

1. Executive Committee Packet, Sept 8, 2021

Documents:

[0908 FCZD SPECIAL EXECUTIVE COMMITTEE PACKET.PDF](#)



Remote attendance and participation are provided by calling in to (253) 215-8782 using Webinar ID: 970-6665-8692, or by using the Zoom link for this meeting:
<https://piercecountywa.zoom.us/j/97066658692>

Special Meeting of the Board of Supervisors Executive Committee

Dave Morell, Chair
Marty Campbell, Vice Chair
Hans Zeiger, Member

Clerk: Audrey Persons, (253) 798-7778

AGENDA

Meeting Date: September 8, 2021
Time: 10:00 a.m.
Place: Pierce County Council Chambers
930 Tacoma Avenue South, Room 1045, Tacoma, WA

Agenda Items:

1. Call to Order
2. Roll Call
3. Approval of Agenda: September 8, 2021
4. Public Comment
5. A Resolution of the Pierce County Flood Control Zone District Board of Supervisors Adopting the 2022 Budget and Authorizing Improvements
6. A Resolution of the Pierce County Flood Control Zone District Relating to the Finances of the Pierce County Flood Control Zone District; Authorizing a Property Tax Levy to Implement the District's 2022 Budget; Reserving Banked Capacity; and Protecting Up to \$0.25 per \$1,000 of Assessed Value of the District's Property Tax Levy from Proration
7. A Resolution of the Pierce County Flood Control Zone District Relating to the Finances of the Pierce County Flood Control Zone District; Making a Declaration of Substantial Need for the Purpose of Setting the Limit Factor for the District's 2022 Tax Levy
8. District Administrator Report
9. Executive Director Report
10. Adjourn



August 31, 2021

Pierce County Flood Control Zone District
Board of Supervisors
930 Tacoma Avenue
Room 1046
Tacoma, WA 98402

Dave Morell, Chair, Pierce County Flood District Board of Supervisors, District 1
Marty Campbell, Vice Chair, Supervisor, District 5
Hans Zeiger, Supervisor, District 2
Amy Cruver, Supervisor, District 3
Ryan Mello, Supervisor, District 4
Jani Hitchen, Supervisor, District 6
Derek Young, Supervisor, District 7

Re: Advisory Committee Recommendations for the 2022-2027 Flood District Budget

Dear Chairman Morell and Members of the Pierce County Flood Control Zone District Board of Supervisors:

The Pierce County Flood Control Zone District (FCZD) Advisory Committee (the Committee) would like to present the Board of Supervisors (Board) with its recommendations for the 2022 operating and capital budget. Our vote on this recommendation was unanimous.

We are pleased to provide our volunteer services to help shape the investments made by the District to date to protect life and property in Pierce County. These investments include the completed Calistoga Levee in Orting, the flood wall at the City of Tacoma Wastewater Treatment Plant, flood resilience measures at the City of Puyallup Wastewater Treatment Plant, property acquisitions in several river basins, revetments, maintenance activities along 69 miles of flood control structures, and several Economic Stimulus grant and Opportunity Fund projects.

2021 Accomplishments

We are proud of the District's accomplishments during 2021 in aiding jurisdictions with economic stimulus grant funding that led to the completion of the Northwest Seaport Alliance's Wapato Creek Bridge Replacement Project and fish barrier removal project and the acquisition of the Soler Farm by the Pierce Conservation District for a flood risk reduction project. The grant program is also funding the removal of a fish barrier on Huge Creek between Pierce and Kitsap Counties which will allow fish access to more than 2.5 miles of spawning and rearing habitat. A fourth project will get under construction by December of this year within the City of Dupont as a stormwater improvement project in the City's Historic Village area.

During 2021, construction took place on the Upper Nisqually River Revetment Retrofit project. This project protects a significant transportation route in Pierce County for access to Mt Rainer National Park, SR 706. The project constructed engineered log jams. This section of the river has experienced severe channel migration and bank erosion causing repetitive flood damage.

