

Parks Sales Tax Fund

PROJECT SUMMARY

Project Name	Project #	To Golf Course Fund (450)	To Parks Construction Fund (312)	To Facilities Management (503)	Direct	2019 Budget
					Parks Sales Tax Expenses	
ADA Improvements	P-110589	—	340,000	—	—	340,000
Fantasy Lights Storage Building	P-110130	—	500,000	—	—	500,000
Lidford Trail	P-110748	—	100,000	—	—	100,000
Parks Signage	P-110458	—	35,000	—	—	35,000
Seeley Lake Assessment and Restoration	P-110597	—	75,000	—	—	75,000
Site Feasibility and Master Plan	P-110803	—	100,000	—	—	100,000
SRC Tennis Court HVAC	P-110592	—	25,000	—	—	25,000
GMA Capital Facilities Plan		—	1,175,000	—	—	1,175,000
Contributions to Other Parks Projects						
Debt Service Payment		—	—	—	745,780	745,780
Regional Planning and Admin Support		—	69,160	—	2,052,380	2,178,720
Transfers Out Operations		326,000	—	185,150	—	713,130
Total		326,000	1,244,160	185,150	2,798,160	4,812,630

STAFFING SUMMARY

	2014 FTE	2015 FTE	2016 FTE	2017 FTE	2018 FTE	2019 FTE
Accounting Assistant	—	—	—	—	0.15	0.15
Deputy Director	—	—	—	—	—	0.30
Office Assistant	—	—	—	—	—	0.50
Parks Maintenance Tech	4.25	3.87	3.87	3.87	4.47	4.47
Parks Specialist	0.60	0.60	0.60	0.60	0.50	0.50
Parks and Recreation Manager	—	—	—	—	0.50	0.50
Planner	—	—	—	—	0.50	0.50
Project Manager	—	0.50	0.50	0.50	1.00	1.00
Resource Stewardship Superintendent	0.35	0.35	0.35	0.35	0.15	0.45
Superintendent of Admin Services	0.20	0.20	0.20	0.20	0.20	0.40
Superintendent of Parks	0.05	0.05	0.05	0.05	0.30	—
Parks Supervisor	0.50	0.55	0.55	0.55	—	—
Dir - Parks & Recreation	0.10	0.10	0.10	0.10	—	—
Parks & Rec Planner	0.60	0.60	0.75	0.90	—	—
Recreation Superintendent	0.05	0.05	0.05	0.05	—	—
Contracts/Project Coordinator	0.40	—	—	—	—	—
Total	7.10	6.87	7.02	7.17	7.77	8.77

PATHS AND TRAILS CONSTRUCTION FUND

Capital Project Fund

Summary: The Paths and Trails Construction Fund is used to account for all capital related expenses, including property acquisitions, construction projects, or major equipment purchases. This fund is financed through transfer appropriations from the Paths and Trails operating fund.

Budget Highlights: The 2019 budget is 9.2% above the 2018 level and includes funding for capital improvement projects related to the Pierce County Trail System. Anticipated projects for 2019 are listed on the following page.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	—	450,000	450,000	— %
Intergovernmental Revenue	1,008,821	1,381,472	—	350,000	350,000	— %
Miscellaneous Revenue	1,000	—	—	160,000	160,000	— %
Transfers In	452,000	2,780,897	916,000	40,000	(876,000)	(95.6) %
Total	1,461,821	4,162,369	916,000	1,000,000	84,000	9.2 %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	39,650	45,992	—	—	—	— %
Benefits	14,257	18,268	—	—	—	— %
Supplies	125	10,485	—	—	—	— %
Other Services and Charges	513,901	340,222	566,000	250,000	(316,000)	(55.8) %
Intergovernmental Services	980	—	—	—	—	— %
Capital Outlays	1,898,703	3,053,793	350,000	750,000	400,000	114.3 %
Transfers Out	—	11,560	—	—	—	— %
Total	2,467,617	3,480,320	916,000	1,000,000	84,000	9.2 %

