

Other Programs

Summary

This section includes the budgets for Economic Development and all the budgets that do not appropriately fit under any other section.

- Other Programs functions account for 0.6% of County positions.
- The \$36.4 million budget represents 3.3% of the total County budget for 2019.

Funding Source	2019	Percent of Total
Tax Revenue	11,981,280	32.9 %
Intergovernmental Revenue	704,400	1.9 %
Charges for Services	2,027,810	5.5 %
License and Permit Revenue	639,050	1.8 %
Transfers In	17,131,040	47.0 %
Budgeted Use of Fund Balance	3,967,880	10.9 %
Total	36,451,460	100.0 %

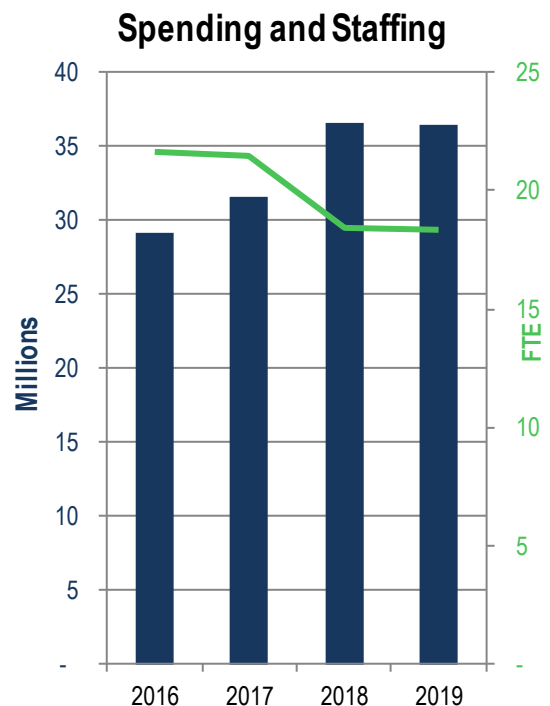
2016 to 2019

Budgets under Other Programs are 25.0%, or \$7.3 million, higher than in 2016. The 2017 budget included limited growth in tax and fee revenues. The 2018 budget saw an increase due to the creation of the Real Estate Excise Tax Fund, which collects first REET revenue for the allocation of capital funding.

2019 Budget

The 2019 budget for Other Programs is 0.2%, or \$62,000, less than 2018. The budget for Other Programs includes the new Taxpayer Accountability Fund and provides resources for economic development activities, the promotion of tourism, and other special projects.

Other Programs			
Page		2019	
		Budget	
		FTE	
437	Dispute Resolution Center	134,800	—
439	Economic Development	1,558,440	6.88
443	Federal Forest Services	—	—
445	Flood Control Zone District	—	—
447	Limited Tax GO Bond	17,489,060	—
451	Rainier Communication Commission	1,964,440	6.06
453	Real Estate Excise Tax	9,024,000	—
455	Special Projects	1,827,500	5.31
459	Taxpayer Accountability	143,000	—
461	Tourism Promotion Area	1,678,620	—
463	Tourism Promotion & Capital Facilities	2,238,280	0.12
465	1% for Arts Construction	393,320	—
	Total	36,451,460	18.37



Other Programs

DISPUTE RESOLUTION CENTER FUND

Special Revenue Fund

The mission of the Dispute Resolution Center is to provide innovative, high quality, low-cost dispute resolution services, education and training to the people, organizations, businesses, and institutions of Pierce County.

Summary:

The Dispute Resolution Center Program was established in 1993 to facilitate informal resolution of disputes and to help meet the need for alternatives to Court for the resolution of certain disputes. The authorizing ordinance states that disputes eligible for consideration must be appropriate for resolution through voluntary conciliation or mediation and not those more appropriately referred to legal counsel or other community service agencies or programs.

The Pierce County District Court manages a contract with a nonprofit corporation to operate a dispute resolution center to provide mediation services for District Court, Small Claims Court. Created under provisions of state law (RCW 7.75), and approved by County Ordinance No. 94-153, the Center provides Pierce County residents an alternative to the Court system for resolving conflicts quickly and economically. County funding comes directly through District Court and Small Claims filing surcharge fees as provided by statute. Services are available for free or on a sliding fee scale.

Mediators are volunteers trained through the Center or other state and nationally recognized programs to provide mediation and conciliation services of individuals and groups in conflict.

Budget Highlights:

The 2019 Dispute Resolution Center budget is 20.0% above the 2018 budget and reflects available revenues and General Fund contributions.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	—	20	20	— %
Charges for Services Revenue	112,310	108,530	112,310	106,780	(5,530)	(4.9) %
Transfers In	—	—	—	28,000	28,000	— %
Total	112,310	108,530	112,310	134,800	22,490	20.0 %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Other Services and Charges	147,593	118,692	112,310	134,800	22,490	20.0 %
Total	147,593	118,692	112,310	134,800	22,490	20.0 %

Dispute Resolution Center Fund

ECONOMIC DEVELOPMENT

General Fund

The mission of the Economic Development Department is to support a business environment that provides the foundation of a jobs-based economy in Pierce County.

