050 TFD Special Revenue 2,939,957 750,000 3,689,957 1000 TFD Special Revenue 2,939,957 750,000 3,689,957 1110 Local Improvement Guaranty 97,309 97,309 97,309 1145 PWB Building & Land Use Services 950,376 1.00 190,4174 103,141,998 1145 TPUB Building & Land Use Services 950,376 6,131,539 47,827,496 1155 TFD EMS Special Revenue 1,695,9597 6,131,539 47,827,496 <	Fund No.	Fund Name	Reappropriation Ordinance	Modification Ordinance	Revised Budget
1020 Courts Special Revenue 598,027 - 598,027 1030 Contingency Fund 823,778 - 823,778 1050 PWS Transportation Revenues 11,772,206 - 11,772,206 1065 PW Street Fund (Street Ops, Eng, Transp) 76,536,348 1,093,688 77,630,036 1085 Voted Streets Initiative 53,477,106 - 53,477,106 1090 TFD Special Revenue 2,939,957 750,000 3,689,957 1100 PWF Property Management 2,265,613 - 2,265,613 1110 Local Improvement Guaranty 97,309 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 25,073 55,386,753 1200 Library Special Revenue 1,334,668 -	0010	General Fund	655,803,639	10,169,261	665,972,900
1030 Contingency Fund	Special Re	evenue Funds			
1050 PWS Transportation Revenues 11,772,206 - 11,772,206 1065 PW Street Fund (Street Ops, Eng, Transp) 76,536,348 1,093,688 77,630,036 1085 Voted Streets Initiative 53,477,106 53,477,106 1090 TFD Special Revenue 2,939,957 750,000 3,689,957 1100 PWF Property Management 2,265,613 - 2,265,613 1110 Local Improvement Guaranty 97,309 - 97,379 1145 PWB Building & Land Use Services 950,376 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1204 CED Economic Development Grants 5,628,686	1020	Courts Special Revenue	598,027	-	598,027
1065 PW Street Fund (Street Ops, Eng, Transp) 76,536,348 1,093,688 77,530,036 1085 Voted Streets Initiative 53,477,106 - 53,477,106 1090 TFD Special Revenue 2,939,957 750,000 3,689,957 1100 PWF Property Management 2,265,613 - 2,265,613 1110 Local Improvement Guaranty 97,309 - 97,309 1145 PWB Building & Land Use Services 950,376 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1180 Tourism & Conventions 9,630,883 - 6,131,539 47,827,496 1190 EDE Conomic Development Grants 5,127,680 2	1030	Contingency Fund	823,778	-	823,778
1085 Voted Streets Initiative 53,477,106 - 53,477,106 1090 TFD Special Revenue 2,939,957 750,000 3,688,957 1100 PWF Property Management 2,265,613 - 2,265,613 1110 Local Improvement Guaranty 97,309 - 97,309 1145 PWB Building & Land Use Services 950,376 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Economic Development Grants 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1431 CMO Municipal Cable TV 1,604,928 -	1050	PWS Transportation Revenues	11,772,206	-	11,772,206
1090 TFD Special Revenue 2,939,957 750,000 3,689,957 1100 PWF Property Management 2,265,613 - 2,265,613 1110 Local Improvement Guaranty 97,309 - 97,309 1145 PWB Building & Land Use Services 950,376 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1241 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,14	1065	PW Street Fund (Street Ops, Eng, Transp)	76,536,348	1,093,688	77,630,036
1100 PWF Property Management 2,265,613 - 2,265,613 1110 Local Improvement Guaranty 97,309 - 97,309 1145 PWB Building & Land Use Services 950,376 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - - - 204 Valous Per	1085	Voted Streets Initiative	53,477,106	-	53,477,106
1110 Local Improvement Guaranty 97,309 - 97,309 1145 PWB Building & Land Use Services 950,376 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 96,30,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1550 Traffic Enforcement, Engineering & Education 7,708,143 - - - 1700 American Rescue Plan - - - - 2035 LTD GO Bond	1090	TFD Special Revenue	2,939,957	750,000	3,689,957
1145 PWB Building & Land Use Services 950,376 - 950,376 1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1505 Traffic Enforcement, Engineering & Education 7,08,143 - - - 1704 American Rescue Plan - - - - 2035 LTO GO Bonds 1997 A & B	1100	PWF Property Management	2,265,613	-	2,265,613
1155 TFD EMS Special Revenue 102,047,824 1,094,174 103,141,998 1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - - 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2036 Public Works Trust Fund Loan 306,05	1110	Local Improvement Guaranty	97,309	-	97,309
1180 Tourism & Conventions 9,630,883 - 9,630,883 1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - - 1701 Special Revenue Funds 376,404,858 9,895,368 386,300,226 Debt Service Funds 1,552,428 - 1,552,428 2035 LTD GO Bonds 1997 A & B 1,552,428	1145	PWB Building & Land Use Services	950,376	-	950,376