Paths and Trails Construction Fund

PROJECT SUMMARY

Project Name	Proj #	2019 Total Budget	Funding Sources			2019 Total Revenues
			Park Impact (144)	Parks Sales Tax (145)	Grant/ Other	
Buckley to S Prairie Phase 2 Easement	P-110706	50,000	—	—	50,000	50,000
Chambers Creek Canyon Trail	P-110600	480,000	—	—	480,000	480,000
Foothills Trail High Cedars Realignment	P-110461	120,000	—	—	120,000	120,000
Lidford Trail	P-110793	100,000	—	100,000	—	100,000
Parkland Core Trail	P-110792	50,000	40,000	—	10,000	50,000
Pipeline Trail	P-10445	200,000	—	—	200,000	200,000
Total		1,000,000	40,000	100,000	860,000	1,000,000

STAFFING SUMMARY

	2014 FTE	2015 FTE	2016 FTE	2017 FTE	2018 FTE	2019 FTE
Project Manager	—	—	0.50	0.50	—	—
Total	—	—	0.50	0.50	—	—

PATHS AND TRAILS FUND

Special Revenue Fund

Summary: The Paths and Trails Fund, managed by Parks and Recreation Services, is dedicated to development of a network of multi-use paths and trails throughout the County. The fund was established in 1987 to provide resources for planning, construction, acquisition, and maintenance of a path and trail system. Fund revenues are an allocation of at least 0.42% of the total funds received from the motor vehicle fuel tax, as authorized by RCW 47.30.

Budget Highlights: The 2019 budget for the Paths and Trails Fund is 28.5% above the 2018 level. The budget includes a new Planner position to coordinate with other jurisdictions and provide oversight of the Pierce County Regional Trail Plan. The budget also reflects funding for the Sheriff's Department to provide a bike patrol on the Foothills Trail.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	(31,780)	266,060	297,840	(937.2) %
Charges for Services Revenue	5,953	87	—	—	—	— %
Intergovernmental Revenue	326,155	333,192	406,460	406,460	—	— %
Miscellaneous Revenue	41,348	72,239	40,300	43,950	3,650	9.1 %
Tax Revenue	2,405	—	—	—	—	— %
Transfers In	78,650	—	245,780	132,820	(112,960)	(46.0) %
Total	454,511	405,517	660,760	849,290	188,530	28.5 %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	237,780	260,105	210,860	325,640	114,780	54.4 %
Benefits	111,073	115,583	107,540	147,570	40,030	37.2 %
Supplies	3,327	14,367	11,450	16,930	5,480	47.9 %
Other Services and Charges	88,061	154,990	329,790	358,320	28,530	8.7 %
Intergovernmental Services	775	1,812	1,120	830	(290)	(25.9) %
Capital Outlays	161	—	—	—	—	— %
Transfers Out	—	250,000	—	—	—	— %
Total	441,178	796,856	660,760	849,290	188,530	28.5 %

Paths and Trails Fund

STAFFING SUMMARY						
	2014	2015	2016	2017	2018	2019
	FTE	FTE	FTE	FTE	FTE	FTE
Parks Maintenance Tech	1.00	2.00	2.34	2.34	2.74	2.34
Parks Specialist	0.15	0.15	0.15	0.15	0.15	0.55
Parks and Recreation Manager	—	—	—	—	0.20	0.20
Planner	—	—	—	—	—	1.00
Parks Supervisor	—	0.20	0.20	0.20	—	—
Project Manager	—	0.50	0.50	0.50	—	—
Contracts/Projects Coordinator	0.30	—	—	—	—	—
Total	1.45	2.85	3.19	3.19	3.09	4.09

PIERCE COUNTY FAIR FUND

Special Revenue Fund

Summary: The Pierce County Fair Fund provides for the Pierce County Fair held annually at Frontier Park in Graham. The Pierce County Fair Association operates and manages the Fair with revenues from the State Fair Fund, Fair operations, and County contributed funds.

The Fair provides opportunities for 4-H, Future Farmers of America (FFA), and Open Show exhibitions and demonstrations. A primary function of the Fair is to encourage youth in practical experience in fields of agriculture and home economics. The Fair also provides recreation and amusement through carnivals, contests, and competition; encourages trade and display of farm, home, and factory products; builds community pride; and promotes public education.