Summary:

The Economic Development Department focuses on diversifying and growing the County's economic base and making improvements to the business climate. Specific objectives are to increase per capita earnings, employment opportunities, and investment by retaining and attracting business and industry, and fostering an environment that encourages formation of new companies and economic growth.

Elements of the work program include providing technical assistance directly to businesses; planning, marketing, and outreach to jurisdictions; and special project coordination, project development, and implementation of emergent program opportunities.

In addition, the Department works collaboratively with partners in key areas such as business financial assistance (working with the Pierce County Community Development Corporation and the Pierce County Community Investment Corporation) and marketing (working with the Economic Development Board, the Trade Development Alliance, the Tacoma Regional Convention and Visitors Bureau, and others).

The Arts and Cultural Services program provides arts services to County residents. Specific goals are to provide increased access for students to the performing, visual, and literary arts, particularly where such services are limited or unavailable, and to celebrate artistic achievements, specifically of student and adult artists.

Budget Highlights:

The 2019 budget for the Economic Development Department is 6.8% above the 2018 level. The budget appropriates \$100,000 for a pre-apprenticeship training program operated by Workforce Central.

Economic Development

PERFORMANCE MEASURES

	2016 Actual	2017 Actual	2018 Estimate	2019 Target	Initiative
Objective: Continuously Improve Customer Service					
Customer satisfaction rate for Boards & Commissions	96%	98%	98%	98%	Analyze survey results and develop strategies and actions to improve Board and Commission Members' satisfaction.
Objective: Attract, Grow, and Retain More Businesses					
Percent of jobs realized	116%	116%	96%	100%	Track actual jobs created within 2 years of a business opening, vs. jobs expected when project was given Executive Priority status. Continue to facilitate work groups to facilitate business expansion & retention.
Objective: Continuously Improve Customer Service					
Percent of forum attendees indicating event met their expectations	99%	91%	99%	99%	Evaluate forums and determine changes to increase the effectiveness of the programs.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted General Fund Support	—	—	1,456,360	1,555,440	99,080	6.8 %
Charges for Services Revenue	1,000	750	3,000	3,000	—	— %
Miscellaneous Revenue	5,397	2,250	—	—	—	— %
Total	6,397	3,000	1,459,360	1,558,440	99,080	6.8 %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	660,223	709,869	744,430	714,430	(30,000)	(4.0) %
Benefits	243,582	267,141	262,670	271,670	9,000	3.4 %
Supplies	4,685	10,227	7,930	5,750	(2,180)	(27.5) %
Other Services and Charges	313,476	352,980	430,130	557,090	126,960	29.5 %
Intergovernmental Services	—	9,449	9,200	9,500	300	3.3 %
Transfers Out	80,000	100,000	5,000	—	(5,000)	(100.0) %
Total	1,301,965	1,449,665	1,459,360	1,558,440	99,080	6.8 %

PROGRAM EXPENDITURES

	2018 FTE	2019 FTE	2018 Budget	2019 Budget	Absolute Change	Percent Change
Arts	—	—	30,800	30,800	—	— %
Economic Development	—	—	50,000	50,000	—	— %
Economic Development Alloc Pool	6.88	6.88	1,291,700	1,390,780	99,080	7.7 %
Aerospace Recruitment	—	—	86,860	86,860	—	— %
Total	6.88	6.88	1,459,360	1,558,440	99,080	6.8 %

Economic Development

STAFFING SUMMARY

	2014 FTE	2015 FTE	2016 FTE	2017 FTE	2018 FTE	2019 FTE
Director - Economic Development	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Program Manager	—	—	1.00	1.00	1.00	1.00
Economic Dev Specialist	1.50	1.60	1.70	1.00	1.00	1.00
Economic Dev Specialist Sr	1.00	1.00	1.00	1.00	1.00	1.00
Loan Officer	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	0.88	0.88	0.88
Spec Asst/Exec Business	1.00	1.00	1.00	1.00	1.00	1.00
Strategic Advisor for Econ Dev	—	—	—	1.00	—	—
Program Specialist	1.00	1.00	—	—	—	—
Total	7.50	7.60	7.70	7.88	6.88	6.88

WORKLOAD SERVICE DATA

	Unit of Measure	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Estimate
Economic Development							
Professional Outreach	Meetings	57	50	58	52	53	50
Business Tech Assistance	Contacts	464	450	543	490	480	480
Business Tech Assistance Cases	Cases	50	40	20	15	15	15
CDC/CD Contract Loan Portfolio	Loans	9	10	10	7	8	7
Community Grants - ARTS	Grants	6	7	9	9	9	9
Special Initiatives	Projects	27	25	25	24	22	23

FEDERAL FOREST SERVICES FUND

Special Revenue Fund

Summary: This fund is used to account for the revenues received from federal forestry distributions made to Pierce County (Title III) and designated Resource Advisory Committee (RAC) allocations (Title II). These monies can only be expended for specific purposes enumerated in federal law and can only be used on or to benefit federal forest lands.