1185 Human Services Special Revenue 41,695,957 6,131,539 47,827,496 1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - - 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,	1155	TFD EMS Special Revenue	102,047,824	1,094,174	103,141,998
1195 CED Economic Development Grants 55,127,680 259,073 55,386,753 1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 170 American Rescue Plan - - - - - 185 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 - 1,552,428 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 - 13,637,670 - 13,637,670 - 13,637,670 - 17,94	1180	Tourism & Conventions	9,630,883	-	9,630,883
1200 Library Special Revenue 1,334,668 - 1,334,668 1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - - Total Special Revenue Funds 376,404,858 9,895,368 386,300,226 Debt Service Funds 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 25,738,985 <t< td=""><td>1185</td><td>Human Services Special Revenue</td><td>41,695,957</td><td>6,131,539</td><td>47,827,496</td></t<>	1185	Human Services Special Revenue	41,695,957	6,131,539	47,827,496
1236 CED Equity In Contracting 987,435 - 987,435 1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - - Total Special Revenue Funds 376,404,858 9,895,368 386,300,226 Debt Service Funds 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds	1195	CED Economic Development Grants	55,127,680	259,073	55,386,753
1267 TPD Special Revenue 5,628,686 575,669 6,204,355 1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - - Total Special Revenue Funds 376,404,858 9,895,368 386,300,226 Debt Service Funds 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985	1200	Library Special Revenue	1,334,668	-	1,334,668
1431 CMO Municipal Cable TV 1,604,928 - 1,604,928 1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - - Total Special Revenue Funds 376,404,858 9,895,368 386,300,226 Debt Service Funds 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281 <td>1236</td> <td>CED Equity In Contracting</td> <td>987,435</td> <td>-</td> <td>987,435</td>	1236	CED Equity In Contracting	987,435	-	987,435
1500 CED Local Employment Apprenticeship Program 1,177,934 (8,775) 1,169,159 1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - Total Special Revenue Funds 376,404,858 9,895,368 386,300,226 Debt Service Funds 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281	1267	TPD Special Revenue	5,628,686	575,669	6,204,355
1650 Traffic Enforcement, Engineering & Education 7,708,143 - 7,708,143 1700 American Rescue Plan - - - Total Special Revenue Funds 376,404,858 9,895,368 386,300,226 Debt Service Funds 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281	1431	CMO Municipal Cable TV	1,604,928	-	1,604,928
Total Special Revenue Flunds - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	1500	CED Local Employment Apprenticeship Program	1,177,934	(8,775)	1,169,159
Debt Service Funds 376,404,858 9,895,368 386,300,226 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281	1650	Traffic Enforcement, Engineering & Education	7,708,143	-	7,708,143
Debt Service Funds 2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281	1700	American Rescue Plan	-	-	-
2035 LTD GO Bonds 1997 A & B 1,552,428 - 1,552,428 2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281		Total Special Revenue Funds	376,404,858	9,895,368	386,300,226
2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281	Debt Servi	ice Funds			
2038 Public Works Trust Fund Loan 306,051 - 306,051 2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281	2035	LTD GO Bonds 1997 A & B	1,552,428	-	1,552,428
2040 LTGO 2009 Series A-F Bond Redemption 13,637,670 - 13,637,670 2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281	2038	Public Works Trust Fund Loan		-	
2041 2010 LTGO Bonds Series 2010B - 2010E 5,794,213 - 5,794,213 2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281				-	
2043 LTGO Bond Issuances 4,448,623 - 4,448,623 Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281		•		-	
Total Debt Service Funds 25,738,985 - 25,738,985 Capital Project Funds 3210 Real Estate Excise Tax 52,511,281 - 52,511,281				-	
3210 Real Estate Excise Tax 52,511,281 - 52,511,281		Total Debt Service Funds		-	
3210 Real Estate Excise Tax 52,511,281 - 52,511,281	Canital Pro	oiect Funds			
	-	-	52.511.281	_	52.511.281
		Total Capital Project Funds	52,511,281	_	52,511,281

