Special Meeting of the Board of Supervisors
Executive Committee

Dave Morell, Chair
Paul Herrera, Vice Chair
Bryan Yambe, Member

Clerk: Brenna Price, (253) 798-6696

AGENDA

Meeting Date: September 23, 2026
Time: 1:00 pm
Place: Pierce County Council Chambers
1501 Market Street, Suite 140, Tacoma, WA

Join Zoom Meeting:
https://piercecountywa.zoom.us/j/97066658692
(253) 215-8782 Webinar ID: 970 6665 8692

Agenda Items:

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Public Comment
5. Advisory Committee 2027 Budget Recommendation
   Presenter: Roger Henderson, Advisory Committee Chair

Action Items

6. Resolution No. 2026-9, A Resolution of the Pierce County Flood Control Zone District Board of Supervisors Adopting a Budget for 2027 and Authorizing Improvements
   Presenters: Kjristine Lund, Executive Director; and Kathleen Berger, Planning and Public Works
7. Resolution No. 2026-10, A Resolution of the Pierce County Flood Control Zone District Board of Supervisors Relating to the Finances of the Pierce County Flood Control Zone District; Authorizing a Property Tax Levy to Implement the District's 2027 Budget; Reserving Banked Capacity; and Protecting up to $.25 per $1,000 of Assessed Value of the District's Property Tax Levy from Proration.
   Presenters: Kjristine Lund, Executive Director; and Emily Romanenko, Legal Counsel
8. A Motion to Authorize the Executive Director to Enter into a Renewal Contract with Brown & Brown as the District's Insurance Broker.
   Presenter: Kjristine Lund, Executive Director

9. A Motion to Authorize the District to Sponsor the 2027 Annual Conference of the National Association of Flood and Stormwater Management Agencies (NAFSMA) in Charleston, South Carolina, June 29- July 1, 2027, As a Bronze Sponsor ($2,500).
   Presenter: Kathleen Berger, Planning and Public Works

10. A Motion to Authorize the Executive Director to Move $10 Million from the Fund Balance to the County Investment Pool
    Presenter: Kjristine Lund, Executive Director

Discussion Items

11. Butte Pit Project Update
    Presenters: Kathleen Berger, Planning and Public Works; and Steve Winter, Natural Systems Design

12. Lower Puyallup Action Plan Task Force Update
    Presenter: Kjristine Lund, Executive Director

13. Second Quarter Financial Statements
    Presenter: Kjristine Lund, Executive Director

14. Adjourn

RESOLUTION NO. 2026-9

A Resolution of the Pierce County Flood Control Zone District Board of Supervisors Adopting a Budget for 2027 and Authorizing Improvements

Whereas, pursuant to RCW 86.15.140, the Pierce County Flood Control Zone District Board of Supervisors ("Board") held a duly noticed public hearing on the Pierce County Flood Control Zone District ("District") proposed 2027 Budget on October 14, 2026; and

Whereas, the District's Advisory Committee reviewed and made recommendations to the Board about the 2027 Budget and the Board considered those recommendations in its deliberations; and

Whereas, by Resolution No. 2013-3s, the Board 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 Board adopted three new sections to Resolution No. 2013-3s; and

Whereas, by Resolution No. 2025-2 the Board adopted its most recent amended Comprehensive Plan of Development; and

Whereas, Section 3 of Resolution No. 2013-3s provides that, pursuant to RCW 86.15.110, the Board 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 86.15.110, further 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 of Development has been adopted, (3) state that the improvement generally contributes to the objectives of the District Comprehensive Plan of Development, (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 Board desires to approve the 2027 District budget and the flood control and storm water control improvements as set forth herein; **Now Therefore,**

BE IT RESOLVED by the Board of Supervisors of the Pierce County Flood

Control Zone District as follows:

Section 1. The 2027 Budget for the District, as set forth in Exhibits A, B, C, and E to this Resolution is hereby adopted.

Section 2. The Board has adopted an amended Comprehensive Plan of Development, and the extension, enlargement, acquisition, or construction, as applicable, of the improvements included in that 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 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 are 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.

Section 6. As part of the Annual Work Plan, the Board directs the District Administrator to work with the Pierce County Executive's Office and the Departments of Planning and Public Works, Emergency Management, and Human Services to recommend the terms and conditions for use of Flood District Emergency Funding in the event of a state- or federally-declared flood disaster, including the specific roles and responsibilities of the County in administering the potential funding. The recommendation shall consider any amendments that may be needed to (1) Resolution No. 2018-4, the Interlocal Agreement between the District and Pierce County, and (2) Resolution No. 2026-2, the District’s Fund Balance Policy, Section 8, Strategic Reserve Fund. The District Administrator shall engage the District Advisory Committee in reviewing the proposed recommendation and shall submit the recommendation report, together with the Advisory Committee's comments, to the District Executive Director by December 31, 2027.

Section 7. Prior to the expenditure of any funds appropriated for the Flood Infrastructure Inventory, Pierce County Planning and Public Works shall develop and submit a Flood Infrastructure Inventory scope of work for approval by the Executive Committee no later than June 30, 2027. The scope of work must outline the approach for compiling a comprehensive report detailing the location, documentation, and assessment of riverine flood risk reduction assets. No funds may be expended until the Executive Committee has reviewed and approved the scope of work.

ADOPTED this _____ day of _____, 2026.

ATTEST:

PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT
Pierce County, Washington

Brenna Price
Clerk of the Board

Dave Morell
Flood Control Zone District Chair

DRAFT

Exhibit A to Resolution No. 2026-9

Exhibit A	Pierce County Flood Control Zone District DRAFT 2027 Annual Budget September 16, 2026 Version 1		2027 Proposed	2026 Adopted	Annual Budget Difference
	BEGINNING FUND BALANCE		**$ 52,693,274**	**$ 60,963,942**	**$ (8,270,668)**
					$ -
	Projected Annual Levy Revenue based on Total Assessed Value		$ 19,140,567	$ 19,140,567	$ -
	Estimated Annual Investment Interest		$ 1,735,974	$ 2,008,450	$ (272,476)
	Anticipated Total Revenue		**$ 20,876,541**	**$ 21,149,017**	**$ (272,476)**
	TOTAL REVENUE AND FUND BALANCE AVAILABLE		**$ 73,569,815**	**$ 82,112,959**	**$ (8,543,144)**
EXPENDITURES	**ANNUAL EXPENDITURES**				$ -
	Annual Inflation/Escalation Rate	4%			
	Annual Inflation/Escalation Rate (Contracts)	5%			
	Administration*		**$ (1,169,675)**	**$ (1,025,702)**	**$ (143,973)**
	Board, Travel, Dues, Membership		$ 6,057	$ 5,824	
	Website Hosting		$ 4,867	$ 4,680	
	Annual Audit Fees from WA State Auditors Office		$ 24,552	$ 23,608	
	Direct Expenses: Notices, Phone, Printing Fees		$ 4,110	$ 3,952	
	County Administrative Support		**$ 389,498**		
	Pierce County PPW SWM - FCZD Support		$ 300,000	$ 204,740	
	Pierce County PPW BFO- Audit Services		$ 1,298	$ 1,248	
	Performance Audit		$ 973	$ 936	
	Pierce County Clerk Assistance		$ 14,818	$ 14,248	
	Pierce County Executive- Government Relations		$ 649	$ 624	
	Pierce County Central Public Records Costs		$ 541	$ 520	
	Pierce County Communication Section Support		$ 12,547	$ 12,064	
	Pierce County IT Financial/HR Systems Support		$ 6,381	$ 6,136	
	Website Update		$ 10,000	$ 18,408	
	Pierce County Indirect Expenses		$ 42,291	$ 40,664	
	Professional Services		**$ 740,591**		
	Flood Control Zone District Support		$ 281,000	$ 214,095	
	Legal Counsel Support		$ 84,741	$ 64,565	
	Accountant Support		$ 82,687	$ 63,000	
	Insurance/Broker Support		$ 55,125	$ 42,000	
	Other Professional Services- Annual Rpt, CPoD, Rate Study		$ 237,038	$ 225,750	
	Operations and Maintenance (18.26% of Projected Annual Levy Revenue)		**$ (3,494,250)**	**$ (2,842,227)**	**$ (652,023)**
	Flood Infrastructure Inventory		**$ (500,000)**		
	Opportunity Fund**		**$ (2,499,540)**	**$ (9,398,647)**	
	Total Annual Opportunity Fund Allocation**		$ 2,499,540	$ 2,499,540	
	Total Carryover Opportunity Funds Amount ***			$ 6,899,107	
	Capital Project Fund		**$ (20,522,000)**	**$ (16,153,109)**	**$ (4,368,891)**
	TOTAL ANNUAL EXPENDITURES		**$ (28,185,464)**	**$ (29,419,685)**	

*PC line items are estimates per item and actuals may vary. Total is NTE $389,498

** Total Opportunity Fund Allocation include Mininum Floor of $50,000 per Resolution 2026-8

***2026 Carryover will reflect on Amended 2027 Budget

PROJECTED ENDING FUND BALANCE IN 2026	**$ 45,384,351**	**$ 52,693,274**	**$ (7,308,923)**

Contact:
Kjris Lund, Executive Director (253) 612-8138
Brandon Smith, District Administrator (253) 798-3720

Pierce County Flood Control Zone District

DRAFT 2027 Annual Budget

Annual Capital Improvement Program

2027

Annual Capital Budget

Exhibit B

*Use-type distributions are estimates. Actuals may vary. Total project NTE total allocation.

Project ID	Project Name	Municipality	Land Acquisition	Planning/Design	Construction	Total
UPC-14	Clear Creek Floodplain Reconnection	Unincorporated Pierce County	$ -	$ -	$ 5,170,000	$ 5,170,000
SUM-4	Lower White River - Stewart Road Bridge RM 5.0	City of Sumner	$ -	$ -	$ 1,500,000	$ 1,500,000
SUM-3	Lower White River - Stewart Setback RM 4.4-4.9 LB	City of Sumner	$ -	$ -	$ 1,000,000	$ 1,000,000
SUM-2	Lower White River - Sumner Pointbar RM 3.9-4.5 RB	City of Sumner	$ -	$ -	$ 2,000,000	$ 2,000,000
SUM-1	Lower White River, 24th Street RM 2.5-4.2 LB	City of Sumner	$ -	$ -	$ 4,000,000	$ 4,000,000
UPC-6	Neadham Road Floodplain Reconnection	Unincorporated Pierce County	$ -	$ 122,000	$ -	$ 122,000
UPC-5	Orville Road – Kapowsin Creek	Unincorporated Pierce County	$ -	$ -	$ 3,730,000	$ 3,730,000
UPC-10	White River Butte Ave Floodplain Reconnection	Unincorporated Pierce County	$ 2,300,000	$ 200,000	$ -	$ 2,500,000
ANNUAL CAPITAL PROJECT FUND EXPENDITURES			**$ 2,300,000**	**$ 822,000**	**$ 17,400,000**	**$ 20,522,000**

Contact:
Kjris Lund, Executive Director (253) 612-8138
Brandon Smith, District Administrator (253) 798-2159

Pierce County Flood Control Zone District

DRAFT 2027 Annual Budget

6 Year Capital Improvement Program

Amended Exhibit C

Project Name	Project ID	Municipality	2027	2028	2029	2030	2031	2032	Total
Capital Improvement Plan Projects									
Clear Creek Floodplain Reconnection	UPC-14	Unincorporated Pierce County	$ 5,170,000	$ 5,190,000	$ 5,000,000	$ -	$ -	$ -	$ 15,360,000
Lower White River, 24th Street RM 2.5-4.2 LB	SUM-1	City of Sumner	$ 4,000,000	$ 2,000,000	$ 700,000	$ 500,000	$ -	$ -	$ 7,200,000
Lower White River - Sumner Pointbar RM 3.9-4.5 RB	SUM-2	City of Sumner	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 1,000,000	$ -	$ -	$ 7,000,000
Lower White River - Stewart Setback RM 4.4-4.9 LB	SUM-3	City of Sumner	$ 1,000,000	$ 1,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000		$ 8,000,000
Lower White River - Stewart Road Bridge RM 5.0	SUM-4	City of Sumner	$ 1,500,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,500,000
Neadham Road Floodplain Reconnection	UPC-6	Unincorporated Pierce County	$ 122,000	$ 3,100,000	$ -	$ -	$ -		$ 3,222,000
Orville Road – Kapowsin Creek	UPC-5	Unincorporated Pierce County	$ 3,730,000	$ 140,000	$ 20,000	$ -	$ -	$ -	$ 3,890,000
White River Butte Ave Floodplain Reconnection	UPC-10	Unincorporated Pierce County	$ 2,500,000	$ 100,000	$ -	$ -	$ -	$ -	$ 2,600,000
128th Street Corridor	UPC-4	Unincorporated Pierce County	$ -	$ 750,000	$ 750,000	$ 9,000,000	$ 9,000,000	$ -	$ 19,500,000
Lower White River/Puyallup Confluence	UPC-17	Unincorporated Pierce County	$ -	$ -	$ -	$ -	$ -	$ 3,000,000	$ 3,000,000
Lower Puyallup Task Force Actions	UNK-1	Unknown	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
Lower Puyallup River Flood Impact and Action Study	UPC-15	Unincorporated Pierce County	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 500,000
Annual Capital Project Fund Expenditures			$ 20,522,000	$ 15,280,000	$ 10,470,000	$ 12,500,000	$ 11,000,000	$ 13,000,000	$ 82,772,000

Contact:
Kjris Lund, Executive Director (206) 612-8138
Brandon Smith, District Adminstrator (253) 798-2159

Pierce County Flood Control Zone District

DRAFT 2027 Annual Budget

Exhibit D — **6-YR Financial Plan**

6-YR Financial Plan

	2026	2027	2028	2029	2030	2031	2032	
BEGINNING FUND BALANCE**	$ 60,963,942	$ 52,693,274	$ 45,384,351	$ 47,024,060	$ 53,479,090	$ 58,066,080	$ 64,251,488	
Anticipated Annual Revenue								
Projected Annual Levy Revenue - Fixed Amount	$ 19,140,567	$ 19,140,567	$ 19,140,567	$ 19,140,567	$ 19,140,567	$ 19,140,567	$ 19,140,567	$ 114,843,402
Projected Annual Levy Revenue - New Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Estimated Annual Investment Interest	$ 2,008,450	$ 1,735,974	$ 1,495,182	$ 1,549,202	$ 1,761,862	$ 1,912,980	$ 2,116,758	$ 10,571,959
TOTAL ANNUAL REVENUE	$ 21,149,017	$ 20,876,541	$ 20,635,749	$ 20,689,769	$ 20,902,429	$ 21,053,547	$ 21,257,325	$ 125,415,361
TOTAL REVENUE AND FUND BALANCE AVAILABLE	$ 82,112,959	$ 73,569,815	$ 66,020,100	$ 67,713,829	$ 74,381,519	$ 79,119,627	$ 85,508,812	$ 125,415,361
Annual Expenditures								
Administration	$ 1,025,702	$ 1,169,675	$ 1,216,500	$ 1,265,200	$ 1,315,900	$ 1,368,600	$ 1,423,400	$ 7,759,275
Operations and Maintenance	$ 2,842,227	$ 3,494,250						$ 3,494,250
Opportunity Funds (154-01)	$ 9,398,647	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 14,997,237
Flood Defense Inventory		$ 500,000						
Capital Project Funds***	$ 16,153,109	$ 20,522,000	$ 15,280,000	$ 10,470,000	$ 12,500,000	$ 11,000,000	$ 13,000,000	$ 82,772,000
TOTAL ANNUAL EXPENDITURES	$ 29,419,685	$ 28,185,464	$ 18,996,040	$ 14,234,740	$ 16,315,440	$ 14,868,140	$ 16,922,940	$ 109,522,762
ENDING FUND BALANCE	$ 52,693,274	$ 45,384,351	$ 47,024,060	$ 53,479,090	$ 58,066,080	$ 64,251,488	$ 68,585,873	

