

# General Overview

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This section of the Budget Document provides a variety of information about Pierce County itself as well as fiscal information and overall staffing and budget summaries. A brief description of the information that can be found in this section is discussed below.

The **Organizational Overview** and the **Mission, Goals and Performance Measures** present the County's governing structure, mission and goals.

**Pierce County Facts** provides current and historical information about our region, economy, and population.

Information regarding Property Taxes, one of the County's largest revenue sources, can be found in **Property Taxes and Assessed Valuation**.

The basic framework for the overall fiscal management of the County is presented in the **Budget and Finance Department Fiscal Policies**.

The County's Debt Management policies and our prospective debt capacity for fiscal year 2004 are presented in **Debt Management**.

The **Summary of Unreserved Fund Balance** presents the anticipated fund balances available in 2004 for the governmental funds, and also indicates any proposed amount to be used in 2004 to balance the appropriate fund's budget.

The **Capital Improvement Program Summary** includes those projects from the County's six-year Capital Facilities Plan for which activity is budgeted in 2004.

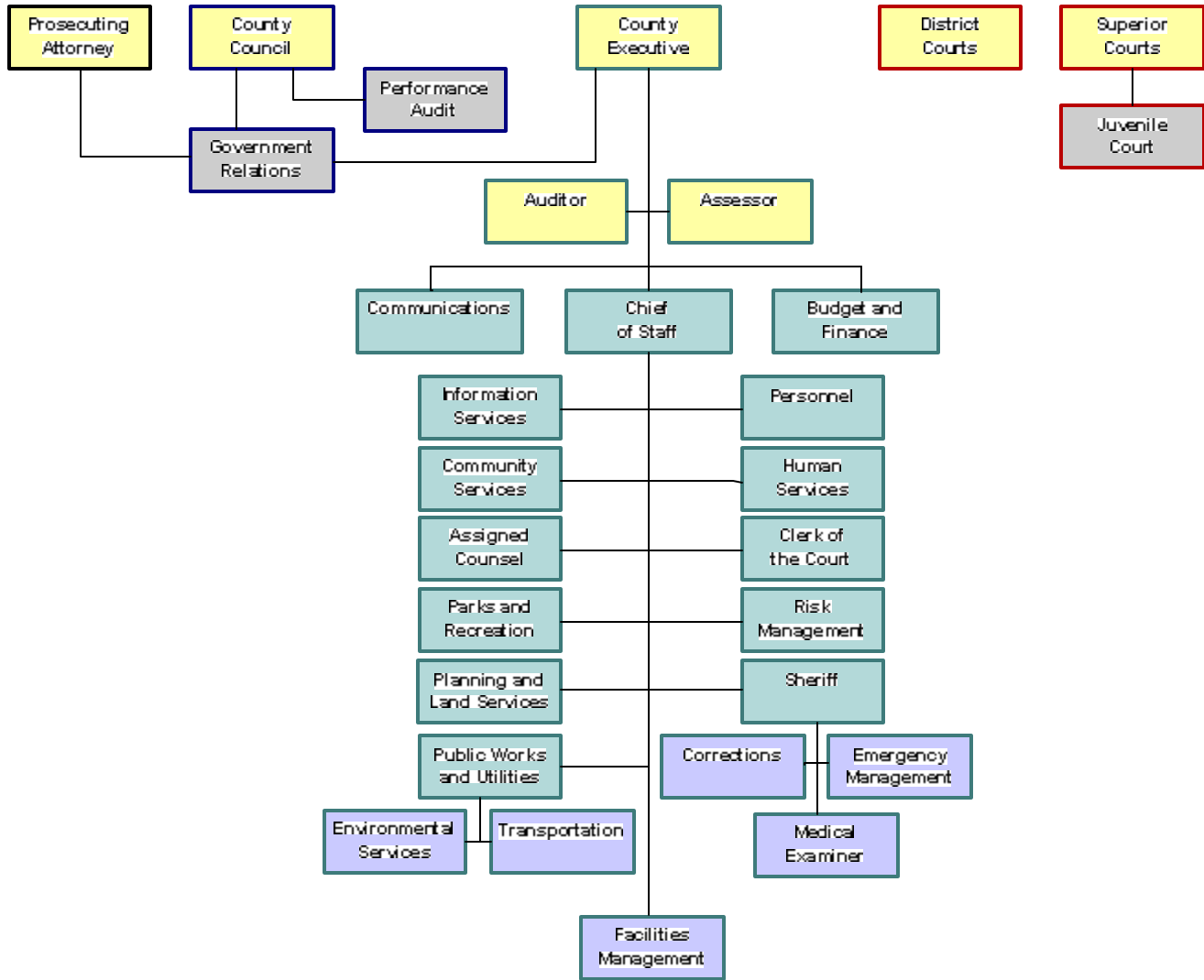
Current and historical staffing information is shown in **Staffing Information**.

The **Revenue and Expenditure Summaries** includes several tables and charts which provide a variety of different views of the activities funded in the budget and their related revenue sources.

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# Organizational Overview

Pierce County's home-rule charter was approved by the voters in November 1980 and became effective on May 1, 1981. The charter separated executive and legislative responsibilities by establishing the position of County Executive to serve as the chief executive officer and a seven-member Council to serve as the legislative branch.



The Council is the policy setting body of the County and has all the powers of the County which are not otherwise reserved to the People, the Executive, and general law. The Council members are nominated and elected by the voters of seven districts in Pierce County. Legislative authority is exercised by the adoption and enactment of ordinances or resolutions.

The executive branch is comprised of the Executive and all executive departments established by the Charter or by ordinance. Executive departments include two elected positions (Assessor-Treasurer and Auditor) with the other department directors recommended by the Executive and approved by the Council.

According to the charter, all executive departments are subject to the personnel, budgeting, expenditure and any other policies of general application established by the Executive. Control of County finances is under the authority of the Executive and is delegated to the Department of Budget and Finance.

## Organizational Overview

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### Legislative Branch

#### County Council:

- ◇ Government Relations - *in Special Projects*
- ◇ Hearing Examiner - *in Special Projects*
- ◇ Performance Audit - *in Special Projects*

### Executive Branch

#### County Executive (elected official):

- ◇ Assessor-Treasurer (elected official)
- ◇ Assigned Counsel
- ◇ Auditor (elected official)
- ◇ Budget & Finance
  - Fleet Rental
  - General Services
- ◇ Clerk of the Superior Court
- ◇ Chambers Creek Golf Course
- ◇ Communications
  - Rainier Communication Commission
- ◇ Community Services
  - 1% for Arts Construction
  - Arts & Cultural Services
  - Community Action
  - Community Development
  - Cooperative Extension
  - Community Contracts Admin. - *in Special Projects*
  - Dispute Resolution Center
  - Economic Development
  - Housing Repair Program
  - Low Income Housing Fee Fund
  - Prevention Services and Programs
  - Tourism, Promotion, & Capital Facilities Fund
- ◇ Human Services
  - Human Services Construction Fund
  - Puget Sound Behavioral Health
- ◇ Criminal Justice Fund
- ◇ Debt Service Funds
- ◇ Emergency Management
  - Emergency Medical Services
  - Emergency Management Grants Fund
  - Fire Prevention Services
  - Radio Communications Fund
  - 911 System
- ◇ Endangered Species Act Fund
- ◇ Facilities Management
  - Building Improvement Projects
  - Permanent Jail Construction Fund
  - Real Estate Excise Tax Capital Improvement Fund
  - Real Property Management - *in Special Projects*
- ◇ Federal Forest Services Fund
- ◇ Health Services
- ◇ Information Services
  - Auditor's M & O Fund (Imaging Fund)
  - Geographical Information Services
- ◇ Medical Examiner
- ◇ Miscellaneous Current Expense
- ◇ Parks and Recreation Services
  - Conservation Futures Fund
  - Golf Courses

## **Organizational Overview**

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### **Executive Branch (con't)**

- Paths and Trails
- Parks Construction Fund
- Parks Impact Fee Fund
- Parks Sales Tax Bond Fund
- Parks Sales Tax Fund
- Parks REET Bond Fund
- Peninsula Recreation Program
- Second REET - Parks
- ◇ Personnel
  - Employee Assistance Program
- ◇ Pierce County Fair
- ◇ Planning and Land Services
- ◇ Public Works and Utilities
  - Environmental Services:
    - Sewer Utility Fund
    - Sewer Revenue Bonds
    - Sewer Utility Construction
    - Solid Waste Management Fund
    - Sewer Facility Restricted Reserve
  - Transportation Services
    - Airport
    - County Road Fund
    - Equipment Rental and Revolving
    - Pierce County Ferry Services
    - Public Works Construction Fund
    - Second REET - Roads
  - Water Programs:
    - Drinking Water Supply Pgm - in Special Projects
    - Real Estate Excise Tax - River
    - Surface Water Management Fund
    - Water Utility
- ◇ Self Insurance Fund
  - Workers Compensation
- ◇ Sheriff
  - Corrections
  - Detention Center Commissary
  - Drug Investigation Fund
  - Law Enforcement Fund
  - New Jail Reserve
  - Marine Services Fund
- ◇ Special Projects
  - CATS Software Maintenance
  - ESA - Habitat Protection & Restoration
  - Family Services - Domestic Violence programs
  - Farmlands Advisory Commission
  - Law & Justice Commission
  - Pierce County Board of Equalization
- ◇ State Auditor
- ◇ Veteran's Relief Fund

### **Judicial Branch**

#### **District Court**

- ◇ District Court Probation

#### **Superior Court**

- ◇ Juvenile Court

### **Prosecuting Attorney**

#### **Prosecuting Attorney**

# Mission, Goals and Performance Measures

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In 1993, the County began a process to redefine or clarify the mission and goals for Pierce County government. Based on input from department directors and employee focus groups, the Mission Statement and Goals were developed. Subsequent development resulted in a hierarchical pyramid which contains the following elements:

I.

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## **The Mission Statement**

*"Pierce County government, in partnership with the citizens, will enhance the livability of our community through responsive services which address our current and future needs."*

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II. **Executive Goals** (listed at the bottom of this page) which in turn guide the County in the development of appropriate policies and procedures, and form the basis of each year's Budget and Performance Measures.

III. **Performance Measures** are developed for each departmental budget. These measures are specific and quantifiable statements of what major items will be accomplished in this fiscal year and are listed in each department's section of the 2004 Budget Document.



## **Executive Goals**

- A – Plan and Implement necessary transportation system improvements to meet existing and future requirements.
- B – Promote economic development and diversification.
- C – Enhance public safety through crime prevention, apprehension, and prosecution programs.
- D – Strengthen community programs that provide recreational, health, and social services.
- E – Work cooperatively with other governmental units in the County to address issues of mutual concern.
- F – Enhance the effectiveness of the development review process and related code enforcement efforts.
- G – Encourage a more positive public image for Pierce County Government and improve customer service through an enhanced communications program.
- H – Improve the cost efficiency of County services.
- I – Promote a balanced response to environmental matters dealing with site clean-up issues, water concerns, and endangered species act requirements.
- J – Build an effective work force through an emphasis on diversity; and the promotion of programs which stress training, incentives, recognition, and innovation.
- K – Implement infrastructure improvements in county buildings which will address employee safety, workspace and environmental issues; and thus enhance employee morale.

# Pierce County Facts

## General Information

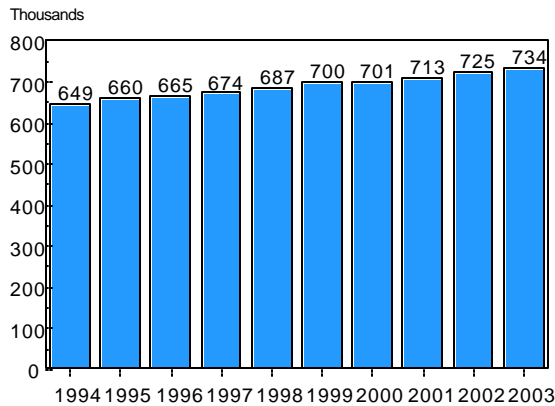
Pierce County was established in 1852 and became a Home Rule County by a vote of the people in 1981. The County is governed by an elected County Executive and seven elected Council Members. The Prosecutor, Assessor-Treasurer, Auditor, Superior Court Judges, and District Court Judges are also elected by the people.

The County is located on scenic Puget Sound and covers 1,794 square miles (1,676 square miles of land and 118 square miles of water). Pierce County boasts of 10 hospitals, 15 public school districts, a large number of private schools, two vocational technical colleges, two community colleges, and six four-year colleges or universities.

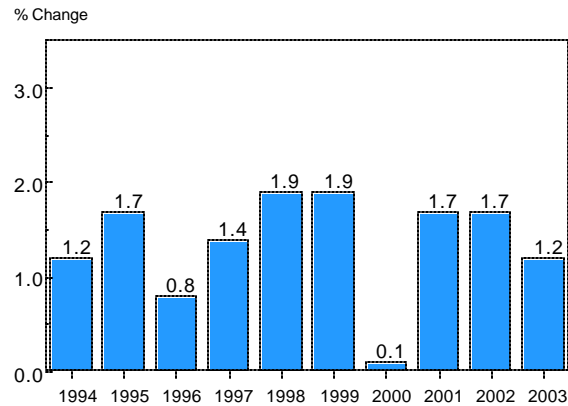
The third largest army post in the United States, Fort Lewis, is located in the County as are McChord Air Force Base, Madigan Army Medical Center, and Camp Murray National Guard post. Altogether these military installations contribute over 35,000 military and civilian jobs to the local economy.

Pierce County is home to an estimated 733,700 people, making it the second largest county in the state. Its five largest cities are Tacoma (196,300), Lakewood (58,940), Puyallup (35,490), University Place (30,720), and Bonney Lake (12,950). As shown in the charts below, population growth has been steady, averaging about 1.5% per year over the last 10 years. The only notable exception was 2000 when the U.S. Census figures were used to establish the new population base.

**Pierce County Population History**



**Pierce County Population Percent Change**



## Transportation

Pierce County is served by Sea-Tac Airport 16 miles to the north and the Tacoma Narrows Airport between Gig Harbor and the City of Tacoma. There are also three general aviation airports. Interstates 5 and 705 run through the County as do numerous state highways. Pierce Transit provides excellent bus service extending from the state capital, Olympia, to the City of Seattle. Sound Transit, the regional transit authority, recently completed a light rail line that connects downtown Tacoma to a major transit hub near the Tacoma Dome. Two transcontinental railroad systems connect the County with the rest of the nation as do 30 interstate trucking companies.

## Economic Conditions

Pierce County continues to feel the impact of the economic slowdown with most key indicators moving downward. However, the County is in a good position to recover and experience future economic growth. Recent forecasts describe some of the advantages that the County enjoys: (1) a major port with the potential for future expansion, (2) relatively low property costs in rural areas, (3) available and competitively priced office and commercial space, and (4) its situation as the geographic anchor for the central Puget Sound. Some specific sectors are highlighted in the following paragraphs.

### Manufacturing

## **Pierce County Facts**

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Pierce County's manufactured products include chemicals, machinery, hardware, food products, and electronics. Among the major manufacturers are Intel (1,500 jobs), Boeing (1,000), Milgard Glass (740), and Simpson Tacoma Kraft wood products (508). Intel has already invested over \$160 million in Pierce County and has plans for future expansion. Boeing has completed two phases of construction on a Pierce County facility which builds components for the 777 aircraft.

### **Port Facilities**

In describing the Port of Tacoma the Economic Development Board of Pierce County says, "The Port of Tacoma has become one of the fastest growing ports in the United States. It is strategically located...and offers efficient connections to sea, rail, highway, and air transportation networks. It enjoys strong international ties with nations on the Pacific Rim and around the world."

As the sixth busiest container port in North America, and one of the 25 busiest in the world, the Port of Tacoma plays an important part in the local economy. This deep-water port covers 2,400 acres and offers a combination of facilities and services including 34 deepwater berths, two million square feet of warehouse and office space, and 131 acres of industrial yard. One economic impact study showed that more the 22,000 jobs in Pierce County are related to the Port activities.

### **Service/Government**

One of the largest components of the service sector is health care. The largest employers include Multicare Medical Center (4,519), the Franciscan Health System (2,892), and Good Samaritan Hospital (1,600). In addition, Da Vita, the nation's second largest provider of dialysis services, completed the renovation of a large downtown building in Tacoma which now employs 686 people.

Fort Lewis Army Base and Madigan Army Medical Center occupy 86,000 acres in southwest Pierce County while the adjacent McChord Air Force Base sits on 5,000 acres. Together these facilities employ over 35,000 military and civilian personnel. Unlike many military installations across the country, Fort Lewis and McChord have expanded as people are transferred from closed facilities to the northwest. In addition, President Bush's 2003 budget included a 4.1% pay raise for all military members and more than \$106 million for construction projects at Fort Lewis.

Other government employment includes the local public school districts (12,778), Pierce County (3,136), the City of Tacoma, including Tacoma Public Utilities (3,034), and, the Puyallup Tribe (1,795).

## **Economic Indicators**

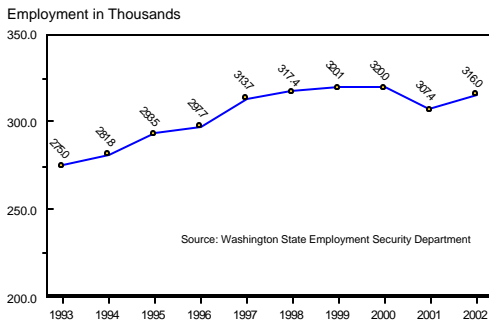
The following indicators are key elements in the evaluation of current economic conditions and are useful when developing projections or economic forecasts:

- ❖ **Inflation:** Inflation as measured by the Seattle-Tacoma-Everett Consumer Price Index for all urban consumers decreased from 2.5% in 2001 to 2.1% in 2002. During the same period, the U. S. average (CPI-U) went from 1.6% in 2001 to 2.6% in 2002.

## Pierce County Facts

- ❖ **Employment:** Total employment increased to 316,000, while the rate of unemployment increased to 6.7%. Pierce County unemployment is slightly lower than the statewide average of 6.8% but higher than the U.S. average of 5.8%.

**Pierce County Employment**

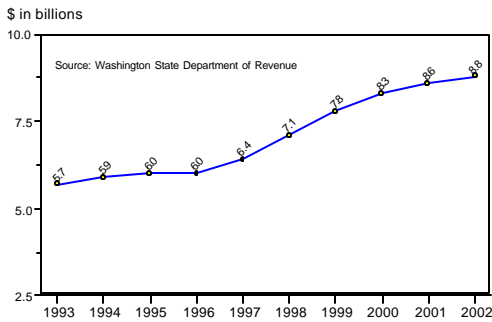


**Pierce County Percent Unemployment**

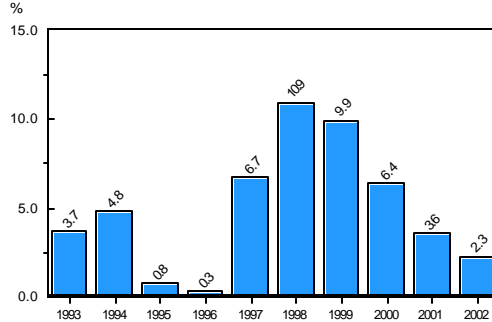


- ❖ **Taxable Retail Sales:** Taxable retail sales continued the pattern of slow growth that began in 2001. Still, 2002 taxable retail sales managed to increase 2.3% over 2001. Based on current economic forecasts, we anticipate that total taxable retail sales will be slightly higher in 2003.