Budget Highlights: The budget for the Federal Forest Services Fund does not anticipate any distributions in 2019.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Intergovernmental Revenue	28,529	119	—	—	—	— %
Total	28,529	119	—	—	—	— %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	13,106	—	—	—	—	— %
Benefits	3,471	—	—	—	—	— %
Supplies	4,235	—	—	—	—	— %
Other Services and Charges	6,036	119	—	—	—	— %
Intergovernmental Services	1,681	—	—	—	—	— %
Total	28,529	119	—	—	—	— %

Federal Forest Services Fund

FLOOD CONTROL ZONE DISTRICT FUND

Special Revenue Fund

Summary: Ordinance No. 2011-95s established a countywide Flood Control Zone District to address flood control needs throughout the County. The District uses an integrated and coordinated approach to flood control to ensure that public safety and property are protected and our region's prosperity sustained.

Budget Highlights: The Flood Control Zone District budget is shown here for reference. Funding previously allocated to this fund was moved to the Surface Water Management Construction Fund in 2015.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Intergovernmental Revenue	271	300	—	—	—	— %
Proceeds from Sale of Assets	3,107	3,077	—	—	—	— %
Tax Revenue	8,262,700	8,343,759	—	—	—	— %
Total	8,266,077	8,347,136	—	—	—	— %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	4,920	3,608	—	—	—	— %
Benefits	1,932	1,448	—	—	—	— %
Other Services and Charges	201,048	8,140	—	—	—	— %
Intergovernmental Services	1,593,565	3,802,966	—	—	—	— %
Transfers Out	2,642,941	2,429,232	—	—	—	— %
Total	4,444,406	6,245,392	—	—	—	— %

Flood Control Zone District Fund

LIMITED TAX G O BOND REDEMPTION FUND

Special Revenue Fund

Summary: General Obligation Debt

The following funds are used to accumulate monies for the repayment of the County's general obligation bonded debt:

- ❖ **Limited Tax General Obligation Bonds, 2009** — The \$23,950,000 transportation improvement bonds are serial bonds due in annual installments ranging from \$845,000 to \$1,685,000 plus interest of 2.5% to 4.4%. The final maturity date is August 1, 2029. Financing is provided from the road real estate excise tax, road property taxes, and secured by the General Fund. Bonds maturing on or after August 1, 2020 are callable beginning August 1, 2019 or any interest date thereafter. The outstanding bonds balance on December 31, 2018 is \$15,245,000.
- ❖ **Limited Tax General Obligation Bonds, 2010 (Taxable Build America Bonds Direct Payment)** — The \$24,225,000 transportation improvement bonds are serial bonds due in annual installments ranging from \$1,040,000 to \$1,655,000 plus interest of 1.1% to 5.5%. The bonds qualify for an interest credit payable by the United States Treasury. The final maturity date is August 1, 2029. Financing is provided from the road real estate excise tax, road property taxes, and secured by the General Fund. Bonds maturing on or after August 1, 2021 are callable beginning August 1, 2020 or any interest date thereafter. The outstanding bonds balance on December 31, 2018 is \$15,485,000.
- ❖ **Limited General Obligation Bonds, 2012** — The \$15,195,000 emergency communication system bonds are serial bonds due in annual installments ranging from \$1,060,000 to \$1,890,000 plus interest of 2.0% to 5.0%. The final maturity date is July 1, 2022. Financing is provided from the one tenth of one percent retail sales/use tax. The outstanding bonds balance on December 31, 2018 is \$7,030,000.
- ❖ **Limited Tax General Obligation Bonds, 2013A** — The \$28,880,000 emergency communication system bonds are serial bonds due in annual installments ranging from \$2,025,000 to \$3,530,000 plus interest of 2.0% to 5.0%. The 2013A Bonds are not subject to optional redemption prior to their stated maturity dates. The final maturity date is July 1, 2023. Financing is provided from the one tenth of one percent retail sales/use tax. The outstanding bonds balance on December 31, 2018 is \$16,055,000.
- ❖ **Limited Tax General Obligation Bonds, 2013B** — The \$2,150,000 general obligation bonds funding the construction of the Sheriff's Parkland Precinct are serial bonds due in annual installments ranging from \$160,000 to \$245,000 plus interest of 2.0% to 3.125%. The final maturity date is July 1, 2023. Financing is provided by the General Fund Tax Levy. The outstanding bonds balance on December 31, 2018 is \$1,160,000.

