

1 Sponsored by: Councilmember Ryan Mello
2 Requested by: County Council and County Executive

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6 **ORDINANCE NO. 2023-29**

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8 **An Ordinance of the Pierce County Council Amending Chapter 4.48 of the**
9 **Pierce County Code, "County Funds"; Abolishing and**
10 **Renaming Certain Funds; Adding Language for the Creation,**
11 **Abolition, and Oversight of Funds; and Setting an Effective**
12 **Date.**

13
14 **Whereas**, funds are created for certain purposes to assure that public monies
15 are adequately accounted for; and

16
17 **Whereas**, new funds are created as needed to meet the accounting and
18 reporting needs of Pierce County; and

19
20 **Whereas**, funds may be abolished when the purposes of the funds have been
21 met, legislative changes have been made, or through accounting standards; and

22
23 **Whereas**, the Finance Department has determined that several funds are now
24 eligible to be abolished; and

25
26 **Whereas**, two funds have recently been added to the Pierce County budget, and
27 the Pierce County Council desires that all future funds added to the Pierce County
28 budget for which the Council exercises appropriation authority be created by ordinance,
29 separate from the budget ordinance; and

30
31 **Whereas**, in the interest of transparency, the Council desires that all future funds
32 created by ordinance be codified into the Pierce County Code; and

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34 **Whereas**, the Finance Department has requested that two funds be renamed;
35 and

36
37 **Whereas**, the Pierce County Council has determined that one additional fund
38 should be renamed for the sake of clarity; and

39
40 **Whereas**, it has been determined that it is in the best interest of Pierce County to
41 make these changes to funds prior to the commencement of the 2024-2025 biennial
42 budget process; **Now Therefore**,

43
44 **BE IT ORDAINED by the Council of Pierce County:**
45
46



1 Section 1. The following funds are authorized to be abolished:

2
3 **Special Revenue Funds:**

- 4 #104 – Geographic Information Systems
5 #114 – Puget Sound Behavioral Health
6 #120 – County Tax Refund Fund
7 #124 – REET River Fund
8 #126 – Antiprofitteering Revolving Fund
9 #127 – Mental Health Fund
10 #140 – Endangered Species Act Fund
11 #179 – Election Stabilization Fund
12 #187 – COVID-19 Relief Act Fund

13
14 **Capital Projects Funds:**

- 15 #309 – Human Services Construction Fund
16 #310 – Permanent Jail Construction Fund
17 #319 – SS911 Bond Const Funds
18 #326 – Parkland Precinct Construction Fund
19 #327 – Administration Bldg Lease Fund
20 #330 – RID Construction Fund

21
22 Section 2. Chapter 4.48 of the Pierce County Code, "County Funds," is hereby
23 amended as shown in Exhibit A, which is attached hereto and incorporated herein by
24 reference.

25
26 Section 3. The effective date of this Ordinance shall be January 1, 2024.

27
28 PASSED this 22nd day of August, 2023.

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31 ATTEST:

32
33 Denise D. Johnson
34
35 **Denise D. Johnson**
36 Clerk to the Council

PIERCE COUNTY COUNCIL
Pierce County, Washington

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38 Ryan N. Mello
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40 **Ryan N. Mello**
41 Council Chair

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43 Bruce F. Dammeier
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45 **Bruce F. Dammeier**
46 Pierce County Executive

47 Approved Vetoed this
5th day of September,
2023.

44 Date of Publication of
45 Notice of Public Hearing: August 9, 2023
46
47 Effective Date of Ordinance: January 1, 2024



Chapter 4.48

COUNTY FUNDS

Sections:

- 4.48.001 Definitions.**
- 4.48.003 Creation of Funds.**
- 4.48.005 Abolishment of Funds.**
- 4.48.007 Fund Manager Representative.**
- 4.48.010 General Fund.**
- 4.48.020 Special Revenue Funds.**
- 4.48.030 Debt Service Funds.**
- 4.48.040 Internal Service Funds.**
- 4.48.050 Capital Project Funds.**
- 4.48.060 Enterprise Funds.**

4.48.001 Definitions.

"Fund" means a fiscal and accounting entity with a self-balancing set of accounts in which resources and liabilities are segregated for the purpose of carrying out specific activities or objectives.

"Fund Manager" means the name and position title that is associated with an employee or appointed or elected official who is responsible for monitoring the financial activity and maintaining the fiscal solvency of the fund. For any fund for which no fund manager is designated pursuant to PCC 4.48.003 E., the Director of the Finance Department, or its successor, shall be the fund manager.

4.48.003 Creation of Funds.

Funds for which the Council exercises appropriation authority shall hereafter be created by ordinance, separate from the budget ordinance, and shall hereafter be codified. Ordinances that create new funds shall include, but are not limited to, the following:

- A. Fund Name;
- B. Purpose for which the fund is being created;
- C. Revenues dedicated to the fund; and
- D. The name of the fund manager.

