

# 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 2009 are presented in **Debt Management**.

The **Summary of Unreserved Fund Balance** presents the anticipated fund balances available in 2009 for the governmental funds, and also indicates any proposed amount to be used in 2009 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 2009.

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.

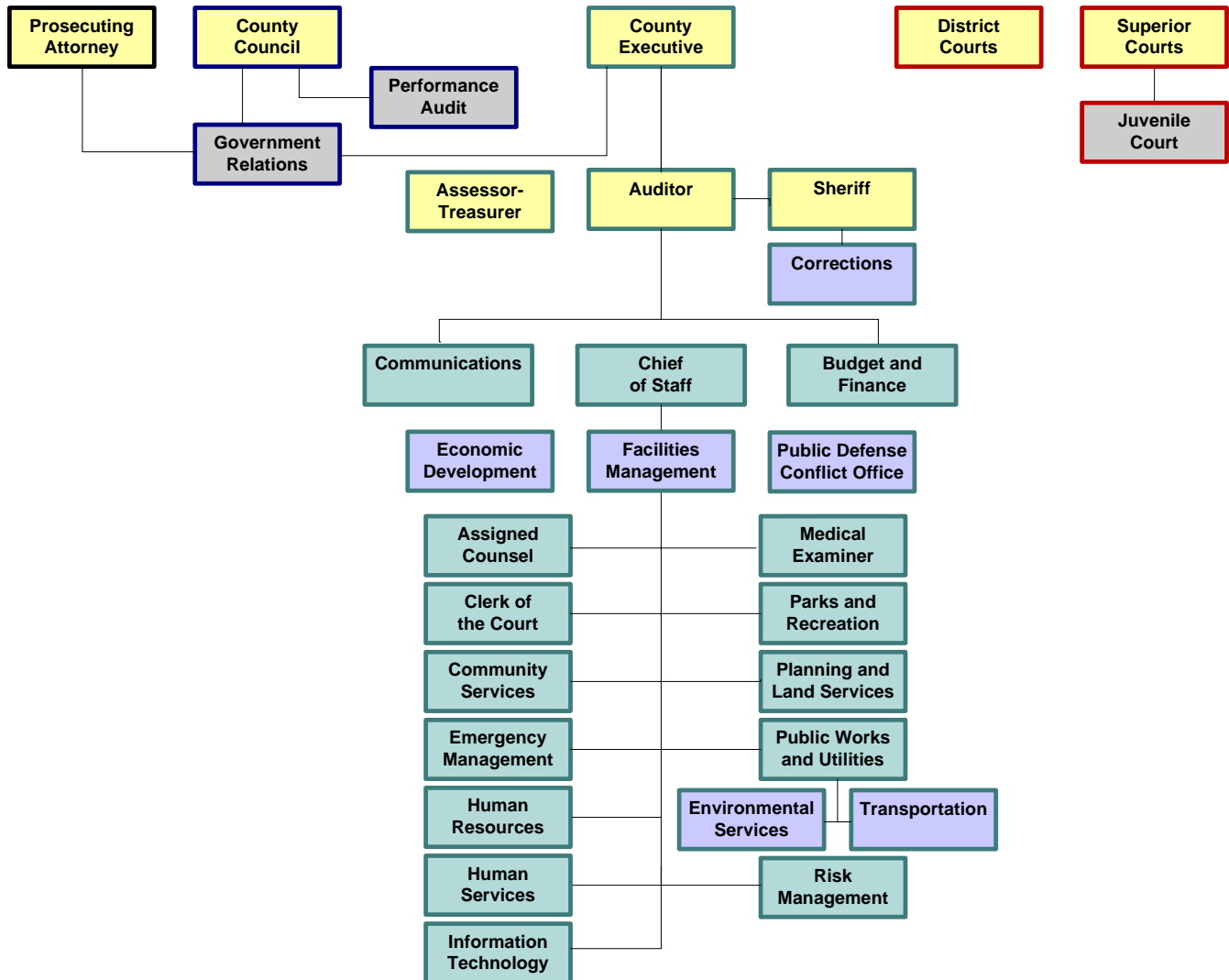
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# Organizational Overview

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 three currently elected positions (Assessor-Treasurer, Auditor and Sheriff) 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*
- ◆ Ombudsman Program – *in Special Projects*
- ◆ Performance Audit - *in Special Projects*

### Executive Branch

#### County Executive (elected official):

- ◆ Assessor-Treasurer (elected official)
- ◆ Assigned Counsel
- ◆ Auditor (elected official)
- ◆ Budget and Finance
  - Fleet Rental Fund
  - General Services Fund
- ◆ Clear Zone Land Acquisition
- ◆ Clerk of the Superior Court
  - Judson Family Justice Center Fund
- ◆ Communications
  - Rainier Communication Commission Fund
- ◆ Community Services
  - 1% for Arts Construction Fund
  - Arts & Cultural Services Fund
  - Community Action Fund
  - Community Development Fund
  - Community Contracts Admin. - *in Special Projects*
  - Dispute Resolution Center Fund
  - Homeless Housing Fund
  - Housing Repair Program Fund
  - Low Income Housing Fee Fund
  - Prevention Services & Programs
  - Tourism, Promotion, & Capital Facilities Fund
  - WSU PC Extension
- ◆ Criminal Justice Fund
- ◆ Limited G O Bond Redemption
- ◆ Economic Development
- ◆ Emergency Management
  - Emergency Medical Services
  - Emergency Management Grants Fund
  - Fire Prevention Services
  - Radio Communications Fund
  - 911 System Fund
- ◆ Endangered Species Act Fund
- ◆ Facilities Management Fund
  - Capital Improvement Projects
  - Permanent Jail Construction Fund
  - Real Estate Excise Tax Capital Improvement Fund
  - Property Management Services - *in Special Projects*
  - 2501 Corporate Express Building Fund
- ◆ Federal Forest Services Fund
- ◆ Health Services
- ◆ Human Resources
  - Employee Assistance Program Fund
- ◆ Human Services Fund
  - Human Services Construction Fund
  - Mental Health Fund (RSN)
- ◆ Information Technology Fund
  - Auditor’s M & O Fund (Imaging Fund)
  - Geographical Information Services Fund

## Organizational Overview

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

- REET Electronic Technology Fund
- ◆ Medical Examiner
- ◆ Miscellaneous Current Expense
- ◆ Parks and Recreation Services
  - Conservation Futures Fund
  - Golf Courses Fund
  - Parks Construction Fund
  - Parks Impact Fee Fund
  - Parks Sales Tax Fund
  - Paths and Trails Fund
  - Second REET Fund-Parks Fund
- ◆ Pierce County Fair Fund
- ◆ Planning and Land Services
- ◆ Public Defense Conflict Office
- ◆ Public Works and Utilities
  - Chambers Bay Golf Course Fund
  - Sewer Utility Fund
  - Sewer Revenue Bonds Fund
  - Sewer Utility Construction Fund
  - Solid Waste Management Fund
  - Sewer Facility Restricted Reserve Fund
  - Airport
  - County Road Fund
  - Equipment Rental and Revolving Fund
  - Ferry Services Fund
  - Public Works Construction Fund
  - Second REET Fund – Roads Fund
  - Traffic Impact Fee Fund
  - Transportation Facilities Fund
  - Drinking Water Supply Program – in Special Projects
  - Real Estate Excise Tax – River fund
  - Surface Water Management Fund
  - Water Utility Fund
- ◆ Self Insurance Fund
  - Workers Compensation Fund
- ◆ Sheriff
  - Corrections
  - Detention Center Commissary Fund
  - Drug Investigation Fund
  - Marine Services Fund
- ◆ Special Projects
  - ESA – Habitat Protection & Restoration
  - Family Services – Domestic Violence programs
  - Farmlands Preservation Program
  - Law & Justice Commission
  - Pierce County Board of Equalization
- ◆ State Auditor
- ◆ Veterans' Relief Fund

### *Judicial Branch*

#### **District Court 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) 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 2009 Preliminary 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, prosecution and judicial resolution.
- 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 image for Pierce County Government through an enhanced communications program.
- H – Improve the cost efficiency or effectiveness 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 a more effective work force through an emphasis on diversity, training, incentives, recognition, and innovation.
- K – Implement infrastructure improvements in County buildings which will address employee safety, morale, workspace needs, and environmental issues.
- L – Improve the quality or effectiveness of citizen access to County services.