The investments by the Flood District follow best practices to improve habitat conditions through levee setbacks, floodplain reconnection, shoreline habitat restoration, water quality improvements, and habitat creation for juvenile salmonids.

District Funding Needs Looking Ahead

We are highly concerned about the flood risks to the regional economy as well as to infrastructure, and public safety. Our identified Capital Plan of Development from 2018 (CPOD) is \$674M of necessary investments to protect life, property, our environment and economy from catastrophic flooding. At 10 cents per thousand, in 2022, the District will generate approximately \$15.5 M. We are far short of the funding needed to address critical needs.

Our concerns include the projects along the White River, extension of the Calistoga Levee to include the area known as the Jones Levee, as well as the significant project needs identified along the Lower Puyallup which were included in the Army Corps of Engineers General Investigation (GI) Study that protect Interstate 5 and major industry in the tide flats of Tacoma. The capital budget includes significant funding for multiple projects along the White River and for the Middle Puyallup 128th Street Comprehensive Study, as well as continued commitment to acquisitions along the Carbon River and at Alward and Neadham Roads. The budget continues funding for the Puget Sound's (Salish Sea) Shoreline Project being implemented by the Pierce Conservation District and work on the Orville Road Revetment.

An update to the 2018 Capital Plan of Development is now underway. Local jurisdictions and Pierce County will be identifying their project needs related to river, coastal, urban, and groundwater flooding. The plan will also be addressing equity and climate change. These needs will be prioritized for a ten-year implementation plan. Although it is Pierce County who is updating the Flood Hazard Management Plan, the District will be looking at this plan in order to adopt its own Comprehensive Plan of Development. The District must ensure it has sufficient fund balances to help leverage investments throughout the County.

Flooding affects everyone in Pierce County. The Pierce County Council created the Pierce County Flood Control Zone District in 2012 following catastrophic flooding in the County that occurred in 2009. Prior to the formation of the Flood District, the County only had funding from unincorporated residents and property owners to protect people throughout the county, including within cities, from flood dangers. The Flood District serves all Pierce County residents, whether they live in a city or in Unincorporated Pierce County.

The Flood District funds projects with salmon recovery and shoreline restoration in mind. District funding has contributed to a series of fish passage barrier removal projects on Huge, Purdy, Schoolhouse, and Little Minter Creeks as well as culvert removal at the Port of Tacoma which will improve fish passage on Wapato Creek. The Flood District is also funding a shoreline restoration project at Tacoma DeMolay Sandspit Nature Preserve. The project will remove a bulkhead, add sediment to rebuild scoured beach, enhance public access, and establish native plantings.

Economic analysis completed as part of the CPOD estimated that a major flood in Pierce County could generate flood-related losses in excess of \$725 million. At that time, there were 11,868 jobs at businesses located within the 100-year floodplain. Personal property losses could range from \$199 million to \$520 million. Economic output losses could be anywhere between \$12.6 million and \$46 million. When I-5 closed from flooding in Chehalis County, they lost more than \$10 million per day.

Delays caused by road and rail closures are estimated to cost \$12.6 to \$19.3 million. People and businesses countywide rely on these transportation routes. These costs all reflect work done for the 2013 CPOD. These economic impacts are being updated as part of the current plan update. This economic value, the protection of infrastructure, jobs, and public safety are all reasons to make the modest yet important investment using FZCD revenue.

Recent estimates by the City of Sumner related only to the needs along the White River estimate that the assessed value of properties currently threatened by flooding is \$1.14 billion. This does not include the value of the goods and equipment within the buildings.

Sumner also has data to show that there are over 17,000 family wage jobs in the areas at risk of flood damage. The City of Sumner projects alone along the White River are estimated to cost \$114.8 million.

We are concerned that while the Corps has set-aside their work on the GI from their national perspective, the flood risks are real for the people of Pierce County and Washington state. We must continue to advance these projects and be ready to partner with the state, local jurisdictions, and private interests when opportunities arise and have the local revenue to match these state and federal sources.