The Director of the Finance Department may establish administrative funds and sub funds for which appropriations might be required or are necessary to meet legal, administrative, and accounting requirements.

The Director of the Finance Department may abolish administrative funds and sub funds when the original purpose for which the fund was created has been satisfied. Any residual balances contained in the abolished fund shall be transferred to an active fund with a similar scope or related purpose or as directed by law.



1 **4.48.005 Abolishment of Funds.**

2 A fund may be abolished by ordinance upon a finding by the Council that either no monies
3 remain in the fund or, if monies remain in the fund, that the purposes for which the fund was
4 created have been achieved or are no longer achievable. If monies remain in a fund to be
5 abolished, the Council shall, in the ordinance abolishing the fund, direct the transfer of the
6 remaining monies to such fund or funds as the Council determines to be in the best interest of the
7 County.

8
9 **4.48.007 Fund Manager Responsibilities.**

10 Fund managers shall be responsible for assuring that expenditures do not exceed
11 appropriations as adopted by the Council, that contractual obligations do not exceed budgeted
12 appropriations, and that sufficient documentation is maintained to show a clear source of
13 revenues and justification of expenses for audit and public disclosure purposes.

14
15 **4.48.010 General Fund.**

16 A.—A General Fund is created for Pierce County pursuant to RCW 36.33.010. The General
17 Fund shall account for all revenues and expenditures which are not accounted for in
18 other funds in accordance with State Law.

19 ~~B.—Limitation on Use of General Fund. No General Fund dollars shall be appropriated or
20 otherwise transferred to Puget Sound Behavioral Health except as compensation for
21 services rendered.~~

22
23 **4.48.020 Special Revenue Funds.**

24 Pierce County's Special Revenue Funds include, but are not limited to, the following:

25
26 ~~K.—Antiprofitereing Revolving Fund.~~

27 ~~1.—Creation. There is hereby created a fund to be known as the Antiprofitereing
28 Revolving Fund.~~

29 ~~2.—Deposits. The Pierce County Department of Finance shall establish a fund account.
30 Accounting procedures authorized by law shall apply to said fund.~~

31 ~~3.—Appropriation. The Prosecuting Attorney shall include an appropriation request
32 covering the Antiprofitereing Revolving Fund in her or his annual budget request.
33 Supplemental appropriations may be requested in the event of receipt of
34 unanticipated revenue during the budget year.~~

35 ~~4.—Disbursements. Disbursements from the Antiprofitereing Revolving Fund shall be on
36 authorization from the Prosecuting Attorney.~~

37 ~~5.—Administration. The Antiprofitereing Revolving Fund shall be administered by the
38 Prosecuting Attorney under the conditions and for the purpose as hereinafter set
39 forth and following all standard County fiscal policies and procedures.~~

40 ~~6.—Purpose. The monies in the Antiprofitereing Revolving Fund shall be used for the
41 investigation and prosecution of any offense which is prima facie cognizable under
42 the statutory definition of criminal profiteering, including civil remedies pursuant to
43 Chapter 9A.82 RCW as now existing or hereafter amended.~~

44 ~~7.—Jurisdiction. The monies in the Antiprofitereing Revolving Fund shall be used by the
45 Prosecuting Attorney for the investigation and prosecution of any offense which is
46 prima facie cognizable under RCW 9A.82 which occurs within the jurisdiction of the
47 Prosecuting Attorney as provided by court rule and/or state or federal laws.~~



1 8. ~~Conditions.~~

2 a. ~~Any prosecution and investigation costs, including attorney's fees, together with~~
3 ~~any monetary penalties awarded under RCW [9A.82](#) recovered for the State by~~
4 ~~the Prosecuting Attorney as a result of enforcement of civil and/or criminal~~
5 ~~statutes pertaining to any offense included in the definition of criminal~~
6 ~~profiteering in Chapter [9A.82](#) RCW as now existing or hereafter amended,~~
7 ~~whether by final judgment, settlement, or otherwise, shall be deposited, as~~
8 ~~directed by a court of competent jurisdiction, in the Antiprofitereing Revolving~~
9 ~~Fund.~~

10 b. ~~In an action brought by the Prosecuting Attorney on behalf of the County under~~
11 ~~RCW [9A.82.100\(1\)\(b\)\(i\)](#) in which the County prevails, any payments ordered in~~
12 ~~excess of the actual damages sustained shall be deposited in the Public Safety~~
13 ~~and Education Account in the State General Fund. Actual damages sustained~~
14 ~~include damages and costs of suit, together with reasonable investigative costs~~
15 ~~and attorney's fees.~~

16 9. ~~Fund Maximum. The maximum level of monies which may be maintained in the~~
17 ~~Antiprofitereing Revolving Fund shall be \$175,000.00.~~

18 10. ~~Excess monies. In the event monies in the Antiprofitereing Revolving Fund exceed~~
19 ~~the prescribed maximum level, excess monies shall be transferred to the County's~~
20 ~~Current Expense Fund. The computation to determine whether an excess exists shall~~
21 ~~take into account and allow credit for any expenses which have accrued but have not~~
22 ~~yet been charged against the fund as of the date the computation is made.~~

23 11. ~~Construction. This subsection H. shall be liberally interpreted and construed to~~
24 ~~secure the public safety and the rules of strict construction shall not apply.~~

25 12. ~~Severability. If any subpart, sentence, clause, or phrase of this subsection H., or~~
26 ~~amendment thereto, or its application to any person or circumstance is held invalid,~~
27 ~~the remainder or application to other persons or circumstances shall not be affected.~~

28 K. Opioid Settlement Fund.

29 1. Creation. There is hereby created a fund to be known as the Opioid Settlement
30 Fund.