EXHIBIT A

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers, Other Obligations

Fund No.	Fund Name	Reappropriation Ordinance	Modification Ordinance	Revised Budget
Enterprise	Funds			
4110	Permit Services Fund	61,299,968	(550,000)	60,749,968
4120	PW Tacoma Rail Mountain Division	1,433,515	-	1,433,515
4140	PWE Parking Operating	13,252,636	-	13,252,636
4165	Convention Center	28,544,958	-	28,544,958
4170	Cheney Stadium	5,539,199	-	5,539,199
4180	Tacoma Dome	33,943,051	-	33,943,051
4190	Performing Arts	4,517,775	-	4,517,775
4200	Solid Waste	215,211,796	426,350	215,638,146
4300	Wastewater	293,693,252	8,910,537	302,603,789
4301	Surface Water	138,445,857	1,761,453	140,207,310
4450	Union Station	11,140	-	11,140
4500	Tacoma Rail	80,487,083	-	80,487,083
4600	Water Utility	342,808,318	-	342,808,318
4700	Power	1,333,562,686	-	1,333,562,686
4800	TPU Self Insurance Claims	5,653,200	-	5,653,200
4805	Low Income Assistance	10,000,000	-	10,000,000
	Total Enterprise Funds	2,568,404,434	10,548,340	2,578,952,774
Internal S	ervice Funds			
5050	TPU Fleet Service	13,326,245	_	13,326,245
5086	Tacoma Training & Employment Program	1,366,968	(12,250)	1,354,718
5400	PW Fleet Equipment Rental	37,046,695	2,000,000	39,046,695
5453	PWS Asphalt Plant	3,633,909	-	3,633,909
5540	Comms Equipment - Replacement Reserve	5,957,312	1,474,219	7,431,531
5550	Third Party Liability Claims	30,365,369	8,000,000	38,365,369
5560	Unemployment Compensation	1,338,085	-	4,438,085
5570	Worker's Compensation	14,639,164	3,100,000	14,639,164
5700	Municipal Building Acquisition & Oper	22,524,220	-	22,524,220
5800	General Governmental Internal Services	220,877,751	570,955	221,448,706
	Total Internal Service Funds	351,075,718	15,132,924	366,208,642
Truct 9 Ac	oney Funde			
_	ency Funds Deferred Compensation Trust	615,576		615,576
6100	Employees Retirement	503,117,545	_	503,117,545
6120	Relief & Pension Police	10,202,373	_	10,202,373
6150	Relief & Pension Firefighters	11,999,237	-	11,999,237
6430	Health Care Trust Labor Management	207,385,440	7,038,653	214,424,093
6440	Group Life Trust	2,108,727	7,030,033	2,108,727
6460	Dental Care Labor Management	14,037,214	-	14,037,214
6470	Health Care Trust Firefighters	7,510,000	-	7,510,000
6480	Health Care Trust Police	7,378,000	-	7,310,000
6795	Public Facilities Districts	12,414,002	-	12,414,002
0133	Total Trust & Agency Funds	776,768,114	7,038,653	783,806,767
	. Other is does to repetitely I dilide		1,030,033	. 55,555,151
Total City	of Tacoma Operating Budget	4,806,707,029	52,784,546	4,859,491,575