We thank the Board for its decision to create a Flood Control Zone District and to use the regional tax levy to partner with local jurisdictions, including unincorporated Pierce County, to build projects and to maintain the levee system for flood risk reduction. Flooding affects not only those directly faced with flood damage. The entire region suffers from flooding when flooding interrupts the transportation network, the flow of goods and workers, environmental harm when wastewater treatment plants are damaged and when resources for County services need to be diverted to attend to flood emergencies and repairs.

Recommendations

We urge you to maintain the District's funding levy to 10 cents per thousand. This is still well below the statutory authority of the District and would cost about \$48.50 per year, approximately \$4 per month, on a median value home value of \$485,000.

Our recommended Budget for the District for 2022 through 2027 meets the following objectives:

- Stays within the statutorily allowed increases
- Meets the District policy direction of a levy rate equivalent to 10 cents per thousand
- Allocates 15% to maintenance of the levee system
- Allocates 10% to local jurisdictions for the Opportunity Fund Program
- Allocates \$3M in 2023 for the Economic Stimulus Grant Program
- Restores to Strategic Reserve to a fund balance of \$2.5 million for emerging needs
- Allocates \$1 million per year for future large-scale capital projects such as design and construction of the Sumner White River projects, Jones Levee, North Levee Road and others
- Continues the commitment of \$50,000 for the Puget Sound Shoreline Restoration Project in partnership with the Pierce Conservation District

Pierce County Flood Control Zone District
Advisory Committee 2020 Budget Recommendation
August 31, 2021

The flooding risks in Pierce County still exist, even as we are making progress in addressing them. In many cases, such as the Jones levee, we risk significantly harming our investment of the Calistoga levee if we do not complete the system as designed.

We encourage you to accept our recommendations. If I may clarify any of these recommendations or be of any further assistance, please do not hesitate to contact me.

Sincerely,



Mike Dahlem, Chair
Pierce County Flood Control Zone District (FCZD) Advisory Committee

cc: Pierce County Flood Control Zone District Advisory Committee Members
Kjristine Lund, Executive Director, Pierce County Flood Control Zone District
Melissa McFadden, District Administrator

RESOLUTION NO. 2021-6

A Resolution of the Pierce County Flood Control Zone District Board of Supervisors Adopting a Budget for 2022 and Authorizing Improvements.

Whereas, pursuant to RCW 86.15.140, the District held a public hearing on the proposed 2022 Budget of the District on **October 13, 2021**; and

Whereas, the District Advisory Committee reviewed and made recommendations to the Board about the 2022 Budget and the Board considered those recommendations in its deliberations; and

Whereas, by Resolution No. 2013-3s, the District Board of Supervisors adopted the District's Comprehensive Plan of Development for Flood and Stormwater Control, which is titled "Pierce County Flood Control Zone District Comprehensive Plan of Development," (also referred to as the Comprehensive Plan of Development or CPOD) sets forth the project objectives of the District; and

Whereas, by Resolution No. 2015-2 the District Board of Supervisors adopted three new sections to Resolution No. 2013-3s; and

Whereas, by Resolution No. 2019-2 the District Board of Supervisors adopted an update to the "Pierce County Flood Control Zone District Comprehensive Plan of Development;" and

Whereas, Section 3 of Resolution No. 2013-3s provides that, pursuant to RCW 86.15.110, the District Board of Supervisors must approve by subsequent resolution all flood control and storm water control improvements prior to the extension, enlargement, acquisition, or construction of such improvements; and

Whereas, Section 3 of Resolution No. 2013-3s, as required by RCW 85.15.110, provides that such subsequent approval resolution, which may be a part of a District budget resolution, must (1) state whether the improvement is to be extended, enlarged, acquired, or constructed, (2) state that the District comprehensive plan has been adopted, (3) state that the improvement generally contributes to the objectives of the District Comprehensive Plan, (4) state that the improvement will benefit the County as a whole, (5) state the estimated cost of the improvement, and (6) identify the data supporting the estimated cost; and

Whereas, the District Board of Supervisors desires to approve improvements in accordance with Section 3 of Resolution No. 2013-3s; **Now Therefore**,

BE IT RESOLVED by the Board of Supervisors of the Pierce County Flood Control Zone District as follows:

Section 1. The 2022 Budget for the District as set forth in Exhibits A, B, C and D to this Resolution is hereby adopted.