# Pierce County Facts

## General Information

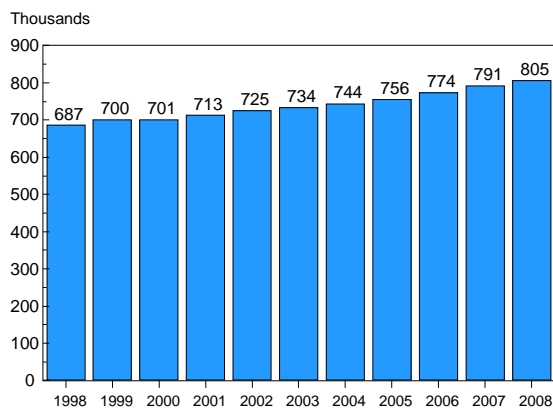
Pierce County was established in 1852 and became a Home Rule County by a vote of the people in 1981. The County is governed by an elected County Executive and seven elected Council Members. The Prosecutor, Assessor-Treasurer, Auditor, Superior Court Judges, and District Court Judges are also elected by the people, with the Sheriff to be elected in the fall of 2008.

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.

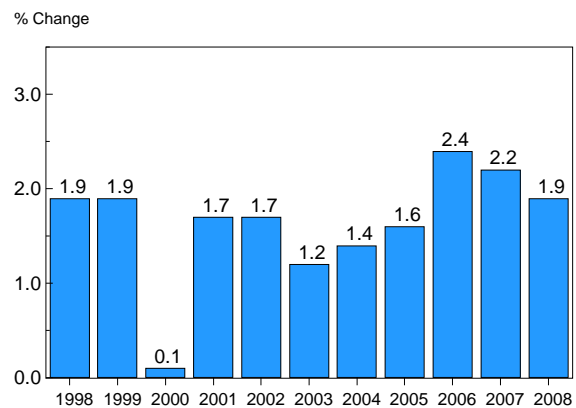
Pierce County is home to an estimated 805,400 people, making it the second largest county in the state. From 1998 to 2008 the County grew by 19% with an annual average growth rate of 1.7%. For the past eight years Pierce County has been growing more rapidly than the rest of the state.

About 53% of Pierce residents live in cities and towns. The five largest cities are: Tacoma (202,700), Lakewood (58,780), Puyallup (36,930), University Place (31,440), and Bonney Lake (16,220).

### Pierce County Population History



### Pierce County Population Percent Change



## Economic Conditions

“Pierce County, by diversifying its economic base and becoming more integrated with international and national markets, has traded stability for a lower average rate of growth. Slower growth does not mean negative growth. Although now growing slower than anticipated, the Pierce County economy continues improving from the mild weakness experienced in 2002-2003. The weakening value of the dollar, increasing uncertainty over the U.S. trade deficit, and slower economic growth in both Europe and Asia has curtailed shipping, warehousing, and trade growth. Interest rate concerns have started to slow the housing and construction markets.” (Tacoma-Pierce County Chamber, *Pierce County Economic Index Report*, 2007)

## Port Facilities

A 2005 economic impact study described the Port of Tacoma as, “a growing focal point of regional economic development, creating thousands of jobs, driving the economy of Pierce County, and serving as a statewide catalyst for economic development.”

As one of the nation’s top five container ports, the Port of Tacoma plays an important part in the local economy. The deep-water port covers 2,400 acres and offers a combination of facilities and services including 11 deepwater berths, two million square feet of warehouse and office space, and 131 acres of industrial yard. The same 2005 economic impact study showed that more the 43,000 jobs in Pierce County are related to Port activities.

## Employment

Historically the county was a resource and manufacturing based economy. Products manufactured in Pierce County include aerospace parts, chemicals, machinery, hardware, food products, and electronics. Among the major manufacturers are Boeing, Milgard Glass, and Simpson Tacoma Kraft wood products. However, regional, state and national trends have shown a shift towards wholesale and retail trade, and services. Since 1990 the percentages of nonagricultural employment in Pierce County have changed as follows:

<b>HISTORICAL EMPLOYMENT</b>			
<b>Category</b>	<b>1990</b>	<b>2007</b>	<b>Change</b>
Information	1.6% %	1.3% %	-0.3% %
Wholesale Trade	4.3%	4.1%	-0.2%
Transportation, Warehousing, And Utilities	3.6%	4.2%	0.6%
Other Services	4.0%	4.6%	0.6%
Financial Activities	5.3%	4.9%	-0.4%
Manufacturing	10.0%	7.2%	-2.8%
Construction	6.1%	9.0%	2.9%
Professional And Business Services	7.5%	9.0%	1.5%
Leisure And Hospitality	9.4%	9.8%	0.4%
Retail Trade	12.7%	11.9%	-0.8%
Educational And Health Services	13.6%	14.4%	0.8%
Government	21.9%	19.5%	-2.4%

## Service/Government

One of the largest components of the service sector is health care. The largest employers include the Multicare Medical System (5,832) and Franciscan Health System (4,041). In addition, DaVita, the nation's second largest provider of dialysis services, employees 856 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 includes 5,000 acres. Together, these facilities employ over 49,900 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, more than \$585M worth of new projects are planned for the military installations over the next four years.

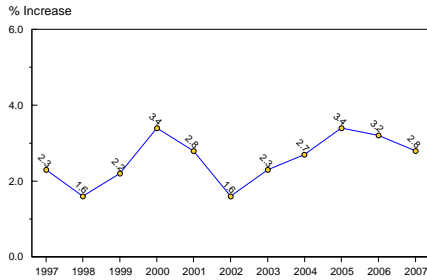
Financial and insurance services companies are also significant employers in Pierce County. These include Russell Investment Group (1,144), State Farm Insurance (1,133), KeyBank (590), Columbia Bank (484), and Regence BlueShield (642).

### Economic Indicators

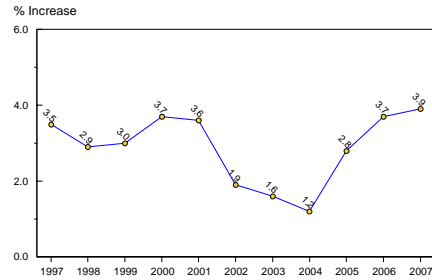
The following indicators are key elements in the evaluation of current economic conditions and are useful when developing projections or economic forecasts:

- ❖ **Inflation:** Inflation as measured by the Seattle-Tacoma-Everett Consumer Price Index for all urban consumers increased from 3.7% in 2006 to 3.9% in 2007. During the same period, the U. S. average (CPI-U) decreased from 3.2% in 2006 to 2.8% in 2007.

U. S. Consumer Price Index  
All Urban Consumers

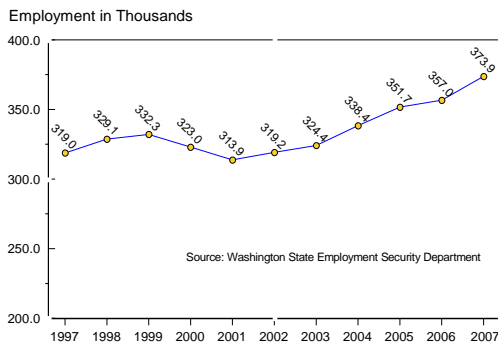


Tacoma-Seattle Consumer Price Index  
All Urban Consumers

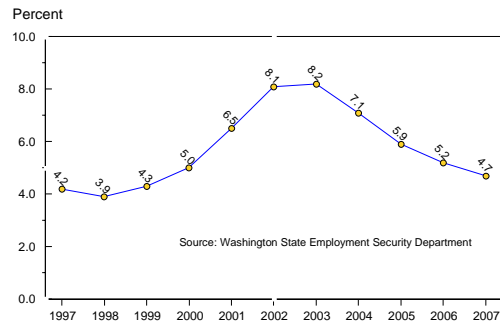


- ❖ **Employment:** Total Pierce County employment increased to 373,900 while unemployment decreased to 4.7%. County unemployment was slightly worse than the statewide average of 4.5%.

Pierce County Employment

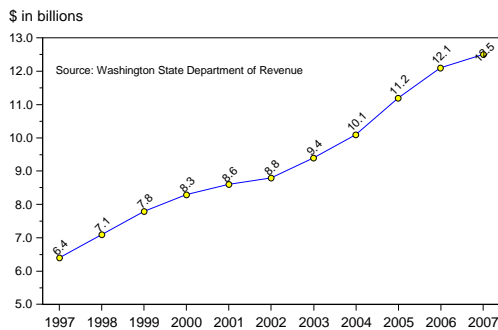


Pierce County Percent Unemployment

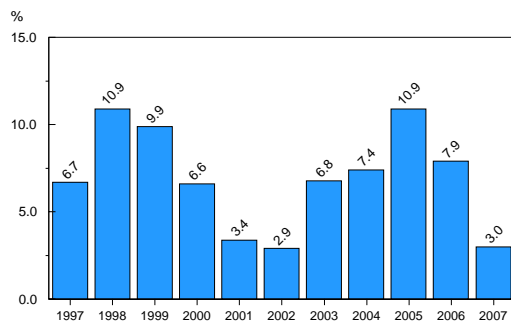


- ❖ **Taxable Retail Sales:** The growth in taxable retail sales slowed to 3% in 2007.