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2025-2026 Appropriations:

General Fund

0010 - General Fund		Amount
Revenues		
Unclaimed Property Recovery		(700,000)
Beginning Cash		(9,469,261)
Beginning cash	<u> </u>	(10,169,261)
Expenditures	Ų	(10,105,201)
Encumbrances by Department		
City Manager's Office	\$	75,030
Community & Economic Development	\$	(213,548)
Finance	\$	(240,000)
Fire	\$	4,727,694
Neighborhood & Community Services	•	(446,000)
Non-Departmental		2,737,808
Planning & Development Services		(100,000)
Police		3,768,277
Public Works		(140,000)
<u>Total General Fund</u>	\$	10,169,261

Special Revenue Funds

1065 - PW Street Fund		Amount
Revenues		
Beginning Cash	Ś	(326,000)
Damage Revenues	\$	(667,688)
Transfer from Transportation Benefit District	\$	(100,000)
	\$	(1,093,688)
Expenditures		
One-time Vacancy Savings	\$	(690,000)
Damage Revenues	\$	667,688
Electrician	\$	100,000
Signal and Streetlight Electricians Contract Increase	\$	1,100,000
Ending Cash	\$	(84,000)
	\$	1,093,688

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

1090 - Fire Department Special Revenue		Amount
Paramana.		
Revenues Beginning Cash	\$	(750,000)
	\$ \$	(750,000
Expenditures		
Transfer to Fleet Services Fund for Stock Engine Purchases	\$	750,000
	\$	750,000
1155 - Fire Department EMS Special Revenue		Amount
Revenues		
Beginning Cash	\$	(1,094,174
	\$	(1,094,174
Expenditures		
Fleet Budget Correction	\$	1,094,174
	\$	1,094,174
1185 - HRHS Mental Health		Amount
Revenues		
Beginning Cash	\$	(727,000)
General Fund Transfer for HOPE Team	\$	655,696
Administrative Office of the Courts Therapeutic Court Grant	\$	(331,485
Washington State Health Care Association Street Medicine Grant	\$	(895,000
Washington State Department of Transportation Contract Revenue	\$	(333,750
Washington State Department of Commerce Grant	\$	(4,500,000
	\$	(6,131,539
Expenditures		
Private Graffiti Mitigation Pilot	\$	100,000
Expand Public Litter Can Program	\$	627,000
Recognize HOPE Team vacancies	\$	(655,696
Grant and Contract Expenses	\$	6,060,235
	\$	6,131,539

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

1195 - Affordable Housing Fund		Amount
Revenues		
1% for the Arts Contribution from Environmental Services Department	\$	(259,073)
	\$	(259,073)
Expenditures		
1% for the Arts Contribution from Environmental Services Department	\$ \$	259,073
	\$	259,073
1236 - CED Equity In Contracting		Amount
Revenues	\$ \$	-
	\$	-
Expenditures		
Reduce CED Travel and Contract Expenses	\$	(25,429)
Ending Cash		25,429
	\$ \$	-
1267 - TPD Special Revenue		Amount
Revenues		
Beginning Cash	\$ \$	(575,669)
	\$	(575,669)
Expenditures		
Peace Officer Lateral Incentives	\$	233,100
Correct Police Small-Grant Budget	\$	390,930
Ending Cash	\$ \$	(48,361)
	\$	575,669

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

1500 - Local Employment Apprenticeship Program		Amount
Revenues		
Beginning Cash	\$	8,775
Beginning easi	\$	8,775
Expenditures		
Reduce CED Travel and Contract Expenses	\$	(20,775
Ending Cash		12,000
	\$ \$	(8,775
<u>Total Special Reven</u>	ue Funds \$	9,895,368
Enterprise Funds		
4110 - Permit Services		Amount
Revenues		
Beginning Cash	\$	550,000
Expenditures	\$	550,000
DADU Pre-Approved Plan Expansion	\$	200,000
One-time Vacancy Savings	\$	(750,000
One-time vacancy savings	\$	(550,000
4200 - Solid Waste		Amount
_		
Revenues Beginning Cash	\$	(426,350
	\$	(426,350
Expenditures		
1% for the Arts Contribution from Environmental Services Department	\$	25,488
Labor Projection Adjustment	\$	18,629
Add Deputy City Attorney to Environmental Services Department	\$	126,720
Worker's Compensation Adjustment	\$	300,000
Consolidate Urban Forestry Staff	\$ \$	(44,487
	\$	426,350