Section 2. The extension, enlargement, acquisition, or construction, as applicable, of the improvements included in the District Comprehensive Plan of Development and identified in Exhibit C to this Resolution are approved, as the Board has determined that such improvements generally contribute to the objectives of the District Comprehensive Plan of Development and will be of benefit to the County as a whole.

Section 3. The Executive Committee is authorized to reallocate funds designated within specific projects or projects to meet and complete the objectives of the Comprehensive Plan of Development and the improvements identified in Exhibit C.

Section 4. The estimated cost of the improvements as stated in Exhibit C to this Resolution, and the supporting data for the estimated cost shall be filed with the District Administrator.

Section 5. The preliminary engineering studies and plans for the improvements to be constructed as stated in Exhibit C shall be prepared and filed with the District Administrator.

ADOPTED this _____ day of _____, 2021.

ATTEST:

**PIERCE COUNTY FLOOD CONTROL
ZONE DISTRICT**

Pierce County, Washington

Audrey Persons, Clerk of the Board

Dave Morell, Board Chair

Exhibit A
2022 Work Plan
Pierce County Flood Control Zone District
(September 8, 2021)

Tasks	Board	Advisory Committee	Staff
Implement Opportunity Fund Program	Monitor effectiveness of program	Track progress	Monitor Contracts and Scope
Implement Economic Stimulus Grants	Announce process for 2023 funds	Assist with outreach	Process payments Monitor compliance Administer process
Implement Capital Projects	Monitor progress	Advise on scope or budget changes	Process contracts Process payments Monitor compliance
Strategy to Address Projects Identified in the General Investigation Study	Consider strategies to advance former GI projects in lieu of federal match	Advise on priorities	Develop options within Flood Plan
Maintenance & Operations	Monitor work		Perform repairs and improvements needed
Budget Actions	Approve 2023 Budget and Levy Annual and Six-Year CIP Opportunity Fund	Develop Project Recommendations	Technical work in support of decisions
Flood Hazard Planning	Weigh-in on plan development and policy issue identification Decide approach for project prioritization	Make recommendations to Board on Plan	Technical work for Brief Executive Committee and Board Hire consultant to assist with local government project lists
Consider Standard Operating Procedures	Review any need for SOP and take action to approve if needed		Identify any SOPs and recommend for Board Review
Administration	Approval of contracts Monitor finances Track state audit		Support Board Executive Committee Advisory Committee Financial reports
Communications and Liaison with Other Governments	Presentations, Annual Report Correspondence, Media, Legislature, Congress	Support legislative initiatives	Web site, Outreach, Media, Cities, State, Federal Options for constituent services

Exhibit B

Pierce County Flood Control Zone District- 2022 Annual Budget



B U D G E T	2022 Revenue		
	Assessment	\$	15,450,000
	Administration	\$	514,066
	Pierce County FCZD Support	\$ 91,800	
	Pierce County Communication Section Support	\$ 10,500	
	Direct Flood Control Zone District Support	\$ 159,365	
	Indirect	\$ 32,840	
	Legal Counsel	\$ 48,410	
	Accountant	\$ 26,000	
	Clerk	\$ 12,423	
	Website Hosting	\$ 4,000	
	Insurance/Broker	\$ 23,000	
	Copies, Notices, Phone, Printing and mailing the Annual Report, and printing the CIP	\$ 3,420	
	IT Financial/HR Systems Allocation	\$ 4,620	
	Board,Travel, Dues, Membership	\$ 5,000	
	State Audit	\$ 20,608	
	Audit Services	\$ 2,760	
	Performance Audit	\$ 990	
	Consultant for the 2021 Annual Report	\$ 13,000	
	Central Public Records Costs	\$ 330	
Outreach	\$ 55,000		
Operations and Maintenance	\$	2,317,500	
Opportunity Fund Expenditures	\$	1,545,000	
Capital Projects	\$	11,836,505	
Total Expenditures	\$	16,213,071	