**Pierce County Taxable Retail Sales**

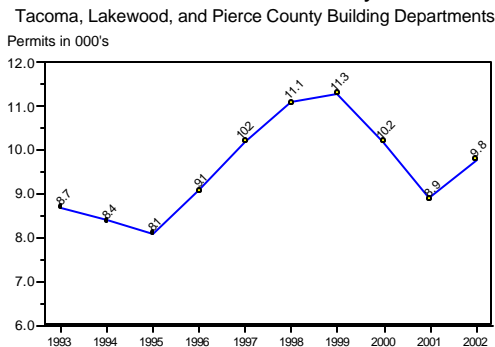


**Percent Change Taxable Retail Sales**

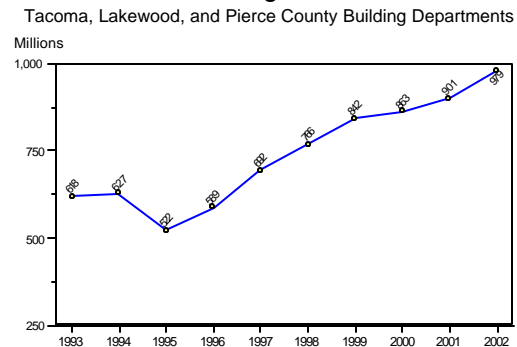


- ❖ **Construction:** New construction activity is an important economic indicator since it greatly impacts County operations and workload in areas such as planning, permits, land services, public works, and public construction. Property tax revenues are also affected by fluctuations in new construction activity and the number and value of permits issued is one way to determine future growth in the County's property tax base. The figures below show that the number of permits issued increased in 2002 as did the total value.

**Construction Activity**



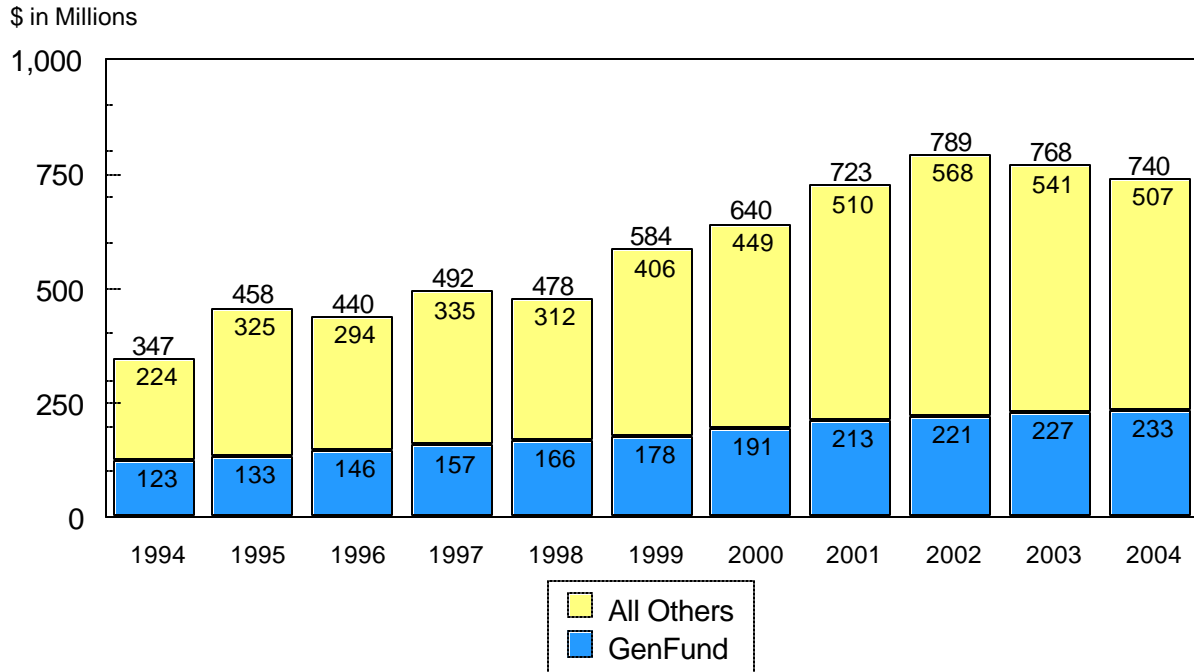
**Value of Building Permits Issued**



### Budget History

Pierce County's budget history over the past ten years for both the General Fund and the Total County are shown in the accompanying table. While the General Fund pattern shows a gradual upward trend, the Total Budget varies considerably from year to year, usually due to the level of major construction activity.

## Total Budget



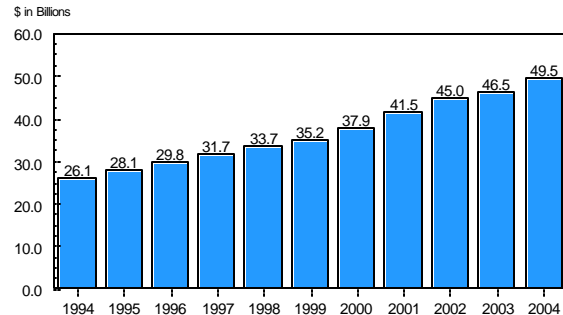
# Property Taxes and Assessed Valuation

## Property Taxes Assessed Valuation

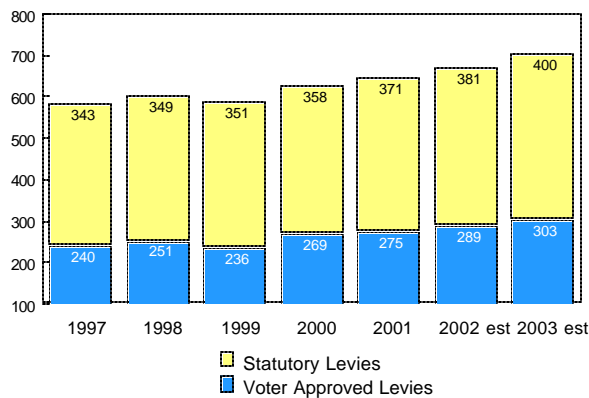
Property tax is the largest source of revenue in the General Fund and is a major source of revenue for the Road Fund. The Assessor-Treasurer values and provides information on approximately 1,080,000 acres of land in Pierce County. Of this total, 51% is taxable acreage, the remaining being exempt under State law. In addition to the statutory levies implemented through State legislation, local levies are imposed through a vote of the people. These are most typically for school and fire districts. On average 43% of the total taxes levied over the last 7 years have been voter approved.

### Total Assessed Valuation

The growth in Property Tax revenue is dependent upon both the actual growth in assessed valuation and the tax rate. The growth in assessed valuation from 2003 to 2004 is approximately \$2.9 billion (6.3%). Approximately 63% of the growth is due to new construction, and 37% is due to the revaluation of existing properties.

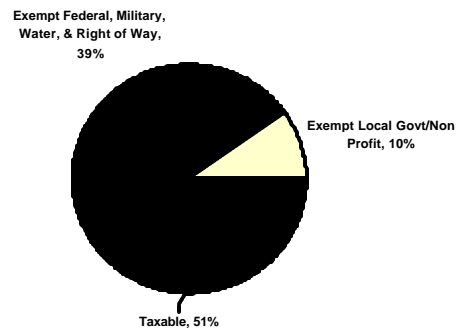


### Voter Approved and Statutory Property Taxes



Of the total tax levies for 2002 (collected in 2003), 43% are voter approved and 57% are statutory levies.

### Pierce County Acreage Exemption Status



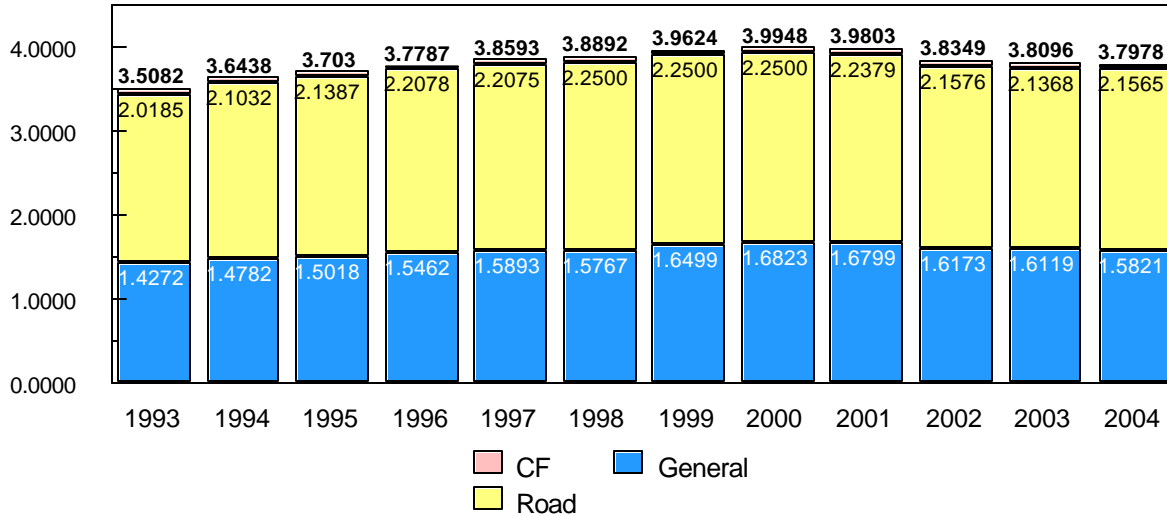
Of the total Pierce County acreage 49% is tax exempt. Federal and Military lands, major lakes, and local Right-of-Way make up 39% of the exempted properties. Ten percent is local governments and non-profits (mostly schools and churches).

## Property Tax Levy Rates

Levy rates determine the amount of tax that a property owner pays per thousand dollars of assessed value. The November 2001 passage of Initiative 747 limits the maximum growth in property tax revenues from existing property to the lesser of 1% or the percentage increase in the Implicit Price Deflator (IPD), which is 1.84% in 2004. This limitation on the growth in property tax revenues coupled with an inflationary increase in existing property revaluations has resulted in a 2% reduction in the 2004 County Levy tax rate from 2003. The 2004 Road Levy tax rate and Conservation Futures tax rate have increased almost 1% from 2003, although the Conservation Futures tax rate is limited by almost 7% due to the 1% cap. The charts on the following page present historical and comparative detailed rate information.

## Combined Property Tax Millages

Rate per \$1,000



Note: The Conservation Futures rate was reduced to .0247 in 1996 due to levy lid limits, and .0600 in 2002, .0609 in 2003, and .0592 in 2004 due to the impact of I-747 and the 1% limit.

Property Tax Levies				
	2003		2004	
	Tax Rate <sup>1</sup>	Revenue	Tax Rate <sup>1</sup>	Revenue
	<b>Assessed Value: \$46,539,831,881</b>		<b>Assessed Value: \$49,480,808,069</b>	
<b>A. County Levy (\$1.80 maximum)</b>				
General Fund	\$ 1.5755	\$ 73,323,505	\$ 1.5478	\$ 76,587,888
Administrative Refund RCW 84.69	0.0036	167,543	0.0025	121,942
Sub Total General Fund	1.5791	73,491,048	1.5503	76,709,830
Veteren's Relief	0.0105	488,668	0.0099	490,000
Social Services	0.0223	1,037,839	0.0219	1,083,630
<b>Total County Levy</b>	<b>1.6119</b>	<b>75,017,555</b>	<b>1.5821</b>	<b>78,283,460</b>
<b>B. Conservation Futures (\$.0625 Maximum)</b>	<b>0.0609</b>	<b>2,834,276</b>	<b>0.0592</b>	<b>2,927,680</b>
	<b>Assessed Value: \$19,797,694,673</b>		<b>Assessed Value: \$21,169,143,773</b>	
<b>C. Road District Levy (\$2.25 Maximum)</b>				
Allocated to Road Fund	1.7160	33,972,844	1.7343	36,712,800
Law Enforcement Levy	0.4178	8,271,477	0.4222	8,938,530
Administrative Refund RCW 84.69	0.0030	59,393	-	-
<b>Total Road District Levy</b>	<b>2.1368</b>	<b>42,303,714</b>	<b>2.1565</b>	<b>45,651,330</b>
<b>TOTAL COUNTY TAX LEVIES</b>	<b>\$ 3.8096</b>	<b>\$ 120,155,545</b>	<b>\$ 3.7978</b>	<b>\$ 126,862,470</b>

<sup>1</sup>Tax rates are applied to each \$1,000 of assessed value.

# Budget and Finance Department Fiscal Policies

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The Pierce County Budget & Finance Department fiscal and budget policies, compiled below, set forth the basic framework for the overall fiscal management of the County. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the County Executive and the County Council. Most of the policies represent principles, traditions, and practices which have guided the County in the past, have helped maintain financial stability, and provide criteria for evaluating both current activities and proposals for future programs.

## **Budgetary Policies – the Budget for the County shall:**

- present a complete financial plan for the budget year. The Budget will be prepared as one comprehensive management and balanced financial plan, including operating requirements, financing requirements, and debt service funding.
- provide estimates of all taxes to be collected for the budget year as well as all revenues derived from other sources.
- be prepared and presented in such a manner that it serves as a policy document, a financial plan, an operations guide, and a communication device to its staff, public officials, and to the citizenry.
- estimate measurable program objectives (performance measures) to be achieved within a defined time frame.
- The Budget shall be balanced at time of adoption in accordance with State law and be reviewed regularly to identify changes in revenue streams and expenditure issues so that balancing corrections can be made.

## **Fund Balance Policies:**

- The County shall retain a fund balance in the General Fund which is between 5% and 8% of the funds' budget for emergency and working capital purposes.
- Use of Fund Balance in the General Fund will be utilized to fund one-time activities such as, but not limited to, equipment outlay, capital construction, and one time operational projects.
- The County shall retain reserves in all other funds (non General Fund) to allow for adequate cash flow, support designated mandates, finance infrastructure needs, meet equipment replacement schedules, and comply with other minimum requirements as may be established specifically for each fund.

## **Revenue Policies:**

- The County shall seek to maintain a diversified and stable revenue structure.
- The County shall calculate and consider the full cost of services provided when establishing user charges and service rates. Such charges and rates will be reviewed regularly.
- Grants and contracts shall be pursued only for those programs and activities that address recognized needs and are consistent with the County's policies and scope of services.
- Billable revenues shall be processed in a timely manner to minimize negative cash flow impacts.
- One time non-recurring revenues (from such items as asset sales, court settlements, tax collection, and windfalls) should only be allocated for one time projects or expenses.

## **Expenditure Policies:**

- The County shall strive to maintain current service delivery levels, (especially for essential services), and improve priority services as finances permit.
- The County shall make every effort to minimize budgetary growth through the use of sound management techniques, and the encouragement of technology or process improvements which will reduce service costs without reducing service quality.
- Expenditure budget increases and reductions will be considered on a case by case basis.
- Expenditures shall be accounted for as necessary and appropriate to ensure adequate documentation for related revenue collections such as grant reimbursements, fee calculations, etc.
- Expenditure payments shall be processed within necessary timelines to avoid late fees and still maximize positive cash flow.
- Capital budgets will be developed with the consideration of, and pro-active planning for, the impact of capital spending upon the annual operating budget.
- The County shall pursue partnerships with other entities to increase the quality and/or quantity of services, and eliminate redundancies.
- Capital assets will be replaced on a cost effective and scheduled basis.

# Debt Management

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## Pierce County Debt Management Policies

The following debt management policies were adopted by the County Council Resolution No. R95-133 and should be used to provide the general framework for planning, reviewing, and structuring debt proposals. The County recognizes that there are no absolute rules that can substitute for a thorough review of all information affecting the issuance of debt. Debt decisions should result from a balanced consideration of all relevant factors.

- The County shall seek to maintain and, if possible, improve our current A+ bond rating so our borrowing costs are minimized and our access to credit is assured.
- The County will issue long-term debt only for the purpose of:

*Acquiring land, acquiring or constructing capital assets or improvements, making major repairs or renovations to existing capital assets, acquiring capital equipment/systems whose life extends beyond 1 year or refunding existing long term debt.*

- The County may issue short-term debt in anticipation of a subsequent definite source of revenues. Such definite revenue sources could include, but would not be limited to:

*Approved grants, authorized but unsold long term debt, taxes anticipated to be received later in the current fiscal year, asset sales.*

- Short-term debt should not have maturities greater than 3 years, should not be rolled over for a period greater than 1 year, or should not be issued solely upon speculation that interest rates will rise in the near future.
- If long-term debt is issued to finance capital improvement projects, to the maximum extent possible, it shall be only for those projects referenced in the County's Capital Facilities Plan.
- Long-term debt will be issued for a period not to exceed the useful life of the projects or improvements financed, but in no event beyond thirty (30) years.

- The ratio of non-voter approved General Obligation debt principal outstanding to be retired by the General Fund shall not exceed 1% of the County's total assessed valuation.
- The ratio of annual non-voter approved General Fund Debt Service to the total General Fund budget should not exceed 5% in any fiscal year.
- Bond maturity schedules should be structured to achieve total debt service payments which are level or only slightly increasing over time.
- To the extent possible given the unique nature of each bond issue, the County will attempt to issue bonds through a competitive bid sale.
- The County shall, as a target, maintain an average life of 10 years or less for all outstanding debt. In no event shall the total average life exceed 14 years.
- The County shall attempt to maintain a general obligation direct net debt per capita ratio which is 90% or less of Moody's Investor's Service published median for counties of comparable size.

## Debt Capacity

Under Washington State Law, a county may issue general obligation debt for general county purposes in an amount not to exceed 2½% of all actual value of all taxable property. Unlimited tax debt requires an approving vote of the people, and any election to validate General Obligation Debt must have a voter turnout of at least 40% of those who voted in the last state general election, and 60% of those voting must be in the affirmative. The County Council may, by ordinance, authorize the issuance of limited tax General Obligation Debt in an amount up to 1½% of the actual valuation within the County without a vote of the people. No combination of limited or unlimited tax debt may exceed 2½% of the actual valuation. The debt service on unlimited tax debt is secured by excess tax levies, whereas the debt service on limited tax debt is secured by taxes collected within the \$1.80 per \$1,000 of assessed value county operating levy.

## Debt Management

As indicated in the following table, we have a significant debt issuance capacity for both limited and unlimited debt. The County currently has no voter approved debt outstanding.

### Debt Capacity as of September 30, 2003

<b>2003 Assessed Valuation for 2004 Tax Collections</b>		<b>\$ 49,480,808,069</b>
 <b>A. Inside Levy (issued without vote of the people)</b>		
Legal Limit (1.5% of property value)		\$ 742,212,121
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Bonds	\$ 55,562,684	
Net Limited General Obligation Proprietary Type Bonds	1,275,000	
Estimated Compensated Absences (12/31/2002)	15,271,000	
Installment Contract - Ferry	1,667,105	
Total Limited Tax General Obligation Debt		73,775,790
<b>Limited Tax General Obligation Debt Margin Available</b>		<b>\$ 668,436,331</b>
 <b>B. Outside Levy (issued with vote of the people)</b>		
Legal Limit (2.5% of property value)		\$ 1,237,020,202
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Debt		\$ 73,775,790
<b>Total General Obligation Debt Margin Available</b>		<b>\$ 1,163,244,412</b>

### Pierce County Bonded Debt Ratios Estimated at September 30, 2003

General Obligation Bonded Debt per Capita (excluding Proprietary GO/Debt, Compensated Absences, & Installment Contract)	\$ 75.73
Assessed Valuation per Capita	\$ 67,440
Ratio of direct G.O. Bonded Debt to Assessed Value (including Proprietary GO/Debt)	0.0011

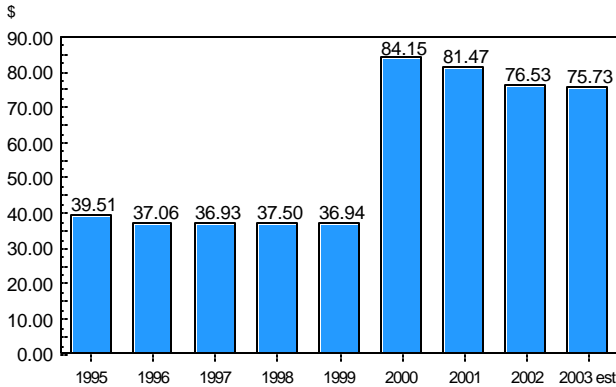
### Pierce County Bond Ratings

	General Obligation	Sewer Revenue (Uninsured)
Moody's	<b>Aa3</b>	<b>A-1</b>
Standard and Poor's	<b>AA-</b>	<b>A+</b>

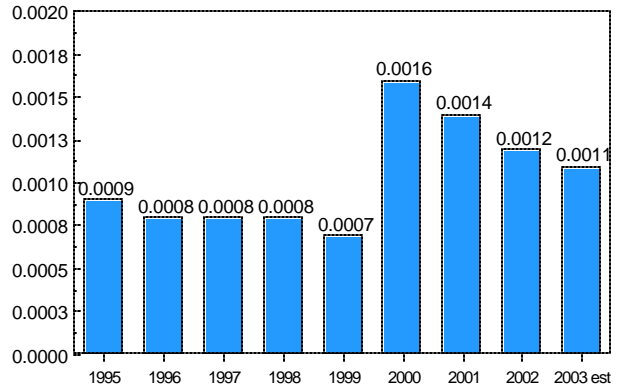
## Debt Management

Pierce County has historically maintained consistently low bonded debt obligations, as shown in the tables below. The Net Bonded Debt per Capita and Ratio of Net Bonded Debt to Assessed Valuation have not changed appreciably in the last four years and are well below national averages. We consequently have both a large legal margin available if needed, and an existing debt structure which does not have a major negative impact upon the annual budget. The sale of \$37 million debt for the new Detention Center (in late 2000) significantly affected the ratios, although we still remain well below national averages.