Limited Tax G O Bond Redemption Fund

- ❖ **Limited Tax General Obligation Bonds, 2015A** — The \$49,775,000 limited tax general obligation refunding bonds are serial bonds due in annual installments ranging from \$450,000 to \$5,375,000 plus interest of 2.0% to 5.0%. Bonds maturing on or after August 1, 2025 are callable at any time, beginning August 1, 2015. The final maturity date is August 1, 2035. Financing is provided from amounts in the County's current expense fund, together with any other money of the County legally available to pay debt service on such bonds. The outstanding bonds balance on December 31, 2018 is \$41,480,000.
- ❖ **Limited Tax General Obligation Bonds, 2015B** — The \$21,685,000 limited tax general obligation refunding bonds are serial bonds due in annual installments ranging from \$160,000 to \$2,420,000 plus interest of 2.0% to 5.0%. The 2015B Bonds are not subject to optional redemption prior to their stated maturity dates. The final maturity date is August 1, 2025. Financing is provided from amounts in the County's current expense fund, together with any other money of the County legally available to pay debt service on such bonds. The outstanding bonds balance on December 31, 2018 is \$15,160,000.

FINANCIAL SUMMARY

General Obligation Bonds:	Funding Sources												
	2019 Total Expenses	General Fund Debt Service Account					Funding Sources					2019 Total Revenues	
		District Court Budget	Sheriff Budget	Corrections Budget	Emergency Comm. Sales Tax	2nd REET Roads Fund	County Road Fund	Con. Futures Fund	Sanitary Sewer Fund	Park Sales Tax Fund			
2005 Refunding Bond	2,850,600	368,020	154,500	—	2,328,080	—	—	—	—	—	—	—	2,850,600
2006 Limited Tax GOB	2,199,950	—	—	—	—	—	—	1,454,170	—	745,780	—	—	2,199,950
2006B Limited Tax GOB	1,964,200	—	—	—	—	1,964,200	—	—	—	—	—	—	1,964,200
2009 Limited Tax GOB	1,761,970	—	—	—	—	1,761,970	—	—	—	—	—	—	1,761,970
2010 Limited Tax GOB	1,988,950	—	—	—	—	1,988,950	—	—	—	—	—	—	1,988,950
2012 Limited Tax GOB	1,981,500	—	—	—	—	1,981,500	—	—	—	—	—	—	1,981,500
2013 Limited Tax GOB	3,961,760	—	—	254,010	—	3,707,750	—	—	—	—	—	—	3,961,760
Total Bond Payments	16,708,930	368,020	154,500	254,010	2,328,080	5,689,250	3,750,920	1,964,200	1,454,170	745,780	—	—	16,708,930
Professional Services	14,000	14,000	—	—	—	—	—	—	—	—	—	—	14,000
Undesignated	—	—	—	—	—	—	—	—	—	—	—	—	—
PWTF Loan-Canyon Rd	394,110	—	—	—	—	—	—	394,110	—	—	—	—	394,110
Total	17,117,040	382,020	154,500	254,010	2,328,080	5,689,250	3,750,920	2,358,310	1,454,170	745,780	—	—	17,117,040

Limited Tax G O Bond Redemption Fund

RAINIER COMMUNICATION COMMISSION FUND

Special Revenue Fund

Summary:

In 1992, Pierce County and several cities and towns in the County jointly created the Rainier Communications Commission. The primary purpose of the Commission is to share expertise and information related to cable television; to negotiate and obtain franchise agreements with cable television companies which will best serve the public interest; and, to administer the cable television franchises. The Commission also plans and develops the shared use of communication systems between members, and advises members regarding public, education, and municipal communications. Funding for these activities is generated from Commission participant fees.

In 1997, interested participants of the Commission created a Media Center. The Center is funded through a 25 cents per subscriber Franchisee fee and 25 cents per subscriber match from the participating local jurisdictions. The Franchisee quarter is restricted to capital purchases for the Media Center. The quarter from local jurisdictions funds the Media Center operations.

A special revenue fund has been established with Pierce County for the deposit of all revenues and reimbursements and the accounting of expenditures made from the fund for its different activities.