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Revenues Beginning Cash Direct Gas Utilitization Consultant Payments Expenditures 1% for the Arts Contribution from Environmental Services Department Direct Gas Utilitization Consultant Payments Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff Wastewater Facilities Plan Development	\$ \$ \$ \$ \$ \$ \$	(8,813,537) (97,000) (8,910,537) 217,359 97,000 3,315,000 130,560 (41,882)
Beginning Cash Direct Gas Utilitization Consultant Payments Expenditures 1% for the Arts Contribution from Environmental Services Department Direct Gas Utilitization Consultant Payments Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$ \$ \$ \$	(97,000) (8,910,537) 217,359 97,000 3,315,000 130,560
Expenditures 1% for the Arts Contribution from Environmental Services Department Direct Gas Utilitization Consultant Payments Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$ \$ \$ \$	(97,000) (8,910,537) 217,359 97,000 3,315,000 130,560
Expenditures 1% for the Arts Contribution from Environmental Services Department Direct Gas Utilitization Consultant Payments Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$ \$ \$	(8,910,537) 217,359 97,000 3,315,000 130,560
1% for the Arts Contribution from Environmental Services Department Direct Gas Utilitization Consultant Payments Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$ \$ \$	217,359 97,000 3,315,000 130,560
1% for the Arts Contribution from Environmental Services Department Direct Gas Utilitization Consultant Payments Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$ \$	97,000 3,315,000 130,560
Direct Gas Utilitization Consultant Payments Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$ \$	97,000 3,315,000 130,560
Expand Environmental Services External Legal Services Support Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$ \$	3,315,000 130,560
Add Deputy City Attorney to Environmental Services Department Consolidate Urban Forestry Staff	\$ \$ \$	130,560
Consolidate Urban Forestry Staff	\$ \$	
·	\$	141 8871
		5,000,000
Central Treatment Plant Electric Fencing	\$	192,500
central freatment faint Electric Fenering	\$	8,910,537
4301 - Surface Water		Amount
Revenues		
Washington State Department of Commerce Grant	\$	(999,100)
Washington State Department of Ecology Grant	\$	(195,481)
Beginning Cash	\$ \$ \$	(566,872)
	\$	(1,761,453)
Expenditures		
Washington State Department of Ecology Grant	\$	195,481
1% for the Arts Contribution from Environmental Services Department	\$	16,226
South Tacoma Tree Planting	\$	60,000
Densification Watershed Modeling	\$	1,000,000
Expand Environmental Services External Legal Services Support	\$	250,000
Add Deputy City Attorney to Environmental Services Department	\$	126,720
Consolidate Urban Foresty Staff	\$	113,026
	\$	1,761,453
Total Enterprise Fund	's '	10,548,340

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2025-2026 Appropriations:

Internal Service Funds

5086 - Tacoma Training & Employment Program		Amount
Revenues		
Beginning Cash	\$	12,250
Degining cash	\$	12,250
Expenditures	Y	12,230
Reduce Tacoma Training and Employment Program (TTEP)	\$	(30,000)
Ending Cash		17,750
	\$ \$	(12,250)
5400 - PW Fleet Equipment Rental		Amount
Revenues		
	خ	(1,250,000)
Stock Fire Engine Purchase General Fund Transfer	\$	
Stock Fire Engine Purchase Transfer from Other Active Funds	\$	(750,000)
Expenditures	Ş	(2,000,000)
Stock Fire Engine Purchases	¢	2,000,000
Stock Fire Engine Farenases	\$	2,000,000
5540 - Comms Equipment - Replacement Reserve		Amount
or to commo aquipment incpracement necessor		7
Revenues		
Beginning Cash	\$	(1,474,219)
	\$	(1,474,219)
Expenditures		
Replace Radios	\$	1,489,219
Ending Cash	\$	(15,000)
	\$	1,474,219