**Net Bonded Debt per Capita (G.O. Bonds Only)**



**Ratio of Net Bonded Debt to Assessed Value (G.O. Bonds Only)**



The table below presents the Debt Service schedule for the bonds payable from general County revenues (excluding proprietary fund debt). As the table indicates, we will retire 30% of the outstanding principal by the end of 2007, and 54% by the end of 2012.

### GOB DEBT SERVICE SCHEDULE as of 12/31/2002 (amounts in thousands)

Year	Principal	Interest	Total Debt Service
2003	3,605	3,075	6,680
2004	2,717	2,877	5,594
2005	2,665	2,729	5,394
2006	2,815	2,583	5,398
2007	2,305	2,428	4,733
2008-2012	11,935	10,366	22,301
2013-2017	11,425	6,972	18,397
2018-2022	11,270	3,978	15,248
2023-2027	7,960	873	8,833
<b>Total</b>	<b>\$ 56,697</b>	<b>\$ 35,881</b>	<b>\$ 92,578</b>

## Summary of Unreserved Fund Balance

The following table summarizes the unreserved fund balances for the General Fund and Special Revenue Funds. The estimated 2003 revenues minus expenditures yields a net projected change due to 2003 activity; and yields an estimated ending funding balance for fiscal year 2003. The table then shows the Use of Fund Balance in 2004, and a resulting Estimated Fund Balance at the end of 2004. Further detailed information on the various sources and uses that net to the 2004 budgeted use of fund balance can be found in the "All Funds Comparison of 2004 Revenues and Expenditures" table and the other summary revenue and expenditure tables presented later in this section.

As a general policy, the County normally budgets "use of prior fund balance" in the General Fund for one time projects or activities. In 2004, we are proposing the use of \$2,237,000 in fund balance for such purposes.

Additional discussion on the use of the prior fund balance in the General Fund can be found in the Executive's Message. The level of use of prior fund balance in the various Special Revenue Funds fluctuates with each fund, and is usually allocated for previously planned activities.

### 2004 FUND BALANCE ESTIMATE

	2002CAFR Unreserved Fund Balance	Estimated 2003 Revenues minus Expenditures	2003 Estimated Year-End Unreserved Fund Balance	2004 Budgeted Use of Fund Balance	2004 Estimated Year-End Unreserved Fund Balance
<b>General Fund</b>	<b>\$ 25,748,849</b>	<b>\$ (1,300,480)</b>	<b>\$ 24,448,369</b>	<b>\$ 2,992,000</b>	<b>\$ 21,456,369</b>
<b>Special Revenue Funds</b>					
Arts and Cultural Services	112,054	(21,785)	90,269	87,000	3,269
Auditor's Maint & Operation	186,999	427,010	614,009	426,270	187,739
Community Action	434,608	(158,724)	275,884	100,940	174,944
Community Development Fund	—	44,680	44,680	—	44,680
Conservation Futures Fund	7,126,586	(6,564,940)	561,646	—	561,646
County Road Fund	16,840,692	7,525,135	24,365,827	14,092,720	10,273,107
Criminal Justice Fund	2,390,089	(341,900)	2,048,189	528,230	1,519,959
Detention Center Commissary	472,101	(128,820)	343,281	144,000	199,281
Dispute Resolution Center Fund	10,525	130	10,655	—	10,655
Drug Investigation Fund	528,884	(114,630)	414,254	120,690	293,564
Employee Assistance Program	176,760	—	176,760	—	176,760
Endangered Species Act	417,311	(132,390)	284,921	202,170	82,751
Federal Forest Services	—	6,080	6,080	—	6,080
GIS Fund	1,825,295	(496,660)	1,328,635	809,040	519,595
Housing Repair Program	30,262	—	30,262	6,000	24,262
Human Services	(2,220,280)	4,215,832	1,995,552	—	1,995,552
Law Enforcement Fund	443,396	(254,816)	188,580	188,580	—
Low Income Housing Fee	720,169	1,410,000	2,130,169	2,000,000	130,169
Marine Services Fund	373,239	(125,000)	248,239	—	248,239
Parks Impact Fee Fund	3,012,079	(1,451,320)	1,560,759	412,440	1,148,319
Parks Sales Tax	820,056	1,365,820	2,185,876	2,131,160	54,716
Paths and Trails Fund	76,404	177,870	254,274	14,170	240,104
Peninsula Recreation Program	15,000	18,080	33,080	—	33,080
Pierce County Fair	120,619	(9,730)	110,889	13,120	97,769
Puget Sound Behavioral Health	5,230	3	5,233	—	5,233
Rainier Communications Commiss	525,933	(9,350)	516,583	23,400	493,183
Real Estate Ex Tx River Imp Fd	1,629,051	(553,040)	1,076,011	154,520	921,491
Second Reet Fund	5,184,151	5,015,060	10,199,211	9,316,310	882,901
Surface Water Management Fund	21,337,909	(2,393,600)	18,944,309	5,316,740	13,627,569
Tourism, Promotion, Facilities	220,289	43,930	264,219	79,000	185,219
Vehicle License Fee Fund	211,205	(192,420)	18,785	—	18,785
Veterans Relief	165,366	(380)	164,986	13,420	151,566
911 System	1,282,730	(190,181)	1,092,549	1,000,000	92,549

# Capital Improvement Program Summary

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## Capital Improvement Program Summary

On November 29, 1994 the Pierce County Council adopted the Pierce County Comprehensive Plan to comply with the provisions of the Growth Management Act (ESHB 2929). The plan includes a six-year Capital Facilities Plan (CFP) for financing capital improvements that supports the County's current and future population and economy. This plan is amended annually. The plan amendment reflecting projects for 2004 through 2009 will be addressed by the County Council in the Fall of 2003. State legislation requires the County's Capital Facilities Plan to include certain public facilities which are not governed, owned, financed or constructed by Pierce County such as school districts, water districts, fire districts, library districts, and public transportation systems.

One of the principal criteria for identifying needed capital improvements is standards for level of service (LOS). The CFP specifies the LOS standards for each public facility and requires that new development be served by adequate facilities. The document also includes the designation of facilities required to be concurrent which means "...that adequate public facilities are available when the impacts of development occur". Objectives, principles, and standards that guide and implement the provision of adequate public facilities are contained in the CFP.

For each category of public facility, the Plan includes a current facilities inventory, LOS capacity analysis and projected facility requirements, proposed projects, and related financing plans and operating impacts. The overall purpose of the CFP is to use sound fiscal policies to provide adequate public facilities consistent with the Land Use Element of the Comprehensive Plan on a schedule concurrent with, or prior to, the impacts of development. This will allow the County to achieve and maintain adopted standards for LOS, and to exceed the adopted standards, when possible.

In many instances, the CFP reflects other long-range or master plans which have been adopted by the County Council for certain types of facilities, such as the Transportation Improvement Plan, 14-year Ferry Plan, Comprehensive Solid Waste Plan, Comprehensive

Flood Control Management Plan, Surface Water Management Plan, Parks and Recreation Master Plan, etc. The Capital Facilities Plan does not authorize the expenditure of funds over the six-year time frame of the plan. Rather, the funds for capital projects are appropriated annually in the County's Budget.

## Definition of Capital Improvement

In order to be considered a "capital improvement" for the CFP, the expenditure must be for the acquisition of a physical asset which has a useful life in excess of one year and which has a value/cost of at least \$50,000. Excluded from the definition are such items as vehicles, office and data processing equipment, other equipment items (unless they are an integral part of the larger physical improvement), and normal repairs and maintenance. Capital projects and expenditures reflected in the CFP include the cost of design/engineering, land acquisition, construction and acquisition of related equipment, debt service on bond issues, etc.

## Impact on the 2004 Operating Budget

The 2004 budget includes capital improvement projects related to roads, the ferry system, utilities, parks, general government buildings, and river and surface water systems as shown in the following summary. When completed, these capital projects will impact 2004 operating budgets to varying degrees, and those impacts have been included in the appropriate budgets.

Minimal maintenance and operating costs are anticipated due to the land acquisitions in Conservation Futures. Several of the regional park projects are through partnerships with other entities who will participate in future maintenance costs. Continued flood plain purchases with REET-River funds is expected to reduce future maintenance costs associated with river control.

Existing County maintenance programs will absorb costs resulting from the completion of the Foothills Trail, capital improvements to the airport, county-owned facilities, and additional infrastructure projects (road/transportation, storm drainage, and sewer utilities).

## **Capital Improvement Program Summary**

The following summary discusses the projects in the Capital Facilities Plan which have been appropriated for in the 2004 Budget. Project details can be found in the individual budget sections of this document, and in the Capital Facilities Plan which is part of the Pierce County Comprehensive Plan.

### **Airport**

The Pierce County airport "Thun Field" provides for a Federal Aviation Administration (FAA) recognized level of service for airport facilities of 150,000 aircraft operations per year. Projects planned for 2004 include perimeter fencing and card key gates, procurement of aviation rights, land management work in the east airport transition zone, miscellaneous infrastructure enhancements, and the property acquisition for the north portion of the west taxiway realignment.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
Various improvements and enhancements	150,000 annual aircraft operations	Capital Costs	169,600	931,400	435,000	315,000	685,000
		Operating Costs	No net change in operating costs is projected due to these capital improvements.				

### **Adult Detention Facilities**

The Capital Facilities Plan (CFP) proposes a level of service for adult detention facilities of 2.2 beds per thousand residents. With an estimated population of 738,245, this translates into 1,624 beds which is within the capacity available upon opening of a portion of the new jail (April 2003). A related remodel project of the old facility is slated for completion in early 2004. Other maintenance projects are also planned for 2004.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
New 1,000 Bed Jail	2.2 beds per 1,000 residents	New Jail	4,453,500	—	—	—	—
Main jail elevator control upgrades & chiller piping modification		Main Jail	1,047,000	370,000	420,000	529,500	300,000
		Operating Costs	No net change in operating costs is projected due to these capital improvements.				

### **General Administration Buildings**

Capital projects include various improvements to County-owned buildings. Refer to the Facilities Management section of this document for additional project information.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
2004 projects include major improvements at County-City Building including Campus Streetscape improvements (Nollmeyer Lane) and Parking Lot Reconstruction. Other activities include miscellaneous facility improvements at various sites including ADA and Conservation projects.	0.65 square feet per capita	Capital Costs	2,634,300	2,990,400	2,722,400	2,273,600	2,011,000
		Operating Costs associated with additional office space	—	330,000	330,000	462,000	490,000

## **Capital Improvement Program Summary**

### **Human Services Buildings**

The Human Services buildings were obtained as a part of the acquisition of the Puget Sound Hospital in 2000. The primary occupants are the Puget Sound Behavioral Health Inpatient program and Human Services department staff. Refer to the Human Services Construction section of this document for additional project information.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
2004 Projects include: Re-keying, new Fire Alarm System, and internal remodeling in No. & So. Bldgs. Roof replacement in No. Bldg	0.21 square feet per 1,000 population	Capital Costs	1,001,400	4,816,700	—	1,500,000	—
		Operating Costs	No net change in operating costs is projected due to these capital improvements until 2008 which is projected to be \$115,900.				

### **Juvenile Detention Facilities**

A major reconstruction and expansion of the Remann Hall Juvenile Detention Center was completed in 1997. Capital projects planned for 2004 include hot water replacement & new exterior signage.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
2004 Projects include: Hot water replacement & new exterior signage.	0.20 beds per 1,000 population	Capital Costs	185,000	566,500	379,000	389,000	329,000
		Operating Costs	No net change in operating costs is projected due to these capital improvements.				

### **Courts**

Both the District and Superior courts are awaiting expanded occupancy, in the near future but beyond the 2004 budget, of the County-City Building. Extensive remodel of future available space will provide new courtrooms and other areas for support staff. The 2004 budget does provide for refurbishing, security improvements, and wiring for court reporting in existing Superior Court courtrooms, and remodeling at the District Court Hosmer facility to improve access and gain processing efficiencies.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
2004 Projects include: Superior Court- CC Bldg, refurbishing, security improvements, & wiring for court reporting District Court – Hosmer remodel	1 courtroom per full time judicial officer	Capital Costs:					
		Superior Ct	150,000	3,391,300	2,664,700	—	—
		District Ct	150,000	686,400	50,000	—	50,000
		Operating Costs	—	1,632,000	3,448,500	3,448,500	3,448,500

## **Capital Improvement Program Summary**

### **Law Enforcement - Sheriff Facilities**

Current Sheriff facilities outside of the CC Bldg campus include major precincts East and West plus 3 substations, Peninsula, Mountain & Foothills. The County is in the process of purchasing the Corporate Express building with the intent to move the existing EOC from the CC Bldg to that site. A pending Federal grant would provide the majority of the resources for this project. The 2004 budget also reflects a re-roof at the East Precinct and cameras at the CC Bldg for security.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
2004 Projects include: the new EOC, roof replacement at the East Precinct, and cameras at the CC Bldg	0.31square feet per 1,000 population	Capital Costs	3,339,000	5,192,000	1,702,200	154,000	100,000
		Operating Costs	—	—	65,000	110,000	110,000

### **Parks and Recreation**

There are ten level of service categories in the Capital Facilities Plan for Parks and Recreation. Four relate to land and six relate to facilities, all based on per thousand population. Numerous projects are planned for regional parks/paths & trails as well as for open spaces (Conservation Futures). The table below summarizes the proposed capital projects. Refer to the Parks & Recreation section for additional information on Parks related projects.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
Regional Parks	Land: Conservation 2.1664 acres/1000; Activity 2.651 acres/1000; Linear Trails 0.7646 acres/1000; Special Use 0.8999 acres/1000	Capital Costs	27,045,300	14,378,200	—	—	600,000
Paths & Trails	Facilities: Courts/Fields/Play Areas 0.01524 units/1000; Multi-use Trails 0.099 miles/1000; Picnic/Camping 1.0328 area/1000; Wtr access- pking 2.3420 spcs/1000; Water access 88.101 sq ft/1000; Boat Launch Ramps 0.01243 ramps/1000	Operating Costs	38,450	299,000	401,400	3,656,100	3,762,600

### **River Improvement**

River Improvement maintains an aggressive capital improvement plan to meet the “Storm Recurrence Year Protection Level Standard” for each of the five river systems within the County. The Soldier’s Home Setback Levee project will raise the Puyallup River to 30% at 100 year protection. Refer to the Environmental Services & Water Programs section for additional information on River Improvement projects.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
Basin Plan Implementation and Land Acquisition, including the Soldier’s Home Setback Levee	Varies by river 45.8 river miles 91.6 levee miles	Capital Costs	1,779,800	1,100,000	1,100,000	1,100,000	1,100,000
		Operating Costs	No net change in operating costs is projected due to these capital improvements.				

## Capital Improvement Program Summary

### Ferry System

Based upon the recommendations in the Waterborne Transportation Study completed in July of 2003, a new 54 car ferry will be added to the fleet with the potential of providing additional runs. Other improvements include reconstruction of the dolphins, pontoon guidance system and apron lifting system on Anderson Island. Refer to the Transportation section for additional information on the Ferry System projects.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
54 car ferry, other improvements	100% peak winter weekday demand	Capital Costs	4,505,000	5,500,000	30,000	500,000	—
		Operating Costs	No net change in operating costs is projected due to these capital improvements.				

### County Roads

The Roads Department develops and maintains a detailed six-year Transportation Improvement Plan (TIP). Refer to the Transportation section for additional information on Road projects. Further specifics are detailed in the TIP. Several non-capacity projects are also planned for 2004 including two new facilities.

Capital Project	LOS	Expense	2004	2005	2006	2007*	2008*
Transportation Improvement Plan Projects. *Years 2007-2009 are combined & presented in 2007	Varies by road type and location	Capital Costs	38,266,000	39,421,000	31,586,000	21,318,000	
		Operating Costs	No net change in operating costs is projected due to these capital improvements.				
New Combined Road Maintenance Facility & new Transportation Services Bldg, road improvements at Lakewood shop as required by City		Capital Costs	13,075,000	26,090,000	290,000	65,000	90,000
		Operating Costs	No net change in operating costs are projected due to these capital improvements.				

### Sewer Utilities

The Sewer Utilities Department develops and maintains an aggressive capital improvement program to meet current and future demands on the system. Refer to the Environmental Services & Water Programs section for additional information on Sewer projects.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
Capital Improvement Program	29.3 MGD capacity	Capital Costs	18,145,000	7,560,000	6,305,000	1,945,000	21,380,000
		Operating Costs	—	56,000	85,400	87,800	88,600

### Surface Water Management

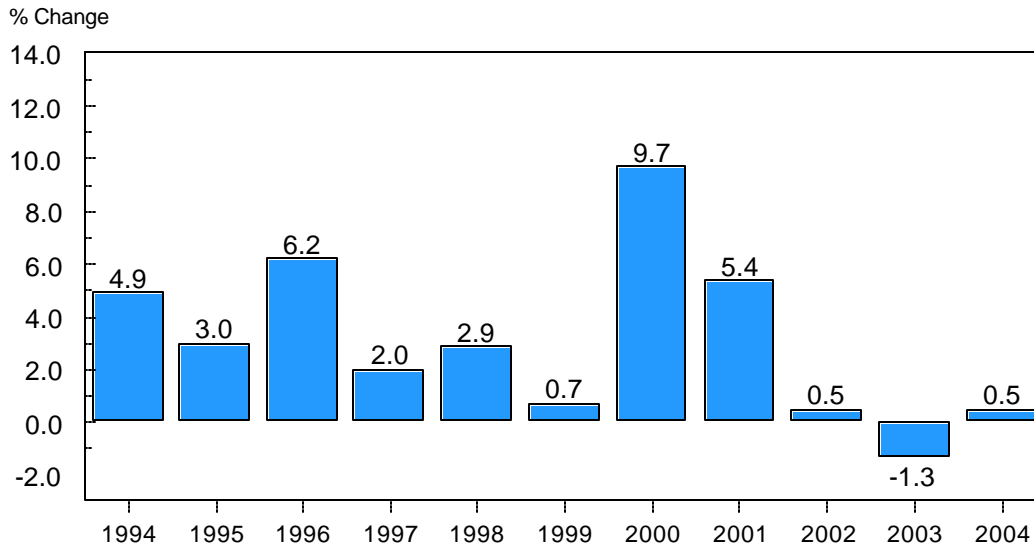
The Surface Water Capital Facilities Plan includes 54 different capital projects intended to accommodate a 100 year, 24 hour design storm. Refer to the Environmental Services & Water Programs section for additional information on Surface Water Management projects.

Capital Project	LOS	Expense	2004	2005	2006	2007	2008
Stormwater Systems	100 year, 24 hour design	Capital Costs	7,351,300	9,229,000	7,095,500	7,972,200	5,471,900
		Operating Costs	1,139,600	1,173,800	1,209,000	1,245,300	1,282,700

## Staffing Information

As the population of Pierce County has increased, the demand for county services has risen correspondingly. General Fund staffing (authorized positions) has increased by 470 FTEs (30%) since 1994 while staffing in all other funds (special revenue, enterprise, and internal services) has increased by 311 FTEs (35%). Overall, 781 FTEs have been added since 1994, an increase of (32%).

**Percent Change in County-wide Staffing**



In 1994 - 1996 we saw a slight upsurge as the impact of the state criminal justice revenue, the local option .1% sales tax and additional Road Fund revenues resulted in new staffing. The growth in 1997 through 2000 has been due to a) staffing requirements for the new Jail Annex and recently expanded juvenile detention facility, b) additional staff to address caseload issues in the court system, primarily the Prosecutor's Office, c) public safety staff enhancements (especially the Sheriff's Department), and d) an increase in Human Services staff related to continued implementation of the Mental Health Regional Support Network and Prepaid Health Plan.