Pierce County Taxable Retail Sales

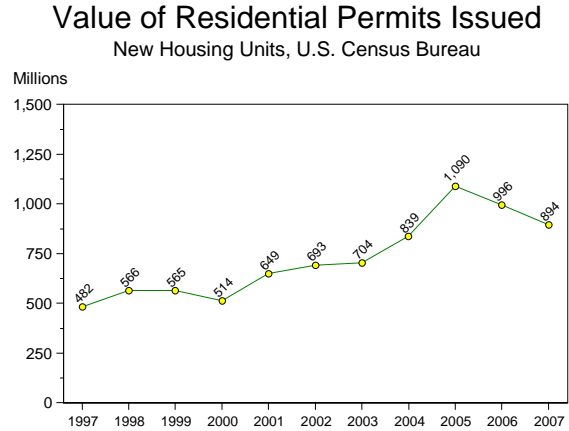
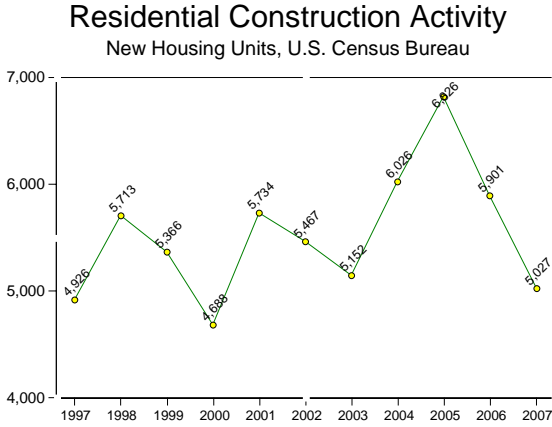


Percent Change Taxable Retail Sales



**Pierce County Facts**

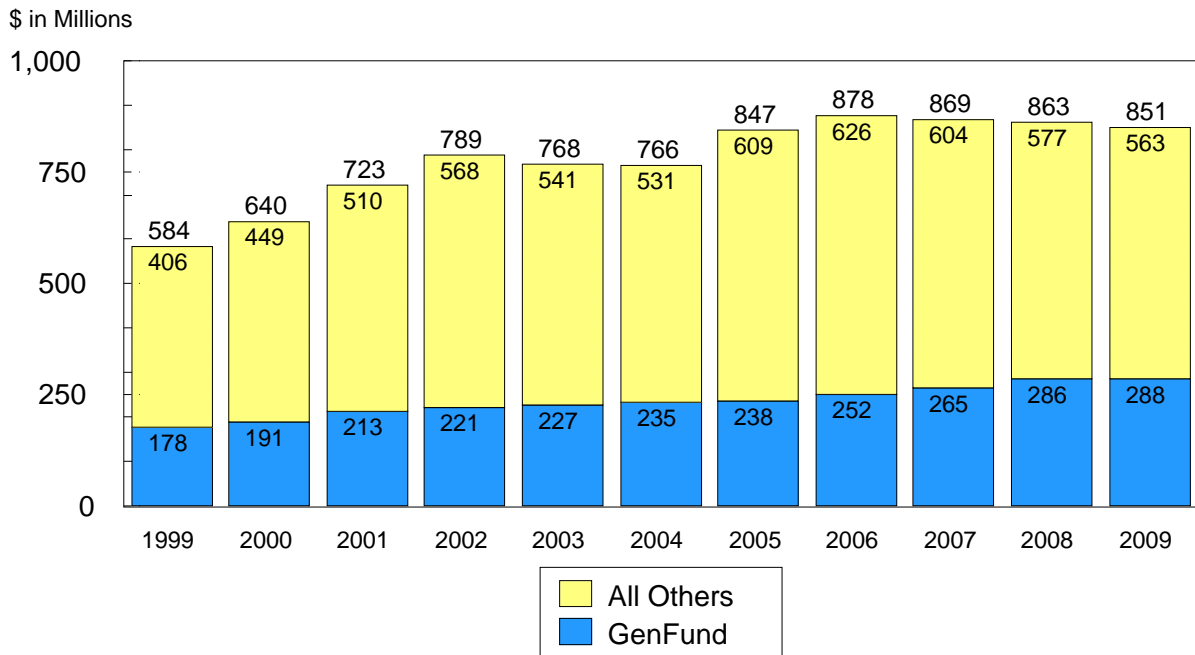
**Construction:** New construction activity is an important economic indicator that greatly impacts county operations and workload in areas such as planning, permits, land services, public works, and public construction. Property tax revenues are also affected by fluctuations in new construction activity. The number and value of permits issued is an indicator of future growth in the county property tax base. The figures below illustrate the relative strength of the Pierce County residential housing market through the end of 2007.



**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, the issuances of bonds (or bond refunding), and the initiation of major new services responsibilities.

**Total Budget**



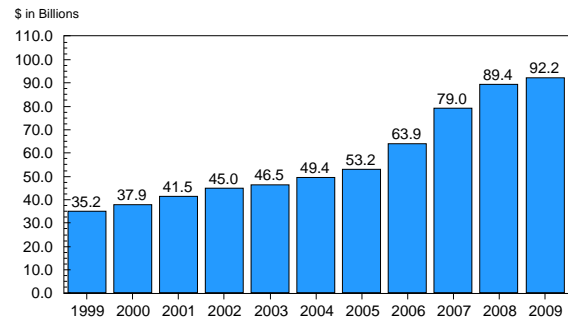
# Property Taxes and Assessed Valuation

## Property Taxes Assessed Valuation

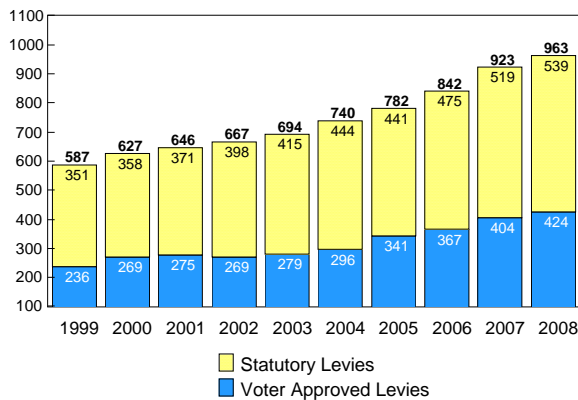
Property tax is the largest source of revenue in the General Fund and is a major source of revenue for the Road Fund. The Assessor-Treasurer values and provides information on approximately 1,080,000 acres of land in Pierce County. Of this total, 51% is taxable acreage, the remaining being exempt under State law. In addition to the statutory levies implemented through State legislation, local levies are imposed through a vote of the people. These are typically for school and fire districts. On average 42% of the total taxes levied over the last nine 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 2008 to 2009 was approximately \$2.8 billion (3.2%). Approximately 75% of the growth is due to new construction, and 25% is due to the revaluation of existing properties.

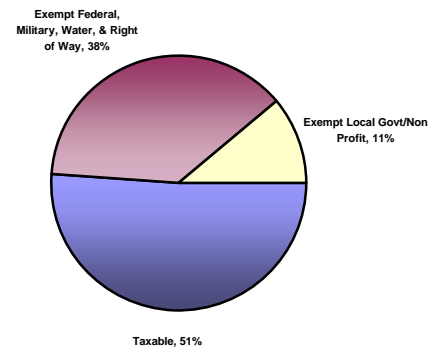


### Voter Approved and Statutory Property Taxes



Of the total tax levies for 2007 (collected in 2008), 44% are voter approved and 56% are statutory levies. These percentages will not be known for the 2008 tax levies (collected in 2009) until January of 2009 when the final certification figures are available.