Budget Highlights:

The 2019 budget for the Rainier Communication Commission (RCC) is 26.6% above the 2018 level. The budget includes increased funding for capital equipment purchases and installation, and reallocates 0.06 FTE to the General Fund.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	242,110	598,990	356,880	147.7 %
Charges for Services Revenue	68,232	27,426	50,000	22,000	(28,000)	(56.0) %
Intergovernmental Revenue	704,249	731,186	622,450	704,400	81,950	13.2 %
License & Permit Revenue	692,850	693,420	637,050	639,050	2,000	0.3 %
Total	1,465,331	1,452,032	1,551,610	1,964,440	412,830	26.6 %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	551,029	559,923	578,530	585,420	6,890	1.2 %
Benefits	188,470	195,640	204,490	213,220	8,730	4.3 %
Supplies	69,466	37,187	78,550	99,650	21,100	26.9 %
Other Services and Charges	264,334	280,275	341,740	306,150	(35,590)	(10.4) %
Intergovernmental Services	67	—	—	—	—	— %
Capital Outlays	329,945	256,765	348,300	760,000	411,700	118.2 %
Total	1,403,313	1,329,788	1,551,610	1,964,440	412,830	26.6 %

Rainier Communication Commission Fund

STAFFING SUMMARY

	2014	2015	2016	2017	2018	2019
	FTE	FTE	FTE	FTE	FTE	FTE
Dir - Communications	0.06	0.06	0.06	0.06	0.06	0.06
Cable Operations Specialist	4.00	4.00	4.00	4.00	4.00	4.00
PCTV Communications Manager	1.00	1.00	1.00	1.00	1.00	1.00
Production Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	0.06	0.06	0.06	0.06	0.06	—
Administrative Assistant	1.00	1.00	—	—	—	—
Total	7.12	7.12	6.12	6.12	6.12	6.06

PROJECT SUMMARY

Program (Fee Base)	Funding Sources				
	2019 Budget	Fund Balance	Cable Franchise Fee	Grants and Entitlements	Video Services
Rainier Cable Commission - Restricted Capital	915,500	517,700	—	397,800	—
Rainier Communication Commission Fund	1,048,940	81,290	639,050	328,600	—
Total	1,964,440	598,990	639,050	726,400	—

REAL ESTATE EXCISE TAX FUND

Special Revenue Fund

Summary: The County Council adopted Ordinance No. 2017-51 which amended Chapters 4.24 of the Pierce County Code creating the Real Estate Excise Tax Fund (First REET) and providing more flexibility for capital funding. One quarter of one percent is collected on the sale of real property in unincorporated Pierce County and is deposited in this fund. Revenue generated from the tax can be used solely for financing capital projects specified in Title 19E Pierce County Code, the Capital Facilities Plan Element of the Pierce County Comprehensive Plan, and housing relocation assistance under RCW 59.18.440 and 59.18.450.

Budget Highlights: The 2019 budget for the Real Estate Excise Tax Fund is 4.0%, or \$376,560, lower than the prior year and reflects anticipated revenue in 2019. \$9.0 million is budgeted to be transferred to the REET Capital Improvement and Surface Water Management Construction Funds to support capital projects in 2019.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	(523,440)	(576,000)	(52,560)	10.0 %
Tax Revenue	—	—	8,724,000	9,600,000	876,000	10.0 %
Proceeds From Sale of Assets	—	—	1,200,000	—	(1,200,000)	(100.0) %
Total	—	—	9,400,560	9,024,000	(376,560)	(4.0) %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Transfers Out	—	—	9,400,560	9,024,000	(376,560)	(4.0) %
Total	—	—	9,400,560	9,024,000	(376,560)	(4.0) %

Real Estate Excise Tax Fund

SPECIAL PROJECTS

General Fund

Summary:

Special Projects is used to account for unique activities financed with General Fund monies, which are not appropriately placed under any other department, and have more complex accounting than the single line item of Miscellaneous Current Expense.

State legislation passed in 2005 created a new one dollar recording surcharge to promote historical preservation or historical programs, including the preservation of historic documents. These monies are accounted for in the **Historical Document Preservation** program.

Government Relations coordinates Pierce County's interactions with elected officials, legislative bodies, and public agencies at the federal, regional, state, and local levels.

A formal **Performance Audit** function was created by Charter amendment in 1996 to evaluate County programs and services.

The **Pierce County Board of Equalization** was created by statute with membership of the Board appointed by the County Executive. The Board's function is to equalize assessed values of property to reflect the fair and true value.

Property Management oversees disposition and use of County owned and tax title properties.

The **Law and Justice Commission** was established to plan and coordinate long range solutions to existing problems in the criminal justice and legal systems.

The **Drinking Water Supply Program** was established to implement a coordinated strategy to protect, preserve, and enhance drinking water resources in Pierce County.

The **Hearing Examiner** conducts hearings on various issues, including appeals of administrative decisions by certain County boards and commissions, and appeals of planning decisions relating to zoning, land use, or variance requests.

A fee imposed on all marriage licenses issued in Pierce County is used to fund two **Family Services (Domestic Violence)** programs: 1) the domestic violence hotline and 2) a shelter through the YWCA.