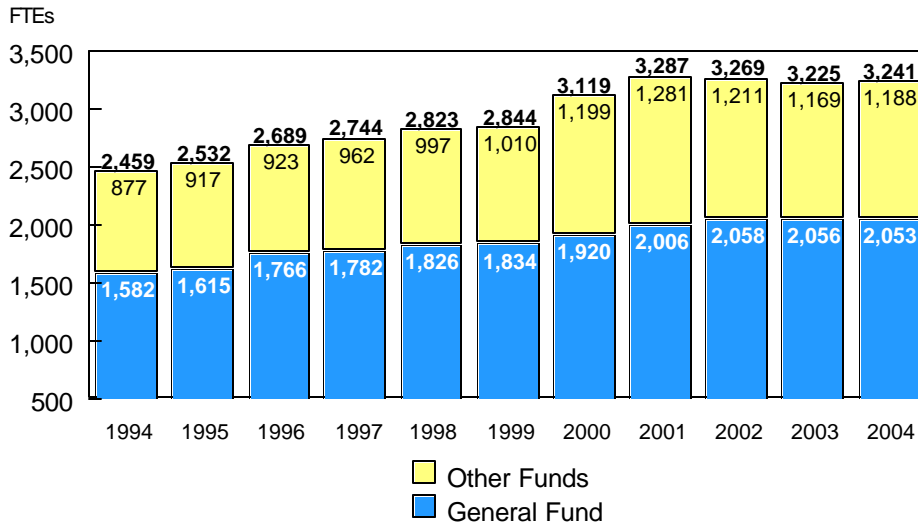
In August of 2000, the County took over Inpatient Services at Puget Sound Behavioral Health (PSBH), eventually adding 239 new staff positions to the County in fiscal 2000 and 2001. The PSBH FTE count subsequently dropped to 170 in 2002 as service centers were restructured; and with the elimination of chemical dependency outpatient, detoxification center and associated services. This is a major cause for the small 2002 percentage changes in Countywide staffing totals. The other cause is Initiative 747 (1% property tax limitation).

Several major initiatives impacted the 2003 staffing levels. The County implemented a new Computerized Appraisal Tax System which resulted in the reduction of 14 FTE's. The District Courts were consolidated resulting in a reduction of 4 FTE's and 8 positions were eliminated in Corrections due to revision in the phasing plan for staffing of the new jail. A reduced level of state funding for the Involuntary Treatment Program caused a scale back, eliminating 4.3 FTE's. Net reduction of 44 more FTE's in 2003 in the Puget Sound Behavioral Health Fund (18 staff were moved to the Human Services Fund) completed the final adjustments to the staffing levels for the inpatient program. Conversely, twenty new positions were added in the General Fund in 2003, mostly in the Sheriff Department to address services levels and in PALS for fee-supported activities.

The 2002 - 2004 staffing levels also reflect the continuing impact of I-747 on resources. This 3 year period is the only such time in the last twenty years that staff levels have actually declined. Although the 2004 total staffing level increased by 0.5%, the General Fund staffing level decreased by 0.1% from 2003. The reduction in the General Fund staffing is primarily due to the closure of "C" wing at Remann Hall and instituting a new Alternative Detention Services program in that portion of the building, a net reduction of 15 positions.

**Staffing Information**

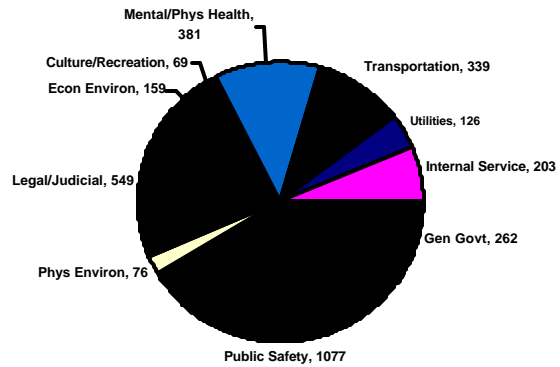
**County-wide Staffing Summary**



**2004 Total County Staffing**

Summarized by Function

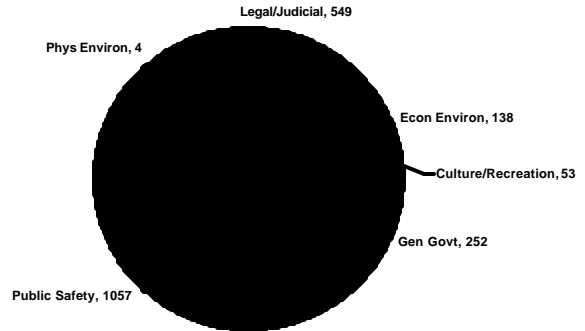
The Public Safety and Justice Services systems combined accounts for just over 50% of the total County staff, with the Mental and Physical Health system at almost 12%. Almost 17% of the total staff provides Transportation, Utilities, and the Physical Environment services. Two percent of the total staff is related to Culture and Recreation. Almost five percent are involved in Economic Environment activity and 14% staffing provide general government functions (including internal service funds).



**2004 General Fund Staffing**

Summarized by Function

The Public Safety and Justice Services systems combined accounts for just over 78% of all General Fund staff. Twelve percent provide General Governmental services. Almost 7% of the General Fund staff support Economic Environment activities and almost 3% are involved in Culture and Recreation, and Physical Environment activities.



The table on the following two pages contains detailed staffing information.

**Staffing Information**

<b>STAFFING SUMMARY</b>								
	<b>1994 FTE</b>	<b>1997 FTE</b>	<b>2000 FTE</b>	<b>2001 FTE</b>	<b>2002 FTE</b>	<b>2003 FTE</b>	<b>2004 FTE</b>	<b>Change from 1994</b>
<b>General Fund:</b>								
Assessor/Treasurer	96.25	98.00	98.80	100.30	98.30	90.30	90.30	(5.95)
Assigned Counsel	71.31	87.87	89.50	85.90	83.20	85.00	85.00	13.69
Auditor	41.00	42.00	41.00	42.00	43.00	43.00	43.00	2.00
Budget & Finance	42.20	42.85	43.95	43.95	43.45	43.20	43.20	1.00
Clerk of the Superior Court	45.00	50.50	52.50	54.50	53.50	57.00	57.00	12.00
Communications	-	-	-	5.00	5.00	5.00	5.00	5.00
Cooperative Extension	3.60	3.60	3.60	3.60	3.60	3.62	3.62	.02
Corrections	234.00	330.60	347.80	349.80	393.80	377.70	376.70	142.70
County Council	31.00	32.00	31.00	29.50	29.50	29.00	29.00	(2.00)
County Executive	8.75	8.75	6.75	8.75	8.00	8.00	8.00	(0.75)
District Court	64.00	69.00	65.50	64.50	64.50	70.00	74.00	10.00
District Court 2 - Gig Harbor	6.00	6.00	6.00	6.00	6.00	-	-	(6.00)
District Court 3 - Eatonville	3.75	3.75	3.75	3.75	2.25	-	-	(3.75)
District Court 4 - Buckley	1.10	1.10	1.30	1.30	1.30	-	-	(1.10)
District Court Probation	16.50	27.00	35.00	37.00	37.00	36.00	36.00	19.50
Economic Development	2.75	3.58	3.80	5.80	4.80	6.15	6.15	3.40
Emergency Management	23.30	20.90	21.40	22.40	22.12	22.07	22.03	(1.27)
Facilities Management	3.56	-	-	-	-	-	-	(3.56)
Juvenile	142.40	167.32	174.52	178.82	179.12	186.62	175.12	32.72
Medical Examiner	12.00	14.00	13.00	13.00	14.00	14.00	14.50	2.50
Parks & Recreation Services	46.00	47.58	49.68	50.68	50.63	50.65	49.52	3.52
Personnel	19.00	22.00	24.00	24.60	24.60	24.60	26.60	7.60
Planning & Land Services	135.00	122.00	127.75	125.50	124.50	131.50	131.50	(3.50)
Prevention Services & Pgms	-	-	.80	.73	.41	.64	1.22	1.22
Prosecuting Attorney	176.50	212.67	219.07	221.57	231.72	232.22	229.57	53.07
River Improvement	11.77	-	-	-	-	-	-	(11.77)
Sheriff	267.00	277.00	357.00	428.00	434.00	440.00	446.00	179.00
Special Projects	6.25	11.14	14.99	9.89	10.60	10.49	10.96	4.71
Superior Court	72.40	80.38	87.38	88.88	88.88	88.88	88.88	16.48
<b>Total General Fund</b>	<b>1,582.39</b>	<b>1,781.59</b>	<b>1,919.84</b>	<b>2,005.72</b>	<b>2,057.78</b>	<b>2,055.64</b>	<b>2,052.87</b>	<b>470.48</b>
<b>Special Revenue Funds:</b>								
Arts & Cultural Services	3.10	3.10	1.79	1.79	1.64	1.51	1.66	(1.44)
Auditor Maint. & Operations	1.00	1.00	2.00	.50	.50	.50	.50	(0.50)
Community Action	47.91	32.76	59.31	59.56	52.21	49.30	49.30	1.39
Community Development	9.80	13.32	9.96	12.00	10.22	9.92	8.95	(0.85)
Conservation Futures Fund	.85	1.00	1.00	1.00	1.00	1.00	1.00	.15
County Road Fund	327.00	328.20	326.35	328.70	327.03	330.28	336.28	9.28
Criminal Justice Fund	-	1.00	-	1.00	1.00	2.00	2.00	2.00
Detention Center Commissary	-	-	-	-	2.40	3.00	3.00	3.00
Drug Investigation Fund	2.00	1.00	-	-	-	-	-	(2.00)
Emergency Mgmt Grant Fd	-	-	-	-	3.88	8.88	8.87	8.87
Endangered Species Act	-	-	-	-	.62	.62	-	-
Geographical Info.System	6.00	18.00	19.00	19.00	18.00	17.00	17.00	11.00

**Staffing Information**

<b>STAFFING SUMMARY</b>								
	<b>1994 FTE</b>	<b>1997 FTE</b>	<b>2000 FTE</b>	<b>2001 FTE</b>	<b>2002 FTE</b>	<b>2003 FTE</b>	<b>2004 FTE</b>	<b>Change from 1994</b>
Housing Repair Program	10.00	12.00	12.00	12.00	11.50	12.26	12.56	2.56
Human Services	94.00	122.57	143.74	185.23	202.11	220.20	220.45	126.45
Law Enforcement Fund	86.30	72.00	47.00	-	-	-	-	(86.30)
Parks Sales Tax		-	-	-	-	-	.14	.14
Paths and Trails	1.50	2.25	1.47	1.47	1.52	2.11	2.02	.52
Peninsula Recreation Program	-	-	-	-	1.00	2.00	2.00	2.00
Puget Sound Behavioral Health	-	-	183.29	238.59	170.05	108.40	108.40	108.40
Rainier Commun. Comm.	-	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Real Est Exc Tax Rvr	3.48	3.90	2.02	1.72	1.79	1.95	1.71	(1.77)
Second REET - Park		-	-	-	-	.25	.39	.39
Surface Water Mgmt. Fd.	15.00	32.20	43.15	43.50	46.11	46.15	51.89	36.89
Tourism, Promo., Cap. Fac.	-	-	.13	.16	.10	.43	.42	.42
Veterans Relief Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Wellness Program	1.00	1.00	1.00	-	-	-	-	(1.00)
911 System	3.70	3.55	4.50	4.50	4.78	4.88	4.96	1.26
<b>Total Spc Rev Funds</b>	<b>616.50</b>	<b>656.85</b>	<b>865.71</b>	<b>919.72</b>	<b>866.46</b>	<b>831.64</b>	<b>842.50</b>	<b>226.00</b>
<b>Capital Projects:</b>								
Admin Bldg & Fac. Fund	.35	.10	.17	.16	.16	.16	-	(0.35)
Parking Facility Fund	-	.33	.56	-	-	-	-	-
Permanent Jail Const.	-	2.21	8.51	35.10	4.90	4.92	.89	.89
REET-Capital Projects	1.23	1.27	1.07	1.69	2.69	2.74	3.45	2.22
1% for Arts Construction	-	-	-	-	.15	.25	.10	.10
<b>Total Capital Proj</b>	<b>3.30</b>	<b>3.91</b>	<b>10.31</b>	<b>36.95</b>	<b>7.90</b>	<b>8.07</b>	<b>4.44</b>	<b>1.14</b>
<b>Enterprise Funds:</b>								
Airport	1.00	1.02	1.50	1.60	1.60	1.60	1.60	.60
Golf Courses	8.65	8.55	8.45	8.45	8.45	8.84	8.78	.13
P.C. Ferry Services	-	-	.67	1.32	1.32	1.07	1.57	1.57
Sewer Utilities Fund	86.00	91.65	103.26	102.11	104.66	104.66	111.59	25.59
Sewer Utility Construction	-	2.00	-	-	-	-	-	-
Solid Waste Mgmt. Fund	10.00	13.56	11.11	11.21	13.71	13.71	14.28	4.28
Water Utility Fund	-	-	.90	1.00	.30	.30	.31	.31
<b>Total Enterp Funds</b>	<b>105.65</b>	<b>116.78</b>	<b>125.89</b>	<b>125.69</b>	<b>130.04</b>	<b>130.18</b>	<b>138.13</b>	<b>32.48</b>
<b>Internal Srv Funds:</b>								
Equipment Rental & Rev.	24.00	26.12	24.10	24.10	24.43	24.43	24.43	.43
Facilities Management	20.14	36.10	41.86	42.82	44.62	44.75	45.97	25.83
Fleet Rental	3.30	3.15	3.15	3.15	3.15	3.40	3.40	.10
General Services	6.76	7.45	8.20	8.20	8.20	8.20	8.20	1.44
Information Services Fund	85.98	97.04	104.00	105.00	108.00	102.00	104.00	18.02
Radio Communic. Fund	4.50	6.05	7.10	7.10	9.10	8.05	8.02	3.52
Self Insurance Fund	5.65	6.30	6.30	6.30	6.30	6.30	6.30	.65
Workers Compensation	1.35	2.70	2.70	2.70	2.70	2.70	2.70	1.35
<b>Total Int Serv Fnds</b>	<b>151.68</b>	<b>184.91</b>	<b>197.41</b>	<b>199.37</b>	<b>206.50</b>	<b>199.83</b>	<b>203.02</b>	<b>51.34</b>
<b>TOTAL FUNDS</b>	<b>2,459.52</b>	<b>2,744.04</b>	<b>3,119.16</b>	<b>3,287.45</b>	<b>3,268.68</b>	<b>3,225.36</b>	<b>3,240.96</b>	<b>781.44</b>

# Revenue and Expenditure Summaries

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The following revenue and expenditure summaries are included in the budget document to present a variety of views of the funding sources available to the County, and the services and activities provided with these resources. The information is broken into two groups. The first group of charts and tables shows information for just the General Fund. The second reflects the entire County budget which includes the General Fund, as well as the Special Revenue Funds, Debt Service Funds, Enterprise Funds, and Internal Service Funds. The Tacoma-Pierce County Health Department is also included in the Total County summaries. Narrative for the charts is embodied in the section. A brief description of each of the tables in this section is given below.

## **General Fund**

The **2004 General Fund Revenue** table details the revenue sources for this fund. Narrative and graphs present the changes in these sources over time.

As discussed in the accompanying narrative, the **General Fund Expenditures Versus Revenue Summary** presents a more unusual view of this fund.

The multitude and variety of services provided by the departments in General Fund is clearly visible in the **General Fund Departmental Program Budgets** table.

## **Total County**

The most comprehensive presentation of the functional expenditures and their related funding sources can be found in the **All Funds Comparison of 2004 Revenues and Expenditures** which displays this information by fund type.

The **2004 Countywide Revenue** presentation includes narrative and graphs which present the changes in these sources over time.

The **Departmental Expenditures/Expenses By Function** table organizes the various Fund budgets and department budgets of the General Fund by functional category. The functional categories presented comply with the Budgeting, Accounting and Reporting System maintained by the State Auditor's Office.

The **Total Estimated Revenues and Other Funding Sources** table presents the major revenue categories by Fund type.

The total 2004 budget for each Fund, or each department in the General Fund, can be found in the **Total Expenditures/Expenses** table.

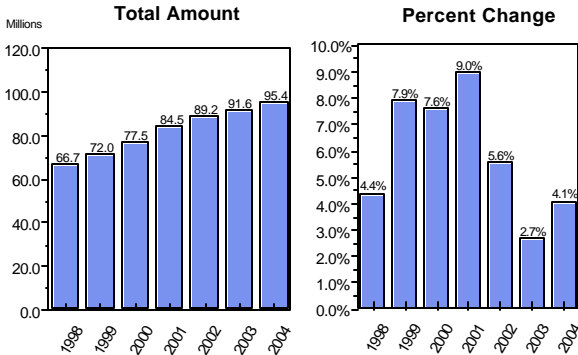
## Revenue and Expenditure Summaries

2004 GENERAL FUND REVENUE							
	2001 Actual	2002 Actual	2003 Budget	2003 Estimate	2004 Budget	Absolute Change	Percent Change
<b>I. Property Taxes</b>							
General Property Taxes	\$ 67,523,254	\$ 71,022,145	\$ 74,209,190	\$ 74,028,000	\$ 76,709,830	\$ 2,500,640	3.4 %
Law Enforcement Property Tax	7,664,992	8,050,729	8,490,470	8,750,000	8,938,530	448,060	5.3
Penalties/Int-Property Taxes	6,959,095	7,983,172	6,725,000	10,000,000	7,551,000	826,000	12.3
<b>Subtotal</b>	<b>82,147,341</b>	<b>87,056,046</b>	<b>89,424,660</b>	<b>92,778,000</b>	<b>93,199,360</b>	<b>3,774,700</b>	<b>4.2</b>
<b>II. Sales Taxes</b>	<b>38,029,280</b>	<b>40,453,241</b>	<b>41,290,000</b>	<b>42,000,000</b>	<b>44,256,500</b>	<b>2,966,500</b>	<b>7.2</b>
<b>III. Other Taxes</b>	<b>2,327,952</b>	<b>2,143,578</b>	<b>2,155,540</b>	<b>2,166,360</b>	<b>2,175,050</b>	<b>19,510</b>	<b>0.9</b>
<b>IV. Licenses/Permits</b>							
General Licenses and Permits	276,993	281,030	295,390	291,060	334,840	39,450	13.4
Cable Franchise Fees	1,557,736	1,700,312	1,720,000	1,720,000	1,740,000	20,000	1.2
Building Permits	3,636,954	3,873,745	3,419,640	3,770,279	4,512,000	1,092,360	31.9
<b>Subtotal</b>	<b>5,471,683</b>	<b>5,855,087</b>	<b>5,435,030</b>	<b>5,781,339</b>	<b>6,586,840</b>	<b>1,151,810</b>	<b>21.2</b>
<b>V. Intergovernmental Revenues</b>							
Federal Grants	5,376,657	5,225,739	4,669,287	4,838,020	4,542,090	(127,197)	(2.7)
State Grants	5,376,257	5,165,205	4,873,695	4,931,449	4,785,190	(88,505)	(1.8)
State Shared Revenue	2,437,266	2,726,182	1,218,700	1,426,650	1,330,700	112,000	9.2
Criminal Justice-MVET	1,600,994	1,077,222	2,150,000	2,200,000	2,200,000	50,000	2.3
Jail Reimbursements	5,070,233	5,128,983	5,489,570	4,397,040	4,400,380	(1,089,190)	(19.8)
Sheriff Services Contracts	15,203,376	16,092,232	16,159,640	15,859,640	16,412,500	252,860	1.6
All Other Revenues	3,442,307	3,558,407	3,555,095	3,561,528	3,347,440	(207,655)	(5.8)
<b>Subtotal</b>	<b>38,507,090</b>	<b>38,973,970</b>	<b>38,115,987</b>	<b>37,214,327</b>	<b>37,018,300</b>	<b>(1,097,687)</b>	<b>(2.9)</b>
<b>VI. Charges For Services</b>							
Recording Fees	2,078,617	2,617,432	2,104,000	3,100,000	2,689,500	585,500	27.8
Election/Registration Fees	2,024,844	1,918,548	1,990,290	1,921,570	1,160,510	(829,780)	(41.7)
Vehicle License Admin Fees	3,085,153	3,271,281	3,318,000	3,364,420	3,410,500	92,500	2.8
Planning Fees	5,724,646	5,794,056	6,111,615	5,801,213	5,781,630	(329,985)	(5.4)
Recreation Fees	975,054	974,993	1,096,750	986,670	1,022,810	(73,940)	(6.7)
Indirect Cost Charges	5,455,160	5,717,880	6,800,000	6,917,540	7,152,390	352,390	5.2
Legal Services	1,937,178	1,699,326	2,312,130	2,067,994	2,358,290	46,160	2.0
All Other Charges	5,577,018	5,860,967	5,911,180	6,175,006	6,655,780	744,600	12.6
<b>Subtotal</b>	<b>26,857,670</b>	<b>27,854,483</b>	<b>29,643,965</b>	<b>30,334,413</b>	<b>30,231,410</b>	<b>587,445</b>	<b>2.0</b>
<b>VII. Fines And Forfeitures</b>	<b>4,586,534</b>	<b>5,398,491</b>	<b>4,954,680</b>	<b>5,300,000</b>	<b>5,549,810</b>	<b>595,130</b>	<b>12.0</b>
<b>VIII. Interest Revenue</b>	<b>10,801,642</b>	<b>8,508,010</b>	<b>7,543,430</b>	<b>6,562,683</b>	<b>7,042,000</b>	<b>(501,430)</b>	<b>(6.6)</b>
<b>IX. Miscellaneous Revenue</b>							
Rents and Leases	606,818	614,984	607,950	622,360	640,170	32,220	5.3
Pay Phones	462,469	510,187	707,000	532,000	575,000	(132,000)	(18.7)
Traffic Enforcement Transfer	—	—	900,000	900,000	1,000,000	100,000	11.1
All Other Miscellaneous	1,400,100	1,461,757	1,211,277	1,641,682	1,327,240	115,963	9.6
<b>Subtotal</b>	<b>2,469,387</b>	<b>2,586,928</b>	<b>3,426,227</b>	<b>3,696,042</b>	<b>3,542,410</b>	<b>116,183</b>	<b>3.4</b>
<b>Sub-Total Revenues</b>	<b>211,198,579</b>	<b>218,829,834</b>	<b>221,989,519</b>	<b>225,833,164</b>	<b>229,601,680</b>	<b>7,612,161</b>	<b>3.4</b>
<b>X. Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>5,213,000</b>	<b>—</b>	<b>2,992,000</b>	<b>(2,221,000)</b>	<b>(42.6)</b>
<b>Total Resources</b>	<b>\$ 211,198,579</b>	<b>\$ 218,829,834</b>	<b>\$ 227,202,519</b>	<b>\$ 225,833,164</b>	<b>\$ 232,593,680</b>	<b>\$ 5,391,161</b>	<b>2.4 %</b>