*** The Planned Beginning Fund Balance is equal to Total Fund Balance as reported in the District's Financial Statement Report for prior year ending in December 31, and includes all carryover amounts.*

**** Capital Projects includes projects funded by Strategic & Needs Reserve Amount and Large Capital Match Amount.*

Opportunity Fund 154.01

	2026	2027	2028	2029	2030	2031	2032
Beginning Opportunity Fund Balance	$ 6,899,107	$ -	$ -	$ -	$ -	$ -	$ -
Total Annual Opportunity Fund Allocation	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 2,499,540	$ 2,499,540
Opportunity Fund Expenditures*	$ (9,398,647)	$ (2,499,540)	$ (2,499,540)	$ (2,499,540)	$ (2,499,540)	$ (2,499,540)	$ (2,499,540)
Ending Opportunity Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -

**Projections assume jurisdictions will expend all Opportunity Funds*

Strategic & Emergent Needs Reserve Account

	2026	2027	2028	2029	2030	2031	2032
Beginning Account Balance	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000
Account Revenues							
Account Expenditures (See Annual Capital Plan for Expenditures)							
Ending Account Balance	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000

Lower Puyallup River Action Plan and Implementation Fund

	2026	2027	2028	2029	2030	2031	2032
Beginning Account Balance	$ 11,993,413	$ 12,083,413	$ 12,583,413	$ 14,083,413	$ 15,583,413	$ 16,583,413	$ 26,583,413
Account Revenues							
Annual Allocation	$ 1,000,000	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 1,000,000	$ 10,000,000	$ 1,000,000
Fund Correction		0	$ -	$ -	$ -	$ -	$ -
Account Expenditures (See Annual Capital Plan for Expenditures)							
Lower Puyallup River Flood Impact and Action Study	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ -
Clear Creek Floodplain Reconnection	$ 410,000	$ -	$ -	$ -	$ -	$ -	$ -
Lower Puyallup Task Force Actions*							$ 10,000,000
Ending Account Balance	$ 12,083,413	$ 12,583,413	$ 14,083,413	$ 15,583,413	$ 16,583,413	$ 26,583,413	$ 17,583,413

	2026	2027	2028	2029	2030	2031	2032
Required Minimum Fund Balances per Resolution No. 2026-2	$ 25,965,289	$ 16,592,732	$ 11,998,020	$ 9,617,370	$ 10,657,720	$ 9,934,070	$ 10,961,470
Working Capital Reserve (6 Months Expenditures)	$ 11,465,289	$ 14,092,732	$ 9,498,020	$ 7,117,370	$ 8,157,720	$ 7,434,070	$ 8,461,470
Strategic Reserve Account (Min Balance)	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000

Contact:
Kjris Lund, Executive Director (253) 612-8138
Brandon Smith , District Administrator (253) 798-2159

Pierce County Flood Control Zone District
DRAFT 2027 Annual Budget
2026 OPPORTUNITY FUND DISTRIBUTIONS
Opportunity Fund- Estimated Annual Allocations

Alt 2- 2025 Levy Revenue same as 2024 Levy Revenue (or $0.0989/$1000) **$ 18,948,175**

Min. Annual Allocation for Jurisdictions (i.e., Min Floor Level)=** **$ 50,000** Min. Amount established by proposed R2026-8

Municipality	Interlocal Agreement Number	Percentage of Total Assessed Value	Annual Opportunity Fund Allocation ($50K floor)**	Total Opportunity Fund Balances (as of January 31, 2026)	Total Opportunity Funds Available for the Budget Year
Auburn	SC-105874	0.96%	$ 50,000	$ 174,395	$ 224,395
Bonney Lake	SC-101947	2.56%	$ 50,000	$ 402,801	$ 452,801
Buckley	SC-103849	0.62%	$ 50,000	$ 161,646	$ 211,646
Carbonado	SC-103929	0.06%	$ 50,000	$ 106,001	$ 156,001
Dupont	SC-103418	1.33%	$ 50,000	$ 73,369	$ 123,369
Eatonville	SC-105902	0.23%	$ 50,000	$ 127,147	$ 177,147
Edgewood	SC-103855	1.72%	$ 50,000	$ 247,105	$ 297,105
Fife	SC-101945	2.14%	$ 50,000	$ 50,000	$ 100,000
Fircrest	SC-107771	0.72%	$ 50,000	$ 142,979	$ 192,979
Gig Harbor	SC-103415	2.49%	$ 50,000	$ 392,281	$ 442,281
Lakewood	SC-101946	5.79%	$ 109,744	$ 476,057	$ 585,801
Milton	SC-104264	0.72%	$ 50,000	$ 113,383	$ 163,383
Orting	SC-101948	0.70%	$ 50,000	$ 178,679	$ 228,679
Pacific	SC-107772	0.18%	$ 50,000	$ 115,380	$ 165,380
Puyallup	SC-103419	5.17%	$ 98,043	$ 38,471	$ 136,514
Roy	SC-102429	0.06%	$ 50,000	$ 106,995	$ 156,995
Ruston	SC-103852	0.22%	$ 50,000	$ 125,735	$ 175,735
South Prairie	SC-110015	0.04%	$ 50,000	$ 104,343	$ 154,343
Steilacoom	SC-103856	0.80%	$ 50,000	$ 139,940	$ 189,940
Sumner	SC-103850	2.75%	$ 52,036	$ 419,448	$ 471,484
Tacoma	SC-104080	21.80%	$ 413,095	$ 1,105,865	$ 1,518,960
University Place	SC-104002	3.58%	$ 67,827	$ 393,434	$ 461,261
Wilkeson	SC-103853	0.04%	$ 50,000	$ 104,671	$ 154,671
Unincorporated PC	CC-97978	45.32%	$ 858,794	$ 1,598,982	$ 2,457,776
TOTAL ANNUAL OPPORTUNITY FUND ALLOCATION**			**$ 2,499,540**	**$ 6,899,107**	**$ 9,398,646**

Contact:
Kjris Lund, Executive Director (253) 612-8138
Brandon Smith , District Administrator (253) 798-2159

DRAFT 2027 Work Plan
Pierce County Flood Control Zone District
(September 15, 2026)

Tasks	Board	Advisory Committee	Staff (District and Pierce County)
Maintenance & Operations	Set budget and priorities Review and approve flood infrastructure inventory scope of work	Advise on budget and priorities Review flood infrastructure scope of work	Perform repairs and improvements needed Provide progress reports Develop scope of work for flood infrastructure inventory
Capital Projects	Approve projects Monitor progress	Advise on scope or budget changes	Project delivery Progress reporting Contract processing Pay invoices Ensure compliance
Opportunity Fund Program	Approve program changes Monitor effectiveness	Track progress Recommend program improvements	Approve specific projects scopes and budgets Submit projects to Ecology Process contracts and invoices Ensure compliance
Lower Puyallup Action Plan	Monitor progress Review and approve legislative funding strategy	Advise as requested on project scoping and prioritization	Develop and staff engagement process Direct technical work Develop strategic plan
Budget Actions	Approve annual budget and levy, including carryover budget	Develop project recommendations	Draft budget recommendations Technical work in support of decisions

Tasks	Board	Advisory Committee	Staff (District and Pierce County)
Declared Flood Emergency Use of Funds	Monitor progress of report on terms and conditions for use of District funds for Flood Emergency use by Pierce County consistent with amendments to RCW 86.15.	Coordinate with District Administrator and Pierce County on progress toward a recommendation for terms and conditions and any necessary amendments to Interlocal Agreement between Pierce County and the District as well as the Fund Balance Policy. Keep Board informed on status.	Work with the Pierce County Executive's Office and the Departments of Planning and Public Works, Emergency Management, and Human Services to recommend the terms and conditions for use of Flood District Emergency Funding in the case of a state or federally declared flood disaster.
Administration	Approval of contracts Monitor finances Track state audit	Advice on policies and procedures for capital projects, opportunity fund, grant programs, studies, and programs.	Support Board Executive Committee Advisory Committee Financial reports Investment reports Liaison with State Auditor
Communications and Liaison with Other Governments	Set legislative direction	Support legislative initiatives	Web site, Outreach, Media, Cities, State, Federal



2027 FCZD ANNUAL BUDGET

High-level overview of Pierce County Flood Control Zone District Expenses and Revenues

Kjristine Lund, FCZD Executive Director
Brandon Smith, P.E., FCZD Administrator
Kathleen Berger, FCZD Assistant Administrator

September 23, 2026

Agenda

- Budget Overview
- Opportunity Fund
- Capital Budget
- Operations and Maintenance
- Flood Infrastructure Inventory
- Administrative Support
- Budget Provisos
- Annual Revenue



2027 FCZD Budget Overview

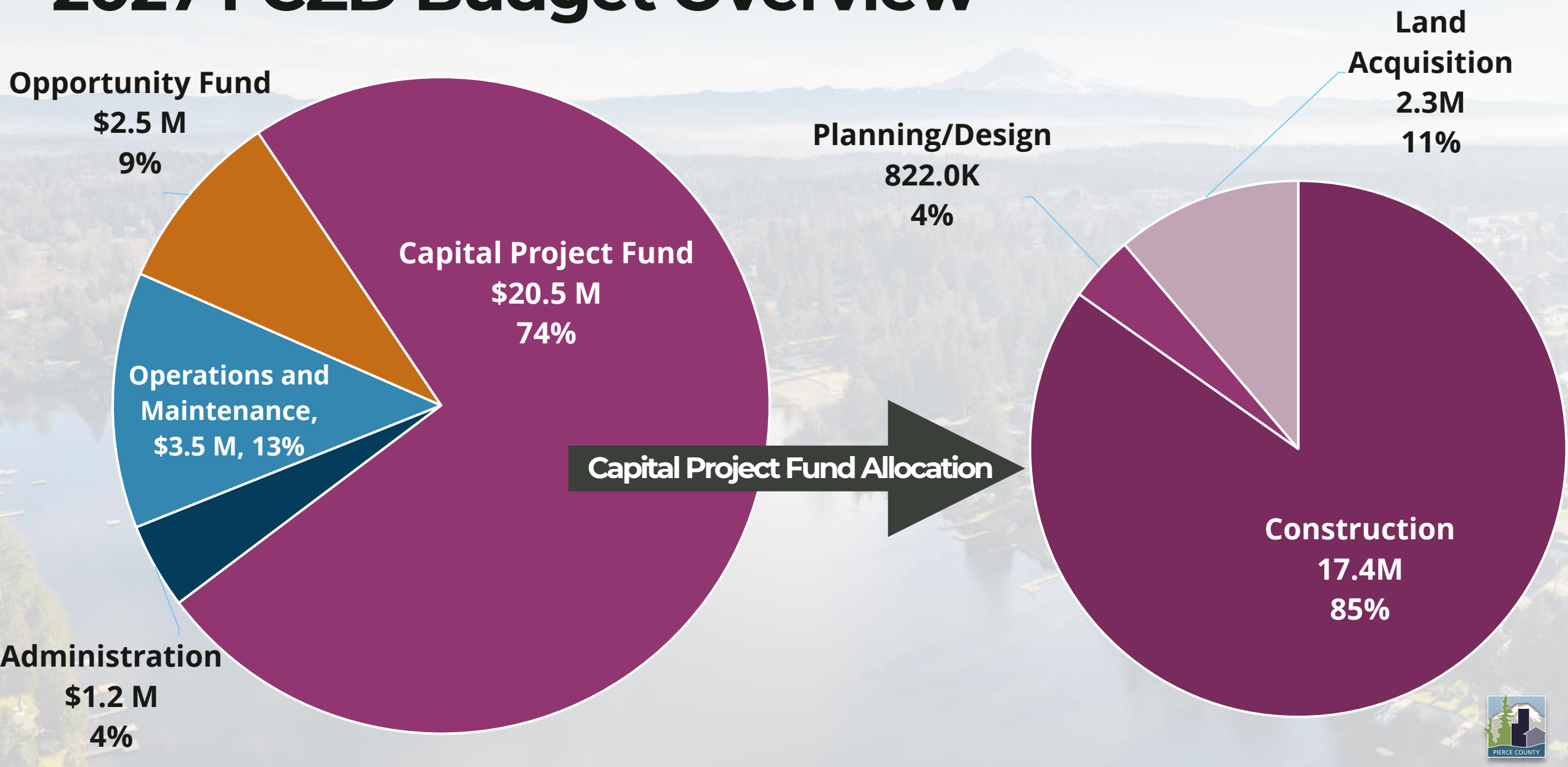
The Pierce County Flood Control Zone District (the District) provides **funding for the acquisition, planning, design, construction, maintenance, and operation of flood control improvements** in Pierce County.

District staff develop a draft 6-year CIP based on coordination with project sponsors and information in the District Plan.

The following factors may be considered during the review process:

- Degree of risk, severity, and consequences of flooding addressed by the project.
- Reduction in ongoing maintenance and repairs.
- Ability to expend funds for the requested project phase (project readiness).
- Ability to leverage funds to complete the project phase.
- Representation of countywide needs, both geographically and by project type.
- Other community and ecological benefits.