The **Outdoor Sports and Recreation Council** was established by the Pierce County Council to advise the Council on topics related to the outdoors.

Budget Highlights:

The 2019 budget for Special Projects is 2.1% above the 2018 level. The specific budget and staffing levels for each project are shown on the following two pages.

Special Projects

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted General Fund Support	—	—	1,002,880	1,310,090	307,210	30.6 %
Charges for Services Revenue	234,875	782,365	787,590	517,410	(270,180)	(34.3) %
Miscellaneous Revenue	106	324	—	—	—	— %
Tax Revenue	30,026	27,210	—	—	—	— %
Total	265,007	809,899	1,790,470	1,802,500	12,030	2.1 %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	576,730	470,992	539,120	503,890	(35,230)	(6.5) %
Benefits	198,080	165,295	202,570	206,080	3,510	1.7 %
Supplies	18,813	23,745	38,490	38,490	—	— %
Other Services and Charges	608,155	839,446	976,290	1,045,040	68,750	7.0 %
Transfers Out	194,000	224,000	34,000	34,000	—	— %
Total	1,595,778	1,723,477	1,790,470	1,827,500	37,030	2.1 %

PROGRAM EXPENDITURES

	2018 FTE	2019 FTE	2018 Budget	2019 Budget	Absolute Change	Percent Change
Board of Equalization	2.00	2.00	261,780	273,850	12,070	4.6 %
Family Services Domestic Violence	—	—	102,000	102,000	—	— %
Government Relations	—	—	303,080	285,890	(17,190)	(5.7) %
Hearing Examiner	—	—	224,000	249,000	25,000	11.2 %
Historical Document Preservation	—	—	176,070	176,070	—	— %
Performance Audit	2.00	2.00	500,000	512,960	12,960	2.6 %
Property Management	0.46	0.46	85,670	87,220	1,550	1.8 %
Drinking Water Supply	0.85	0.85	131,370	134,010	2,640	2.0 %
Law and Justice Commission	—	—	1,500	1,500	—	— %
Outdoor Sports and Rec Council	—	—	5,000	5,000	—	— %
Total	5.31	5.31	1,790,470	1,827,500	37,030	2.1 %

Special Projects

STAFFING SUMMARY						
	2014	2015	2016	2017	2018	2019
	FTE	FTE	FTE	FTE	FTE	FTE
Government Relations						
Director of Government Relations	1.00	1.00	1.00	1.00	—	—
Government Relations Coord	1.00	1.00	1.00	1.00	—	—
Subtotal	2.00	2.00	2.00	2.00	—	—
Board of Equalization						
Clerk to the Board	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal	2.00	2.00	2.00	2.00	2.00	2.00
Performance Audit						
Council Sr Legislative Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Council Legislative Analyst	—	1.00	1.00	1.00	1.00	1.00
Council Research	1.00	—	—	—	—	—
Subtotal	2.00	2.00	2.00	2.00	2.00	2.00
Property Management						
Dir Facilities Management	0.01	0.01	0.01	0.01	0.01	0.01
Deputy Dir - Facilities Management	—	—	—	—	0.05	0.05
Real Property Mgmt Specialist	0.40	0.40	0.40	0.40	0.40	0.40
Asst Dir - Facilities Management	0.05	0.05	0.05	0.05	—	—
Subtotal	0.46	0.46	0.46	0.46	0.46	0.46
Drinking Water Supply Program						
GIS Specialist	0.15	0.15	0.15	0.15	0.15	0.15
Office Assistant	—	—	—	—	—	0.15
Planner	0.55	0.55	0.55	0.55	0.55	0.55
Clerk to the Board	0.15	0.15	0.15	0.15	0.15	—
Subtotal	0.85	0.85	0.85	0.85	0.85	0.85
Historical Documents						
Historic Doc Preservation Officer	0.50	0.50	0.50	—	—	—
Subtotal	0.50	0.50	0.50	—	—	—
Total	7.81	7.81	7.81	7.31	5.31	5.31

Special Projects

WORKLOAD SERVICE DATA							
	Unit of Measure	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Estimate
Hearing Examiner							
Hearings Held	Hearing	104	98	147	133	104	100
Property Management							
Number of Parcels in Inventory	Parcel	967	776	821	754	703	683
Sales	Parcel	75	154	69	66	35	32
Number of Leases	Lease	36	36	35	33	33	34
Board of Equalization							
Petitions Reviewed	Petition	1,874	1,091	1,096	1,475	1,500	1,500

TAXPAYER ACCOUNTABILITY FUND

Special Revenue Fund

Summary: The Washington State Legislature passed SB5987 in 2015 to create the Puget Sound Taxpayer Accountability Account (PSTAA) to be funded from a sales and use tax offset fee of 3.25% of total payments made by Sound Transit on the cost of construction projects from “Sound Transit 3” as approved by voters in 2016.