## Historical Review of General Fund Revenues

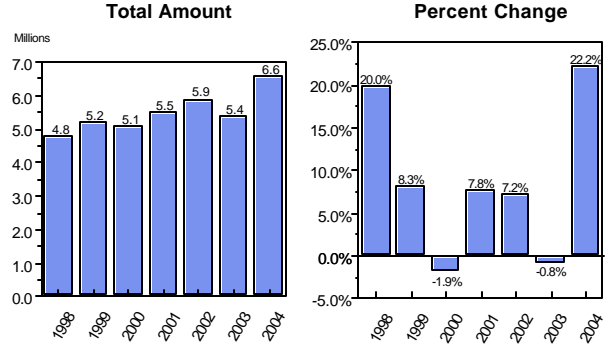
The following graphs and narrative present the historical changes in the General Fund Revenue sources. The 1998-2002 figures are actuals, and the 2003 and 2004 figures are as budgeted.

### Property & Other Taxes, 1998–2004 General Fund Revenues



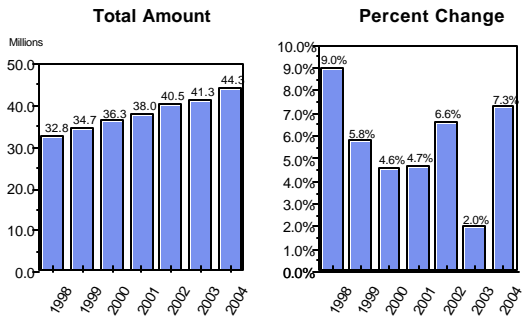
Property and Other Taxes have shown consistently high growth in most years until recently. The only exception is 1998 which was affected by a limit on property tax increases equal to the Implicit Price Deflator (1.9%). Beginning in 2002, this revenue is affected by the I-747 limit of a 1% increase from existing property.

### Licenses and Permits, 1998–2004 General Fund Revenues



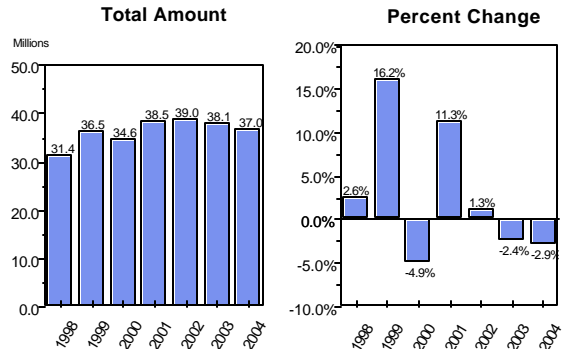
Licenses and Permits have also shown sharp changes in revenue from year to year, due to the state of the local economy, and the enactment of various permit fee increases.

### Sales Taxes, 1998–2004 General Fund Revenues



Sales Taxes often show large variances from year to year. Most “normal” years simply grow with a) inflation, b) population increase, c) the strength of the local economy (with a resultant range of between 4 - 9% increase).

### Intergovernmental, 1998–2004 General Fund Revenues

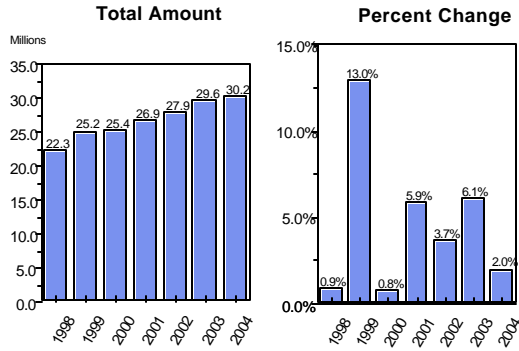


Intergovernmental Revenues grew dramatically in 1998 due to major new city incorporations. Services previously financed through general taxes are now provided through government contracts. Changes since 1999 are now largely related to increases or decreases in state and federal grants. The 2003 and 2004 budgets reflect the loss of grants which have either ended or been eliminated.

## Revenue and Expenditure Summaries

### Charges for Services, 1998–2004

General Fund Revenues

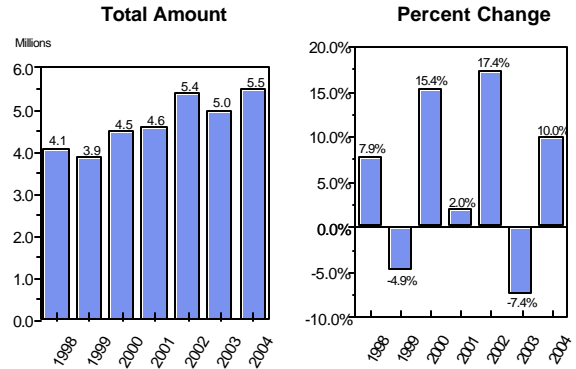


Charges for Services have changed dramatically in the last several years due to a variety of reasons:

- Growth in the local economy,
- the presence or absence of planning and development fee increases such as those implemented in 2003, and;
- changes in recording fees, indirect cost charges, and election cost reimbursements.

### Fines and Forfeits, 1998–2004

General Fund Revenues

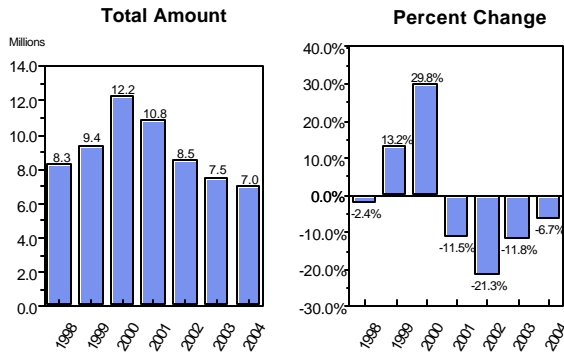


Fines and Forfeits increase or decrease based upon:

- The number of state patrol and county deputies assigned to traffic policing,
- changes in state fine amounts, and;
- the use of collection agencies for delinquent accounts (recent).

### Interest Revenue, 1998–2004

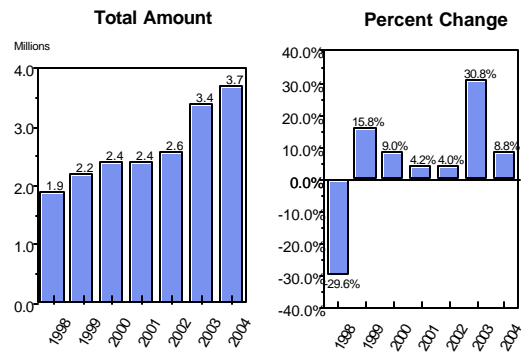
General Fund Revenues



Interest Revenues will vary depending upon interest rates and available cash balances. Available cash balances have shown a steady growth during the last 7 years. However, interest rates first declined in 2001 and then continued to drop for the next several years.

### Miscellaneous Other, 1998–2004

General Fund Revenues



Miscellaneous and Other Revenues will normally show a wide fluctuation from year to year since many of the items are unique, one-time, or very unpredictable. The major cause for these wide swings during this period are:

- Sales of fixed assets and timber,
- other fund transfers to support G/F programs, including a new transfer beginning in 2003 from Roads for Traffic Enforcement, and;
- special contributions.

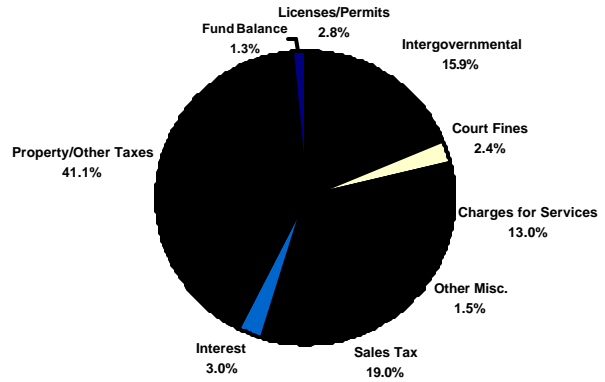
## General Fund Revenue & Expenditure Overview

### 2004 General Fund Revenues

Summarized by Source

The growth in 2004 revenues for the General Fund is expected to be approximately 3.3% over the 2003 Budget (excluding use of fund balance). The following pages discuss General Fund Revenues and Expenditures in greater detail and in comparison to prior years.

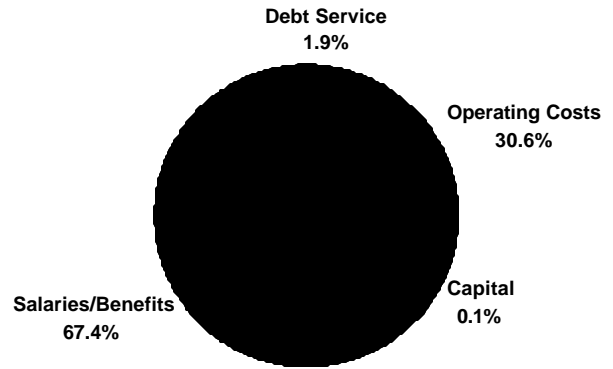
Property and Sales Taxes are the largest revenue sources in the General Fund, making up almost 60% of the total. The only other significant categories are Intergovernmental Revenue (16%), and Charges for Services (13%).



### 2004 General Fund Expenditures

Summarized by Object Classification

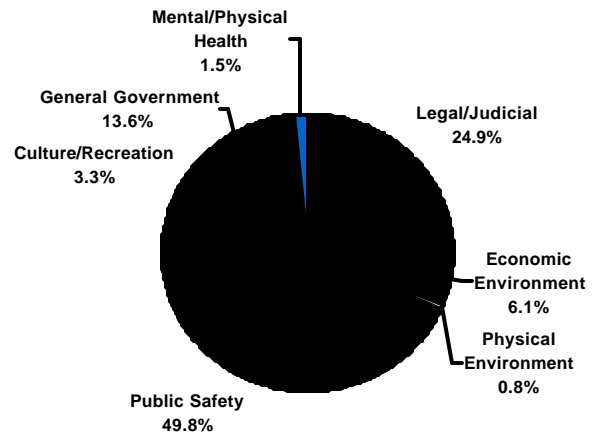
Almost 68% of the General Fund budget by line-item is devoted to salary and fringe benefit costs. Operating costs absorb just over 30%. Debt Service and Capital Outlay expenditures are minimal.



### 2004 General Fund Expenditures

Summarized by Function

The Public Safety and Legal/Judicial Services combined accounts for 75% of all General Fund County expenditures. Almost 14% is related to General Governmental services. Six percent of the General Fund expenditures are for Economic Environment activities and just over 3% is for Culture and Recreation. Almost 2% of the General Fund is used to support the Mental and Physical Health systems and just under 1% is expended on Physical Environment activities.



**Revenue and Expenditure Summaries**

**2004 GENERAL FUND EXPENDITURES VERSUS REVENUE SUMMARY**

Department	Total Expenditures	Direct Revenue	General Fund Revenue Support
Assessor/Treasurer	\$ 9,621,630	\$ 137,930	\$ 9,483,700
Assigned Counsel	10,553,910	2,154,100	8,399,810
Auditor	6,129,930	8,709,780	(2,579,850)
Bond Debt Service	1,377,290	—	1,377,290
Budget & Finance	4,351,970	190,790	4,161,180
Building Remodel Projects	2,000,000	—	2,000,000
Clerk	4,043,060	3,675,680	367,380
Communications	595,130	300	594,830
Cooperative Extension	607,050	29,500	577,550
Corrections	37,334,970	5,423,700	31,911,270
County Council	3,222,140	—	3,222,140
County Executive	969,010	200	968,810
District Court	6,956,930	5,848,930	1,108,000
District Court Probation	2,526,020	378,170	2,147,850
Economic Development	1,154,070	83,010	1,071,060
Emergency Management	2,539,150	930,040	1,609,110
Health Services	2,995,310	—	2,995,310
Juvenile	16,131,010	3,937,070	12,193,940
Medical Examiner	1,716,210	105,000	1,611,210
Miscellaneous Current Expense	5,069,280	152,549,120	(147,479,840)
New Jail Reserve	2,000,000	—	2,000,000
Parks and Recreation Services	6,249,660	2,555,540	3,694,120
Personnel	2,785,850	376,380	2,409,470
Planning and Land Services	12,663,250	10,309,320	2,353,930
Prevention Services & Programs	1,237,500	—	1,237,500
Prosecuting Attorney	20,727,780	6,191,780	14,536,000
Sheriff	53,612,860	28,694,770	24,918,090
Special Projects	2,354,640	45,620	2,309,020
State Auditor	194,410	—	194,410
Superior Court	10,873,660	266,950	10,606,710
<b>Total</b>	<b>232,593,680</b>	<b>232,593,680</b>	<b>—</b>

Displayed above is a comparison of departmental expenditures with the revenues directly generated by that department. We must caution that these figures should be viewed, at best, as gross approximations of the extent to which a department is self-supporting. That caution is needed for the following reasons:

Even though the “credit” for a direct revenue is assigned to one department, in many cases several departments are involved in the generation, administration, billing and collection of revenue.

There are also several instances where the expenditure incurred by one department is actually for the benefit of other departments. Thus a comparison of the expenditures versus revenues in each department is not necessarily straight-forward.

The large revenues in Miscellaneous Current Expense (Property Taxes, Interest, Sales Tax, etc.) could conceivably be allocated to Budget and Finance and Assessor/Treasurer departments, which are the primary departments which deal with these revenues. However, this allocation of these “general” revenues simply did not seem appropriate.

**Revenue and Expenditure Summaries**

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
<b>Department/Program</b>	<b>2004 Budget</b>	<b>2003 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Assessor/Treasurer</b>				
Administration	\$ 3,933,730	\$ 4,312,560	\$ (378,830)	(8.8) %
ULID Foreclosures	29,070	35,590	(6,520)	(18.3)
Residential Appraisal	3,164,630	3,197,690	(33,060)	(1.0)
Geographic Services	426,700	424,760	1,940	0.5
Accounts Management	1,832,310	1,911,050	(78,740)	(4.1)
Appeals	235,190	244,370	(9,180)	(3.8)
<b>Total Assessor/Treasurer</b>	<b>9,621,630</b>	<b>10,126,020</b>	<b>(504,390)</b>	<b>(5.0)</b>
<b>Assigned Counsel</b>				
Civil Commitment	322,940	331,220	(8,280)	(2.5)
District Court Misdemeanor	1,150,670	1,071,650	79,020	7.4
City of Tacoma Municipal Court	806,340	854,170	(47,830)	(5.6)
Juvenile Court	2,677,870	2,381,720	296,150	12.4
City of Fife Municipal Court	75,230	68,920	6,310	9.2
Superior Court Felony	5,358,630	5,216,820	141,810	2.7
Western State Legal Services	162,230	175,930	(13,700)	(7.8)
<b>Total Assigned Counsel</b>	<b>10,553,910</b>	<b>10,100,430</b>	<b>453,480</b>	<b>4.5</b>
<b>Auditor</b>				
Elections	1,993,930	1,817,650	176,280	9.7
Voter Registration	931,840	903,580	28,260	3.1
Recording	1,541,630	1,528,670	12,960	0.8
Licensing	1,431,460	1,275,550	155,910	12.2
Voter Pamphlet	231,070	330,800	(99,730)	(30.1)
<b>Total Auditor</b>	<b>6,129,930</b>	<b>5,856,250</b>	<b>273,680</b>	<b>4.7</b>
<b>Bond Debt Service</b>	<b>1,377,290</b>	<b>2,070,640</b>	<b>(693,350)</b>	<b>(33.5)</b>
<b>Budget &amp; Finance</b>				
Administration	751,350	736,970	14,380	2.0
Treasury Services	1,255,030	1,236,550	18,480	1.5
Payables, Payroll & Gen Acctg	1,300,310	1,277,350	22,960	1.8
Budget & Grant Administration	342,730	337,460	5,270	1.6
Purchasing & Contract Admin	347,060	341,170	5,890	1.7
Internal Audit/Mgmt Services	355,490	349,250	6,240	1.8
<b>Total Budget &amp; Finance</b>	<b>4,351,970</b>	<b>4,278,750</b>	<b>73,220</b>	<b>1.7</b>
<b>Building Improvement Projects</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>—</b>	<b>—</b>
<b>Clerk of the Superior Court</b>				
Administration	857,240	833,020	24,220	2.9
Court House Facilitator	170,610	156,030	14,580	9.3
Civil Commitment	205,050	205,080	(30)	—
Arbitration	142,630	164,610	(21,980)	(13.4)
Legal Services	1,224,360	1,067,380	156,980	14.7
LFO Collections	121,650	37,600	84,050	223.5
Fiscal Services	359,880	346,740	13,140	3.8
Domestic Violence	227,290	231,420	(4,130)	(1.8)
Probate and Court Services	734,350	709,350	25,000	3.5
<b>Total Clerk of the Superior Court</b>	<b>4,043,060</b>	<b>3,751,230</b>	<b>291,830</b>	<b>7.8</b>
<b>Communications</b>				
Communication Service	549,910	509,340	40,570	8.0
Education Services	16,970	13,250	3,720	28.1
Media & Publications	28,250	30,500	(2,250)	(7.4)
<b>Total Communications</b>	<b>595,130</b>	<b>553,090</b>	<b>42,040</b>	<b>7.6</b>