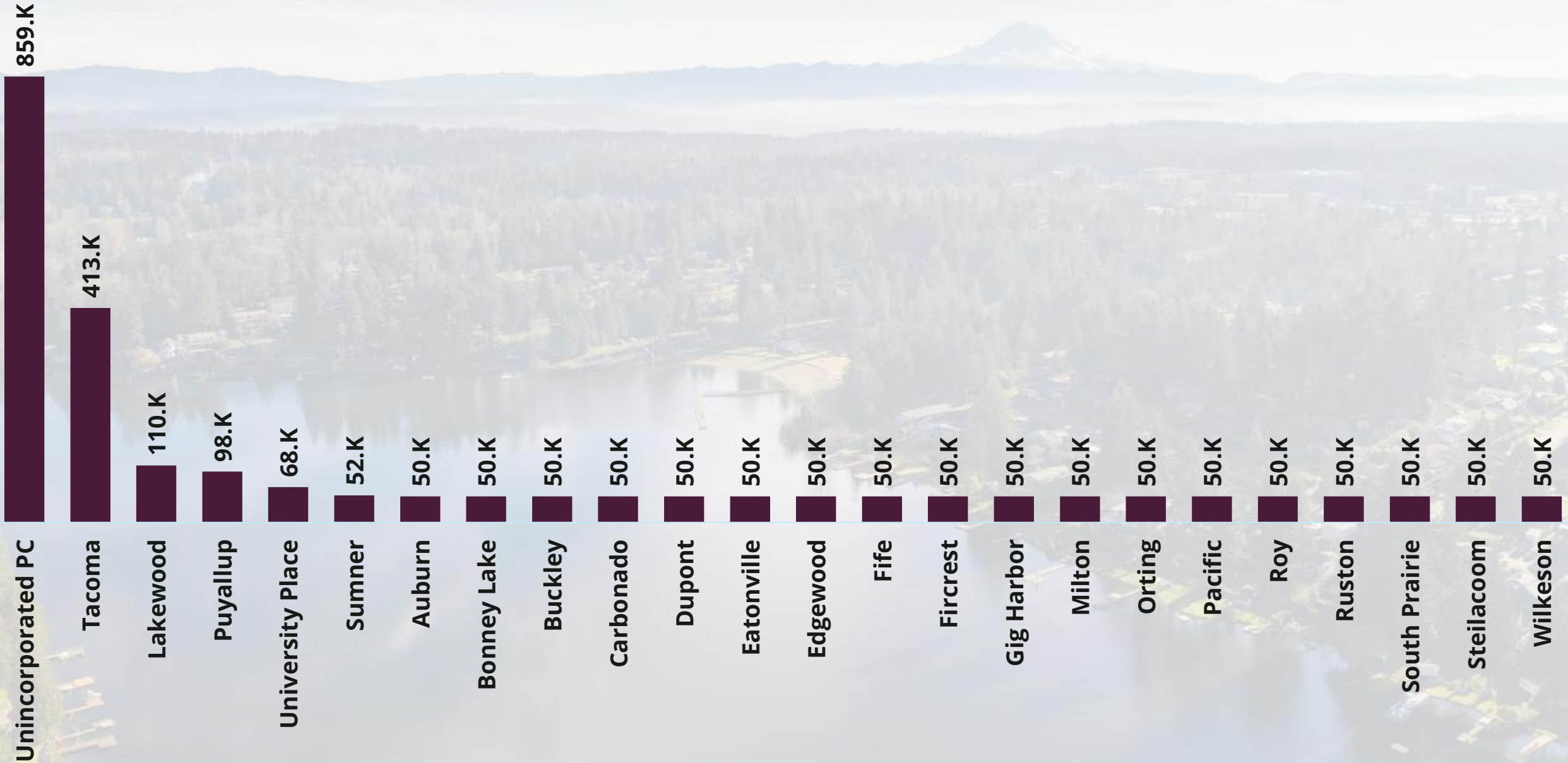
2027 FCZD Budget Overview





2027 FCZD Opportunity Fund

2027 Opportunity Fund Allocation



2027 Highlight of Potential Opportunity Fund Projects

City of Tacoma

Stormwater Line Replacement

City of Buckley

Vactor truck Purchase

City of Roy

Exploring Stormwater Projects

City of Dupont

Historic Stormwater System Upgrades

+ + +And many more to come!

FCZD Team will continue to do outreach to let partners know they have available/remaining funds for their projects



2027 FCZD Capital Budget

2027 Capital Fund Distribution

$20.5 Million Budgeted



White River Projects

$11 Million

1. Stewart Road Bridge RM 5.0
2. Stewart Setback RM 4.4 – 4.9 LB
3. Sumner Point Bar RM 3.9-4.5 RB
4. 24th Street RM 2.5-4.2 LB
5. White River Butte Ave Floodplain Reconnection

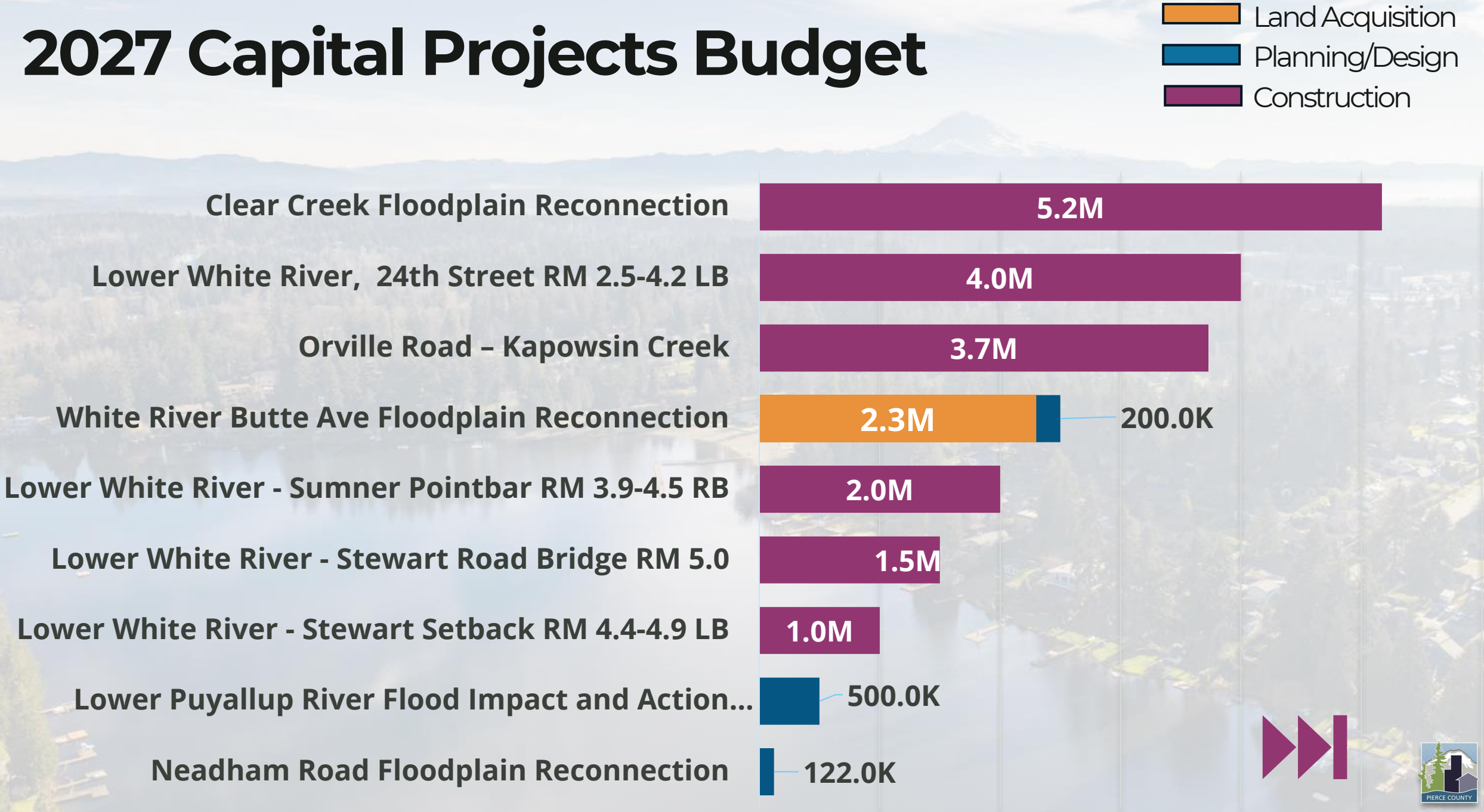


Puyallup River Projects

$9.5 Million

1. Clear Creek Floodplain Reconnection
2. Lower Puyallup River Flood Impact and Action Study
3. Neadham Road Floodplain Reconnection
4. Orville Road at Kapowsin

2027 Capital Projects Budget



Stewart Road Bridge RM 5.0

Total Project Cost: **~$30 Million**

Existing Conditions

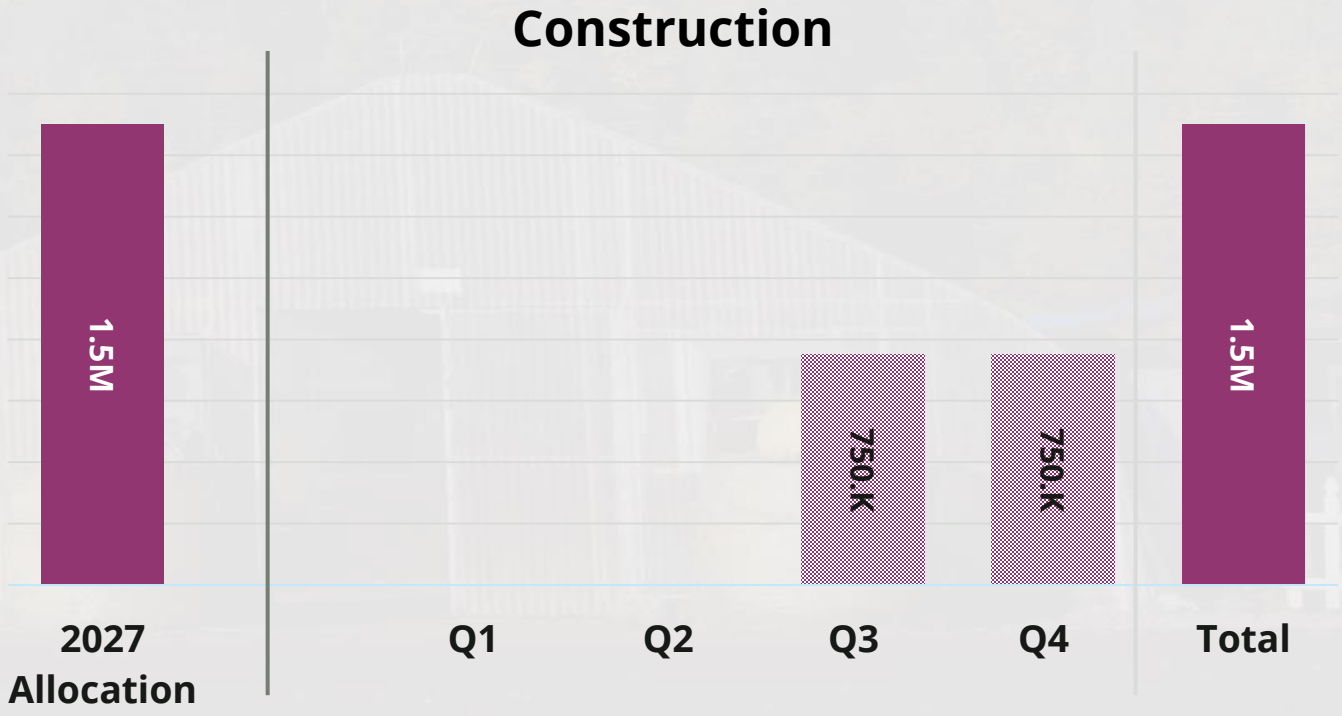


Proposed



SUMNER'S WHITE RIVER RESTORATION

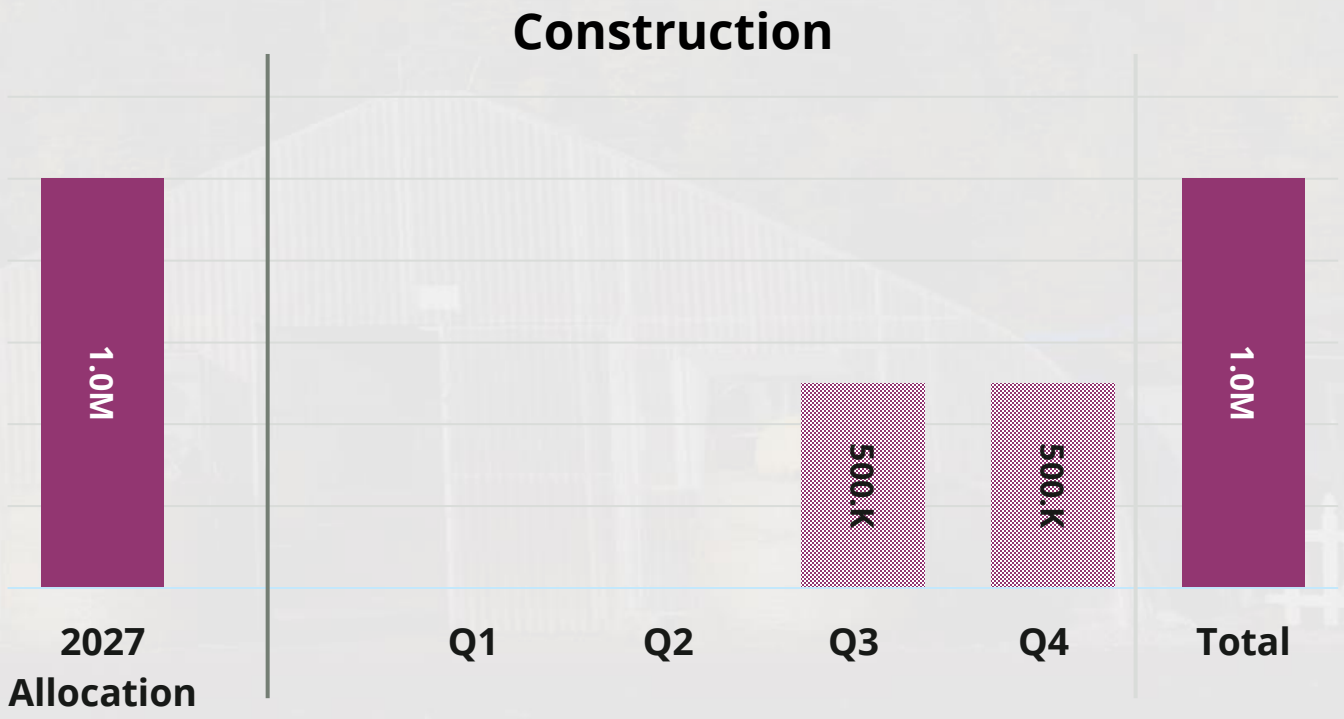
This project will replace the existing 2-lane bridge with a new 74-foot-wide bridge with two unequal-length spans. The new structure will accommodate 4 vehicle lanes, a sidewalk, and a trail crossing.



Stewart Setback RM 4.4 – 4.9 LB



The project will reconnect about 10+ acres of floodplain. This will include installing a floodwall to eliminate the river's flow path to the manufacturing/industrial center.