### Pierce County Acreage Exemption Status



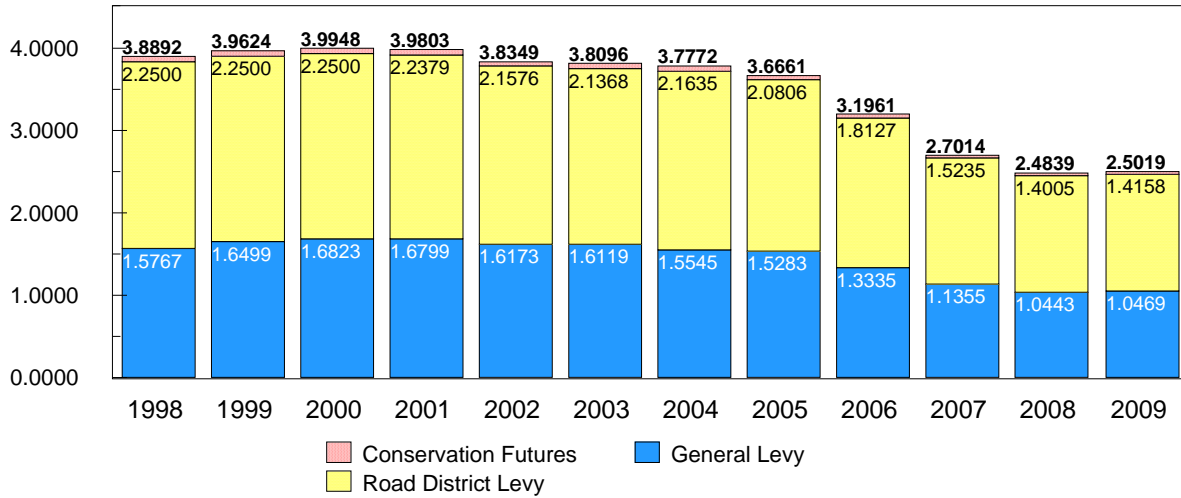
Of the total Pierce County acreage 49% is tax exempt. Federal and Military lands, major lakes, and local Right-of-Way make up 38% of the exempted properties. Eleven percent is local governments and non-profits (mostly schools and churches).

### 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 2.084% in 2009 (based upon last year's actual figures). This limitation on property tax revenue growth coupled with an inflationary increase in existing property revaluations has resulted in a 38% decline in rates since the initiative was enacted. However, the relatively small increase in 2009 valuations will result in a slight increase in tax rates next year. The charts on the following page present historical and comparative detailed rate information.

Combined Property Tax Millages

Rate per \$1,000



Property Tax Levies				
	2008		2009	
	Tax Rate <sup>1</sup>	Revenue	Tax Rate <sup>1</sup>	Revenue
	Assessed Value: \$89,354,870,537		Assessed Value: \$92,203,419,317	
<b>A. County Levy</b> (\$1.80 maximum)				
General Fund	\$ 1.0221	\$ 91,329,200	\$ 1.0241	\$ 94,421,980
Administrative Refund RCW 84.69	0.0013	120,500	0.0018	163,200
Sub Total General Fund	1.0234	91,449,700	1.0259	94,585,180
Veteran's Relief	0.0065	582,520	0.0065	602,270
Social Services	0.0144	1,289,840	0.0145	1,338,370
<b>Total County Levy</b>	<b>1.0443</b>	<b>93,322,060</b>	<b>1.0469</b>	<b>96,525,820</b>
<b>B. Conservation Futures</b> (\$.0625 Maximum)	<b>0.0391</b>	<b>3,492,825</b>	<b>0.0392</b>	<b>3,612,710</b>
	Assessed Value: \$39,619,526,175		Assessed Value: \$40,512,253,884	
<b>C. Road District Levy</b> (\$2.25 Maximum)				
Allocated to Road Fund	1.1266	44,634,710	1.1386	46,125,580
Law Enforcement Levy	0.2740	10,854,270	0.2772	11,230,280
Administrative Refund RCW 84.69	-	-	-	-
<b>Total Road District Levy</b>	<b>1.4005</b>	<b>55,488,980</b>	<b>1.4158</b>	<b>57,355,860</b>
<b>TOTAL COUNTY TAX LEVIES</b>	<b>\$ 2.4839</b>	<b>\$ 152,303,865</b>	<b>\$ 2.5019</b>	<b>\$ 157,494,390</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 and 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 year and 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.
- Include measurable performance measures to be achieved within a defined time frame.
- Be balanced (expenditures equal revenues plus recommended use of prior fund balance) at the time of adoption in accordance with State law, and be reviewed regularly to identify changes in revenues and expenditures so that necessary balancing corrections can be made.

## **Fund Balance Policies:**

- The County shall retain a fund balance in the General Fund which is between 5% and 10% of the fund's budget for emergency and working capital purposes.
- 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.
- Revenues which are difficult to accurately predict shall be conservatively estimated in order to avoid serious budget adjustments later in the year if the budgeted revenues do not materialize.

## **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, and 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 amount 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, 2008**

<b>2008 Assessed Valuation for 2009 Tax Collections</b>		<b>\$ 92,203,419,317</b>
 <b>A. Inside Levy (issued without vote of the people)</b>		
Legal Limit (1.5% of property value)		\$ 1,383,051,290
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Bonds	\$ 96,615,423	
Net Limited General Obligation Bonds - Proprietary Type	\$ 23,687,830	
Estimated Compensated Absences (12/31/2007)	20,410,000	
Installment Contracts - Ferries & Road	9,284,274	
Total Limited Tax General Obligation Debt		149,997,527
<b>Limited Tax General Obligation Debt Margin Available</b>		<b>\$ 1,233,053,763</b>
 <b>B. Outside Levy (issued with vote of the people)</b>		
Legal Limit (2.5% of property value)		\$ 2,305,085,483
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Debt		\$ 149,997,527
<b>Total General Obligation Debt Margin Available</b>		<b>\$ 2,155,087,956</b>

**Pierce County Bonded Debt Ratios Estimated at September 30, 2007**

General Obligation Bonded Debt per Capita (excluding Proprietary GO/Debt, Compensated Absences, & Installment Contract)	\$ 119.96
Assessed Valuation per Capita	\$ 114,482
Ratio of direct G O Bonded Debt to Assessed Value (including Proprietary GO/Debt)	0.0010

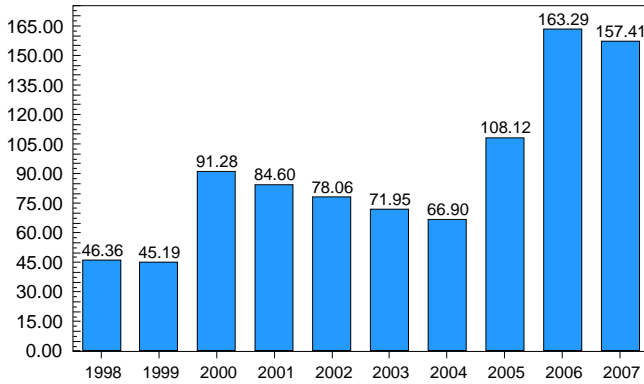
**Pierce County Bond Ratings**

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

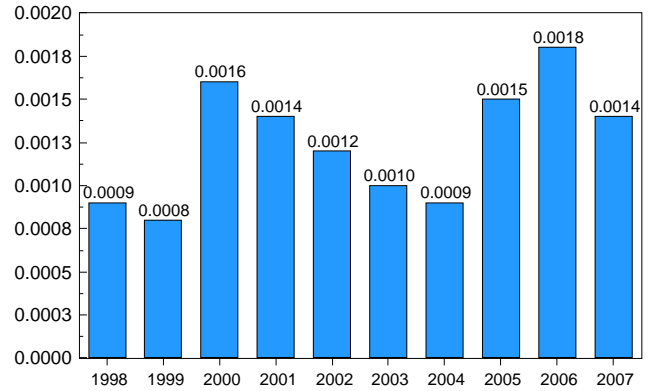
## Debt Management

Pierce County has historically maintained consistently low bonded debt obligations, as shown in the tables below. The Net Bonded Debt per Capita increased in 2006 due to the recent sale of \$31.8 million debt for future parks development and open space preservation and the sale of \$27.4 million debt for the Roads Central Maintenance Facility. Even with these recent new bonds, the Ratio of Bonded Debt to Assessed Valuation is still 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.

**Total Bonded Debt per Capita  
(General Obligation Bonds Only)**



**Ratio of Total Bonded Debt to Assessed Value  
(General Obligation Bonds Only)**



The table below presents the Debt Service schedule for the bonds payable from general County revenues (excluding proprietary fund debt). The source for this table is the 2007 Comprehensive Annual Financial Report. These figures have not been adjusted for any financing done in 2008.