**Revenue and Expenditure Summaries**

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
<b>Department/Program</b>	<b>2004 Budget</b>	<b>2003 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Cooperative Extension</b>				
Administration	205,120	198,525	6,595	3.3
Facilitator Leadership Training	8,000	—	8,000	∞
4-H Youth	135,360	132,725	2,635	2.0
Resource Center	800	800	—	—
Agriculture/Master Gardener	83,710	88,765	(5,055)	(5.7)
Family Living	161,060	147,795	13,265	9.0
Publications Program	13,000	10,000	3,000	30.0
<b>Total Cooperative Extension</b>	<b>607,050</b>	<b>578,610</b>	<b>28,440</b>	<b>4.9</b>
<b>Corrections</b>				
Administration	1,341,990	1,461,550	(119,560)	(8.2)
Electronic Monitoring	—	148,510	(148,510)	(100.0)
Care & Custody of Prisoners	20,785,160	19,703,730	1,081,430	5.5
Medical Services	4,627,080	4,119,640	507,440	12.3
Court Transportation	1,886,720	1,733,550	153,170	8.8
Release	1,082,500	924,990	157,510	17.0
Food Services	1,748,680	2,330,940	(582,260)	(25.0)
Mental Health	715,560	696,450	19,110	2.7
Reception	752,940	1,011,390	(258,450)	(25.6)
Pretrial Services	1,471,800	1,490,340	(18,540)	(1.2)
Work Crew Program	77,300	76,670	630	0.8
Debt Service	2,845,240	2,396,240	449,000	18.7
<b>Total Corrections</b>	<b>37,334,970</b>	<b>36,094,000</b>	<b>1,240,970</b>	<b>3.4</b>
<b>County Council</b>	<b>3,222,140</b>	<b>3,143,920</b>	<b>78,220</b>	<b>2.5</b>
<b>County Executive</b>	<b>969,010</b>	<b>948,000</b>	<b>21,010</b>	<b>2.2</b>
<b>District Court</b>				
Administration/Operations	262,920	239,160	23,760	9.9
Technical Support Services	150,860	151,040	(180)	(0.1)
Civil	1,255,890	1,287,650	(31,760)	(2.5)
Infraction Processing	1,592,130	1,428,760	163,370	11.4
Criminal	3,695,130	3,445,940	249,190	7.2
Consolidation Costs	—	50,000	(50,000)	(100.0)
<b>Total District Court</b>	<b>6,956,930</b>	<b>6,602,550</b>	<b>354,380</b>	<b>5.4</b>
<b>District Court Probation</b>				
District Court Work Crew	577,500	551,850	25,650	4.6
Probation Services	1,707,260	1,682,130	25,130	1.5
Day Reporting Center	241,260	228,740	12,520	5.5
<b>Total District Court Probation</b>	<b>2,526,020</b>	<b>2,462,720</b>	<b>63,300</b>	<b>2.6</b>
<b>Economic Development</b>				
Administration/Planning	795,610	401,210	394,400	98.3
Comm Dev Block Grant	23,250	20,930	2,320	11.1
Community Development Corp Pgm	59,750	57,240	2,510	4.4
World Trade Center	15,000	15,000	—	—
Central PS Econ Dev	19,460	19,460	—	—
UW Tech Grant	166,000	167,000	(1,000)	(0.6)
Seattle Trade Alliance	25,000	—	25,000	∞
Economic Dev Board	50,000	50,000	—	—
<b>Total Economic Development</b>	<b>1,154,070</b>	<b>730,840</b>	<b>423,230</b>	<b>57.9</b>

(Table continued on the following page)

*Revenue and Expenditure Summaries*

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
<b>Department/Program</b>	<b>2004 Budget</b>	<b>2003 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Emergency Management</b>				
Fire Inspection Program	201,210	188,130	13,080	7.0
Fire Prevention & Invest	1,193,590	1,187,590	6,000	0.5
Emergency Management	726,510	883,530	(157,020)	(17.8)
Emergency Medical Services	221,550	218,930	2,620	1.2
Training Program	196,290	190,530	5,760	3.0
<b>Total Emergency Management</b>	<b>2,539,150</b>	<b>2,668,710</b>	<b>(129,560)</b>	<b>(4.9)</b>
<b>Health Services</b>	<b>2,995,310</b>	<b>3,080,340</b>	<b>(85,030)</b>	<b>(2.8)</b>
<b>Juvenile</b>				
Administration	1,458,140	1,521,870	(63,730)	(4.2)
Volunteer Services	112,860	108,650	4,210	3.9
Investigations/Diagnostics	125,950	116,860	9,090	7.8
Case Supervision	4,726,970	4,984,159	(257,189)	(5.2)
Residential Care & Custody	5,475,830	5,777,610	(301,780)	(5.2)
Alternative Detention Svcs Pgm	828,840	—	828,840	∞
Facilities Maintenance	1,247,810	1,120,270	127,540	11.4
Family Court	145,080	142,000	3,080	2.2
Juvenile Court Services	2,009,530	1,948,297	61,233	3.1
<b>Total Juvenile</b>	<b>16,131,010</b>	<b>15,719,716</b>	<b>411,294</b>	<b>2.6</b>
<b>Medical Examiner</b>				
Administration	600,230	632,940	(32,710)	(5.2)
Coroner Services	573,280	533,040	40,240	7.5
Inquests & Investigations	542,700	560,350	(17,650)	(3.1)
<b>Total Medical Examiner</b>	<b>1,716,210</b>	<b>1,726,330</b>	<b>(10,120)</b>	<b>(0.6)</b>
<b>Miscellaneous Current Expense</b>	<b>5,069,280</b>	<b>6,825,300</b>	<b>(1,756,020)</b>	<b>(25.7)</b>
<b>New Jail Reserve</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>—</b>	<b>—</b>
<b>Parks and Recreation Services</b>				
Administration	1,625,060	1,583,560	41,500	2.6
Grounds Maintenance	489,640	477,850	11,790	2.5
Recreation Svcs.	984,780	1,111,700	(126,920)	(11.4)
Community Centers	242,480	255,010	(12,530)	(4.9)
Parks Maintenance	2,907,700	2,705,600	202,100	7.5
<b>Total Parks and Recreation Services</b>	<b>6,249,660</b>	<b>6,133,720</b>	<b>115,940</b>	<b>1.9</b>
<b>Personnel</b>				
Administration	481,830	466,730	15,100	3.2
Employee Incentive/Recog Pgm	20,600	20,100	500	2.5
Organizational Development	468,420	344,800	123,620	35.9
Support Services	381,210	352,030	29,180	8.3
Employment & Compensation	492,220	556,380	(64,160)	(11.5)
Labor Relations	451,750	404,560	47,190	11.7
County Employee Wellness Pgm	90,420	—	90,420	∞
Civil Service	399,400	330,820	68,580	20.7
<b>Total Personnel</b>	<b>2,785,850</b>	<b>2,475,420</b>	<b>310,430</b>	<b>12.5</b>
<b>Planning and Land Services</b>				
Development Process	10,169,320	9,823,421	345,899	3.5
Advanced Planning	1,256,920	1,423,423	(166,503)	(11.7)
Code EnForcement	624,740	656,670	(31,930)	(4.9)
NPDES Program	612,270	645,074	(32,804)	(5.1)
<b>Total Planning and Land Services</b>	<b>12,663,250</b>	<b>12,548,588</b>	<b>114,662</b>	<b>0.9</b>

**Revenue and Expenditure Summaries**

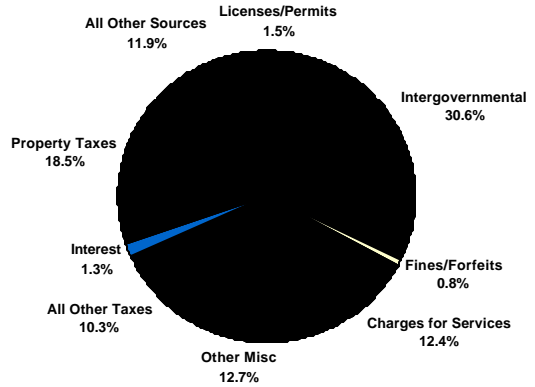
<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
<b>Department/Program</b>	<b>2004 Budget</b>	<b>2003 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Prevention Services &amp; Programs</b>	<b>1,237,500</b>	<b>1,200,000</b>	<b>37,500</b>	<b>3.1</b>
<b>Prosecuting Attorney</b>				
Administration	811,740	762,680	49,060	6.4
Child Support	3,140,080	2,867,000	273,080	9.5
Civil Commitment	171,820	181,490	(9,670)	(5.3)
Felony	9,959,850	9,557,439	402,411	4.2
Misdemeanor	2,159,760	1,986,166	173,594	8.7
Juvenile	1,576,900	1,563,900	13,000	0.8
Civil	2,699,080	2,691,290	7,790	0.3
El Cid	208,550	200,750	7,800	3.9
<b>Total Prosecuting Attorney</b>	<b>20,727,780</b>	<b>19,810,715</b>	<b>917,065</b>	<b>4.6</b>
<b>Sheriff</b>				
Administration	3,739,890	3,400,300	339,590	10.0
Civil Unit & Court Security	1,364,380	1,308,820	55,560	4.2
Investigation	11,005,010	10,573,470	431,540	4.1
Patrol	25,591,000	24,384,930	1,206,070	4.9
Training	807,950	763,920	44,030	5.8
Traffic Policing	3,270,090	3,350,620	(80,530)	(2.4)
Property Room	1,006,110	959,200	46,910	4.9
Communications/LESA	6,828,430	6,324,320	504,110	8.0
<b>Total Sheriff</b>	<b>53,612,860</b>	<b>51,065,580</b>	<b>2,547,280</b>	<b>5.0</b>
<b>Special Projects</b>				
Endangered Species Act	447,080	439,880	7,200	1.6
Government Relations	348,530	342,250	6,280	1.8
Performance Audit	401,120	389,840	11,280	2.9
Board of Equalization	142,760	136,430	6,330	4.6
Property Management Services	128,580	100,390	28,190	28.1
Law & Justice Commission	3,500	4,000	(500)	(12.5)
Drinking Water Supply Program	99,050	96,130	2,920	3.0
Hearing Examiner	231,650	231,610	40	—
Farmlands Advisory Commission	7,730	7,500	230	3.1
CATS Software Maint	425,000	—	425,000	∞
Community Contracts Administration	34,640	12,600	22,040	174.9
Marriage Lic Family Services	85,000	85,000	—	—
<b>Total Special Projects</b>	<b>2,354,640</b>	<b>1,845,630</b>	<b>509,010</b>	<b>27.6</b>
<b>State Auditor</b>	<b>194,410</b>	<b>160,600</b>	<b>33,810</b>	<b>21.1</b>
<b>Superior Court</b>				
Administration	2,503,140	2,325,970	177,170	7.6
Breaking the Cycle Program	600,000	600,000	—	—
Civil	2,160,270	2,201,080	(40,810)	(1.9)
Criminal	2,679,810	2,604,110	75,700	2.9
Civil Commitment	138,550	142,230	(3,680)	(2.6)
Drug Court	754,640	747,650	6,990	0.9
Juvenile	576,780	551,960	24,820	4.5
Protem Pgm - Superior Court	58,550	77,670	(19,120)	(24.6)
Interpreter Program	294,990	291,740	3,250	1.1
Jury Management Program	1,106,930	1,102,410	4,520	0.4
<b>Total Superior Court</b>	<b>10,873,660</b>	<b>10,644,820</b>	<b>228,840</b>	<b>2.1</b>
<b>Total General Fund</b>	<b>\$ 231,522,180</b>	<b>\$ 227,202,519</b>	<b>\$ 4,319,661</b>	<b>1.9 %</b>

## Total Pierce County Revenue & Expenditure Overview

### 2004 Total County Revenues

Summarized by Source

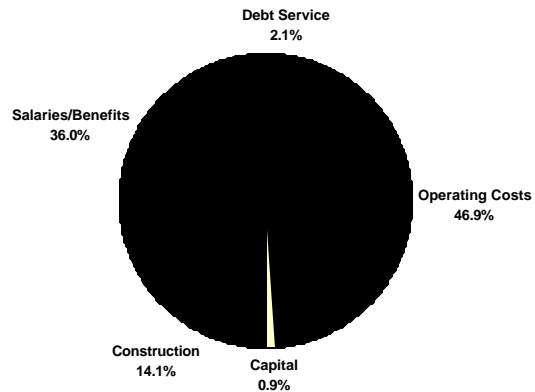
Total revenues and expenditures projected for all 2004 Pierce County operations are summarized and compared to prior years on the following pages and are also discussed throughout the Executive Message. In total, the County's budget will be 3.8% below the 2003 level. Just over 30% of the County's funding comes from Intergovernmental Revenues. Property and Other Taxes equals almost 29% of the total revenues. Service Charges, Licenses/Permits, and Fines/Forfeits provide another 15%. The 12% All Other Sources category is primarily made up of the use of prior fund balance. The 13% for Other Miscellaneous includes the sale of fixed assets and transfers from operating funds to construction and debt service funds for those purposes. Interest revenues are just over than 1%. The revenues for Internal Service Funds have been excluded from the totals used to calculate the percentages shown on the pie chart.



### 2004 Total County Expenditures

Summarized by Object Classification

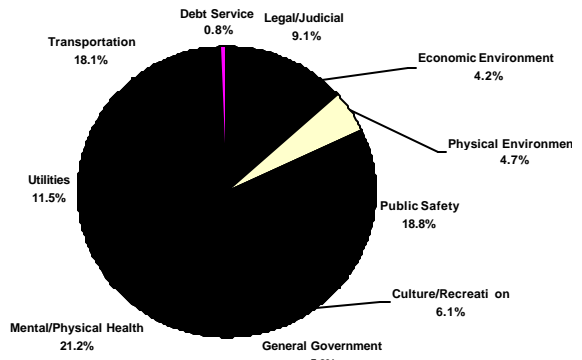
Over 36% of the County's total budget line-item is allocated to personnel costs. All other operating costs consume approximately 47%. The remaining 17% is for capital construction, and debt service.



### 2004 Total County Expenditures

Summarized by Function

The Public Safety and Legal/Judicial Services combined accounts for almost 28% of the total County expenditures, with the Mental and Physical Health system absorbing just over 21%. Over 34% of the total expenditures is invested in the support of Transportation, Utilities, and the Physical Environment. Six percent of the total expenditures is related to Culture and Recreation. Just over 4% is expended for Economic Environment activity and almost 7% supports general government functions and debt service. The revenues for Internal Service Funds have been excluded from the totals used to calculate the percentages shown on the pie chart.



**Revenue and Expenditure Summaries**

**ALL FUNDS COMPARISON OF 2004 REVENUES AND EXPENDITURES**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Tacoma/Pierce County Health Dept	Total All Fund Types
<b>Revenues/Other Financing Sources:</b>								
Charges For Services	\$ 30,231,410	\$ 19,548,720	\$ —	\$ 614,020	\$ 29,492,290	\$ 21,731,240	\$ 4,792,455	\$ 106,410,135
Contributed Capital	—	—	—	—	4,015,000	—	—	4,015,000
Fines and Forfeitures	5,549,810	—	—	—	—	—	—	5,549,810
Intergovernmental Rev	37,018,300	134,440,630	—	14,964,970	1,352,350	141,920	21,648,722	209,566,892
Licenses and Permits	6,586,840	86,000	—	—	—	—	3,263,685	9,936,525
Other Financing Sources	—	—	—	—	2,408,540	—	—	2,408,540
Other Miscellaneous Rev	10,584,410	7,134,390	5,430,640	40,738,580	26,998,130	29,687,940	1,427,809	122,001,899
Other Taxes	2,175,050	10,281,210	—	3,456,000	144,000	—	—	16,056,260
Property Taxes	93,199,360	41,214,110	—	—	—	—	—	134,413,470
Sales Taxes	44,256,500	2,565,000	—	—	—	—	—	46,821,500
Use of Fund Balance	2,992,000	37,190,150	—	11,551,200	24,885,350	3,029,890	2,900,584	82,549,174
<b>Total Revenues</b>	<b>\$ 232,593,680</b>	<b>\$ 252,460,210</b>	<b>\$ 5,430,640</b>	<b>\$ 71,324,770</b>	<b>\$ 89,295,660</b>	<b>\$ 54,590,990</b>	<b>\$ 34,033,255</b>	<b>\$ 739,729,205</b>
<b>Expenditures/Expenses:</b>								
Cultural & Recreation	\$ 7,638,320	\$ 13,157,710	\$ —	\$ 18,433,410	\$ 2,403,620	\$ —	\$ —	\$ 41,633,060
Debt Service	—	—	5,430,640	—	—	—	—	5,430,640
Economic Environment	14,184,060	14,694,490	—	—	—	—	—	28,878,550
General Government	31,558,550	1,949,420	—	4,612,600	—	—	—	38,120,570
Internal Service	—	—	—	—	—	54,590,990	—	54,590,990
Legal & Judicial	57,908,210	354,000	—	3,827,860	—	—	—	62,090,070
Mental/Physical Health	3,460,090	106,653,850	—	1,001,400	—	—	34,033,255	145,148,595
Physical Environment	1,855,090	30,004,800	—	—	—	—	—	31,859,890
Public Safety	115,889,360	7,771,510	—	5,183,500	—	—	—	128,844,370
Transportation	100,000	77,874,430	—	38,266,000	7,796,980	—	—	124,037,410
Utilities	—	—	—	—	79,095,060	—	—	79,095,060
<b>Total Expenditures</b>	<b>\$ 232,593,680</b>	<b>\$ 252,460,210</b>	<b>\$ 5,430,640</b>	<b>\$ 71,324,770</b>	<b>\$ 89,295,660</b>	<b>\$ 54,590,990</b>	<b>\$ 34,033,255</b>	<b>\$ 739,729,205</b>

This table presents a comprehensive view of resources and services provided by fund type. The Executive Message, in the front of this document, includes significant discussion of the highlights of the various budgets within each of these fund types. The individual budget sections, found later in this document, provide additional detail as well. Refer to the Total Expenditures/Expenses summary table in the back of this section for a detailed list of the funds by fund type.

Internal Services are those services provided to ourselves, such as information services,

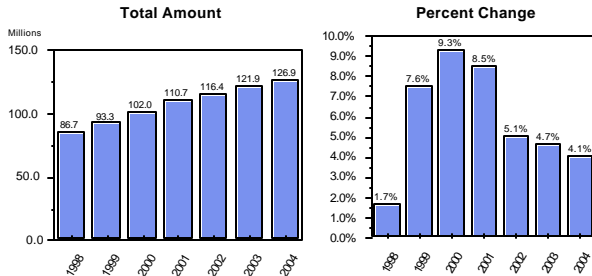
telecommunications, self insurance, vehicle and equipment pools, facilities maintenance, routing, and mail processing. The revenues to these Internal Service Funds are expenditures for the other funds receiving their services. Therefore, to obtain a truer net total budget for the County as a whole, we must remove the budget for the Internal Services (less fund balance and any revenues from non-county sources). The “netted” 2004 Budget for Pierce County is \$686,994,725 (total budget of \$738,413,905 less Internal Service Funds of \$54,590,990 plus \$141,920 in Intergovernmental Revenue from non-county sources and \$3,029,890 in Internal Service Funds use of fund balance).

## Historical Review of Countywide Revenues

The following graphs and narrative present the historical changes in the Countywide Revenue sources. The 1998 - 2002 figures are actuals, and the 2003 and 2004 figures are as budgeted. Internal Service Fund Revenues are not included in this analysis.

### Property Taxes, 1998–2004

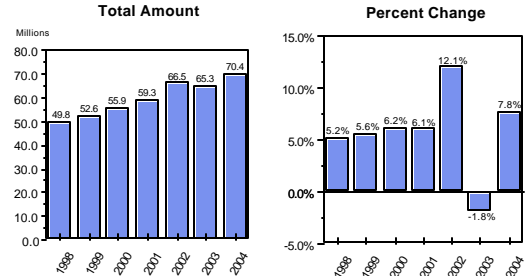
Total Revenues



Property Tax revenues are projected to increase by 4.1% in 2004. This is based upon 3.1% growth in new construction, and the remaining growth generated from existing property at the 1% limit. The 1998 growth was small because the percentage increases were held to the implicit price deflator. The 1999 – 2001 period largely reflected the full 6% amount allowable. The decreases from 2002 on reflect the affect of the new I-747 limit of a 1% increase from existing property.