State law requires Sound Transit to pay the fee until \$518 million in payments have been made to the account. Current estimates are for Pierce County to receive \$123 million between 2019 and 2035 with most of the money expected between 2029 to 2035. The Taxpayer Accountability Fund was established in 2018 to collect these funds.

Pierce County may use these funds for services to improve educational outcomes in early learning, K-12, and higher education, including, but not limited to, youths that are low-income, homeless, in foster care, or other vulnerable populations.

Budget Highlights: Pierce County is estimated to receive \$143,000 in 2019. Contingent on receipt of the funds, the budget appropriates funding for the University of Washington Tacoma to purchase lab equipment in support of Science, Technology, Engineering, and Mathematics (STEM) programs.

FUNDING SOURCES						
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Tax Revenue	—	—	—	143,000	143,000	— %
Total	—	—	—	143,000	143,000	— %

EXPENDITURES						
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Other Services and Charges	—	—	—	143,000	143,000	— %
Total	—	—	—	143,000	143,000	— %

Taxpayer Accountability Fund

TOURISM PROMOTION AREA FUND

Special Revenue Fund

The mission of the Pierce County Tourism Promotion Area (TPA) is to increase tourism business to Pierce County with an emphasis on overnight visitors by financially supporting destination marketing organizations that implement countywide tourism marketing programs.

Summary: The Pierce County Tourism Promotion Area (TPA) was established by the County Council via Ordinance No. 2009-110s at the request of lodging facilities in Pierce County. RCW 35.101 authorized the County to levy special assessments to fund tourism promotion. The County acts as the administrator of funds for unincorporated Pierce County and the cities of Tacoma, Lakewood, Puyallup, DuPont, Fife, Gig Harbor, and Sumner via an interlocal agreement established by the affected communities.

The County Council created the Tourism Promotion Area Hotel Commission to provide an annual business plan for the TPA and to recommend the distribution of revenues received into the fund. The Commission consists of representatives from participating lodging facilities and government officials.

The TPA is funded in its entirety by a special assessment paid by the operators of qualifying lodging facilities throughout the County.

Budget Highlights: Based upon the projection of available revenues, the 2019 budget for the Tourism Promotion Area Fund is 2.7% below the 2018 level. The budget includes an appropriation to install a multi-use lawn at Chambers Creek Regional Park.

PERFORMANCE MEASURES					
	2016 Actual	2017 Actual	2018 Estimate	2019 Target	Initiative
Objective: Greater Accountability for Results					
Number of audit exceptions	0	0	0	0	Continue to manage funds to ensure compliance with local and state regulations. Improve processes and procedures for any issues noted.

Tourism Promotion Area Fund

FUNDING SOURCES						
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	124,750	300,000	175,250	140.5 %
Charges for Services Revenue	1,403,768	1,378,322	1,600,000	1,378,620	(221,380)	(13.8) %
Miscellaneous Revenue	832	1,033	—	—	—	— %
Total	1,404,600	1,379,355	1,724,750	1,678,620	(46,130)	(2.7) %

EXPENDITURES						
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	—	534	—	—	—	— %
Benefits	—	220	—	—	—	— %
Supplies	—	22	—	—	—	— %
Other Services and Charges	1,224,305	1,395,203	1,724,750	1,678,620	(46,130)	(2.7) %
Total	1,224,305	1,395,979	1,724,750	1,678,620	(46,130)	(2.7) %

TOURISM PROMOTION AND CAPITAL FACILITIES FUND

Special Revenue Fund

Summary: The Lodging Tax Advisory Committee (LTAC) recommends funding to promote and encourage tourism in unincorporated Pierce County and 14 of its smaller cities and towns. This fund accounts for proceeds from the 7.0% excise tax on lodging. The tax can be expended for activities designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; acquiring or constructing tourism related facilities; and, funding marketing of special events and festivals designed to attract tourists.

Budget Highlights: Based upon the projection of available revenues, the 2019 budget for the Tourism Promotion and Capital Facilities Fund is 13.6% below the 2018 level. The budget includes \$2.2 million to support the activities listed on the following page.