### GENERAL OBLIGATION BONDS DEBT SERVICE SCHEDULE as of 12/31/2007 (amounts in thousands)

Year	Principal	Interest	Total Debt Service
2008	4,439	4,438	8,877
2009	4,631	4,263	8,894
2010	4,806	4,080	8,886
2011	5,005	3,875	8,880
2012	5,221	3,668	8,889
2013-2017	25,649	15,067	40,716
2018-2022	28,301	9,401	37,702
2023-2027	24,182	2,573	26,755
2028-2032	—	—	—
2033-2037	—	—	—
<b>Total</b>	<b>\$ 102,234</b>	<b>\$ 47,365</b>	<b>\$ 149,599</b>

## Summary of Unreserved Fund Balance

The following table summarizes the estimated unreserved fund balances for the General Fund and Special Revenue Funds. An overall total is not provided for the Special Revenue Funds as each is for a restricted purpose. Working left to right, the table begins with the actual Unreserved Fund Balance at the end of 2007. To this is added the net projected change due to 2008 activity, for an estimated ending funding balance for fiscal year 2008. To this is added the budgeted Use of Fund Balance in 2009, which results in the Estimated Fund Balance at the end of 2009. Further detailed information on the various sources and uses that net to the 2009 Preliminary Budgeted use of fund balance can be found in the "All Funds Comparison of 2009 Revenues and Expenditures" table and the other summary revenue and expenditure tables presented later in this section, as well as in the individual budget sections.

As a general policy, the County normally budgets "use of prior fund balance" in the General Fund for one time projects or emergency purposes. In 2009, we are proposing the use of \$3,400,000 in fund balance for such purposes. 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.

### 2009 FUND BALANCE ESTIMATE

	2007 CAFR Unreserved Fund Balance	Estimated 2008 Revenues minus Expenditures	2008 Estimated Year-End Fund Balance	2009 Budgeted Use of Fund Balance	2009 Estimated Year-End Unreserved Fund Balance
<b>General Fund</b>	\$ 36,426,000	\$ (8,634,719)	\$ 27,791,281	\$ (3,400,000)	\$ 24,391,281
<b>Special Revenue Funds</b>					
Arts and Cultural Services Fd	144,000	(10,000)	134,000	(57,820)	76,180
Auditor's Maint & Oper Fund	1,715,000	(539,510)	1,175,490	(437,180)	738,310
Community Action Fund	864,000	(115,140)	748,860	(269,800)	479,060
Community Development Fund	10,000	—	10,000	—	10,000
Conservation Futures Fund	7,281,000	(6,209,050)	1,071,950	(6,750)	1,065,200
County Road Fund	9,428,000	3,906,453	13,334,453	(7,787,840)	5,546,613
Criminal Justice Fund	4,016,000	(1,400,480)	2,615,520	(1,291,900)	1,323,620
Detention Center Commissary Fd	494,000	11,910	505,910	(75,180)	430,730
Dispute Resolution Center Fund	32,000	—	32,000	—	32,000
Drug Investigation Fund	2,451,000	(1,023,419)	1,427,581	(1,341,660)	85,921
Emergency Managemt Grants Fd	208,000	86,060	294,060	(117,320)	176,740
Employee Assistance Program Fd	103,000	(29,000)	74,000	(73,260)	740
Endangered Species Act Fund	328,000	(110,120)	217,880	(60,000)	157,880
Federal Forest Services Fund	—	32,970	32,970	(32,940)	30
GIS Fund	3,704,000	(1,624,860)	2,079,140	(782,980)	1,296,160
Homeless Housing Program Fund	2,809,000	(333,010)	2,475,990	—	2,475,990
Housing Repair Programs Fund	108,000	(5,010)	102,990	(5,000)	97,990
Human Services Fund	7,146,000	(4,641,582)	2,504,418	(209,540)	2,294,878
Judson Family Justice Ctr Fd	307,000	(58,617)	248,383	(88,450)	159,933
Low Income Housing Fee Fund	3,252,000	(1,407,300)	1,844,700	(782,000)	1,062,700
Marine Services Fund	223,000	(17,350)	205,650	(84,590)	121,060
Mental Health Fund	—	3,195,110	3,195,110	(1,539,780)	1,655,330
Parks Impact Fee Fund	2,539,000	(2,267,770)	271,230	(270,160)	1,070
Parks Sales Tax Fund	3,523,000	(1,870,610)	1,652,390	(1,569,290)	83,100
Paths and Trails Fund	359,000	(132,190)	226,810	(113,750)	113,060
Pierce County Fair Fund	113,000	(4,430)	108,570	(11,630)	96,940
Rainier Communicatn Commiss Fd	1,215,000	81,320	1,296,320	(170,000)	1,126,320
Reet Electronic Technology Fd	234,000	68,100	302,100	(300,000)	2,100
Reet River Improvement Fund	5,237,000	257,020	5,494,020	(314,180)	5,179,840
Second Reet Parks Fund	3,240,000	(178,040)	3,061,960	(3,056,970)	4,990
Second Reet Roads Fund	11,203,000	(10,924,810)	278,190	(274,000)	4,190
Surface Water Management Fund	12,931,000	(2,786,910)	10,144,090	(4,601,220)	5,542,870
Tourism, Promotion, Facil Fund	1,071,000	(47,310)	1,023,690	(20,840)	1,002,850
Traffic Impact Fee Fund	6,015,000	(630,160)	5,384,840	(2,690,030)	2,694,810
Veterans Relief Fund	106,000	(20,630)	85,370	(46,840)	38,530
911 System Fund	1,459,000	(106,770)	1,352,230	(642,230)	710,000

# Capital Improvement Program Summary

## 2009 Capital Improvement Program

The Capital Facilities Plan (CFP) details the County's most current understanding of the projected capital improvement needs and financing sources. The CFP is one of the elements of Pierce County's comprehensive plan required by Washington's Growth Management Act.

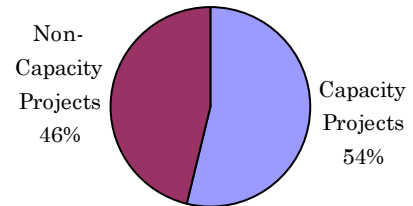
One of the principal criteria for identifying needed capital improvements is standards for level of service (LOS). The CFP specifies the LOS standards for each public facility and requires that new development be served by adequate facilities. The document also includes the designation of facilities 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.

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.

Capacity projects are defined as those that increase space or capabilities. Non-capacity projects are major repairs or renovations to existing facilities.

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 \$75,000. 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.

Projects by Category



## Capital Improvement Projects Summary

Capital expenditures planned and budgeted for 2009 are significantly lower than 2008 due to fiscal constraints. The 2009 Capital Improvement Program provides for enhancements to safety and security, transportation and infrastructure, land conservation and recreation, environmental services, repairs and renovations, and increased capacity to keep pace with County growth and to maintain LOS standards. The following table summarizes the projects planned in the CFP for each category of facility.

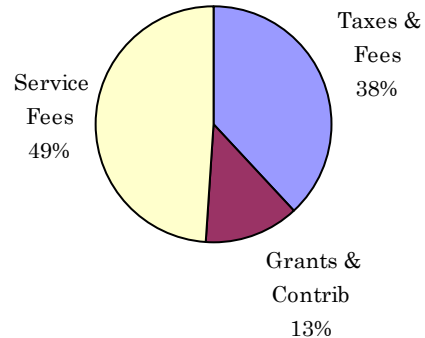
CAPITAL IMPROVEMENT PROJECT SUMMARY						
	2009	2010	2011	2012	2013	2014
Adult Detention	\$ 5,832,700	\$ 454,200	\$ 347,800	\$ 252,700	\$ 202,500	\$ 200,000
Airport	400,000	2,707,000	275,000	75,000	775,000	75,000
District Court	1,569,300	3,210,000	338,100	128,800	—	—
Ferry System	60,000	50,000	550,000	600,000	—	—
General Admin Buildings	863,800	7,351,200	20,208,200	20,766,800	25,488,100	24,603,000
Human Services	100,000	3,146,900	3,685,600	6,149,700	19,871,500	13,500,000
Juvenile Detention	83,500	5,745,000	4,947,400	4,650,000	4,675,000	4,500,000
Parks and Recreation	8,311,000	31,866,100	270,000	270,000	270,000	136,670,000
River Improvement	5,935,000	5,039,000	500,000	500,000	500,000	500,000
Roads Bldgs & Facilities	2,648,900	6,319,100	—	—	—	—
Sanitary Sewer	22,005,300	47,074,200	47,291,800	53,955,800	54,552,700	43,146,300
Sheriff Buildings	75,000	285,000	9,960,900	10,054,900	9,979,900	2,094,000
Solid Waste	688,000	600,000	2,225,000	—	—	—
Superior Court	50,000	1,900,000	1,460,000	50,000	50,000	50,000
Surface Water Management	5,675,000	9,255,000	7,803,000	6,322,000	6,960,000	8,340,000
<b>Total</b>	<b>\$ 54,297,500</b>	<b>\$ 125,002,700</b>	<b>\$ 99,862,800</b>	<b>\$ 103,775,700</b>	<b>\$ 123,324,700</b>	<b>\$ 233,678,300</b>

*Capital Improvement Projects Summary*

**2009 Capital Improvement Projects Sources of Funds**

The sources of funds for capital improvement projects have been grouped into five major categories. For 2009 38% will be from Taxes/Fees, 49% from Service Fees and 13% from Grants and Contributions.