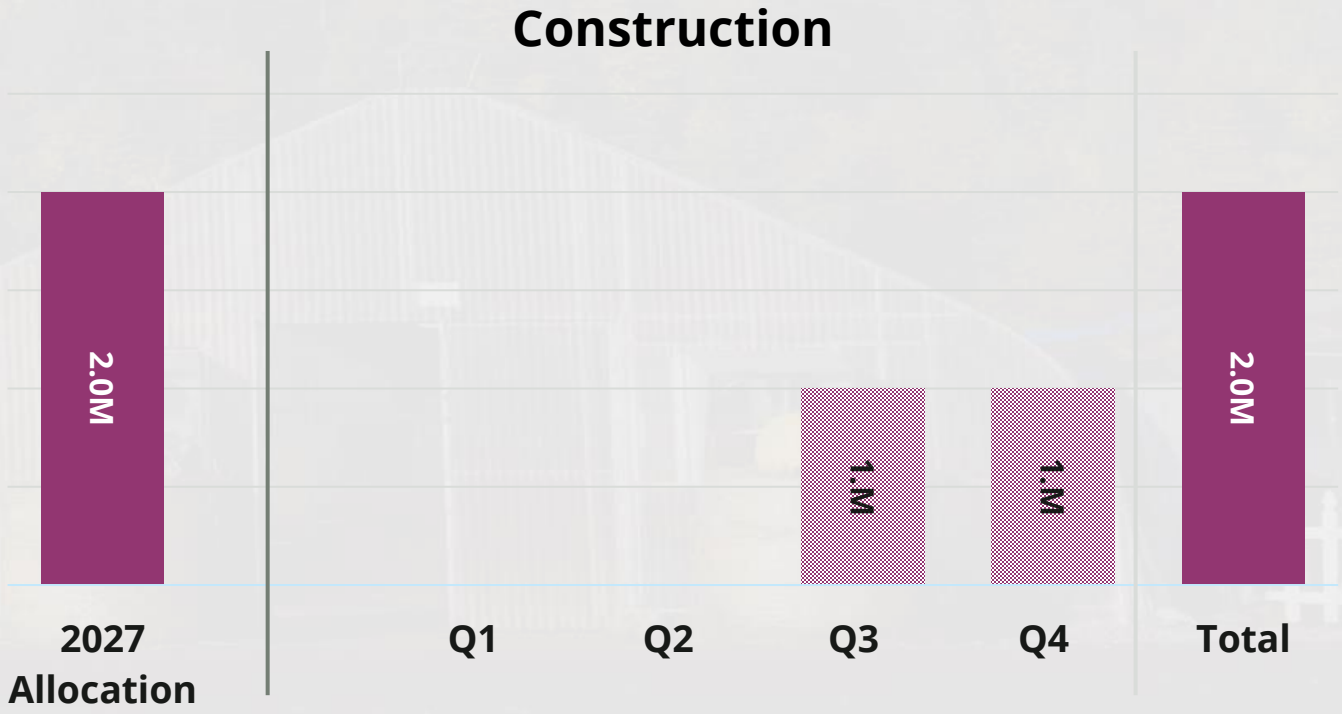


Sumner Point Bar RM 3.9-4.5 RB

Total Project Cost: **~$40 Million**



The project will reconnect about 25+ acres of floodplain. This will include installing a floodwall to eliminate the river's flow path to the manufacturing/industrial center.



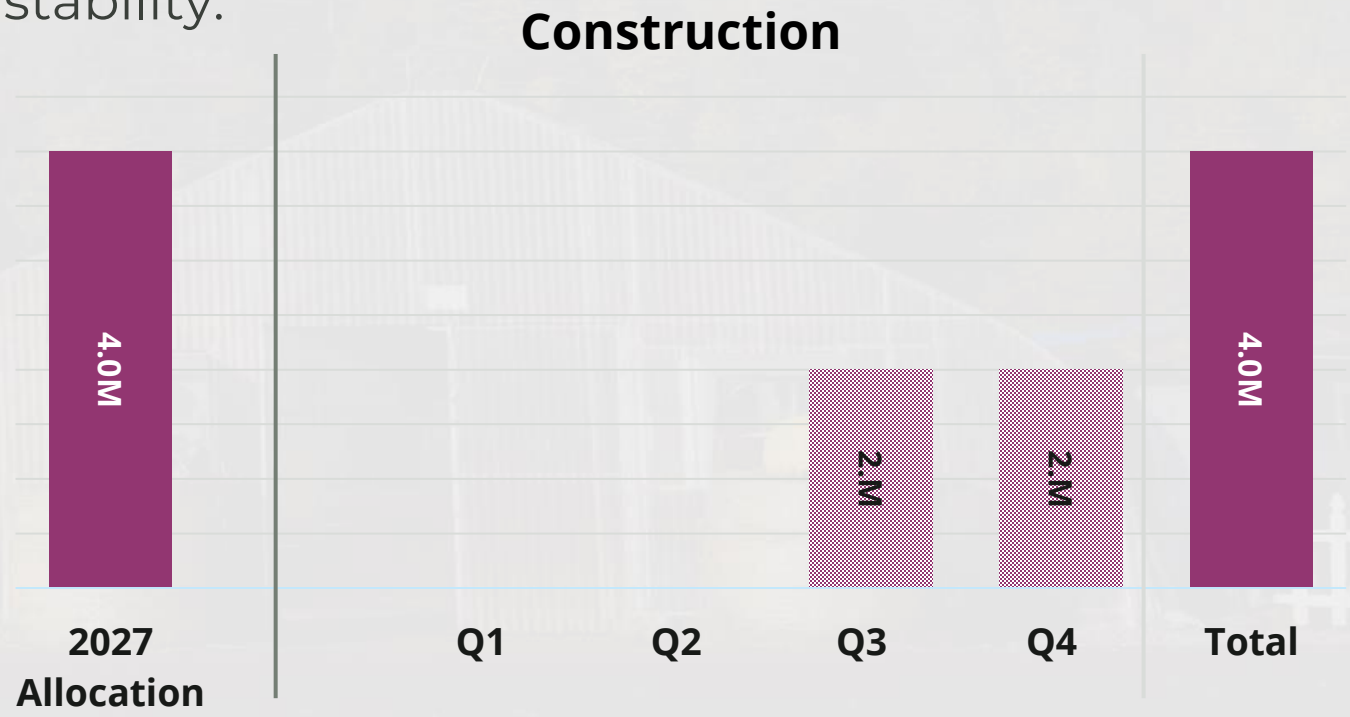
24th Street RM 2.5-4.2 LB

Total Project Cost: **~$65 Million**

Before and After Phase 1 Work



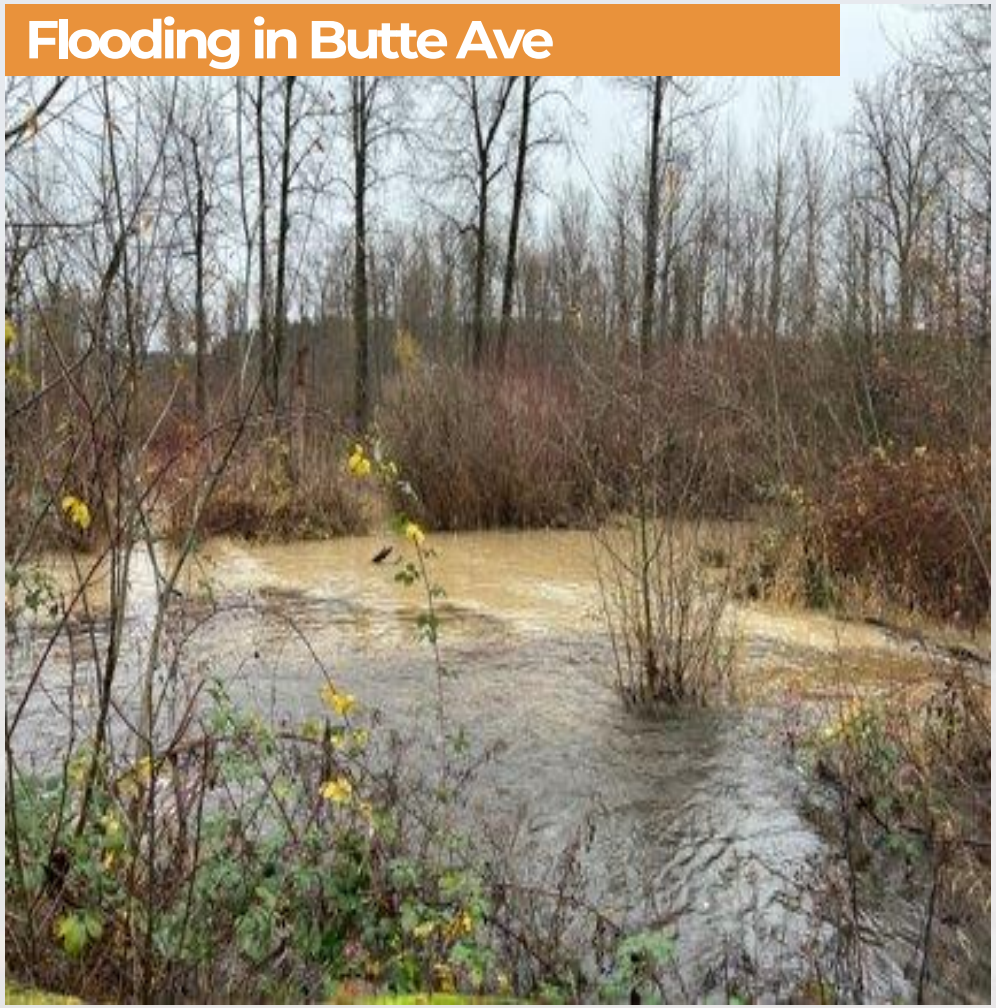
The 24th Street RM 2.5-4.2 LB project will restore sustainable instream, floodplain, and wetland processes across approx. 169 acres. It will re-establish natural floodplain connectivity, enhance overbank storage, and improve channel stability.



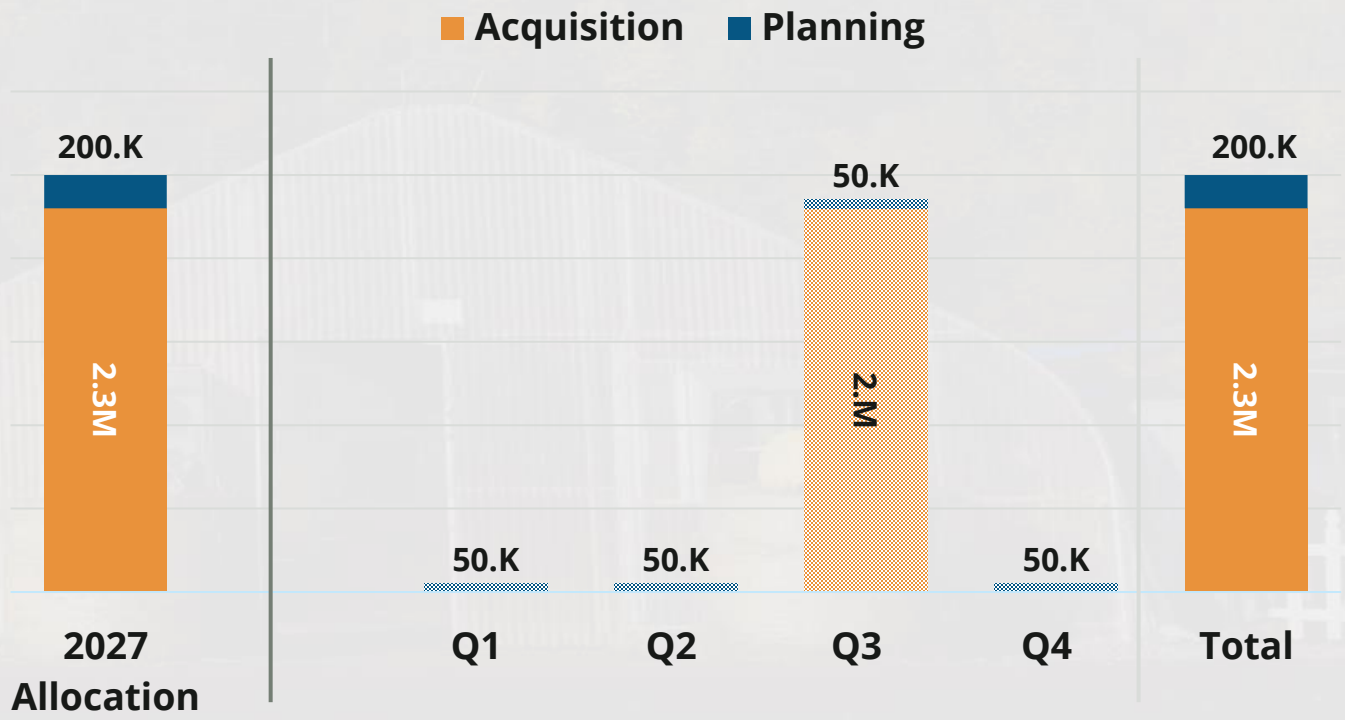
White River Butte Floodplain Reconnection

Total Project Cost: **~$8.5 Million**

Flooding in Butte Ave



Flood risk reduction and floodplain reconnection project at Butte Avenue SE; adjacent to the Lower White Project Suite.



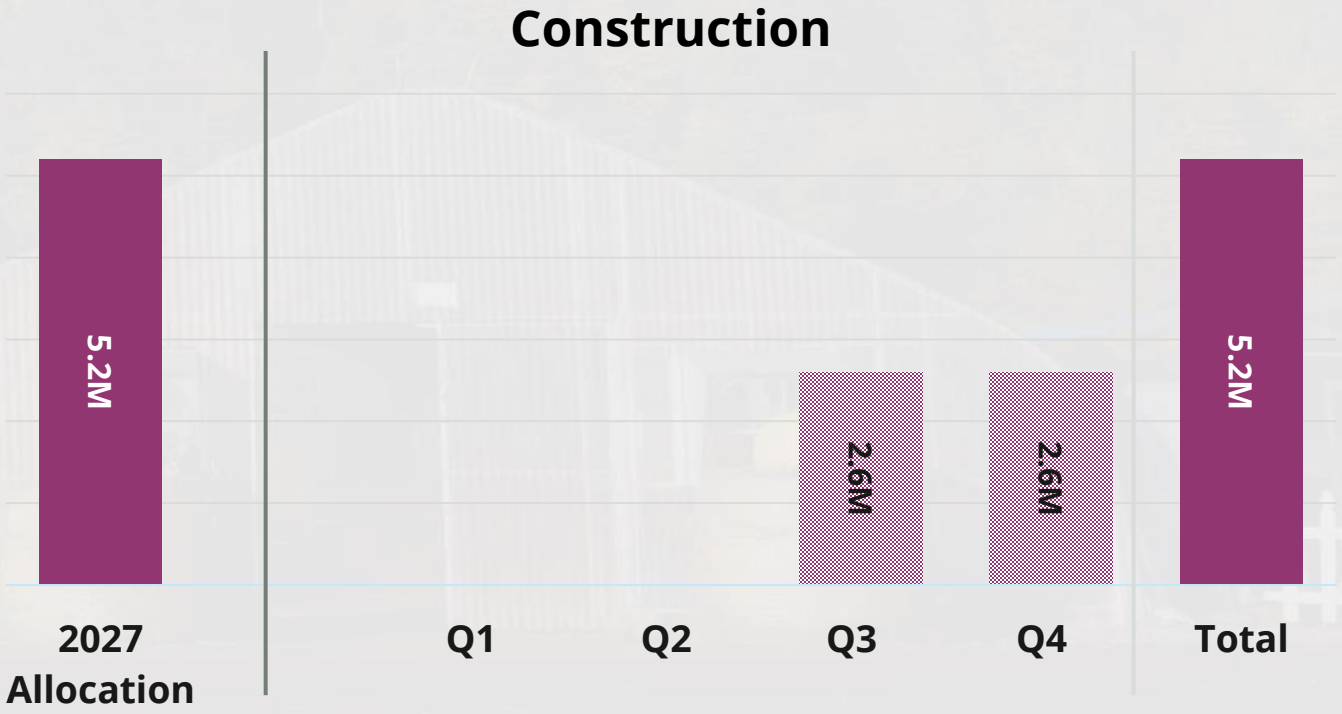
Clear Creek Floodplain Reconnection

Total Project Cost: **~$50-60 Million**

Aerial of Clear Creek



The Clear Creek Floodplain Reconnection Phase 1 Project area consists of approximately 130 acres within the Puyallup River Watershed in Pierce County. The project will use low-lying, County-owned properties purchased to reduce flood risk to create high-quality habitat that also functions as flood storage.