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

5550 - Third Party Liability Claims		Amount
Paramana.		
Revenues Consort Frenchen	A	(0.000.000)
General Fund Transfer	\$ \$	(8,000,000)
From any distriction	Ş	(8,000,000)
Expenditures Third Portra Linkillity Adjustments	ć	0.000.000
Third Party Liability Adjustments	\$ \$	8,000,000
	Ş	8,000,000
5570 - Workers Compensation		Amount
Revenues		
General Fund Transfer	\$	(2,800,000)
Fund 4200 Solid Waste Transfer	\$	(300,000)
	\$	(3,100,000)
Expenditures	,	(-,,,
Workers Compensation Adjustments	\$	3,100,000
, , , , , , , , , , , , , , , , , , ,	\$ \$	3,100,000
5800 - General Government Internal Services		Amount
Revenues		
Beginning Cash	Ś	(570,955)
	<u>\$</u> \$	(570,955)
Expenditures	,	(= =
5800-CAO		
Enhance City Prosecution and Police Legal Advisor Services	\$	384,000
TPU Litigation and Legal Advice Enhancement		768,000
Staffing Enhancement in Clerks' Office	\$ \$	237,600
Subtotal	\$	1,389,600
<u>5800-HR</u>		
Training and Development Budget Adjustment	\$	(70,000)
Subtotal	\$	(70,000)

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

<u>5800-IT</u>		
Operational Cost Reduction - Telecom and PC Replacement	\$	(287,594)
Operational Cost Reduction - S/4 Analytics and Data Network	\$	(40,000)
Operational Cost Reduction - IT Permitting, Core ERP, Digital Office	\$	(119,653)
Labor Element Cost Reduction - Premium Pay, Temporary Labor, Training	\$ \$	(86,476)
Subscription and Licensing Cost Reduction		(174,450)
Subtotal	\$	(708,173)
<u>5800-CMO</u>		
Corrections - Media and Communications and Center for Strategic Priorities	\$	193,833
Vacancy Savings in 2026	\$ \$	(231,309)
Operational Cost Reduction	\$	(23,757)
External Communications Contract	\$	52,000
Ending Cash	\$	(30,000)
Subtotal	\$	(39,233)
<u>5800-ES</u>		
Staffing Adjustment in Urban Forestry	\$	(8,826)
Operational Efficiencies Through Alignment	\$	(56,254)
Ending Cash	\$	40,080
Subtotal	\$	(25,000)
<u>5800-FIN</u>		
Salary and Vacancy Savings	\$	(200,000)
Subtotal	\$	(200,000)
<u>5800-FIRE</u>		
Fleet Correction	\$	31,958
Emergency Management Budget Correction	\$	191,803
Subtotal	\$	223,761
5800 Total	\$	570,955
<u>Total Internal Ser</u>	vice Funds \$	15,132,924

City of Tacoma, Washington 2025-2026 Biennial Operating Budget Modification of 2025-2026 Contracts, Transfers and Other Obligations

Narrative Explanation for the Budget Amendment Ordinance

Authorize an Increase in Revenues and Expenditures for 2025-2026 Appropriations:

Trust and Agency Funds

6430 - Health Care Trust Labor Management		Amount
Revenues		
Beginning Cash	\$	(4,274,957)
Employee Benefit Program Services	\$	(510,000)
Employer Self-Insurance Contribution	\$	(2,253,696)
	\$	(7,038,653)
Expenditures		
Health Care Rate Adjustments	\$	7,202,819
Ending Cash	\$	(164,166)
	\$	7,038,653
Total Trust & Agency Fund	<u> s</u> \$	7,038,653
Grand Total Expenditures - All Fund	s \$	52,784,546