**Sources by Category**



**Taxes/Fees.** This source of revenue includes non-dedicated taxes and fees such as sales tax, property tax, court fines, licenses and permits. This category also includes dedicated taxes and fees such as park impact fees, park sales tax, and gas taxes.

**Service Fees.** These fees are for specific services provided. Examples are E-9-1-1, golf course fees, sewer fees and surface water management fees.

**Grants & Contributions.** This source of revenue includes federal, state and city contributions for specific projects or purposes. Examples include road funds, parks donations and grants, mental health and human services grants, and the City of Tacoma portion of the County-City Building. Funding sources may also include (none in 2009):

**Bonds.** This is interest bearing debt issued by the county.

**Intergovernmental Loans.** This category is used for loans from one department to another, or from a tax/fees fund to a user fee (enterprise) fund.

**2009 SOURCE OF FUNDS**

	<b>Taxes/Fees</b>	<b>Service Fees</b>	<b>Grants &amp; Contributions</b>	<b>Total</b>
Adult Detention	\$ 5,832,700	\$ —	\$ —	\$ 5,832,700
Airport	205,000	—	195,000	400,000
District Court	1,569,300	—	—	1,569,300
Ferry System	—	—	60,000	60,000
General Admin Buildings	863,800	—	—	863,800
Human Services	100,000	—	—	100,000
Juvenile Detention	83,500	—	—	83,500
Parks and Recreation	6,772,000	1,175,000	364,000	8,311,000
River Improvement	2,591,000	—	3,344,000	5,935,000
Roads Bldgs & Facilities	2,648,900	—	—	2,648,900
Sanitary Sewer	—	19,960,300	2,045,000	22,005,300
Sheriff Buildings	75,000	—	—	75,000
Solid Waste	—	688,000	—	688,000
Superior Court	—	—	50,000	50,000
Surface Water Management	—	4,611,000	1,064,000	5,675,000
<b>Total</b>	<b>\$ 20,741,200</b>	<b>\$ 26,434,300</b>	<b>\$ 7,122,000</b>	<b>\$ 54,297,500</b>

## **2009 Major Projects**

The following section contains a brief description of the major (more than \$5 million) capital improvement projects for 2009.

### **Adult Detention**

Capital projects for Adult Detention and Correction facilities include remodeling of the main jail at 910 Tacoma Avenue South, general jail facility improvements, and other repair projects. The cost of these projects is \$5,832,700 for 2009.

### **Parks and Recreation**

Pierce County owns a total of 5,177.8 acres of land that provides park, recreation and open space opportunities for Pierce County residents. The 2009 plan has 15 projects totaling more than \$8.3 million. Among the larger projects are Cushman Trail Phase 2 (\$2,561,800), Ashford Park (\$2,489,900), and the Sprinker Recreation Center renovation assessment and planning (\$2,227,900).

Refer to the Parks & Recreation section for detailed information on Parks related projects.

### **River Improvement**

The River Improvement Program of the Department of Public Works and Utilities is responsible for the maintenance and improvement of 91.6 river levee miles along the Puyallup, Carbon, White, Greenwater, and Nisqually Rivers. The 2009 expenditures contain \$5,935,000 in capital projects and land acquisition.

Details are available in the *Pierce County River Improvement, Puyallup River Basic Comprehensive Flood Control Management Plan*.

### **Sewer Utilities**

The County LOS of 220 gallons per day (GPD) per residential equivalent (RE) plus 15 percent reserve capacity meets the needs of the current LOS and provides for additional capacity to accommodate projected growth in REs through the year 2014. This LOS includes current average sewer demands of 18.6 MGD and also represents growth-related reserves of 5.8 MGD for a total sewer capacity for the Chambers Creek Regional Wastewater Treatment Plant of 24.4MGD. The Chambers Creek Regional Wastewater Treatment Plant Expansion Project is proposed for completion in 2016. The expansion will provide for additional capacity for growth projections through the year 2022.

The 2009 plan includes 35 projects that total \$22,005,300. Refer to the Environmental Services section for detailed information on Sewer projects.

### **Surface Water Management**

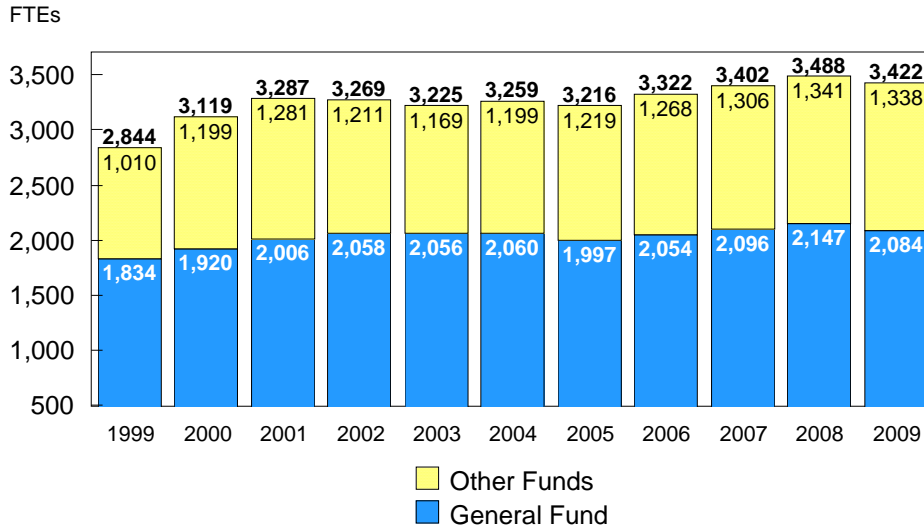
The County's stormwater program provides facilities for drainage basins in unincorporated Pierce County. The 2009 proposed Surface Water Management program includes 67 capital projects at a cost of \$8,400,000. Capacity projects during 2009-2014 represent improvements and repair to existing stormwater outfall pipes, ponds, culverts, fish ladders, stormwater pump stations, pipelines, and raised roads.

For information on stormwater facilities, see the Pierce County Stormwater Drainage and Surface Water Management Master Plan.

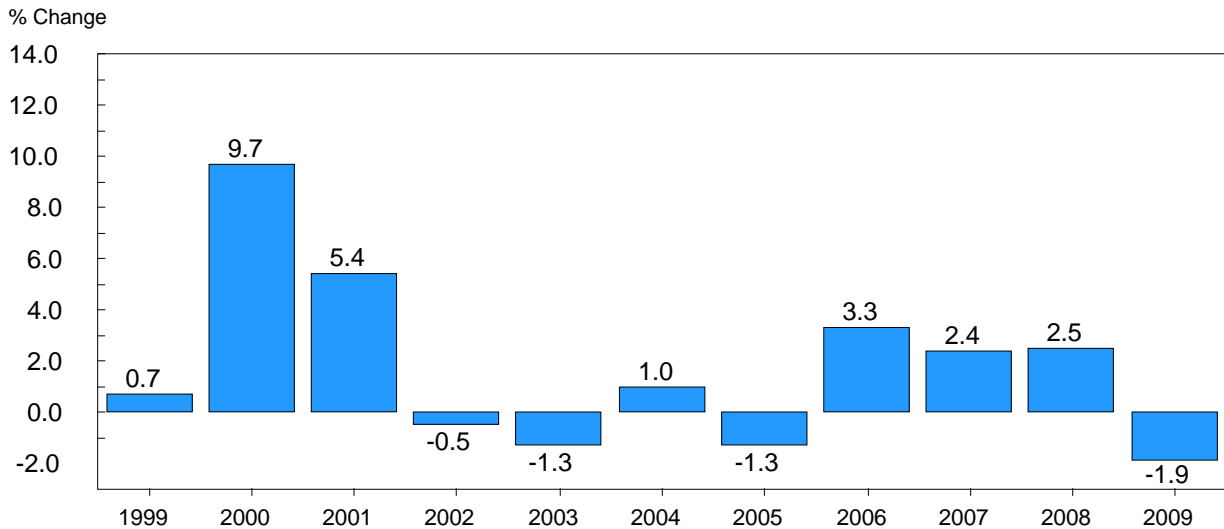
# Staffing Information

As the population of Pierce County has increased, the demand for county services has risen correspondingly. General Fund staffing (authorized positions) has increased by 250 FTEs (14%) since 1999 while staffing in all other funds (special revenue, enterprise, and internal services) has increased by 328 FTEs (32%). Overall, 578 FTEs have been added since 1999, an increase of 20%.