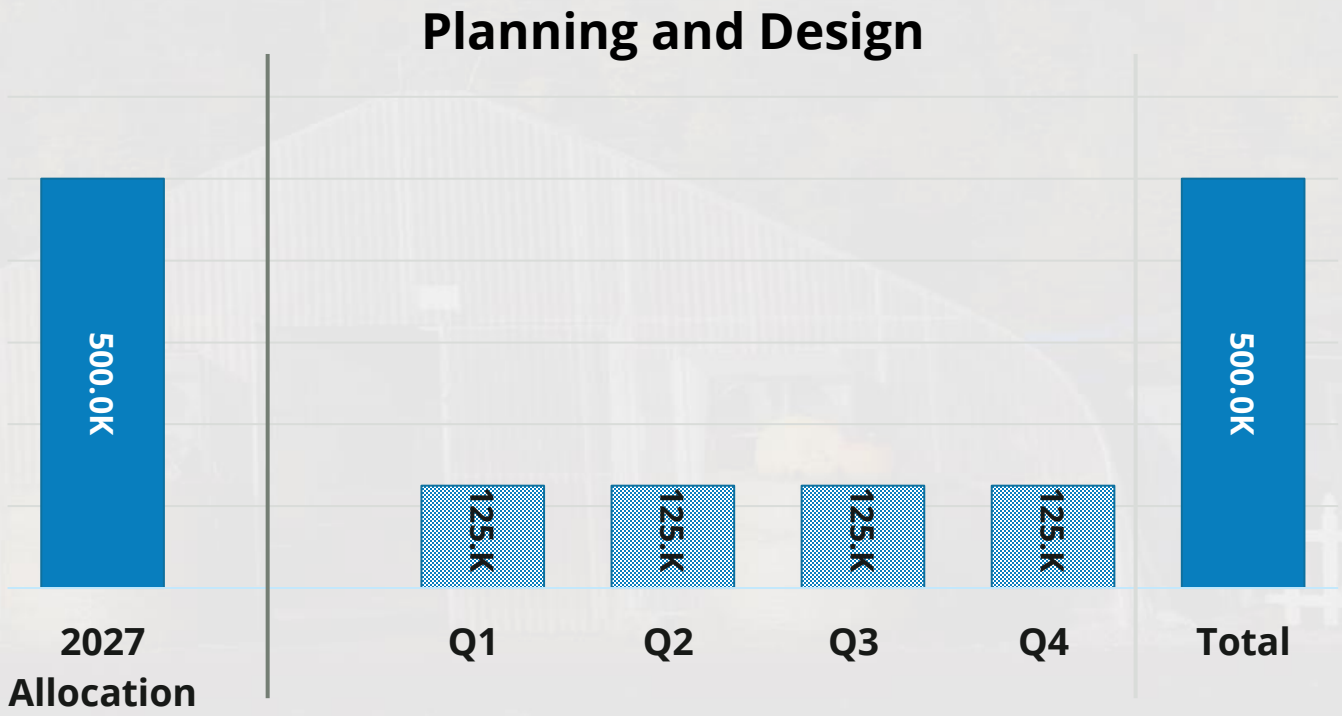
Lower Puyallup River Flood Impact and Action Study

Total Project Cost: **~$500,000**

Aerial of Clear Creek Flood



The study evaluates flood risks, infrastructure integrity, and environmental vulnerabilities along the lower Puyallup.



Neadham Road Floodplain Reconnection

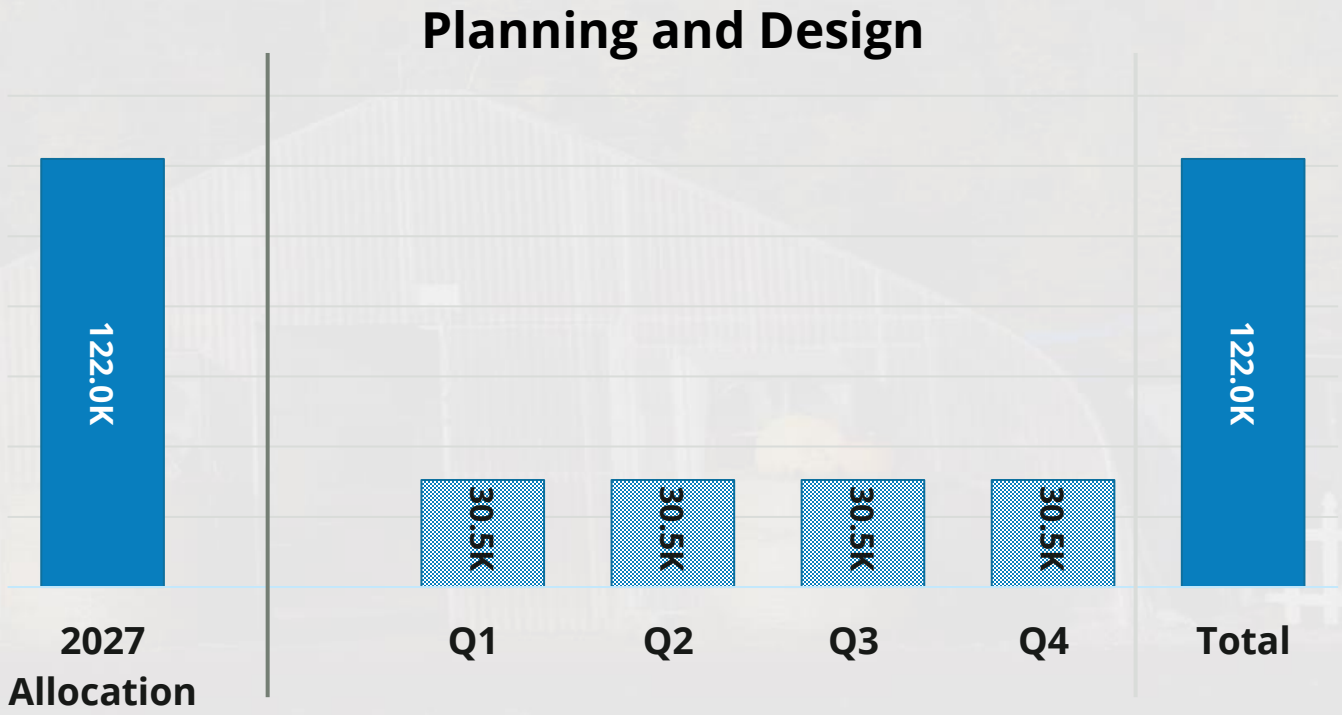
Total Project Cost: **$15.8 Million**

Aerial of Neadham Road Flooding

Circa 2006



This project removes people and infrastructure from a repetitive flood-loss area along the Puyallup River. A secondary goal is to remove portions of the existing levee system to allow the river to migrate back to the historic floodplain.



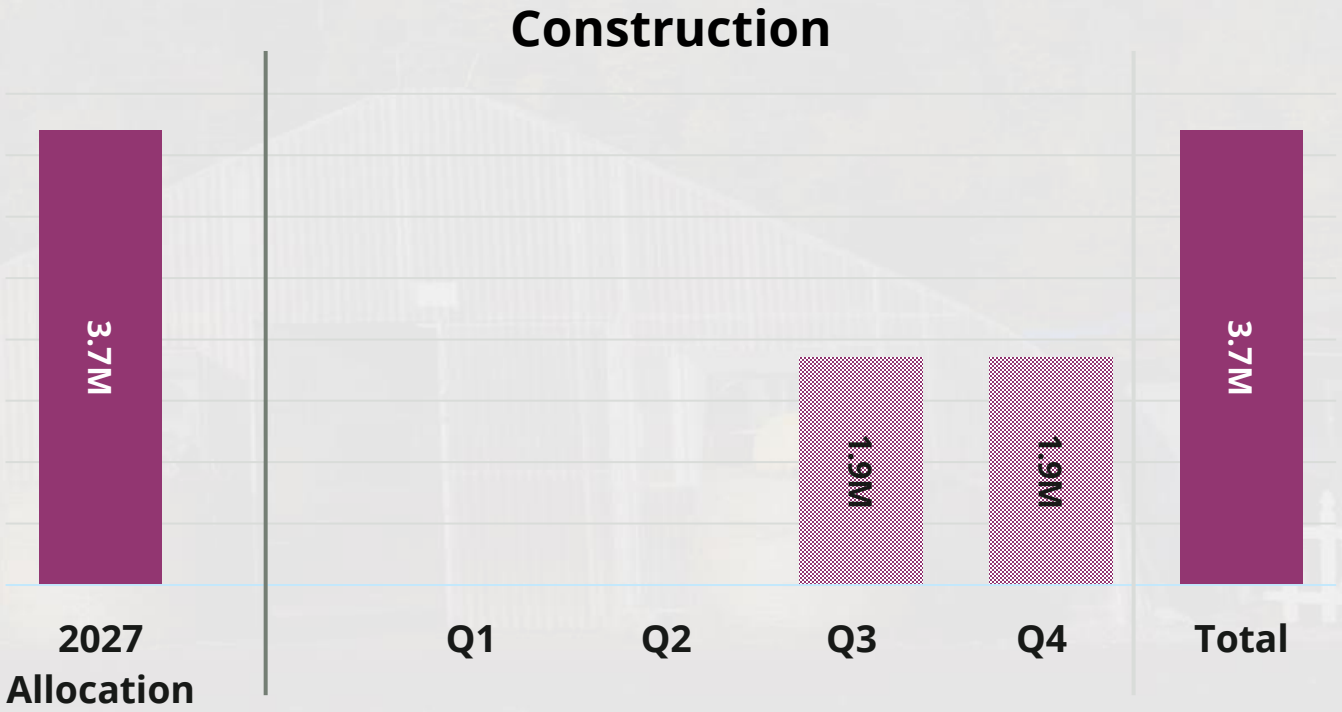
Orville Road Revetment at Kapowsin Creek

Total Project Cost: **$8.7 Million |** Expected Completion 2027

ELJs at Orville Site

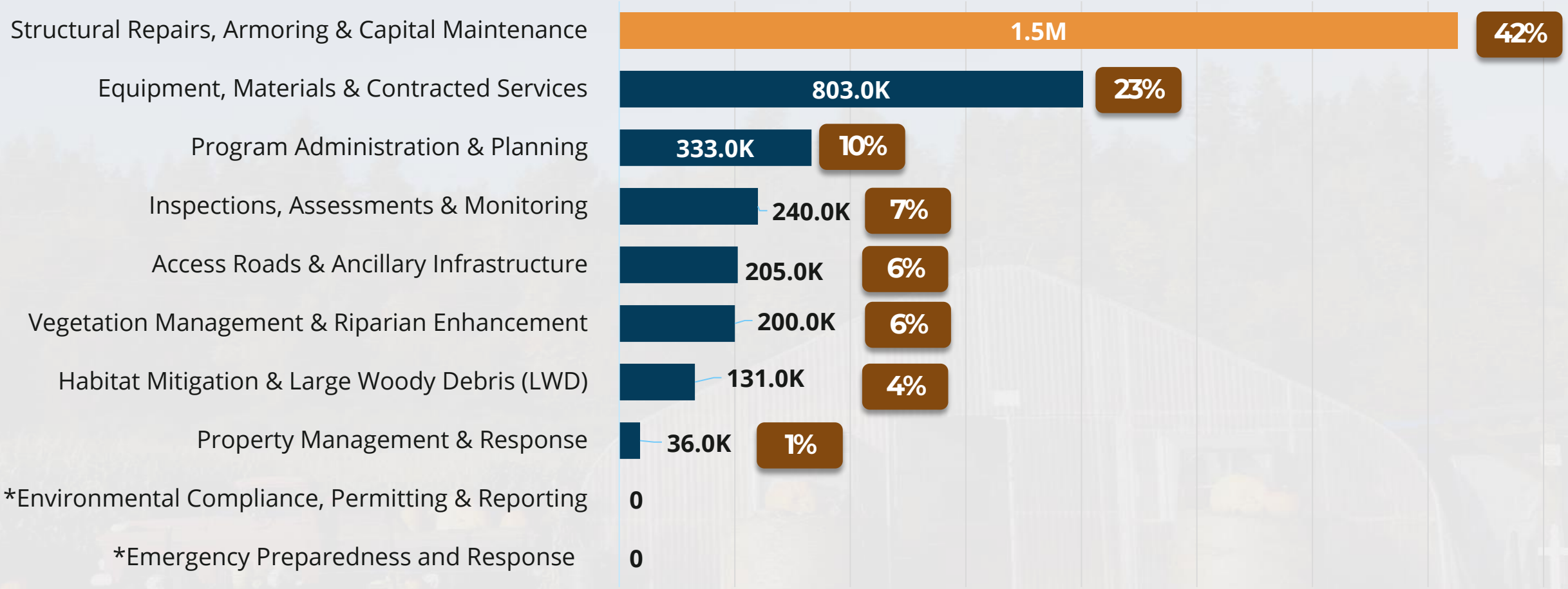


The project will include the installation of engineered log jams to reduce the river's energy and protect Orville Road.



Pierce County FCZD Maintenance and Operations

Total Allocation: $3,400,000



This is the largest single investment category and directly implements the priority projects identified in the FCZD Multi-Year Levee Maintenance Plan. This category includes both planned and unplanned projects.



Pierce County FCZD Administrative Support

Pierce County FCZD Administrative Support



In previous years, Pierce County's support for the **FCZD was staffed at an estimated .75 FTE,** delegated to either one or two people.

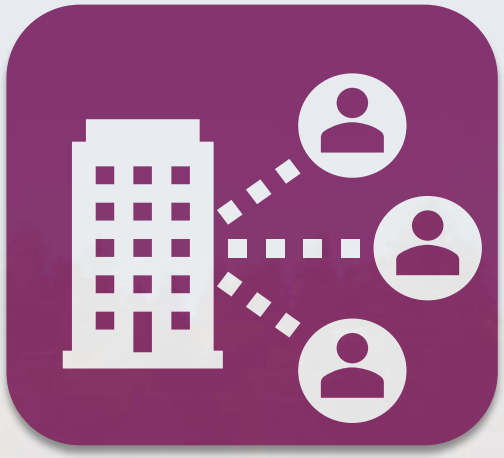


This caused limited capacity in Pierce County to fully support the Flood Control Zone District's administrative needs in dedicated project management and disbursement, contracting, staff reporting, and recruitment



In 2026, expanded services are made possible through a new staffing strategy that distributes FCZD responsibilities. **Overall, it improved work turnaround times and supports Pierce County's support for the FCZD.**

Pierce County FCZD Administrative Support



As PC FCZD's portfolio of work expands. Dedicated staff capacity is needed to make this work. With added capacity, the district can maintain strong communication with partners, maintain better records, and oversee programs/ projects more effectively.



The 2027 budget proposes $300,000 for 1.6 FTE, increasing staff capacity to support PC FCZD's mission of flood and stormwater control.

Flood District Consulting Support

The Flood District Board of Supervisors and Executive Committee is directly **supported by a team of three consultants** who provide their services on a part-time basis:





The Budget includes a 5% rate increase for each consultant, as stipulated in the contract.