PERFORMANCE MEASURES

	2016 Actual	2017 Actual	2018 Estimate	2019 Target	Initiative
Objective: Greater Accountability for Results					
Number of audit exceptions	0	0	0	0	Continue to manage funds to ensure compliance with local and state regulations. Improve processes and procedures for any issues noted.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	500,910	—	(500,910)	(100.0) %
Tax Revenue	2,056,424	2,237,924	2,089,000	2,238,280	149,280	7.1 %
Total	2,056,424	2,237,924	2,589,910	2,238,280	(351,630)	(13.6) %

Tourism Promotion and Capital Facilities Fund

EXPENDITURES						
	2016	2017	2018	2019	Absolute	Percent
	Actual	Actual	Budget	Budget	Change	Change
Administration - Tourism Promo	21,572	34,075	39,910	48,350	8,440	21.1 %
Chambers Bay Greens Repl	—	—	150,000	—	(150,000)	(100.0) %
Chambers Golf Hole Reconfig	—	—	—	80,000	80,000	— %
Chambers Meadow Infrastructure	—	—	—	375,000	375,000	— %
City of Dupont	—	163,000	25,010	—	(25,010)	(100.0) %
City of Sumner - Feasibility Study	—	—	—	100,000	100,000	— %
Conv & Visitors Bureau	425,000	500,000	500,010	57,250	(442,760)	(88.6) %
Crystal Mountain Area Marketing	177,000	190,986	40,010	—	(40,010)	(100.0) %
Fantasy Lights Getaway	—	—	—	25,000	25,000	— %
JBLM Family Welfare & Rec	—	—	400,000	—	(400,000)	(100.0) %
Mt Rainier Business Association	161,436	136,597	80,010	—	(80,010)	(100.0) %
PC-Chambers Bay	—	239,391	100,010	—	(100,010)	(100.0) %
PNGA-Home Course Marketing	—	—	30,000	55,000	25,000	83.3 %
Point NE Historical Society-Light	—	—	10,000	—	(10,000)	(100.0) %
Puyallup-Sumner Chamber	—	60,000	90,010	—	(90,010)	(100.0) %
Reserve for Future Projects	—	—	449,900	950,260	500,360	111.2 %
Sports Commission	75,000	100,000	125,010	30,000	(95,010)	(76.0) %
Sprinker/Spans Park Feasib Study	—	—	—	65,000	65,000	— %
Sumner Promo Assoc - Rhubarb	—	—	—	42,250	42,250	— %
Tacoma Highland Games	11,902	5,000	10	—	(10)	(100.0) %
Tourism Market Study & Implem	14,193	52,000	100,000	51,090	(48,910)	(48.9) %
Town of Wilkeson	—	—	10	—	(10)	(100.0) %
Visit Rainier	412,504	285,465	450,010	359,080	(90,930)	(20.2) %
Total	1,330,578	1,782,173	2,589,910	2,238,280	(351,630)	(13.6) %

STAFFING SUMMARY						
	2014	2015	2016	2017	2018	2019
	FTE	FTE	FTE	FTE	FTE	FTE
Office Assistant	—	—	—	0.12	0.12	0.12
Total	—	—	—	0.12	0.12	0.12

WORKLOAD SERVICE DATA							
	Unit of	2014	2015	2016	2017	2018	2019
	Measure	Actual	Actual	Actual	Actual	Estimate	Estimate
Lodging and TPA							
Tourism Grants	Grants	10	10	10	12	12	10

1% FOR ARTS CONSTRUCTION FUND

Capital Project Fund

The mission of the 1% for Arts Construction Fund is to increase access to the arts for all Pierce County residents through a lasting legacy of publicly held artwork.

Summary: This fund is used to account for activities financed through the 1% for Arts Program. One percent of the cost of eligible construction projects is set aside for selection, acquisition, execution, display, placement, and maintenance of works of art. The amount budgeted can vary significantly from year to year depending on the funds available and the status of projects.

The Arts Commission makes recommendations regarding the activities funded from the 1% for Arts Construction Fund.

Budget Highlights: Based on revenue from development activity in Pierce County, the 2019 budget for the 1% for Arts Construction Fund is 0.4% below the 2018 level. The budget provides funding to support art projects and associated administrative costs.

PERFORMANCE MEASURES

	2016 Actual	2017 Actual	2018 Estimate	2019 Target	Initiative
Objective: Greater Accountability for Results					
Number of audit exceptions	0	0	0	0	Continue to manage funds to ensure compliance with local and state regulations. Improve processes and procedures for any issues noted.

FUNDING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Budgeted Use of Fund Balance	—	—	394,820	393,320	(1,500)	(0.4) %
Transfers In	13,030	16,710	—	—	—	— %
Total	13,030	16,710	394,820	393,320	(1,500)	(0.4) %

EXPENDITURES

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Absolute Change	Percent Change
Salaries	15,581	—	3,040	3,040	—	— %
Benefits	1,459	—	530	530	—	— %
Supplies	422	16	800	800	—	— %
Other Services and Charges	11,645	15,647	40,450	38,950	(1,500)	(3.7) %
Capital Outlays	—	—	350,000	350,000	—	— %
Total	29,107	15,663	394,820	393,320	(1,500)	(0.4) %

1% for Arts Construction Fund

WORKLOAD SERVICE DATA

	Unit of Measure	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Estimate
Arts Construction							
Percent for Art	Projects	—	—	1	1	1	1