### Other Taxes, 1998–2004

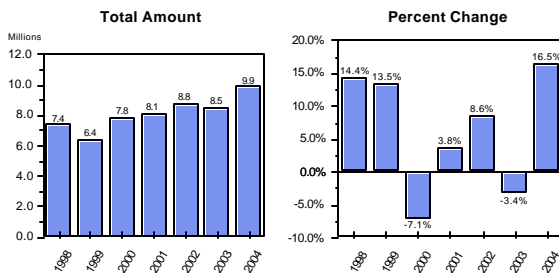
Total Revenues



We are budgeting a 7.8% increase in Other Taxes, which are primarily composed of Sales Taxes, Gambling Taxes, and Real Estate Excise Taxes. Sales Taxes fluctuate with economic conditions. Gambling Taxes almost doubled in 2000, and although slowing slightly, are still strong due to the presence of new card playing casino operations. The increase in 2002 is primarily due to the implementation of the 2<sup>nd</sup> Real Estate Excise Tax (REET) effective 1/1/2002.

### Licenses and Permits, 1998–2004

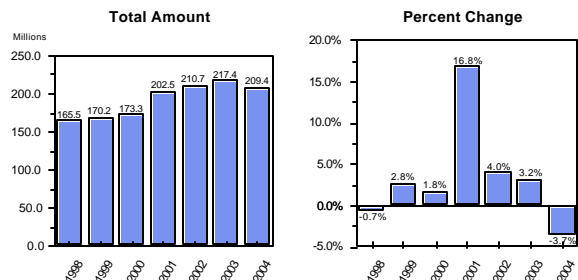
Total Revenues



Licenses and Permits revenues are heavily impacted by economic conditions, and fee increases. The economy was strong in 1998-1999, slowed down through 2001, and picked up again in 2002.

### Intergovernmental, 1998–2004

Total Revenues

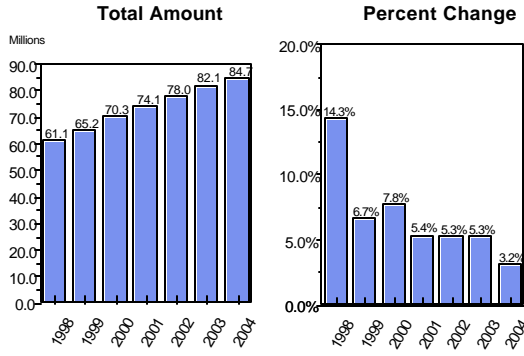


Intergovernmental Revenues are projected to decrease in next year's budget. These revenues fluctuate greatly from year to year depending on grant funded activities. Over half of the increase in 2001 was due to Medicaid payments for inpatient services at the new Puget Sound Behavioral Health. The 2004 reduction represents grants that are ending or have been eliminated.

## Revenue and Expenditure Summaries

### Charges for Services, 1998–2004

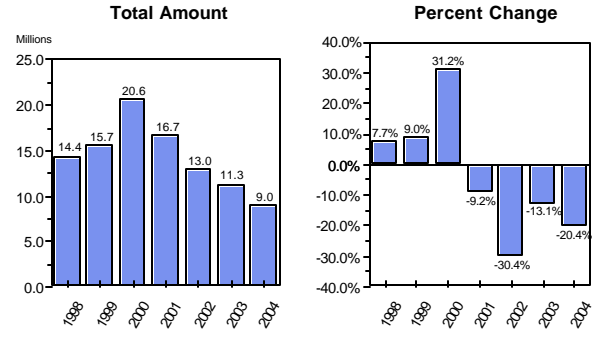
Total Revenues



Revenue from Charges for Services in 2004 are projected to increase by 3.2% from 2003.

### Interest, 1998–2004

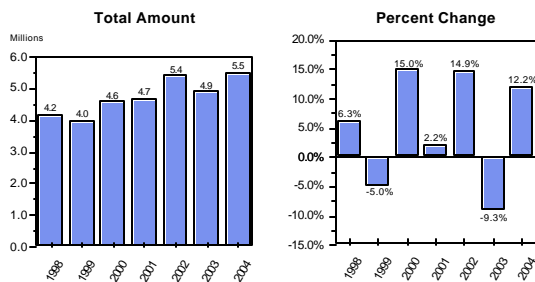
Total Revenues



Interest Revenues are greatly impacted by rate changes and the level of available cash balances. Interest rate decreases are the cause for the continuing decline since 2000.

### Fines and Forfeitures, 1998–2004

Total Revenues

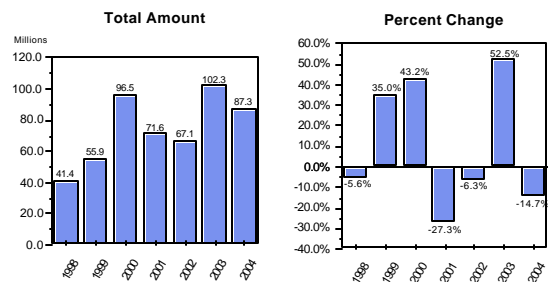


Fines and Forfeits increase or decrease based upon:

- The number of officers assigned to traffic policing,
- changes in state fine amounts, and;
- the use of collection agencies for delinquent accounts (recent).

### Other Miscellaneous, 1998–2004

Total Revenues

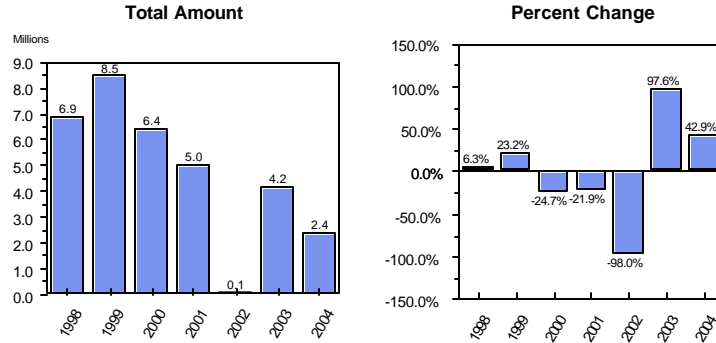


The Countywide total for Miscellaneous Revenue almost doubled in 2000. This change results from the sale of general obligation bonds for the new Detention Facility project. The 2003 increase is related to the projected sale of bonds against the new Park Sales Tax. 2004 projects the sale of bonds against the new 2<sup>nd</sup> REET – Parks portion.

## Revenue and Expenditure Summaries

### Other Financing Sources, 1998–2004

Total Revenues



Through 2001, Other Financing Sources included equity transfers between funds. With the GASB 34 accounting change implemented in 2002, all transfers are now recorded under Other Miscellaneous. The main items remaining in Other Financing Sources are potential interfund loans or advances, and sewer assessments receivable applied against debt service on sewer revenue bonds. The 2003 budget reflects two loans of a fair size which may not be needed, depending on actual cash flows. The 2004 budget reflects the advances for the Water Utility and the new Chambers Creek Golf Course.

***Revenue and Expenditure Summaries***

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**Revenue and Expenditure Summaries**

**DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION**

	2004 Budget	2003 Budget	Absolute Change	Percent Change
<b>General Government</b>				
Administration Building Fund	\$ —	\$ 856,140	\$ (856,140)	(100.0) %
Assessor/Treasurer	9,621,630	10,126,020	(504,390)	(5.0)
Auditor	6,129,930	5,856,250	273,680	4.7
Auditor'S Maint & Operation	921,270	400,000	521,270	130.3
Bond Debt Service	713,090	805,310	(92,220)	(11.5)
Budget & Finance	4,351,970	4,278,750	73,220	1.7
Building Improvement Projects	—	350,000	(350,000)	(100.0)
Communications	595,130	553,090	42,040	7.6
Corporate Express Building	—	990,000	(990,000)	(100.0)
County Council	3,222,140	3,143,920	78,220	2.5
County Executive	969,010	948,000	21,010	2.2
Employee Assistance Program Fund	58,000	55,000	3,000	5.5
Miscellaneous Current Expense	1,494,760	1,387,130	107,630	7.8
Personnel	2,785,850	2,475,420	310,430	12.5
Rainier Communications Commission	970,150	963,770	6,380	0.7
Real Estate Excise Tax - Capital Improvement	4,612,600	2,929,220	1,683,380	57.5
Special Projects	1,480,630	981,510	499,120	50.9
State Auditor	194,410	160,600	33,810	21.1
<b>Total General Government</b>	<b>38,120,570</b>	<b>37,260,130</b>	<b>860,440</b>	<b>2.3</b>
<b>Public Safety</b>				
Bond Debt Service	464,940	955,730	(490,790)	(51.4)
Corporate Express Building	—	2,310,000	(2,310,000)	(100.0)
Corrections	37,334,970	36,094,000	1,240,970	3.4
Criminal Justice Fund	365,590	263,310	102,280	38.8
Detention Center Commissary	715,510	712,180	3,330	0.5
District Court Probation	2,526,020	2,462,720	63,300	2.6
Drug Investigation Fund	211,690	250,440	(38,750)	(15.5)
Emergency Management	2,539,150	2,668,710	(129,560)	(4.9)
Emergency Managemt Grants Fund	1,055,230	1,442,310	(387,080)	(26.8)
Juvenile	13,976,400	13,629,419	346,981	2.5
Law Enforcement Fund	188,580	255,000	(66,420)	(26.0)
Marine Services Fund	210,000	357,960	(147,960)	(41.3)
Medical Examiner	1,716,210	1,726,330	(10,120)	(0.6)
Miscellaneous Current Expense	392,810	2,848,170	(2,455,360)	(86.2)
New Jail Reserve	2,000,000	2,000,000	—	—
Permanent Jail Construction	4,453,500	6,893,870	(2,440,370)	(35.4)
Prevention Services & Programs	1,237,500	1,200,000	37,500	3.1
Real Estate Excise Tax - Capital Improvement	730,000	1,323,680	(593,680)	(44.9)
Sheriff	53,612,860	51,065,580	2,547,280	5.0
Special Projects	88,500	89,000	(500)	(0.6)
911 System	5,024,910	4,227,630	797,280	18.9
<b>Total Public Safety</b>	<b>128,844,370</b>	<b>132,776,039</b>	<b>(3,931,669)</b>	<b>(3.0)</b>
<b>Physical Environment</b>				
Conservation Futures Fund	3,012,180	10,674,010	(7,661,830)	(71.8)
Endangered Species Act	202,170	682,890	(480,720)	(70.4)
Federal Forest Services Fund	162,890	157,000	5,890	3.8
Geographic Information System Fund	2,705,540	2,680,470	25,070	0.9
Low Income Housing Fee Fund	3,500,000	1,630,000	1,870,000	114.7
Miscellaneous Current Expense	1,308,960	1,205,450	103,510	8.6
Real Estate Excise Tax - River	1,779,800	2,058,600	(278,800)	(13.5)
Special Projects	546,130	536,010	10,120	1.9
Surface Water Management Fund	18,642,220	17,967,340	674,880	3.8
<b>Total Physical Environment</b>	<b>31,859,890</b>	<b>37,591,770</b>	<b>(5,731,880)</b>	<b>(15.2)</b>
<b>Legal &amp; Judicial</b>				
Assigned Counsel	10,553,910	10,100,430	453,480	4.5
Bond Debt Service	199,260	309,600	(110,340)	(35.6)
Building Improvement Projects	2,000,000	1,650,000	350,000	21.2
Clerk of the Superior Court	4,043,060	3,751,230	291,830	7.8
Criminal Justice Fund	208,000	197,560	10,440	5.3
Dispute Resolution Center Fund	146,000	146,000	—	—
District Court	6,956,930	6,602,550	354,380	5.4
Juvenile	2,154,610	2,090,297	64,313	3.1
Miscellaneous Current Expense	399,000	404,490	(5,490)	(1.4)
Prosecuting Attorney	20,727,780	19,810,715	917,065	4.6
Real Estate Excise Tax - Capital Improvement	412,860	440,270	(27,410)	(6.2)
Superior Court	10,873,660	10,644,820	228,840	2.1
<b>Total Legal &amp; Judicial</b>	<b>58,675,070</b>	<b>56,147,962</b>	<b>2,527,108</b>	<b>4.5 %</b>

**Revenue and Expenditure Summaries**

<b>DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION</b>				
	<b>2004</b>	<b>2003</b>	<b>Absolute</b>	<b>Percent</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>Economic Environment</b>				
Community Development Fund	5,541,560	6,702,880	(1,161,320)	(17.3)
Economic Development	1,154,070	730,840	423,230	57.9
Housing Repair Program	9,152,930	8,870,840	282,090	3.2
Miscellaneous Current Expense	127,360	240,630	(113,270)	(47.1)
Planning And Land Services	12,663,250	12,548,588	114,662	0.9
Special Projects	239,380	239,110	270	0.1
<b>Total Economic Environment</b>	<b>28,878,550</b>	<b>29,332,888</b>	<b>(454,338)</b>	<b>(1.5)</b>
<b>Mental/Physical Health</b>				
Community Action	5,887,250	5,769,304	117,946	2.0
Health Services	2,995,310	3,080,340	(85,030)	(2.8)
Human Services Fund	88,254,500	86,387,472	1,867,028	2.2
Human Services Construction Fund	1,001,400	—	1,001,400	—
Miscellaneous Current Expense	464,780	454,760	10,020	2.2
Puget Sound Behavioral Health	12,001,570	15,660,970	(3,659,400)	(23.4)
Tacoma - Pierce County Health Department	34,033,255	34,833,167	(799,912)	(2.3)
Veterans Relief	510,530	499,650	10,880	2.2
<b>Total Mental/Physical Health</b>	<b>145,148,595</b>	<b>146,685,663</b>	<b>(1,537,068)</b>	<b>(1.0)</b>
<b>Cultural &amp; Recreation</b>				
Arts And Cultural Services	289,420	292,240	(2,820)	(1.0)
Chambers Creek Golf Course	1,326,600	—	1,326,600	∞
Cooperative Extension	607,050	578,610	28,440	4.9
Golf Courses	1,077,020	1,079,310	(2,290)	(0.2)
Miscellaneous Current Expense	781,610	284,670	496,940	174.6
Park Sales Tax Bond Fund	13,491,680	16,899,350	(3,407,670)	(20.2)
Parks And Recreation Services	6,249,660	6,133,720	115,940	1.9
Parks Construction Fund	4,615,730	4,655,310	(39,580)	(0.9)
Parks Impact Fee Fund	1,232,440	2,977,520	(1,745,080)	(58.6)
Parks Reet Bond Fund	3,415,000	100,900	3,314,100	3,284.5
Parks Sales Tax Fund	4,231,160	2,175,000	2,056,160	94.5
Paths And Trails Fund	3,262,180	2,143,750	1,118,430	52.2
Peninsula Recreation Program	344,220	206,920	137,300	66.4
Pierce County Fair	182,040	181,230	810	0.4
Second Reet Fund - Parks	3,072,250	1,455,440	1,616,810	111.1
Tourism, Promotion, & Capital Facilities Fund	544,000	433,000	111,000	25.6
1% For Arts Construction	326,000	285,910	40,090	14.0
<b>Total Cultural &amp; Recreation</b>	<b>45,048,060</b>	<b>39,882,880</b>	<b>5,165,180</b>	<b>13.0</b>
<b>Debt Service</b>				
Limited Tax GOB Fund 1992	287,390	286,290	1,100	0.4
Ltd Tax GO Bond Fund 1994	661,120	698,800	(37,680)	(5.4)
Ltd Tax GO Bond Fund 1997B	175,250	175,140	110	0.1
Ltd Tax GO Bond Fund 1999	415,700	419,020	(3,320)	(0.8)
Ltd Tax GO Bond Fund 2000	2,845,240	2,396,240	449,000	18.7
Ltd Tax GO Refund Bd Fd 1992	664,200	660,400	3,800	0.6
Ltd Tax GO Refund Bd Fd 1997	—	1,007,040	(1,007,040)	(100.0)
Ltd Tax GO Refunding 2003	381,740	8,714,470	(8,332,730)	(95.6)
<b>Total Debt Service</b>	<b>5,430,640</b>	<b>14,357,400</b>	<b>(8,926,760)</b>	<b>(62.2)</b>
<b>Transportation</b>				
Airport Fund	585,610	583,880	1,730	0.3
County Road Fund	66,830,370	59,328,570	7,501,800	12.6
Miscellaneous Current Expense	100,000	—	100,000	∞
Pierce County Ferry Services	7,211,370	2,615,250	4,596,120	175.7
Public Works Construction Fund	38,266,000	51,845,000	(13,579,000)	(26.2)
RID Construction Fund	—	28,040	(28,040)	(100.0)
Second Reet Fund - Roads	11,044,060	7,501,300	3,542,760	47.2
Vehicle License Fee Fund	—	3,754,000	(3,754,000)	(100.0)
<b>Total Transportation</b>	<b>124,037,410</b>	<b>125,656,040</b>	<b>(1,618,630)</b>	<b>(1.3)</b>
<b>Utilities</b>				
Sewer Revenue Bonds	4,981,180	6,541,670	(1,560,490)	(23.9)
Sewer Facil Restricted Reserve	6,245,830	16,036,530	(9,790,700)	(61.1)
Sewer Utility Fund	44,658,080	39,164,420	5,493,660	14.0
Sewer Utility Construction	18,145,000	23,479,000	(5,334,000)	(22.7)
Solid Waste Management Fund	4,902,140	5,664,540	(762,400)	(13.5)
Water Utility Fund	162,830	426,490	(263,660)	(61.8)
<b>Total Utilities</b>	<b>79,095,060</b>	<b>91,312,650</b>	<b>(12,217,590)</b>	<b>(13.4)</b>
<b>Internal Service</b>				
Equipment Rental and Revolving	10,240,150	12,371,040	(2,130,890)	(17.2)
Facilities Management Fund	9,918,760	9,621,070	297,690	3.1
Fleet Rental	3,724,720	3,838,980	(114,260)	(3.0)
General Services	2,821,480	2,729,610	91,870	3.4
Information Services Fund	15,056,790	15,781,630	(724,840)	(4.6)
Radio Communications Fund	1,822,680	1,739,630	83,050	4.8
Self Insurance Fund	8,221,350	8,367,590	(146,240)	(1.7)
Workers Compensation	2,785,060	2,350,700	434,360	18.5
<b>Total Internal Service</b>	<b>54,590,990</b>	<b>56,800,250</b>	<b>(2,209,260)</b>	<b>(3.9)</b>
<b>County Fund Total</b>	<b>\$ 739,729,205</b>	<b>\$ 767,803,672</b>	<b>\$ (28,074,467)</b>	<b>(3.7) %</b>