Exhibit C

Contact: Kjris Lund, Executive Director (206) 612-8138
 Melissa Mc Fadden (253) 798-2159

Pierce County Flood Control Zone District Summary of 2022 Capital Improvement Projects	
Project Name	2022 Budget
Property Acquisitions	\$ 5,275,000
Alward Road Acquisition & Setback Levee	\$ 1,000,000
Carbon River Setback Levee Right Bank	\$ 175,000
Carbon River Setback Levee Left Bank	\$ 300,000
Neadham Road Acquisition & Revetment	\$ 800,000
White River Butte Pit Setback	\$ 1,000,000
Lower White River (Pacific Pt. Bar, L Bank Setback, 24th Street Setback)	\$ 2,000,000
Engineering / Studies/ Construction	\$ 6,561,505
Lower White River(Restoration; 24th Street Setback)	\$ 4,000,000
Middle Puyallup 128th St Comp Study	\$ 186,000
Carbon River Setback Levee Right Bank	\$ 200,000
Calistoga/Ken Wolfe Levee Carry-over 2018	\$ 50,505
PS Shoreline Project	\$ 50,000
Orville Road Revetment at Kapowsin Creek	\$ 190,000
Orville Road Revetment (Phase 2C)	\$ 1,885,000
Flood Risk Reduction and Watershed Management Economic Stimulus Grant Program	\$ -
Total Capital Improvement Projects	\$ 11,836,505



Exhibit D

Pierce County Flood Control Zone District CIP 2022 - 2027						
Project Name	2022	2023	2024*	2025**	2026	2027
Property Acquisition						
With estimated \$/year for each project	\$ 5,275,000	\$ 2,300,000	\$ 4,100,000	\$ 3,250,000	\$ 350,000	\$ -
Alward Road Acquisition & Setback Levee	\$ 1,000,000	\$ -	\$ 600,000	\$ 900,000	\$ -	\$ -
White and Puyallup Rivers Confluence Acquisition	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	
Carbon River Setback Levee Right Bank	\$ 175,000	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ -
Carbon River Setback Levee Left Bank	\$ 300,000	\$ 50,000				
Neadham Road Acquisition & Revetment	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -
White River Butte Pit Setback	\$ 1,000,000	\$ -	\$ 550,000	\$ -	\$ -	\$ -
Lower White River(Pacific Pt Bar, L Bank Setback, 24th Street Setback)	\$ 2,000,000	\$ 2,000,000	\$ 2,500,000	\$ 2,000,000	\$ -	\$ -
Middle Puyallup 128th St Comp Study	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Engineering / Studies / Construction	\$ 6,561,505	\$ 9,428,500	\$ 7,100,000	\$ 6,035,000	\$ 7,985,000	\$ 7,900,000
White River Butte Pit Setback	\$ -	\$ 300,000	\$ -	\$ 250,000	\$ 1,500,000	\$ 1,500,000
Lower White River (Restoration; 24th Street Setback)	\$ 4,000,000	\$ 4,500,000	\$ 4,000,000	\$ 2,000,000	\$ -	\$ -
Lower White River (Sumner Point Bar)	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 1,000,000
Lower White River(Left Bank Setback)	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 1,000,000
Middle Puyallup 128th St Comp Study	\$ 186,000	\$ 26,000	\$ 100,000	\$ 935,000	\$ 3,485,000	\$ 3,400,000
Carbon River Setback Levee Left Bank	\$ -	\$ 150,000	\$ 250,000	\$ -	\$ 1,000,000	\$ 1,000,000
Carbon River Setback Levee Right Bank	\$ 200,000	\$ 110,000	\$ 100,000	\$ 450,000		
Calistoga/Ken Wolfe Levee Carry-over 2018	\$ 50,505	\$ -	\$ -	\$ -	\$ -	\$ -
Calistoga Phase II (Jones)			\$ 2,000,000	\$ 2,000,000	\$ -	\$ -
Puget Sound Shoreline Project	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Orville Road Revetment at Kapowsin Creek	\$ 190,000	\$ 205,000	\$ 200,000			
Orville Road Revetment (Phase 2C)	\$ 1,885,000	\$ -	\$ -	\$ -	\$ -	\$ -
Neadham Road Revetment		\$ 1,087,500	\$ -	\$ -	\$ -	\$ -
Flood Risk Reduction and Watershed Management Economic Stimulus Grant Program	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
Total Six Year Capital Improvement Projects	\$ 11,836,505	\$ 11,728,500	\$ 11,200,000	\$ 9,285,000	\$ 8,335,000	\$ 7,900,000
* New Comprehensive Plan of Development adopted						
** 2025 Comprehensive Plan of Development incorporated into the budget						