Budget Highlights: The 2019 budget for the Pierce County Fair Fund is 6.4% below the 2018 level. The budget includes an increase in General Fund support.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	34,670	50	(34,620)	(99.9) %
Charges for Services Revenue	84,032	95,848	91,510	94,700	3,190	3.5 %
Intergovernmental Revenue	38,067	70,501	34,500	35,500	1,000	2.9 %
Miscellaneous Revenue	51,892	31,340	36,540	32,050	(4,490)	(12.3) %
Transfers In	—	96,800	56,800	75,550	18,750	33.0 %
Total	173,991	294,489	254,020	237,850	(16,170)	(6.4) %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Benefits	5,101	15,317	15,000	17,600	2,600	17.3 %
Supplies	14,368	10,987	15,320	53,000	37,680	246.0 %
Other Services and Charges	170,994	195,084	223,700	167,250	(56,450)	(25.2) %
Capital Outlays	—	25,843	—	—	—	— %
Total	190,463	247,231	254,020	237,850	(16,170)	(6.4) %

Pierce County Fair Fund

WORKLOAD SERVICE DATA

	Unit of Measure	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Estimate
Total Exhibits	Exhibits	3,750	3,740	5,864	4,399	4,500	4,600
Exhibitors							
4-H	Exhibitors	511	378	487	375	400	425
FFA	Exhibitors	1	1	—			
Open Class	Exhibitors	268	430	213	209	225	230
Concessions	Vendors	105	105	101	98	105	110
State Report Points Received	Total	—	—	801	682	735	
Attendance							
Paid	Individuals	9,872	13,709	12,689	13,067	13,500	14,000
Passes/Free Gate	Individuals	8,036	2,380	2,558	2,671	2,700	3,000
Kids Under 6	Individuals	2,100	2,000	2,493	1,743	1,800	2,000
Total Proceeds from Attendance	Dollars	44,158	43,546	36,224	45,344	47,000	49,000
Total Proceeds from Parking	Dollars	20,699	26,526	31,424	19,086	20,000	22,000

SECOND REET PARKS FUND

Special Revenue Fund

Summary: The Second REET Parks Fund, which can only be allocated for infrastructure projects (e.g. roads, sewers, parks, water systems), was approved in late 2001. Ordinance No. 2017-51 allocates 25% of the Second REET revenues to Parks and Recreation projects and 75% to transportation projects.

Budget Highlights: The 2019 budget for the Second REET Parks Fund is 0.2% below 2018 and supports the projects listed on the Project Summary table shown below. The budget also includes the reallocation of 1.0 FTE to the Parks Sales Tax Fund.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	928,300	554,040	(374,260)	(40.3) %
Tax Revenue	1,964,381	2,370,235	2,181,000	2,600,000	419,000	10.0 %
Transfers In	—	—	50,000	—	(50,000)	(100.0) %
Total	1,964,381	2,370,235	3,159,300	3,154,040	(5,260)	(0.2) %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	96,870	79,441	88,760	—	(88,760)	(100.0) %
Benefits	37,995	32,556	34,960	—	(34,960)	(100.0) %
Other Services and Charges	108,932	19,999	25,080	23,540	(1,540)	(6.1) %
Intergovernmental Services	—	100,000	695,500	745,500	50,000	7.2 %
Transfers Out	1,865,340	1,839,482	2,315,000	2,385,000	70,000	3.0 %
Total	2,109,137	2,071,479	3,159,300	3,154,040	(5,260)	(0.2) %

PROJECT SUMMARY

Project Name	Project #	2019 Budget
CCRP Cross County Greens	P-110805	500,000
Lake Tapps Bulkhead Replacement	P-110591	1,520,000
Peninsula and Key Peninsula Metro Parks	P-110312	200,000
Sprinker Hockey Team Room	P-110723	125,000
Roof Replacements	P-110593	240,000
GMA Capital Facilities Plan		2,585,000
Parks REET Project Coordination/Admin		23,540
Sprinker Structural Repairs - Loan Repayment		545,500
Total		3,154,040

Second REET Parks Fund

STAFFING SUMMARY						
	2014	2015	2016	2017	2018	2019
	FTE	FTE	FTE	FTE	FTE	FTE
Office Assistant	0.50	0.50	0.50	0.50	0.50	—
Resource Stewardship Supt	0.10	0.10	0.10	0.10	0.30	—
Superintendent - Admin Svcs	0.20	0.20	0.20	0.20	0.20	—
Dir - Parks & Recreation	0.10	0.10	0.10	0.10	—	—
Recreation Superintendent	0.05	0.05	0.05	0.05	—	—
Superintendent of Parks	0.05	0.05	0.05	0.05	—	—
Total	1.00	1.00	1.00	1.00	1.00	—