**Revenue and Expenditure Summaries**

<b>TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES</b>						
	<b>2002 Actual</b>	<b>2003 Budget</b>	<b>2003 Estimate</b>	<b>2004 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>General Fund</b>						
Taxes	\$ 129,652,865	\$ 132,870,200	\$ 136,944,360	\$ 139,630,910	\$ 6,760,710	5.1 %
Licenses and Permits	5,855,087	5,435,030	5,781,339	6,586,840	1,151,810	21.2
Intergovernmental Revenue	38,973,970	38,115,987	37,214,327	37,018,300	(1,097,687)	(2.9)
Charges for Services	27,854,483	29,643,965	30,334,413	30,231,410	587,445	2.0
Fines and Forfeitures	5,398,491	4,954,680	5,300,000	5,549,810	595,130	12.0
Other Miscellaneous Revenue	11,098,308	10,969,657	10,258,725	10,584,410	(385,247)	(3.5)
<b>Subtotal</b>	<b>218,833,204</b>	<b>221,989,519</b>	<b>225,833,164</b>	<b>229,601,680</b>	<b>7,612,161</b>	<b>3.4</b>
Use of Fund Balance	—	5,213,000	—	2,992,000	(2,221,000)	(42.6)
Other Financing Sources	(3,370)	—	—	—	—	—
<b>Subtotal</b>	<b>(3,370)</b>	<b>5,213,000</b>	<b>—</b>	<b>2,992,000</b>	<b>(2,221,000)</b>	<b>(42.6)</b>
<b>Total General Fund</b>	<b>218,829,834</b>	<b>227,202,519</b>	<b>225,833,164</b>	<b>232,593,680</b>	<b>5,391,161</b>	<b>2.4</b>
<b>Special Revenue Funds</b>						
Taxes	49,105,781	51,254,840	56,716,659	54,060,320	2,805,480	5.5
Licenses and Permits	78,905	51,000	82,000	86,000	35,000	68.6
Intergovernmental Revenue	129,745,820	141,508,290	136,516,819	134,440,630	(7,067,660)	(5.0)
Charges for Services	18,287,193	18,809,850	19,974,614	19,548,720	738,870	3.9
Fines and Forfeitures	28,333	—	25,000	—	—	—
Other Miscellaneous Revenue	8,682,793	6,737,962	6,900,862	7,134,390	396,428	5.9
<b>Subtotal</b>	<b>205,928,825</b>	<b>218,361,942</b>	<b>220,215,954</b>	<b>215,270,060</b>	<b>(3,091,882)</b>	<b>(1.4)</b>
Use of Fund Balance	—	28,449,614	—	37,190,150	8,740,536	30.7
Other Financing Sources	(5,259)	2,650,000	400	—	(2,650,000)	(100.0)
<b>Subtotal</b>	<b>(5,259)</b>	<b>31,099,614</b>	<b>400</b>	<b>37,190,150</b>	<b>6,090,536</b>	<b>19.6</b>
<b>Total Spec Rev Funds</b>	<b>205,923,566</b>	<b>249,461,556</b>	<b>220,216,354</b>	<b>252,460,210</b>	<b>2,998,654</b>	<b>1.2</b>
<b>Debt Service Funds</b>						
Other Miscellaneous Revenue	5,827,679	14,268,740	13,800,420	5,430,640	(8,838,100)	(61.9)
Use of Fund Balance	—	88,660	—	—	(88,660)	(100.0)
<b>Total Debt Service Funds</b>	<b>5,827,679</b>	<b>14,357,400</b>	<b>13,800,420</b>	<b>5,430,640</b>	<b>(8,926,760)</b>	<b>(62.2)</b>
<b>Capital Funds</b>						
Taxes	3,953,001	3,000,000	4,000,000	3,456,000	456,000	15.2
Intergovernmental Revenue	14,032,187	16,482,220	16,331,060	14,964,970	(1,517,250)	(9.2)
Charges for Services	1,353,901	1,004,000	749,484	614,020	(389,980)	(38.8)
Other Miscellaneous Revenue	19,500,940	42,562,340	15,569,830	40,738,580	(1,823,760)	(4.3)
<b>Subtotal</b>	<b>38,840,029</b>	<b>63,048,560</b>	<b>36,650,374</b>	<b>59,773,570</b>	<b>(3,274,990)</b>	<b>(5.2)</b>
Use of Fund Balance	—	26,481,090	—	11,551,200	(14,929,890)	(56.4)
Other Financing Sources	—	28,040	28,040	—	(28,040)	(100.0)
<b>Subtotal</b>	<b>—</b>	<b>26,509,130</b>	<b>28,040</b>	<b>11,551,200</b>	<b>(14,957,930)</b>	<b>(56.4)</b>
<b>Total Capital Project Funds</b>	<b>\$ 38,840,029</b>	<b>\$ 89,557,690</b>	<b>\$ 36,678,414</b>	<b>\$ 71,324,770</b>	<b>\$ (18,232,920)</b>	<b>(20.4) %</b>

**Revenue and Expenditure Summaries**

<b>TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES</b>						
	<b>2002 Actual</b>	<b>2003 Budget</b>	<b>2003 Estimate</b>	<b>2004 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Enterprise Funds</b>						
Taxes	\$ 133,484	\$ 110,000	\$ 160,000	\$ 144,000	\$ 34,000	30.9 %
Intergovernmental Revenue	3,785,463	1,040,490	1,171,316	1,352,350	311,860	30.0
Charges for Services	26,274,883	27,741,600	27,462,200	29,492,290	1,750,690	6.3
Other Miscellaneous Revenue	31,934,470	35,711,330	37,062,802	31,013,130	(4,698,200)	(13.2)
<b>Subtotal</b>	<b>62,128,300</b>	<b>64,603,420</b>	<b>65,856,318</b>	<b>62,001,770</b>	<b>(2,601,650)</b>	<b>(4.0)</b>
Use of Fund Balance	—	29,487,040	—	24,885,350	(4,601,690)	(15.6)
Other Financing Sources	120,125	1,500,630	5,466,840	2,408,540	907,910	60.5
<b>Subtotal</b>	<b>120,125</b>	<b>30,987,670</b>	<b>5,466,840</b>	<b>27,293,890</b>	<b>(3,693,780)</b>	<b>(11.9)</b>
<b>Total Enterprise Funds</b>	<b>62,248,425</b>	<b>95,591,090</b>	<b>71,323,158</b>	<b>89,295,660</b>	<b>(6,295,430)</b>	<b>(6.6)</b>
<b>Internal Service Funds</b>						
Intergovernmental Revenue	72,300	224,740	300,670	141,920	(82,820)	(36.9)
Charges for Services	20,307,505	21,181,780	21,196,250	21,731,240	549,460	2.6
Other Miscellaneous Revenue	33,560,729	31,513,870	31,396,756	29,687,940	(1,825,930)	(5.8)
<b>Subtotal</b>	<b>53,940,534</b>	<b>52,920,390</b>	<b>52,893,676</b>	<b>51,561,100</b>	<b>(1,359,290)</b>	<b>(2.6)</b>
Use of Fund Balance	—	3,879,860	—	3,029,890	(849,970)	(21.9)
Other Financing Sources	(42)	—	910	—	—	—
<b>Subtotal</b>	<b>(42)</b>	<b>3,879,860</b>	<b>910</b>	<b>3,029,890</b>	<b>(849,970)</b>	<b>(21.9)</b>
<b>Total Internal Service Funds</b>	<b>53,940,492</b>	<b>56,800,250</b>	<b>52,894,586</b>	<b>54,590,990</b>	<b>(2,209,260)</b>	<b>(3.9)</b>
<b>T/PC Health Department</b>						
Licenses and Permits	2,890,299	2,965,613	2,965,613	3,263,685	298,072	10.1
Intergovernmental Revenue	24,134,232	20,211,503	20,211,503	21,648,722	1,437,219	7.1
Charges for Services	4,229,967	4,871,801	4,871,801	4,792,455	(79,346)	(1.6)
Other Miscellaneous Revenue	3,027,555	3,349,230	3,349,230	1,427,809	(1,921,421)	(57.4)
<b>Subtotal</b>	<b>34,282,053</b>	<b>31,398,147</b>	<b>31,398,147</b>	<b>31,132,671</b>	<b>(254,476)</b>	<b>(0.8)</b>
Use of Fund Balance	—	3,435,020	—	2,900,584	(534,436)	(15.6)
<b>Total T/PC Health Dept</b>	<b>34,282,053</b>	<b>34,833,167</b>	<b>31,398,147</b>	<b>34,033,255</b>	<b>(799,912)</b>	<b>(2.3)</b>
<b>Grand Total</b>	<b>\$ 619,892,078</b>	<b>\$ 767,803,672</b>	<b>\$ 651,844,243</b>	<b>\$ 739,729,205</b>	<b>\$ (28,074,467)</b>	<b>(3.7) %</b>

**Revenue and Expenditure Summaries**

<b>TOTAL EXPENDITURES/EXPENSES</b>						
	<b>2002</b>	<b>2003</b>	<b>2003</b>	<b>2004</b>	<b>Absolute</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>General Fund</b>						
Assessor/Treasurer	\$ 9,835,725	\$ 10,126,020	\$ 10,126,020	\$ 9,621,630	\$ (504,390)	(5.0) %
Assigned Counsel	10,434,669	10,100,430	10,099,840	10,553,910	453,480	4.5
Auditor	6,248,017	5,856,250	5,831,170	6,129,930	273,680	4.7
Bond Debt Service	1,936,260	2,070,640	2,070,640	1,377,290	(693,350)	(33.5)
Budget & Finance	4,171,467	4,278,750	4,267,090	4,351,970	73,220	1.7
Building Improvement Projects	1,428,302	2,000,000	1,980,700	2,000,000	—	—
Clerk of the Superior Court	3,713,184	3,751,230	3,731,890	4,043,060	291,830	7.8
Communications	540,285	553,090	553,090	595,130	42,040	7.6
Cooperative Extension	566,777	578,610	577,230	607,050	28,440	4.9
Corrections	31,258,924	36,094,000	36,395,925	37,334,970	1,240,970	3.4
County Council	3,022,796	3,143,920	3,143,920	3,222,140	78,220	2.5
County Executive	892,188	948,000	943,300	969,010	21,010	2.2
District Court	5,557,927	6,602,550	6,581,178	6,956,930	354,380	5.4
District Court # 2 Gig Harbor	644,585	—	—	—	—	—
District Court # 3 Eatonville	260,600	—	—	—	—	—
District Court # 4 Buckley	122,038	—	—	—	—	—
District Court Probation	2,362,796	2,462,720	2,330,493	2,526,020	63,300	2.6
Economic Development	664,931	730,840	813,110	1,154,070	423,230	57.9
Emergency Management	2,371,705	2,668,710	2,668,710	2,539,150	(129,560)	(4.9)
Health Services	3,080,340	3,080,340	3,080,340	2,995,310	(85,030)	(2.8)
Juvenile	15,424,542	15,719,716	15,680,852	16,131,010	411,294	2.6
Medical Examiner	1,671,262	1,726,330	1,726,290	1,716,210	(10,120)	(0.6)
Miscellaneous Current Expense	4,300,181	6,825,300	6,825,300	5,069,280	(1,756,020)	(25.7)
New Jail Reserve	5,562,998	2,000,000	2,000,000	2,000,000	—	—
Parks and Recreation Services	6,034,984	6,133,720	6,133,712	6,249,660	115,940	1.9
Personnel	2,348,971	2,475,420	2,463,530	2,785,850	310,430	12.5
Planning and Land Services	11,908,294	12,548,588	12,501,405	12,663,250	114,662	0.9
Prevention Services & Programs	1,079,142	1,200,000	1,191,440	1,237,500	37,500	3.1
Prosecuting Attorney	19,356,950	19,810,715	19,746,686	20,727,780	917,065	4.6
Sheriff	48,683,650	51,065,580	51,018,733	53,612,860	2,547,280	5.0
Special Projects	5,225,282	1,845,630	1,845,630	2,354,640	509,010	27.6
State Auditor	173,892	160,600	160,600	194,410	33,810	21.1
Superior Court	10,381,734	10,644,820	10,644,820	10,873,660	228,840	2.1
<b>Total General Fund</b>	<b>221,265,398</b>	<b>227,202,519</b>	<b>227,133,644</b>	<b>232,593,680</b>	<b>5,391,161</b>	<b>2.4</b>
<b>Special Revenue Funds</b>						
Arts and Cultural Services	286,735	292,240	240,925	289,420	(2,820)	(1.0)
Auditor's Maintenance & Operation	856,768	400,000	400,000	921,270	521,270	130.3
Community Action	5,952,149	5,769,304	5,769,304	5,887,250	117,946	2.0
Community Development Fund	4,418,522	6,702,880	4,743,100	5,541,560	(1,161,320)	(17.3)
Conservation Futures Fund	4,396,737	10,674,010	10,018,560	3,012,180	(7,661,830)	(71.8)
County Road Fund	45,153,230	59,328,570	46,404,945	66,830,370	7,501,800	12.6
Criminal Justice Fund	597,148	460,870	410,140	573,590	112,720	24.5
Detention Center Commissary	562,744	712,180	682,180	715,510	3,330	0.5
Dispute Resolution Center Fund	135,319	146,000	145,870	146,000	—	—
Drug Investigation Fund	159,894	250,440	250,440	211,690	(38,750)	(15.5)
Emergency Managemt Grants Fund	318,641	1,442,310	1,442,310	1,055,230	(387,080)	(26.8)
Employee Assistance Program Fund	51,560	55,000	55,000	58,000	3,000	5.5
Endangered Species Act	233,956	682,890	382,890	202,170	(480,720)	(70.4)
Federal Forest Services Fund	154,876	157,000	153,000	162,890	5,890	3.8
Geographic Information System Fund	2,456,168	2,680,470	2,583,900	2,705,540	25,070	0.9
Housing Repair Program	4,942,929	8,870,840	8,870,840	9,152,930	282,090	3.2
Human Services Fund	83,260,933	86,387,472	85,505,236	88,254,500	1,867,028	2.2
Law Enforcement Fund	599,662	255,000	254,866	188,580	(66,420)	(26.0)
Low Income Housing Fee Fund	81	1,630,000	290,000	3,500,000	1,870,000	114.7
Marine Services Fund	132,063	357,960	357,960	210,000	(147,960)	(41.3)
Parks Impact Fee Fund	1,540,563	2,977,520	2,307,860	1,232,440	(1,745,080)	(58.6)
Parks Sales Tax Fund	2,834,750	2,175,000	734,180	4,231,160	2,056,160	94.5
Paths and Trails Fund	1,764,687	2,143,750	1,170,110	3,262,180	1,118,430	52.2
Peninsula Recreation Program	—	206,920	206,920	344,220	137,300	66.4
Pierce County Fair	168,581	181,230	181,230	182,040	810	0.4
Puget Sound Behavioral Health	14,602,094	15,660,970	12,478,904	12,001,570	(3,659,400)	(23.4)
Rainier Communications Commission	822,371	963,770	940,170	970,150	6,380	0.7
Real Estate Excise Tax - River	1,004,195	2,058,600	1,996,170	1,779,800	(278,800)	(13.5)
Second Reet Fund	283,273	8,956,740	584,940	14,116,310	5,159,570	57.6
Surface Water Management Fund	9,685,069	17,967,340	17,924,410	18,642,220	674,880	3.8
Tourism, Promotion, & Capital Facilities Fund	291,867	433,000	421,070	544,000	111,000	25.6
Vehicle License Fee Fund	3,700,000	3,754,000	304,000	—	(3,754,000)	(100.0)
Veterans Relief	456,105	499,650	499,450	510,530	10,880	2.2
Wellness Program	13,745	—	—	—	—	—
911 System	3,344,293	4,227,630	4,177,680	5,024,910	797,280	18.9
<b>Total Special Revenue Funds</b>	<b>195,181,708</b>	<b>249,461,556</b>	<b>212,888,560</b>	<b>252,460,210</b>	<b>2,998,654</b>	<b>1.2 %</b>

**Revenue and Expenditure Summaries**

<b>TOTAL EXPENDITURES/EXPENSES</b>						
	<b>2002</b>	<b>2003</b>	<b>2003</b>	<b>2004</b>	<b>Absolute</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>Debt Service Funds</b>						
CRID Bond Fund, No 2-88 Et Al	5,520	—	—	—	—	—
Limited Tax GOB Fund 1992	284,108	286,290	286,290	287,390	1,100	0.4
Ltd Tax GO Bond Fund 1994	1,094,481	698,800	658,280	661,120	(37,680)	(5.4)
Ltd Tax GO Bond Fund 1997E	174,705	175,140	175,140	175,250	110	0.1
Ltd Tax GO Bond Fund 1999	416,893	419,020	419,020	415,700	(3,320)	(0.8)
Ltd Tax GO Bond Fund 2000	2,396,238	2,396,240	2,396,240	2,845,240	449,000	18.7
Ltd Tax GO Refund Bd Fd 1992	664,605	660,400	660,400	664,200	3,800	0.6
Ltd Tax GO Refund Bd Fd 1997	990,915	1,007,040	1,007,040	—	(1,007,040)	(100.0)
Ltd Tax GO Refunding 2003	—	8,714,470	8,714,470	381,740	(8,332,730)	(95.6)
<b>Total Debt Service Funds</b>	<b>6,027,465</b>	<b>14,357,400</b>	<b>14,316,880</b>	<b>5,430,640</b>	<b>(8,926,760)</b>	<b>(62.2)</b>
<b>Capital Project Funds</b>						
Administration Building Fund	16,618	856,140	856,950	—	(856,140)	(100.0)
Corporate Express Building	—	3,300,000	3,300,000	—	(3,300,000)	(100.0)
Human Services Construction Fund	—	—	—	1,001,400	1,001,400	∞
Park Sales Tax Bond Fund	9,860	16,899,350	300,000	13,491,680	(3,407,670)	(20.2)
Parks Construction Fund	1,105,190	4,655,310	2,277,010	4,615,730	(39,580)	(0.9)
Parks Reet Bond Fund	—	100,900	100,900	3,415,000	3,314,100	3,284.5
Permanent Jail Construction	15,082,639	6,893,870	10,286,030	4,453,500	(2,440,370)	(35.4)
Public Works Construction Fund	29,486,650	51,845,000	21,163,640	38,266,000	(13,579,000)	(26.2)
Real Estate Excise Tax - Capital Improvement	4,793,415	4,693,170	4,270,110	5,755,460	1,062,290	22.6
RID Construction Fund	46,639	28,040	28,040	—	(28,040)	(100.0)
1% For Arts Construction	87,378	285,910	35,060	326,000	40,090	14.0
<b>Total Capital Project Funds</b>	<b>50,628,389</b>	<b>89,557,690</b>	<b>42,617,740</b>	<b>71,324,770</b>	<b>(18,232,920)</b>	<b>(20.4)</b>
<b>Enterprise Funds</b>						
Airport Fund	341,792	583,880	397,109	585,610	1,730	0.3
Chambers Creek Golf Course	—	—	—	1,326,600	1,326,600	∞
Golf Courses	1,106,330	1,079,310	950,080	1,077,020	(2,290)	(0.2)
Pierce County Ferry Services	2,533,272	2,615,250	2,232,430	7,211,370	4,596,120	175.7
Sewer Revenue Bonds	6,824,380	6,541,670	6,541,670	4,981,180	(1,560,490)	(23.9)
Sewer Facil Restricted Reserve	9,464,571	16,036,530	20,373,530	6,245,830	(9,790,700)	(61.1)
Sewer Utility Fund	37,399,879	39,164,420	35,434,340	44,658,080	5,493,660	14.0
Sewer Utility Construction	9,078,464	23,479,000	24,692,060	18,145,000	(5,334,000)	(22.7)
Solid Waste Management Fund	3,723,277	5,664,540	4,510,430	4,902,140	(762,400)	(13.5)
Water Utility Fund	95,481	426,490	76,490	162,830	(263,660)	(61.8)
<b>Total Enterprise Funds</b>	<b>70,567,446</b>	<b>95,591,090</b>	<b>95,208,139</b>	<b>89,295,660</b>	<b>(6,295,430)</b>	<b>(6.6)</b>
<b>Intragovernmental Service Funds</b>						
Equipment Rental & Revolving	8,119,450	12,371,040	11,704,690	10,240,150	(2,130,890)	(17.2)
Facilities Management Fund	7,916,496	9,621,070	9,008,650	9,918,760	297,690	3.1
Fleet Rental	3,085,622	3,838,980	3,541,297	3,724,720	(114,260)	(3.0)
General Services	2,585,479	2,729,610	2,689,470	2,821,480	91,870	3.4
Information Services Fund	15,582,251	15,781,630	15,720,408	15,056,790	(724,840)	(4.6)
Radio Communications Fund	1,641,989	1,739,630	1,741,130	1,822,680	83,050	4.8
Self Insurance Fund	4,001,597	8,367,590	7,596,510	8,221,350	(146,240)	(1.7)
Workers Compensation	3,543,686	2,350,700	2,790,430	2,785,060	434,360	18.5
<b>Total Intragovernmental Service Funds</b>	<b>46,476,570</b>	<b>56,800,250</b>	<b>54,792,597</b>	<b>54,590,990</b>	<b>(2,209,260)</b>	<b>(3.9)</b>
<b>Tacoma - Pierce County Health Department</b>	<b>33,360,536</b>	<b>34,833,167</b>	<b>34,833,167</b>	<b>34,033,255</b>	<b>(799,912)</b>	<b>(2.3)</b>
<b>Grand Total</b>	<b>\$ 623,507,512</b>	<b>\$ 767,803,672</b>	<b>\$ 681,790,727</b>	<b>\$ 739,729,205</b>	<b>\$ (28,074,467)</b>	<b>(3.7) %</b>

***Revenue and Expenditure Summaries***

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