* New Comprehensive Plan of Development Adopted

** 2025 Comprehensive Plan of Development incorporated into the budget

Exhibit E

Information Purposes Only Pierce County Flood Control Zone District Six Year Financial Plan 2022 - 2027



	2021	2022	2023	2024	2025	2026	2027	Total 2022-2027
Beginning 154-00 Fund Balance	\$ 25,253,000	\$ 16,644,319	\$ 15,941,248	\$ 15,446,635	\$ 15,581,671	\$ 17,733,550	\$ 20,937,963	
Revenues								
Levy Assessment	\$ 13,802,699	\$ 15,450,000	\$ 15,604,500	\$ 15,760,545	\$ 15,918,150	\$ 16,077,332	\$ 16,238,105	\$ 92,613,226
Opportunity Fund Annual Allocation (154-01)	\$ 1,380,270	\$ 1,545,000	\$ 1,560,450	\$ 1,576,055	\$ 1,591,815	\$ 1,607,733	\$ 1,623,811	\$ 9,261,323
Interest	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 360,000
TOTAL REVENUE	\$ 13,862,699	\$ 15,510,000	\$ 15,664,500	\$ 15,820,545	\$ 15,978,150	\$ 16,137,332	\$ 16,298,105	\$ 95,408,633
Expenditures								
Administration	\$ 511,691	\$ 514,066	\$ 529,488	\$ 545,373	\$ 561,734	\$ 578,586	\$ 595,943	\$ 3,325,190
Operations and Maintenance	\$ 2,067,888	\$ 2,317,500	\$ 2,340,675	\$ 2,364,082	\$ 2,387,723	\$ 2,411,600	\$ 2,435,716	\$ 14,257,295
Opportunity Fund Expenditures (154-01)	\$ 4,825,511	\$ 1,545,000	\$ 1,560,450	\$ 1,576,055	\$ 1,591,815	\$ 1,607,733	\$ 1,623,811	\$ 9,504,863
Capital Projects*	\$ 15,066,290	\$ 11,836,505	\$ 11,728,500	\$ 11,200,000	\$ 9,285,000	\$ 8,335,000	\$ 7,900,000	\$ 60,285,005
TOTAL EXPENDITURES	\$ 22,471,380	\$ 16,213,071	\$ 16,159,113	\$ 15,685,509	\$ 13,826,271	\$ 12,932,919	\$ 12,555,470	\$ 87,372,353
Ending Fund Balance	\$ 16,644,319	\$ 15,941,248	\$ 15,446,635	\$ 15,581,671	\$ 17,733,550	\$ 20,937,963	\$ 24,680,599	
<i>(Includes Strategic Reserve and Large Capital Project)</i>								

Recommended Minimum Fund Balance (6 Months Administration and O&M) \$ 1,289,790 \$ 1,415,783 \$ 1,435,081 \$ 1,454,727 \$ 1,474,728 \$ 1,495,093