Flood District Consulting Support

20%

The budget includes a 20% increase in service hours for each consultant to provide for additional services in 2027:

1. Lower Puyallup Action Plan and Legislative Strategy
2. Increased service level for oversight of special studies on flood infrastructure and maintenance.
3. Increased service level for coordination with local jurisdictions and the Advisory Committee



2027 Revenue Assessment

2027 Annual Revenue

Exhibit A	Pierce County Flood Control Zone District DRAFT 2027 Annual Budget September 16, 2026 Version 1	2027 Proposed	2026 Adopted	Annual Budget Difference
	BEGINNING FUND BALANCE	**$ 52,693,274**	**$ 60,963,942**	**$ (8,270,668)**
				$ -
	Anticipated Annual Revenue			**$ -**
	Projected Annual Levy Revenue based on Total Assessed Value	$ 19,140,567	$ 19,140,567	$ -
	Estimated Annual Investment Interest	$ 1,735,974	$ 2,008,450	$ (272,476)
	Anticipated Total Revenue	**$ 20,876,541**	**$ 21,149,017**	**$ (272,476)**
	TOTAL REVENUE AND FUND BALANCE AVAILABLE	**$ 73,569,815**	**$ 82,112,959**	**$ (8,543,144)**



2027 FCZD Budget Provisos

Budget Provisos



As part of the Annual Work Plan, the Board directs the District Administrator to work with the Pierce County Executive's Office and the Departments of Planning and Public Works, Emergency Management, and Human Services to recommend the terms and conditions for use of Flood District Emergency Funding in the event of a state- or federally-declared flood disaster, including the specific roles and responsibilities of the County in administering the potential funding.

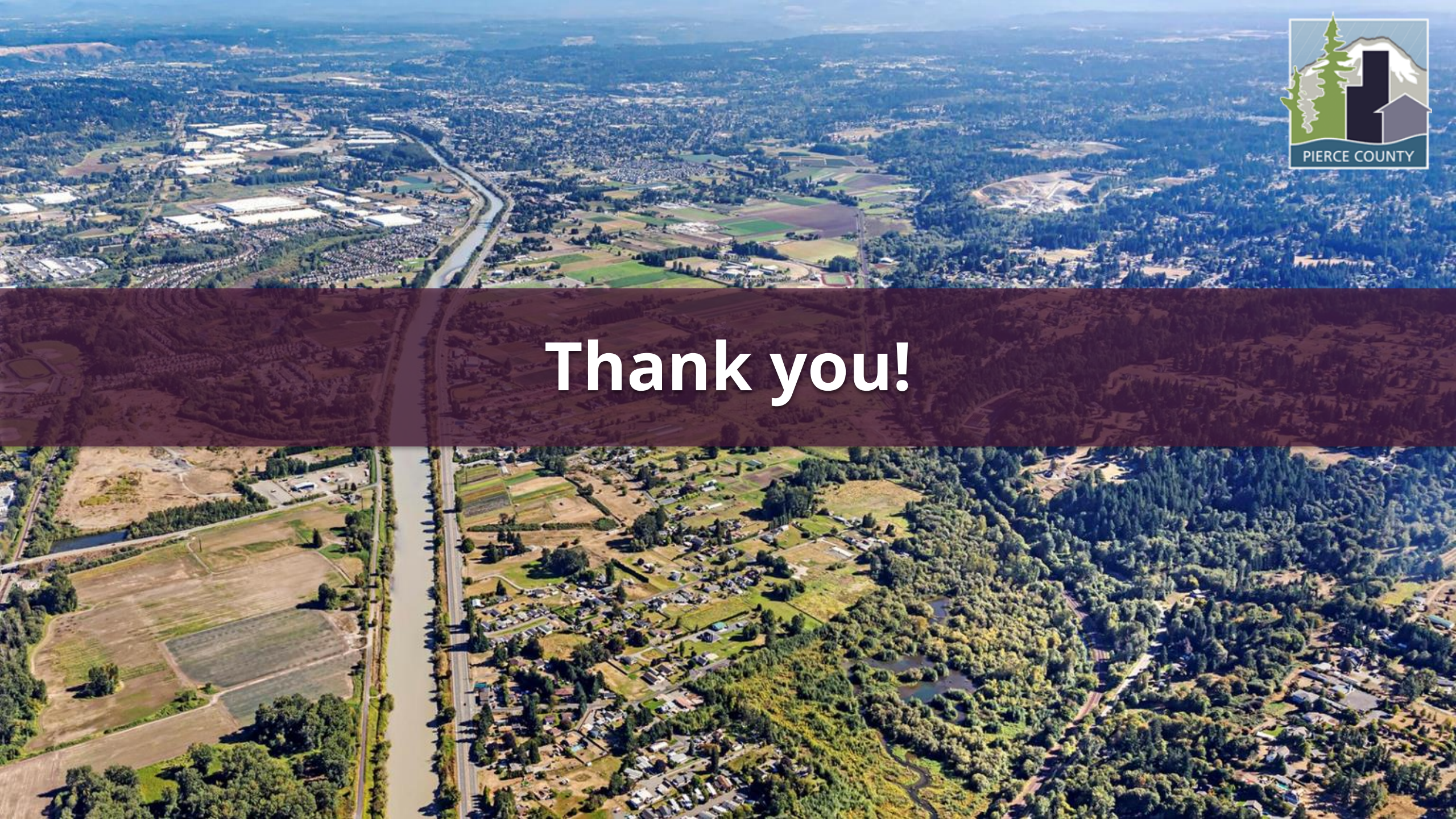
The recommendation shall consider any amendments that may be needed to (1) Resolution No. 2018-4, the Interlocal Agreement between the District and Pierce County, and (2) Resolution No. 2026-2, the District's Fund Balance Policy, Section 8, Strategic Reserve Fund. **The District Administrator shall engage the District Advisory Committee in reviewing the proposed recommendation and shall submit the recommendation report, together with the Advisory Committee's comments, to the District Executive Director by December 31, 2027.**

Budget Provisos



Prior to the expenditure of any funds appropriated for the Flood Infrastructure Inventory, Pierce County Planning and Public Works shall develop and submit a Flood Infrastructure Inventory scope of work for approval by the Executive Committee no later than **June 30, 2027.**

The scope of work must outline the approach for compiling a comprehensive report detailing the location, documentation, and assessment of riverine flood risk reduction assets. **No funds may be expended until the Executive Committee has reviewed and approved the scope of work.**



Thank you!

Questions?



Kjristine Lund, FCZD Executive Director
KLund@LundConsulting.com

Brandon Smith, P.E., FCZD Administrator
Leonard.Smith@PierceCountyWA.gov

Kathleen Berger, FCZD Assistant Administrator
Kathleen.Berger@PierceCountyWA.gov

RESOLUTION NO. 2026-10

A Resolution of the Pierce County Flood Control Zone District Board of Supervisors Relating to the Finances of the Pierce County Flood Control Zone District; Authorizing a Property Tax Levy to Implement the District's 2027 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 and 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 Pierce County Flood Control Zone District Board of Supervisors ("Board"), after holding a duly noted hearing on October 14, 2026, and after duly considering all relevant evidence and the testimony presented, desires to increase the allowable levy on property in the District to an amount equal to the allowable 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 Revised Code of Washington 84.55.010, such as new construction and increases in the value of state-assessed property, in order to implement the 2027 work program in the best interests of the District and to meet the expected expenses and obligations of the District; and

Whereas, the Board further desires to calculate the actual levy amount to be equivalent to the rate of .0989 cents per thousand of assessed value, plus new construction improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, and any annexations that have occurred and refunds made, whichever is less. This is less than the allowable levy, and the District wishes to reserve its "banked capacity" for future regular tax levies; and

Whereas, the Board finds it necessary to protect the District's tax levy from prorationing 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:

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2027 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be $0, which is a percentage increase of zero percent from the previous year. This increase is exclusive of additional revenue resulting from new construction; improvements to property; newly constructed wind turbines, solar, biomass, and geothermal facilities; any increase in the value of state assessed property; and any annexations that have occurred and refunds made.

Section 2. The levy amount for 2027 shall be $19,140,567 which is based on an estimate of the assessed value of the property in the District.

Section 3. As authorized by RCW 84.55.092, the District continues to reserve its "banked capacity" for future regular tax levies of the District.

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

Section 5. The Board authorizes the District's Executive Director to submit the levy certification form to the Pierce County Assessor-Treasurer on or before November 30 to certify the levy amount of $19,140,567 plus new construction improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, and any annexations that have occurred and refunds made, whichever is less.

ADOPTED this _____ day of _____, 2026.

ATTEST:

PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT
Pierce County, Washington

_____
Brenna Price
Clerk of the Board

_____
Dave Morell
Flood Control Zone District Chair



Beyond Butte Ave – Planning for the Lower White River Corridor

Sept 17, 2026

Prepared for
Pierce County Flood Control Zone District

Presented by:
Steve Winter, PH & PWS

NATURAL SYSTEMS DESIGN

For Today:

Brief History of the Corridor

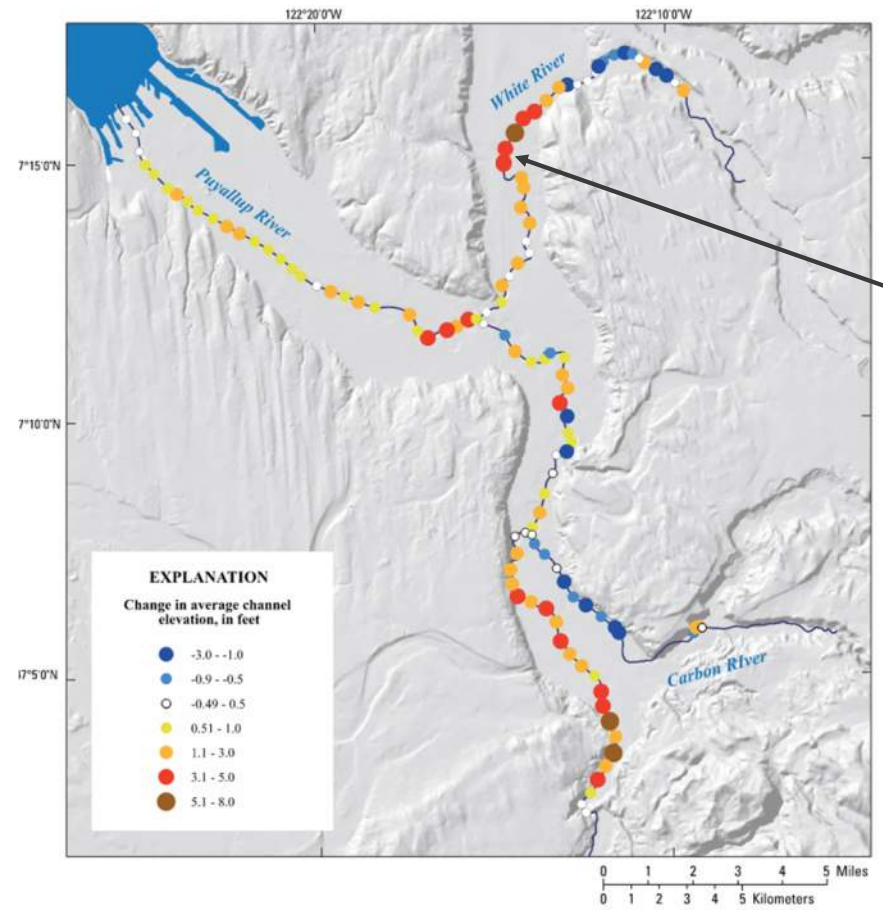
Update on Butte Avenue Analysis

Moving Forward



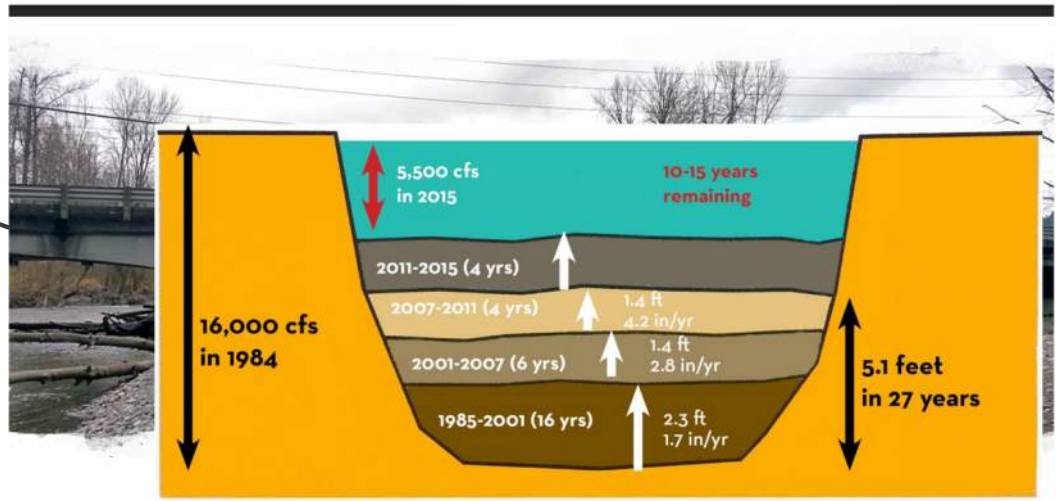
NATURAL SYSTEMS DESIGN

A Regional Problem



From Czuba et al 2010

Lost channel capacity at Stewart Road Bridge



From City of Sumner

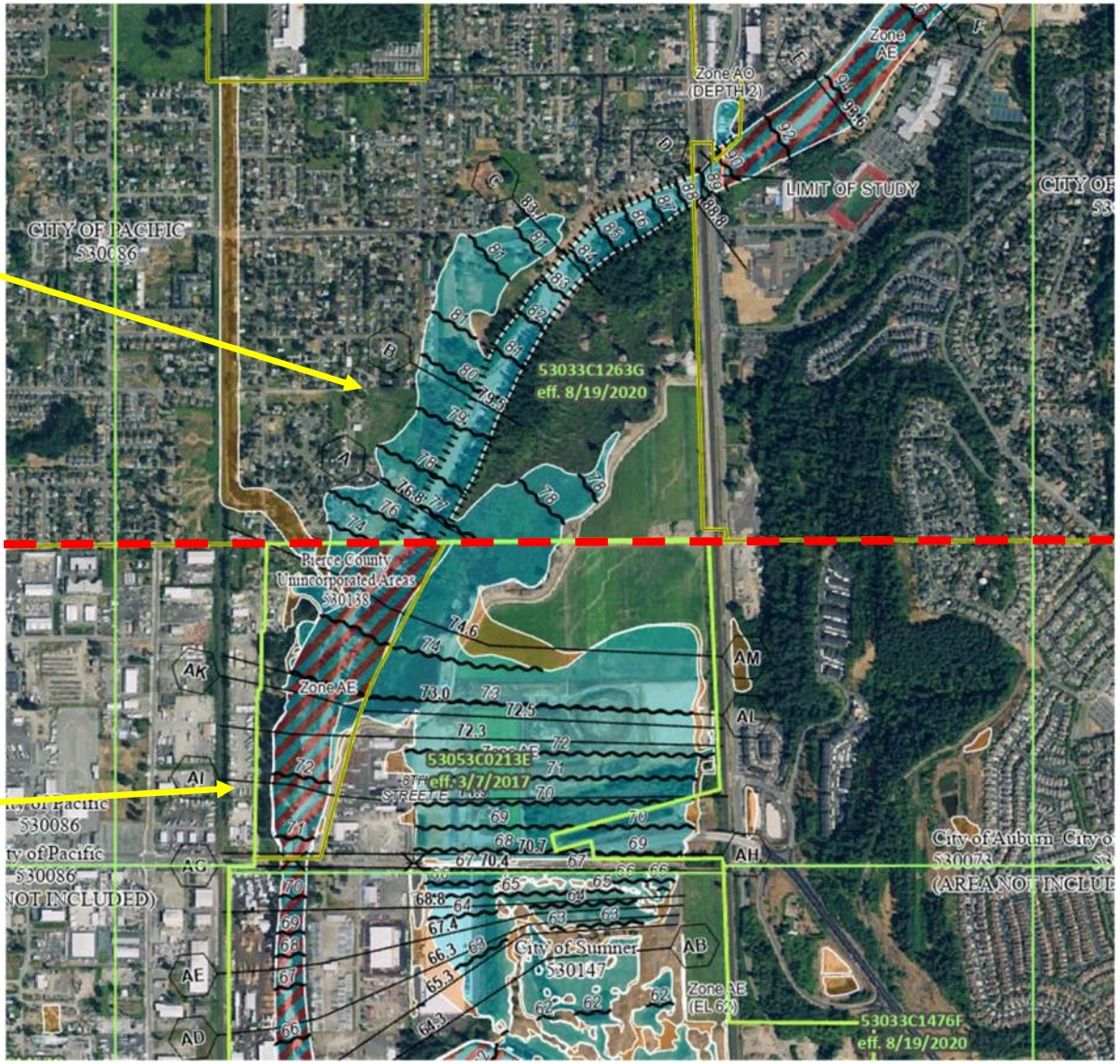
NATURAL SYSTEMS DESIGN

Underestimating Risk

HESCO failure location

King/Pierce County Line

Both 2009 and 2025 inundation extends to railroad berm



NATURAL SYSTEMS DESIGN

Corridor Vision

Completed:

King County County Line (4)

In progress:

WRRP (8)

Stewart Road Bridge (5)

In planning:

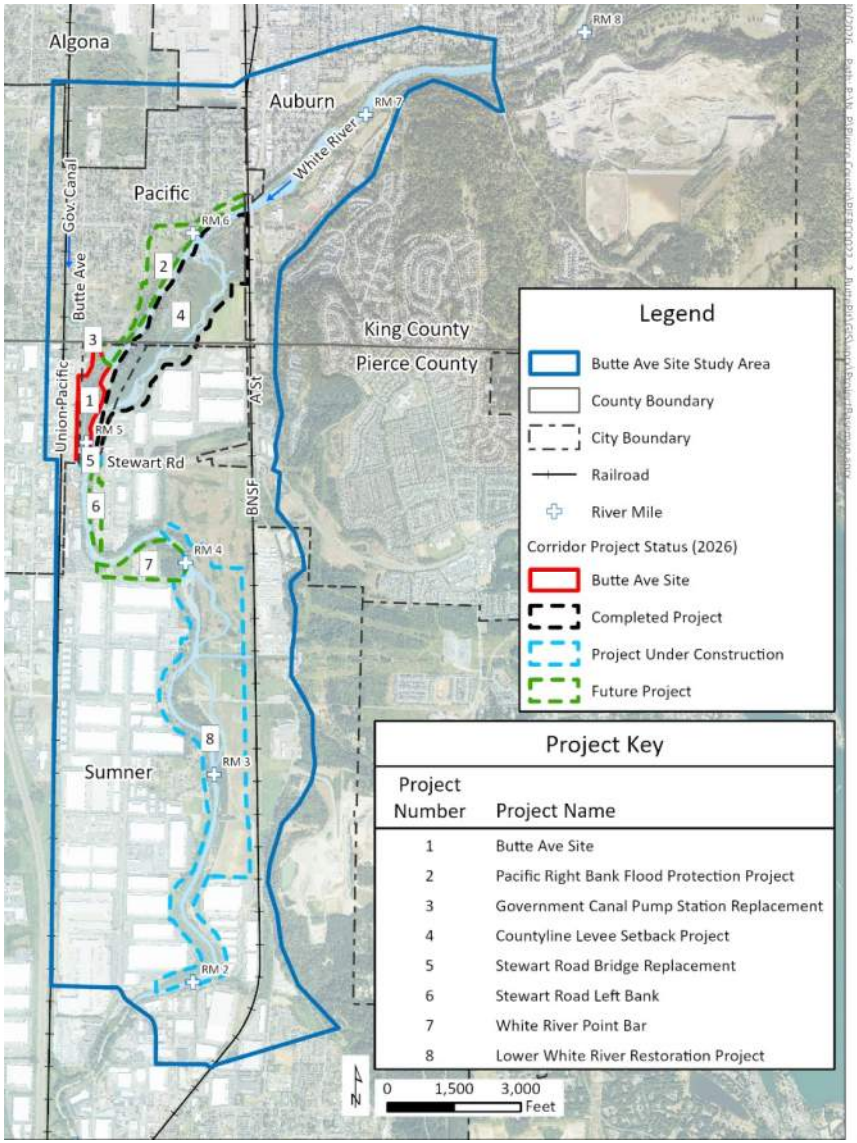
Pacific Right Bank (2)

Government Canal (3)

Butte Ave (1)

Stewart Left Bank (6)

Point Bar (7)



NATURAL SYSTEMS DESIGN

White River Restoration Project



NATURAL SYSTEMS DESIGN

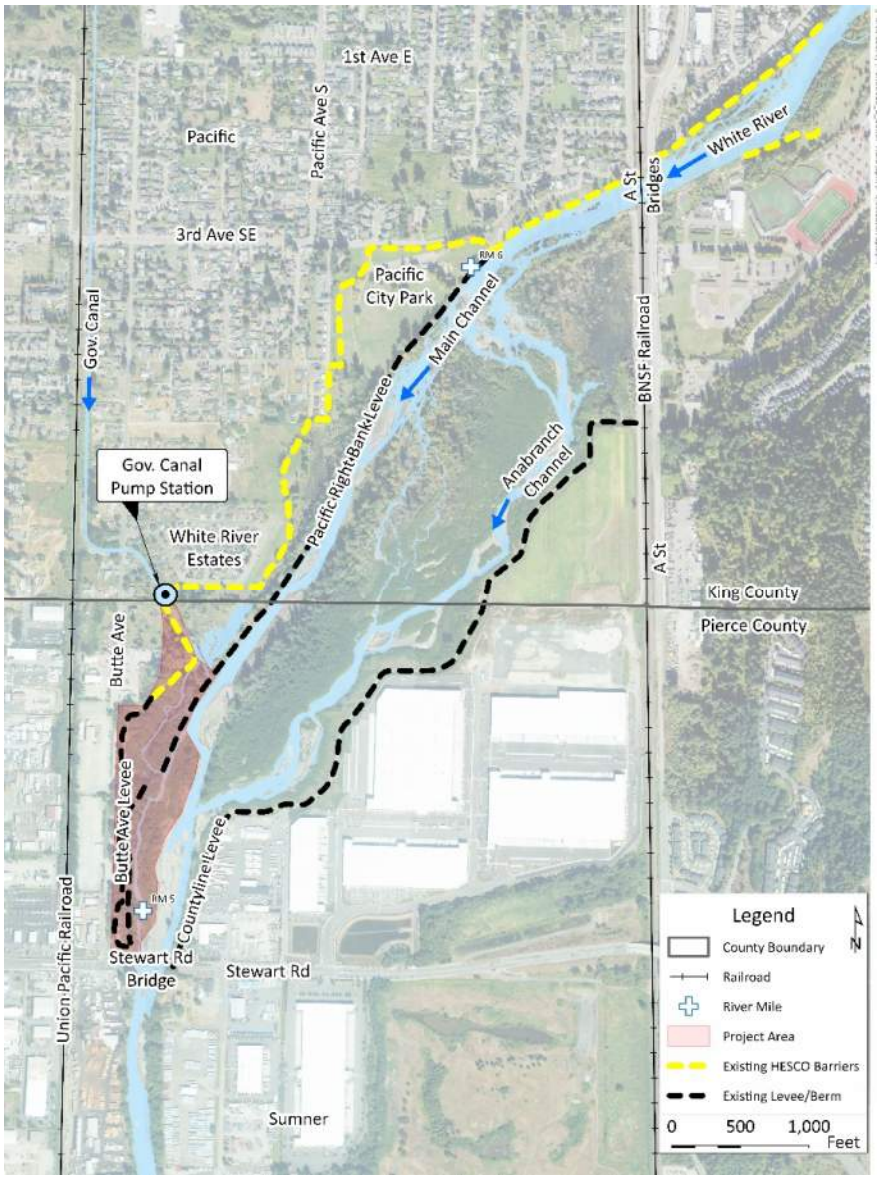
White River Restoration Project – December 2025 Floods



NATURAL SYSTEMS DESIGN

Butte Ave Update

- Butte Ave is at the downstream end of a reach with a range of temporary and planned permanent flood control infrastructure



NATURAL SYSTEMS DESIGN

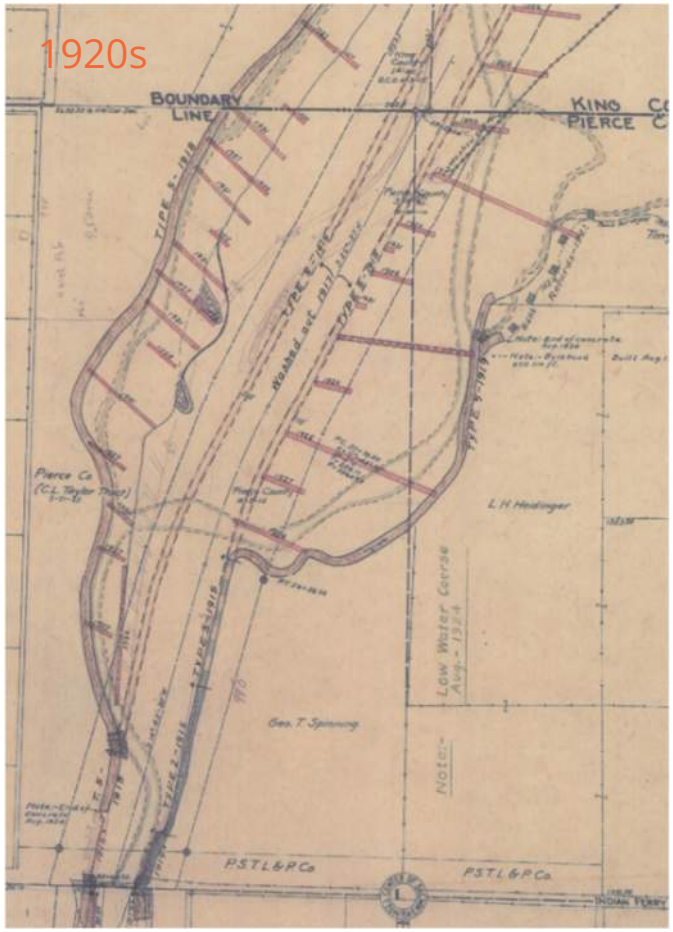
Butte Ave Site Background

- ~20-Acre right-bank floodplain complex
- Historically a gravel pit
- Purchase by Pierce Co. in 1922
- Downstream end of corridor between A St. and Stewart Road



NATURAL SYSTEMS DESIGN

We aren’t the first to play with the river





NATURAL SYSTEMS DESIGN

Butte Ave Site

- Butte Ave site already provides beneficial hydraulic functions and habitat features
  - Perennial side channel connection
  - Several large wood accumulations/jams

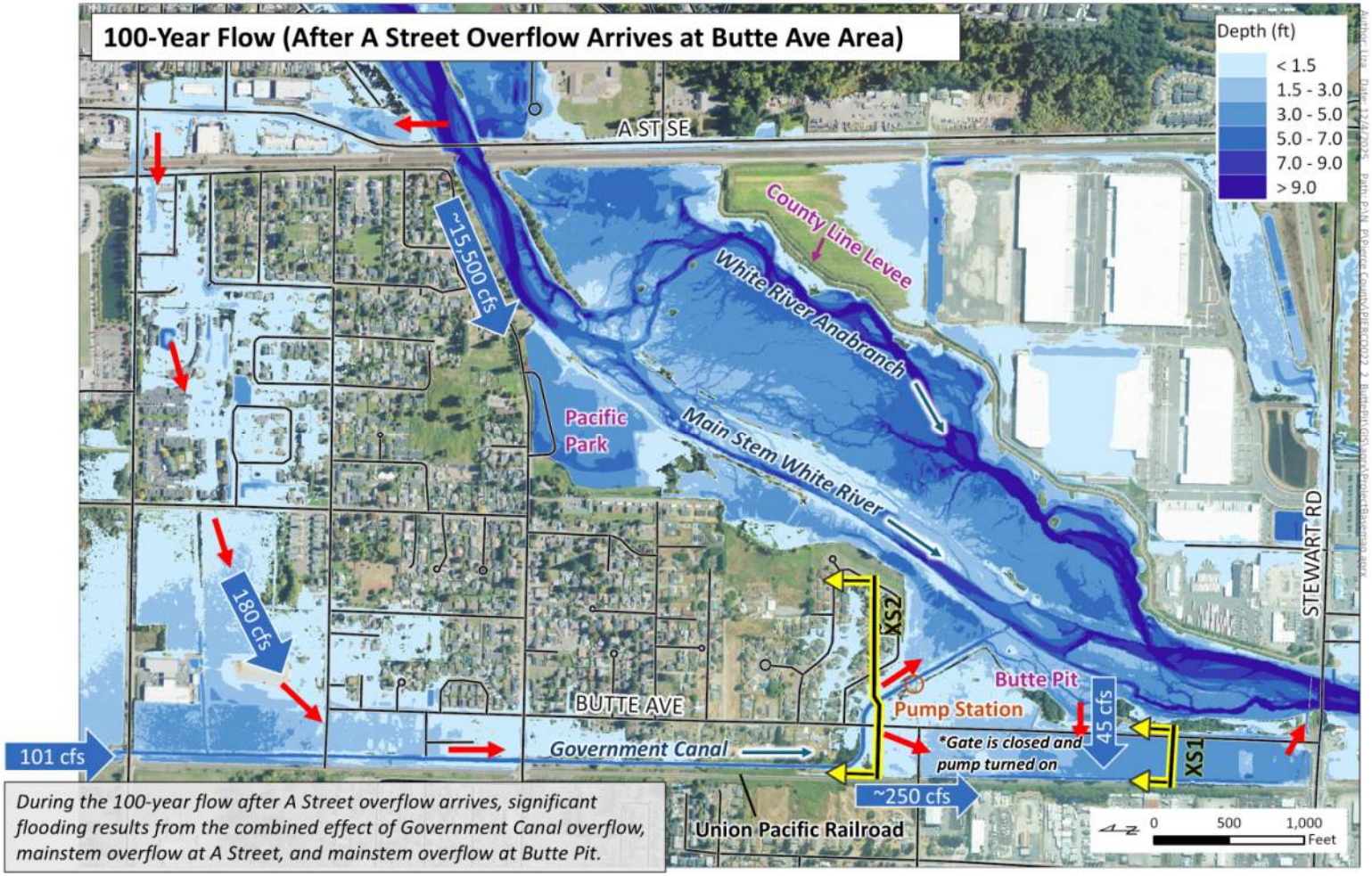






NATURAL SYSTEMS DESIGN

100-Year Flow (15,500 CFS)