31 2. Revenues. The Opioid Settlement Fund shall include all revenues received from
32 opioid related legal settlements including, but not limited to, the National
33 Opioids Settlements.

34 3. Purpose. Amounts placed in the Opioid Settlement Fund shall be used for the list
35 of approved uses for the National Opioid Settlements' remediation funds.

36
37 T. Building and Development Fund.

38 1. Creation. There is hereby created a fund to be known as the Building and
39 Development Fund (formerly known as the PALS Building and Development
40 Fund).

41 2. Revenues. The Building and Development Fund shall include revenues received
42 from various fee-generating land development, environmental review, and
43 construction permit applications. Fund revenues shall be collected by the
44 Planning and Public Works Department consistent with the Planning and Land
45 Services Fiscal Policy established through Council Resolution No. R2011-129.
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1 3. Purpose. Amounts placed in the Building and Development Fund shall be used to
2 support the direct and indirect costs of permit application processing, approvals
3 and inspections of various planning, site development, and construction
4 activities.

5 4. Fund Manager. The Director of the Planning and Public Works Department or
6 designee shall be the fund manager for the Building and Development Fund.

7 U. Emergency Communications Network Fund.

8 1. Creation. There is hereby created a fund to be known as the Emergency
9 Communications Network Fund (formerly known as the Combined
10 Communications Network Fund).

11 2. Purpose. The fund was created under the authority of PCC 2.06.010 E.4. to
12 manage and coordinate the County interdepartmental radio communications
13 system.

14 3. Revenues. The Emergency Communications Network Fund shall include all
15 revenues received from annual customer access fees.

16 4. Fund Manager. The Director of the Emergency Management Department or
17 designee shall be the fund manager for the Emergency Communications Network
18 Fund.

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20 **4.48.050 Capital Project Funds.**

21 Pierce County's Capital Project Funds include, but are not limited to, the following:

22 A. Public Works Construction Fund No. 320. There is created a Capital Project Fund
23 known as the Public Works Construction Fund No. 320. All public works construction
24 projects built by contract, whether grant funded or County funded, shall be budgeted and
25 accounted for in this fund, in accordance with the Washington State Auditor guidelines
26 as provided in the current Budget, Accounting, and Reporting System (BARS) manual.
27 Budgeting shall be on the continuing appropriation basis which continues from year to
28 year until the project is completed. The policies and procedures governing this fund shall
29 be included in the Pierce County Planning and Public Works Department Administration
30 Procedures as required by Chapter 2.82 PCC.

31 B. Government Services Capital Fund.

32 1. Creation. There is hereby created a Capital Project Fund to be known as the
33 Government Services Capital Fund.

34 2. Revenues. The Government Services Capital Fund shall receive funds from bond
35 proceeds and other sources as approved by the Council.

36 3. Purpose. Amounts placed in the Government Services Capital Fund shall be used
37 for the purchase of real estate, construction, renovation, and related expenditures to
38 the County-City Building Campus and properties located at 1501 and 1502 Market
39 Street in Tacoma, Washington.

40 4. Fund Manager. The Director of the Facilities Management Department or designee
41 shall be the fund manager for the Government Services Capital Fund.

42 C. Conservation Futures Capital Fund.

43 1. Creation. There is hereby created a Capital Project Fund to be known as the
44 Conservation Futures Capital Fund (formerly known as the Conservation Futures
45 Construction Fund).

46 2. Purpose. The Conservation Futures Capital Fund shall be used to purchase rights
47 and interests in open space land, wetlands, habitat areas, farm, agricultural, and
48 timber lands as described in Chapter 2.97 PCC. Expenditures from the Conservation



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Futures Capital Fund shall be used for direct costs associated with the purchase of real property or conservation easements. Program administration and operation and maintenance of conservation futures properties are not eligible expenditures.

3. Revenues. The Conservation Futures Capital Fund shall receive funds from the Conservation Futures Fund (PCC 4.48.020 L.) as well as other funding received to help it achieve the purposes of the fund. No less than 75 percent of the revenues collected from the Conservation Futures Property Tax Levy (Chapter 4.14 PCC) shall be deposited into the Conservation Futures Capital Fund annually.
4. Fund Manager. The Director of the Parks and Recreation Department shall be the fund manager for the Conservation Futures Capital Fund.