## County-wide Staffing Summary



## Percent Change in County-wide Staffing



In August of 2000, the County took over Inpatient Services at Puget Sound Behavioral Health (PSBH), eventually adding 239 new staff positions in 2000 and 2001. This accounts for the large increase in those years.

## Staffing Information

The percentage changes in 2002-2005 reflect either only a small increase or an actual decrease due to the following factors:

- a) The PSBH staff count subsequently declined over these years to 98 positions in 2005 as service responsibilities were restructured or eliminated,
- b) Initiative 747 (1% property tax limitation) resulted in far less revenue being available to fund new positions or even to support existing positions, and
- c) The Sheriff's contract with the City of Lakewood for police services was terminated at the end of 2004, which resulted in a loss of 103 positions in the Sheriff's department in 2005.

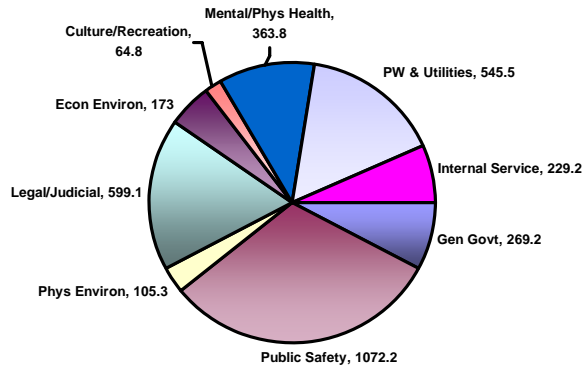
The 2006-2008 Budgets again reflects new positions throughout the County to enhance service levels, including staff in PALS, Sheriff, Corrections, Prosecuting Attorney, Assigned Counsel, Superior Court, Juvenile, Human Resources, Medical Examiner, Clerk, Emergency Management, Economic Development, Parks and Recreation, Transportation and Environmental Services, and the Auditor's office for animal control and election services.

However, recent significant revenue cutbacks will result in proposed staffing reductions in 2009.

### 2009 Total County Staffing

Summarized by Function

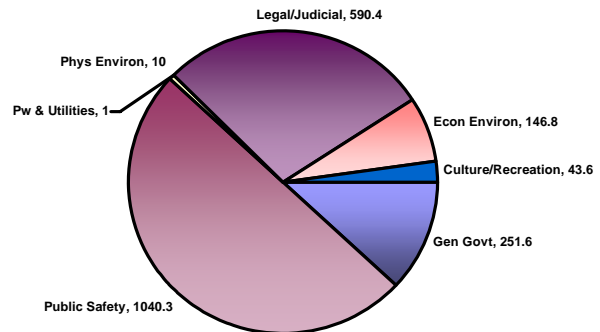
The Public Safety and Legal/Judicial systems combined accounts for just over 48% of the total County staff, with the Mental and Physical Health system at almost 11%. Just over 19% of the total staff provides PW & Utilities, and the Physical Environment services. Almost 2% of the total staff is related to Culture and Recreation. Just over 5 % are involved in Economic Environment activity and just under 15% staffing provide general government functions (including internal service funds).



### 2009 General Fund Staffing

Summarized by Function

The Public Safety and Legal/Judicial systems combined accounts for just over 78% of all General Fund staff. Just over 12% provide General Governmental services. Just over 7% of the General Fund staff support Economic Environment activities and nearly 3% are involved in Culture and Recreation, and Physical Environment activities.



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

*Staffing Information*

**STAFFING SUMMARY**

	1999 FTE	2003 FTE	2004 FTE	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	Change from 1999
<b>General Fund:</b>									
Assessor/Treasurer	97.80	90.30	90.10	90.60	91.80	91.30	90.60	86.60	(11.20)
Assigned Counsel	88.80	85.00	85.60	89.30	93.20	96.60	101.10	98.10	9.30
Auditor	40.00	43.00	43.00	45.00	51.00	54.00	53.30	50.30	10.30
Budget & Finance	41.85	43.20	44.20	44.15	44.15	44.95	45.00	42.57	.72
Clerk of the Superior Court	52.00	57.00	58.00	57.00	57.50	57.50	56.50	54.50	2.50
Communications	-	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00
Corrections	343.30	377.70	377.80	375.70	383.10	395.10	400.10	394.10	50.80
County Council	31.00	29.00	29.00	29.00	31.00	31.00	31.00	30.00	(1.00)
County Executive	6.75	8.00	8.00	8.00	8.00	8.00	8.00	7.50	.75
District Court	68.20	70.00	74.00	74.00	74.00	111.00	113.50	111.00	42.80
District Court 2 - Gig Harbor	6.20	-	-	-	-	-	-	-	(6.20)
District Court 3 - Eatonville	3.75	-	-	-	-	-	-	-	(3.75)
District Court 4 - Buckley	1.30	-	-	-	-	-	-	-	(1.30)
District Court Probation	30.00	36.00	36.00	35.50	35.50	-	-	-	(30.00)
Economic Development	3.45	6.15	7.15	7.00	8.00	8.00	8.00	7.00	3.55
Emergency Management	21.30	22.07	23.03	28.00	31.00	32.00	32.00	31.00	9.70
Human Resources	22.00	24.60	26.60	27.60	28.60	29.60	31.10	29.85	7.85
Juvenile	171.02	186.62	176.12	173.12	174.82	175.82	195.82	191.82	20.80
Medical Examiner	12.00	14.00	14.50	14.50	15.00	15.50	15.50	15.50	3.50
Parks & Recreation Services	49.20	50.65	49.52	43.05	39.41	40.41	41.05	39.05	(10.15)
Planning & Land Services	119.20	131.50	131.62	150.62	164.32	171.32	173.20	139.80	20.60
Prevention Services & Programs	-	.64	1.22	-	-	-	-	-	-
Prosecuting Attorney	213.07	232.22	227.22	228.50	230.70	231.70	233.20	233.70	20.63
Public Defense Conflict Office	-	-	-	-	4.00	4.00	5.00	5.60	5.60
Sheriff *	309.50	440.00	449.00	364.00	374.00	381.00	394.00	400.00	90.50
Special Projects	14.63	10.49	10.92	11.00	11.75	12.67	14.30	11.80	(2.83)
Superior Court	84.38	88.88	88.88	92.88	95.38	95.38	96.38	95.38	11.00
WSU PC Extension	3.60	3.62	3.62	3.60	3.60	4.60	4.60	4.60	1.00
<b>Total General Fund</b>	<b>1,834.30</b>	<b>2,055.64</b>	<b>2,060.10</b>	<b>1,997.12</b>	<b>2,053.83</b>	<b>2,095.45</b>	<b>2,147.25</b>	<b>2,083.77</b>	<b>249.47</b>
<b>Special Revenue Funds:</b>									
Arts & Cultural Services Fund	2.10	1.51	1.66	1.59	1.59	1.44	.69	.69	(1.41)
Auditor's Maint. & Operation Fund	1.00	.50	.50	.50	2.50	2.00	5.70	5.70	4.70
Community Action Fund	55.31	49.30	50.77	49.77	49.77	46.95	48.32	48.89	(6.42)
Community Development Fund	11.45	9.92	8.66	11.31	11.31	11.31	11.06	11.06	(0.39)
Conservation Futures Fund	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	2.00
County Road Fund	327.02	330.28	335.70	337.33	344.98	366.19	370.44	370.20	43.18
Criminal Justice Fund	1.00	2.00	2.00	2.00	3.00	4.00	4.00	3.00	2.00
Detention Ctr Commissary Fund	-	3.00	3.90	3.00	1.00	1.00	1.00	1.00	1.00
Drug Investigation Fund	-	-	2.00	4.00	7.00	7.00	7.00	6.00	6.00
Emergency Mgmt Grants Fund	-	8.88	10.87	12.88	16.50	16.50	14.50	14.50	14.50
Endangered Species Act Fund	-	.62	-	-	-	-	-	-	-
Judson Family Justice Ctr Fund	-	-	-	1.50	8.40	8.50	8.70	8.70	8.70
Geographical Info Services Fund	18.00	17.00	17.00	17.00	19.00	20.00	23.00	23.00	5.00
Homeless Housing Fund	-	-	-	-	2.00	2.00	4.25	4.25	4.25
Housing Repair Program Fund	12.00	12.26	12.66	12.00	12.00	11.00	11.00	10.86	(1.14)