Opportunity Fund 154.01	Beginning 154.01 Fund Balance:	\$ 3,608,203	\$ 162,961	\$ -	\$ -	\$ -	\$ -	
	Annual Allocation	\$ 1,380,270	\$ 1,545,000	\$ 1,560,450	\$ 1,576,055	\$ 1,591,815	\$ 1,607,733	\$ 1,623,811
	Expenditures	\$ 4,825,511	\$ 1,707,961	\$ 1,560,450	\$ 1,576,055	\$ 1,591,815	\$ 1,607,733	\$ 1,623,811
	Ending Fund Balance	\$ 162,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Beginning Strategic & Emergent Needs Account Balance	\$ 2,550,000	\$ -	\$ 2,450,000	\$ 2,550,000	\$ 2,500,000	\$ 2,500,000	
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Strategic Reserve	Account Allocation	\$ -	\$ 2,500,000	\$ 3,150,000	\$ -	\$ -	\$ -	\$ -	
	Puget Sounds Shoreline Project	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 150,000
	Calistoga Phase II	\$ -	\$ -						\$ -
	Flood Risk Reduction and Watershed Management Economic Stimulus Grant Program	\$ 2,400,000	\$ -	\$ 3,000,000					\$ 3,000,000
	Ending Account Balance	\$ -	\$ 2,450,000	\$ 2,550,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 7,500,000
Beginning Account Balance: Included in Operating Fund Balance - tracked here for information		\$ 6,500,000	\$ 7,500,000	\$ 8,500,000	\$ 9,500,000	\$ 8,500,000	\$ 7,500,000	\$ 8,500,000	
Large Capital Project Match	Annual Allocation	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
	Expenditures				\$ 2,000,000	\$ 2,000,000			
	Ending Account Balance	\$ 7,500,000	\$ 8,500,000	\$ 9,500,000	\$ 8,500,000	\$ 7,500,000	\$ 8,500,000	\$ 9,500,000	
2018 Beginning Fund Balance: \$0.00		\$ 7,500,000	\$ 8,500,000	\$ 9,500,000	\$ 8,500,000	\$ 7,500,000	\$ 8,500,000	\$ 9,500,000	

** The final assessment will be limited to the lesser of: (1) this dollar amount OR (2) \$0.10/\$1000, via the Amended Levy Certification submitted by the Executive Director in December.

RESOLUTION NO. 2021-7

A Resolution of the Pierce County Flood Control Zone District Relating to the Finances of the Pierce County Flood Control Zone District; Authorizing a Property Tax Levy to Implement the District’s 2022 Budget; Reserving Banked Capacity; and Protecting up to \$.25 per \$1,000 of Assessed Value of the District’s Property Tax Levy from Proration.

Whereas, every year Pierce County faces threats from flooding, the impacts of which are far-reaching and pose significant threats to public health, safety, and economic activities throughout the County; and

Whereas, flood control facilities provide vital protection to the regional economy; and

Whereas, one of the most fundamental functions of government is to protect citizens and public and private property from the ravages of natural disasters such as flooding; and

Whereas, the District Board of Supervisors, after holding a hearing on **October 13, 2021**, and after duly considering all relevant evidence and the testimony presented, desires to collect by levy on property in the District an amount equal to the actual levy amount from the previous year, plus an increase of one percent, exclusive of the amounts that will be raised from an increase in assessed value due to the items listed in RCW 84.55.010, such as new construction and increases in the value of state-assessed property, in order to implement the 2021 work program in the best interests of the District and to meet the expected expenses and obligations of the District; and

Whereas, the Board of the District finds it necessary to protect the District’s tax levy from prorating by imposing up to \$0.25 per \$1,000.00 of assessed value of the levy outside of the \$5.90 per \$1,000.00 assessed value limitation under RCW 84.52.043(2); **Now Therefore**,

BE IT RESOLVED by the Board of Supervisors of the Pierce County Flood Control Zone District as follows:

Section 1. The District’s actual levy amount from the previous year was **\$13,785,922**. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2022 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be **\$1,664,078** which is a percentage increase of twelve percent from the previous year. This increase is exclusive of

1 additional revenue resulting from new construction, improvements to property, newly
2 constructed wind turbines, any increase in the value of state assessed property, and
3 any annexations that have occurred and refunds made.