NATURAL SYSTEM DESIGN

December 2025 Event



NATURAL SYSTEMS DESIGN

From KING 5 News

December 2025 Event

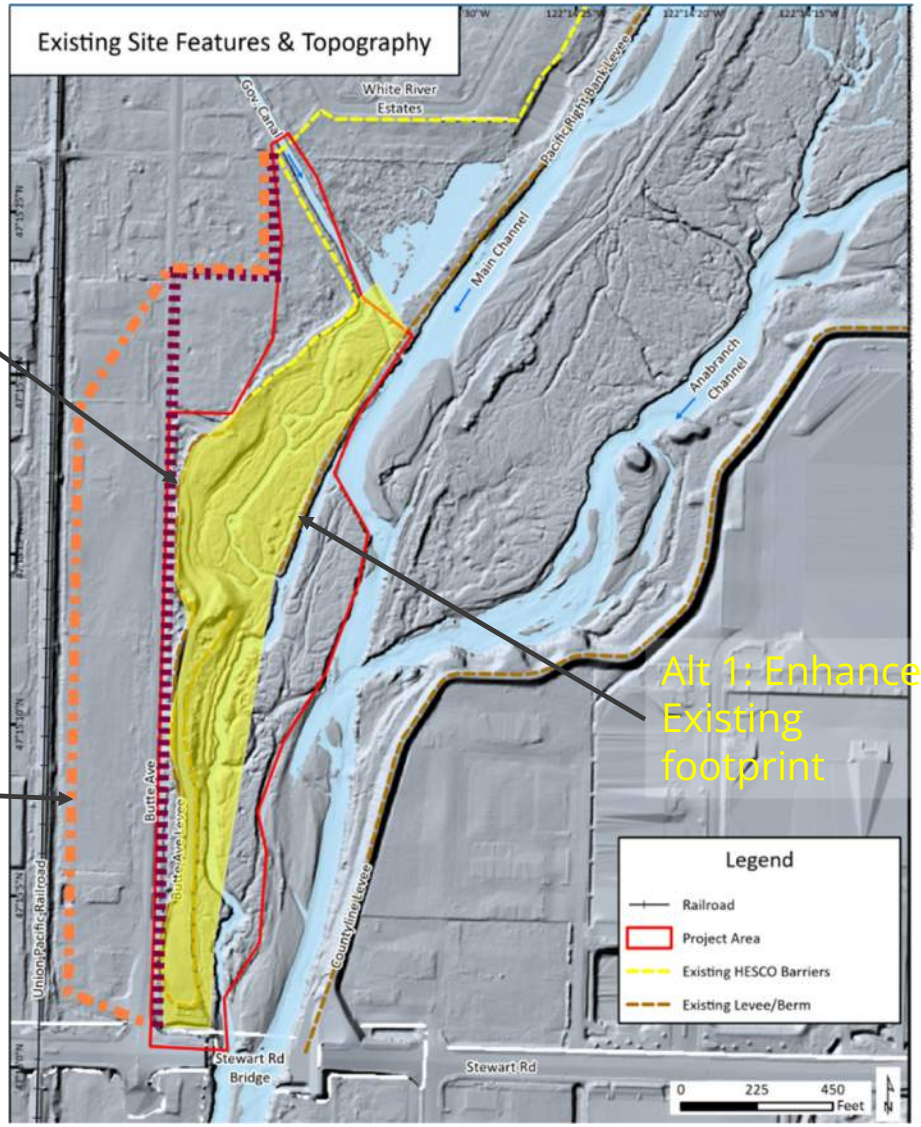


From Pierce County

Potential Restoration Footprints

Alt 2: Set flood defense at Butte Ave

Alt 3: Set flood defense at UPRR

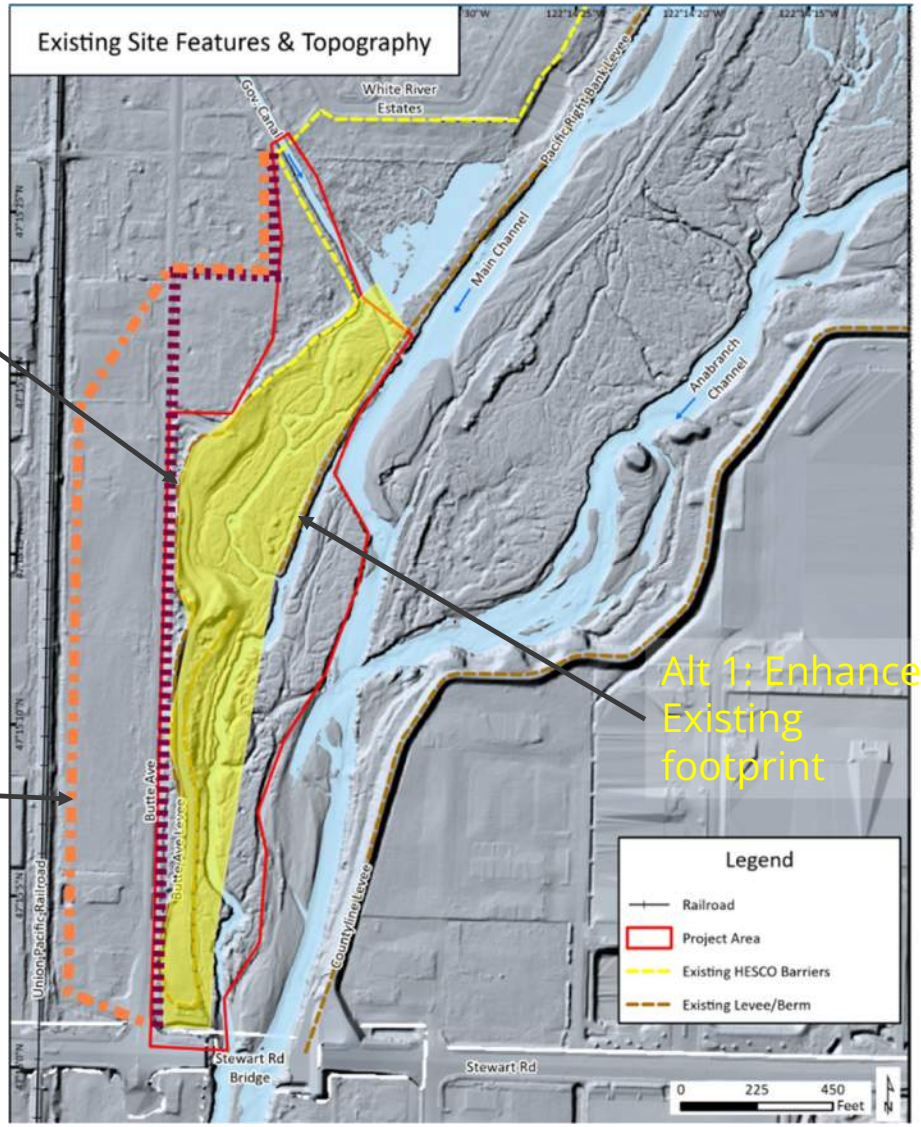


NATURAL SYSTEMS DESIGN

Potential Restoration Footprints

Alt 2: Set flood defense at Butte Ave

Alt 3: Set flood defense at UPRR



Bottom line – the current configuration of a flood berm along Butte Ave is as good as you can do without addressing the flood risk from upstream

NATURAL SYSTEMS DESIGN

Path Forward

- Maintain momentum on the plan:
  - Advance progress towards the Point Bar and Stewart Left Bank projects
  - Continued strategic property acquisitions at Butte Ave and throughout the corridor

- Integrate with regional efforts
  - Partner with King County to develop a cohesive analysis of existing conditions and risks
  - Develop a portfolio of project opportunities that can be prioritized and advanced
  - Communicate with valley stakeholders to develop an efficient implementation plan

FRANCIS & COMPANY PLLC

2026

Second Quarter Financial Statements

Pierce County Flood Control Zone District

FRANCIS & COMPANY PLLC
CERTIFIED PUBLIC ACCOUNTANTS | MANAGEMENT CONSULTANTS

Pierce County Flood Control Zone District
Tacoma, Washington

Management is responsible for the accompanying financial statements of Pierce County Flood Control Zone District (the District), a component unit of the Pierce County, which comprise the balance sheet as of June 30, 2026, and the related statements of revenues, expenditures and changes in fund balance for the quarter and year-to-date (YTD) then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared using the modified accrual basis of accounting in accordance with governmental fund accounting. Revenue is recognized when it becomes available and measurable, and expenditures are recognized in the period the associated liability is incurred. Management of the District has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the district's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary schedules of annual budget, YTD actual and remaining budget, as well as opportunity fund allocations and spendings are presented only for supplementary analysis purposes and not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Francis & Company

Seattle, WA
August 15, 2026

200 W Mercer St, Ste E208
Seattle, WA 98119
(206) 282-3720 [main]
(206) 282-3949 [fax]
www.francis-company.com

PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT
BALANCE SHEET
JUNE 30, 2026

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Cash	$	15,764,242
Investments		54,957,172
Taxes receivable		9,119,805
Other receivables		-
TOTAL ASSETS		79,841,219
DEFERRED OUTFLOWS OF RESOURCES		-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**$**	**79,841,219**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Accounts Payable	$	30,762
Deferred revenue		9,119,805
TOTAL LIABILITIES		9,150,567
DEFERRED INFLOWS OF RESOURCES		-
FUND BALANCES		
Nonspendable fund balance		-
Restricted fund balance		-
Committed fund balance		
Opportunity funds		6,899,108
Large capital projects		11,993,413
Assigned fund balance		
Working capital reserve		14,915,000
Strategic reserve		2,500,000
Unassigned fund balance		34,383,131
TOTAL FUND BALANCES		70,690,652
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	**$**	**79,841,219**

See independent accountant's compilation report.

PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE QUARTER AND YEAR-TO-DATE ENDED JUNE 30, 2026

		Second Quarter		YTD
REVENUES				
Property taxes	$	9,160,284	$	10,291,541
Other taxes		12,670		33,492
Interest income		502,426		1,001,253
Total revenues		9,675,380		11,326,286
EXPENDITURES				
Administration		193,489		311,624
Operations and maintenance		540,414		540,414
Opportunity fund		231,515		231,515
Capital project expenditures		112,688		112,688
Total expenditures		1,078,106		1,196,241
CHANGES IN FUND BALANCE	$	8,597,274	$	10,130,045
FUND BALANCE, AS OF JANUARY 1, 2026		60,560,607		60,560,607
FUND BALANCE, AS OF JUNE 30, 2026	**$**	**69,157,881**	**$**	**70,690,652**

See independent accountant's compilation report.

PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT
SCHEDULE OF ANNUAL BUDGET, YTD ACTUAL AND REMAINING BUDGET
JUNE 30, 2026

	Original Budget	Revised Budget	YTD Actual	% of Budget	Remaining Balance
REVENUES					
Property taxes	$ 18,948,175	$ 18,948,175	$ 10,291,541	54%	$ 8,656,634
Other taxes	-	-	33,492	n/a	(33,492)
Interest income	1,760,453	2,316,874	1,001,253	43%	1,315,621
Total revenue	20,708,628	21,265,049	11,326,286	53%	9,938,763
EXPENDITURES					
Administration	1,025,702	1,025,702	311,624	30%	714,078
Operations and maintenance	2,842,227	2,842,227	540,414	19%	2,301,813
Opportunity fund	9,398,647	9,398,647	231,515	2%	9,167,132
Capital project expenditures	16,563,109	16,563,109	112,688	1%	16,450,421
Total expenditures	$ 29,829,685	$ 29,829,685	$ 1,196,241	4%	$ 28,633,444
Adjustment from budgetary basis to GAAP basis			-		
CHANGES IN FUND BALANCE		$ (8,564,636)	$ 10,130,045		
FUND BALANCE, AS OF JANUARY 1, 2026			60,560,607		
FUND BALANCE, AS OF JUNE 30, 2026			$ 70,690,652		

Schedule I - Breakdown of Current Operating Administration Expenditures

Pierce County FCZD Support	$ 163,800	$ 204,740	$ 70,827	35%	$ 133,913
Pierce County Communication Section Support	12,064	12,064	-	0%	12,064
Clerk	14,248	14,248	1,389	10%	12,859
Flood Control Zone District Support - Lund	212,056	214,095	118,438	55%	95,657
Accounting	62,400	63,000	-	0%	63,000
Professional Services	223,600	225,750	50,657	22%	175,093
Legal Counsel	63,950	64,565	16,609	26%	47,956
Website Hosting	4,680	4,680	-	0%	4,680
Broker Fee	1,600	2,000	-	0%	2,000
Copies, Printing, Notices, Phone, Miscellaneous	3,952	3,952	-	0%	3,952
Insurance	40,000	40,000	25	0%	39,975
IT Financial/HR Systems Allocation	6,136	6,136	7,515	122%	(1,379)
IT Enterprise Allocation	-	-	-	n/a	-
Performance Audit	936	936	1,180	126%	(244)
Interfund-Indirect Cost	40,664	40,664	42,730	105%	(2,066)
Government Relations	624	624	570	91%	54
Central Public Records	520	520	510	98%	10
Board, Travel, Dues, Memberships	15,824	15,824	-	0%	15,824
Outreach	68,640	68,640	71	0%	68,569
State Audit	23,608	23,608	-	0%	23,608
Audit Services	1,248	1,248	1,103	88%	145
Website Update	18,408	18,408	-	0%	18,408
Total	$ 978,958	$ 1,025,702	$ 311,624	30%	$ 714,078

See independent accountant's compilation report.

PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT
SCHEDULE OF OPPORTUNITY FUND ALLOCATIONS AND SPENDINGS
MARCH 31, 2026

	Total Opportunity Fund Allocation	Current year Expenditures	Remaining Balance
Municipality			
Auburn	$ 224,395	$ -	$ 224,395
Bonney Lake	452,801	-	452,801
Buckley	211,646	-	211,646
Carbonado	156,001	-	156,001
Dupont	123,370	45,870	77,500
Eatonville	177,147	-	177,147
Edgewood	297,105	-	297,105
Fife	100,000	-	100,000
Fircrest	192,979	-	192,979
Gig Harbor	442,281	2,739	439,542
Lakewood	585,802	-	585,802
Milton	163,383	-	163,383
Orting	228,679	-	228,679
Pacific	165,380	-	165,380
Puyallup	136,514	-	136,514
Roy	156,995	-	156,995
Ruston	175,735	-	175,735
South Prairie	154,343	-	154,343
Steilacoom	189,940	-	189,940
Sumner	471,484	-	471,484
Tacoma	1,518,960	-	1,518,960
University Place	461,261	1,179	460,082
Wilkeson	154,671	102,911	51,760
Unincorporated Pierce County	2,457,775	78,817	2,378,958
Total	**$ 9,398,647**	$ 231,515	$ 9,167,132

Note: Schedule of Opportunity Fund allocation and spending is for budget tracking purposes only.