4
5 Section 2. The levy amount for 2022 shall be \$15,450,000 which is based on an
6 estimate of the assessed value of the property in the District.

7
8 Section 3. As authorized by RCW 84.55.092, the District continues to reserve its
9 “banked capacity” for future regular tax levies of the District.

10
11 Section 4. Pursuant to RCW 84.52.816, the Board shall protect the property tax
12 levy of Section 1 of this Resolution from prorating under RCW 84.52.010 by imposing
13 up to \$0.25 per \$1,000 of assessed value of such tax levy outside of the \$5.90 per
14 \$1,000 of assessed value limitation under RCW 84.52.043, if the taxes raised by such
15 tax levy would otherwise be prorated under RCW 84.52.010.

16
17 Section 5. The Board authorizes the District Executive Director to submit the
18 levy certification form to the Pierce County Assessor Treasurer on or before November
19 30 and to submit an amended levy certification in December to certify the levy amount
20 to be the equivalent of 10 cents per thousand, or \$15,450,000 plus new construction
21 improvements to property, newly constructed wind turbines, any increase in the value of
22 state assessed property, and any annexations that have occurred and refunds made,
23 whichever is less.

24
25
26 **ADOPTED this _____ day of _____, 2021.**

27
28
29 ATTEST:

**PIERCE COUNTY FLOOD CONTROL
ZONE DISTRICT**
Pierce County, Washington

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35 _____
Audrey Persons, Clerk of the Board

36 _____
Dave Morell, Board Chair

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RESOLUTION NO. 2021-8

A Resolution of the Pierce County Flood Control Zone District Relating to the Finances of the Pierce County Flood Control Zone District; Making a Declaration of Substantial Need for the Purpose of Setting the Limit Factor for the District’s 2022 Tax Levy.

Whereas, RCW 84.55.010 provides that a taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest levy of the most recent three years plus additional amounts resulting from new construction and improvements to property, newly constructed wind turbine, solar, biomass and geothermal facilities, and any increase in the value of state-assessed property; and

Whereas, under RCW 84.55.005(2)(c), the limit factor for a taxing district with a population of 10,000 or more shall be the lesser of 101 percent or 100 percent plus inflation; and

Whereas, RCW 84.55.005(1) defines “inflation” as the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the Bureau of Economic Analysis of the federal Department of Commerce by September 25th of the year before the taxes are payable; and

Whereas, inflation for taxes payable in 2022 is **XX percent**, which means that the District’s 2022 tax levy will decrease, except for the amounts resulting from new construction and improvements to property, newly constructed wind turbine, solar, biomass and geothermal facilities, and any increase in the value of state-assessed property; and

Whereas, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less upon a finding of substantial need made by a majority plus one of the legislative authority of the taxing district; and

Whereas, every year, Pierce County faces threats from flooding, the impacts of which are far-reaching and pose significant threats to public health and safety and economic activities throughout the County; and

Whereas, flood control facilities provide vital protection to the regional economy; and

1 **Whereas**, one of the most fundamental functions of government is to protect
2 citizens and public and private property from the ravages of natural disasters such as
3 flooding; and
4

5 **Whereas**, due to the significant cost of flood protection facilities, as provided for
6 in the District's comprehensive plan, and the long-term adverse impact of using a limit
7 factor of less than 101 percent, the District Board of Supervisors finds that there is a
8 substantial need to set the limit factor for the District's 2022 tax levy at 101 percent;

9 **Now Therefore**,

10
11 **BE IT RESOLVED** by a majority plus one of the Board of Supervisors of the
12 **Pierce County Flood Control Zone District as follows:**

13
14 Section 1. The limit factor for the tax year 2022 shall be 101 percent.
15

16
17 **ADOPTED** this _____ day of _____ **2021**
18

19
20 ATTEST:

21 **PIERCE COUNTY FLOOD CONTROL**
22 **ZONE DISTRICT**
23 Pierce County, Washington
24

25 _____
26 Audrey Persons, Clerk of the Board

25 _____
26 Dave Morell, Board Chair