*Staffing Information*

**STAFFING SUMMARY**

	1999 FTE	2003 FTE	2004 FTE	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	Change from 1999
Human Services Fund	136.62	220.20	220.37	224.47	278.41	320.06	149.99	149.49	12.87
Law Enforcement Fund	73.00	-	-	-	-	-	-	-	(73.00)
Mental Health Fund	-	-	-	-	-	-	161.91	162.41	162.41
Park Impact Fees Fund	-	-	-	.05	.05	.05	.05	.05	.05
Parks Sales Tax Fund	-	-	.64	1.00	6.15	7.15	6.31	5.85	5.85
Paths and Trails Fund	2.05	2.11	2.02	1.02	2.21	2.21	2.41	2.87	.82
Peninsula Recreation Prgm Fund	-	2.00	2.00	2.00	-	-	-	-	-
Puget Sound Behavioral Hlth Fd	-	108.40	106.04	97.86	41.05	-	-	-	-
Rainier Communications Comm Fd	5.00	6.00	6.00	6.00	7.00	7.00	8.00	8.00	3.00
REET River Fund	3.09	1.95	1.71	1.57	1.39	1.51	1.51	1.51	(1.58)
Second REET Parks Fund	-	.25	.89	1.15	1.20	1.20	1.20	1.20	1.20
Surface Water Mgmt Fund	35.78	46.15	52.06	55.27	60.29	62.00	73.50	67.70	31.92
Tourism, Promotion & Cap Fac Fd	-	.43	.42	-	-	-	-	-	-
Veterans' Relief Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Wellness Program Fund	1.00	-	-	-	-	-	-	-	(1.00)
911 System Fund	4.45	4.88	4.96	4.00	4.00	4.46	4.46	4.46	.01
<b>Total Special Revenue Funds</b>	<b>692.87</b>	<b>831.64</b>	<b>846.83</b>	<b>851.27</b>	<b>884.80</b>	<b>909.53</b>	<b>925.00</b>	<b>917.39</b>	<b>224.52</b>
<b>Capital Projects:</b>									
Admin Bldg & Facilities Fund	.13	.16	-	-	-	-	-	-	(0.13)
Parking Facility Fund	.64	-	-	-	-	-	-	-	(0.64)
Permanent Jail Construction Fund	1.41	4.92	.89	.50	.09	-	1.05	2.95	1.54
REET Capital Improvement Fund	1.27	2.74	3.47	2.85	3.98	4.65	5.35	3.95	2.68
1% for Arts Construction Fund	-	.25	.10	.10	.60	.75	.50	.50	.50
2501 Corporate Express Bldg Fd	-	-	-	1.29	1.39	1.80	1.15	-	-
Transportation Facilities Fund	-	-	-	-	1.00	1.00	-	-	-
<b>Total Capital Projects</b>	<b>3.45</b>	<b>8.07</b>	<b>4.46</b>	<b>4.74</b>	<b>7.06</b>	<b>8.20</b>	<b>8.05</b>	<b>7.40</b>	<b>3.95</b>
<b>Enterprise Funds:</b>									
Airport Fund	2.00	1.60	1.60	1.60	2.63	2.62	2.77	4.77	2.77
Chambers Bay Golf Course Fund	-	-	-	.80	.75	.50	.20	.50	.50
Golf Courses Fund	8.45	8.84	8.78	8.78	8.53	9.53	9.53	9.53	1.08
P.C. Ferry Services Fund	-	1.07	1.61	1.89	2.80	2.62	2.62	3.62	3.62
Sewer Utility Fund	101.06	104.66	111.76	118.39	126.38	135.09	144.39	146.09	45.03
Sewer Utility Construction Fund	-	-	-	-	-	-	-	-	-
Solid Waste Mgmt Fund	12.61	13.71	14.44	16.02	16.11	15.68	18.68	18.72	6.11
Water Utility Fund	-	.30	.31	.09	.01	.10	.10	1.10	1.10
<b>Total Enterprise Funds</b>	<b>124.12</b>	<b>130.18</b>	<b>138.50</b>	<b>147.57</b>	<b>157.21</b>	<b>166.14</b>	<b>178.29</b>	<b>184.33</b>	<b>60.21</b>
<b>Internal Serv Funds:</b>									
Equipment Rental & Revolving Fd	24.10	24.43	24.47	24.46	24.27	24.30	26.30	27.30	3.20
Facilities Management Fund	36.77	44.75	45.99	52.21	52.66	52.88	53.75	54.30	17.53
Fleet Rental Fund	3.15	3.40	3.40	3.45	3.45	3.45	3.40	3.40	.25
General Services Fund	8.20	8.20	8.20	8.20	8.20	8.80	8.80	8.80	.60
Information Technology Fund	101.64	102.00	110.00	111.00	114.50	115.50	118.50	116.50	14.86
Radio Communication Fund	6.25	8.05	8.17	7.00	7.00	8.54	9.54	9.54	3.29
Self Insurance Fund	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	-
Workers Compensation Fund	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	-
<b>Total Internal Serv Fnds</b>	<b>189.11</b>	<b>199.83</b>	<b>209.23</b>	<b>215.32</b>	<b>219.08</b>	<b>222.47</b>	<b>229.29</b>	<b>228.84</b>	<b>39.73</b>
<b>TOTAL FUNDS</b>	<b>2,843.85</b>	<b>3,225.36</b>	<b>3,259.12</b>	<b>3,216.02</b>	<b>3,321.98</b>	<b>3,401.79</b>	<b>3,487.88</b>	<b>3,421.73</b>	<b>577.88</b>

\* Sheriff staff was also budgeted in Law Enforcement Fund in 1998

# 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 **2009 General Fund Revenue** table details the revenue sources for this fund, including prior year actuals as well as current year budget and estimate. Narrative and graphs present the changes in the sources over time.

The **General Fund Revenue & Expenditure Overview** includes narrative and graphs presenting the 2009 General Fund budget by revenue source, expenditure function and object classification.

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 **Total Pierce County Revenue & Expenditure Overview** includes narrative and graphs presenting the total 2009 Preliminary Budget by revenue source, expenditure function and object classification.

The most comprehensive presentation of the functional expenditures and their related funding sources can be found in the **All Funds Comparison of 2009 Revenues and Expenditures** which displays this information by fund type.

The **2009 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.

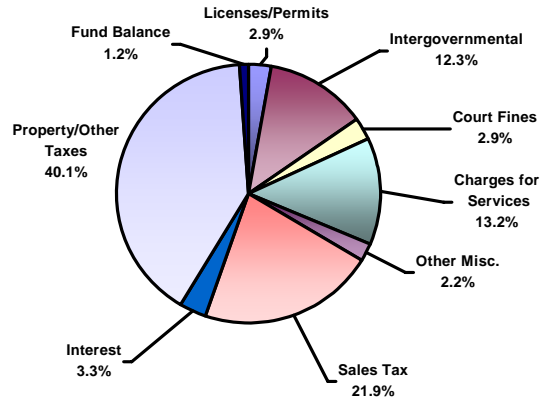
The total 2009 Preliminary Budget for each Fund, or each department in the General Fund, can be found in the **Total Expenditures/Expenses** table.

### General Fund Revenue & Expenditure Overview

The growth in 2009 revenues for the General Fund is expected to be 0.7% over the 2008 Budget. The following pages discuss General Fund Revenues and Expenditures in greater detail and in comparison to prior years.

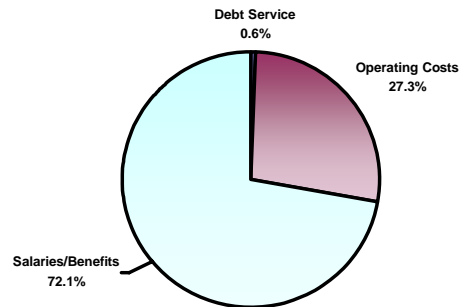
#### 2009 General Fund Revenues Summarized by Source

Property/Other Taxes and Sales Taxes are the largest revenue sources in the General Fund, at 62% of the total. The only other significant categories are Intergovernmental Revenue at 12.3% and Charges for Services at 13.2%.



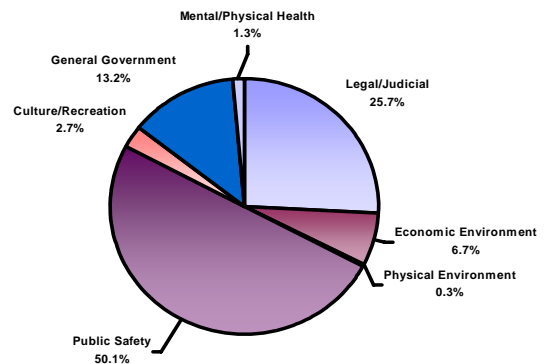
#### 2009 General Fund Expenditures Summarized by Object Classification

Just over 72% of the General Fund budget by line-item is devoted to salary and benefit costs. Operating costs absorb just over 28%. Debt Service expenditures are minimal.



#### 2009 General Fund Expenditures Summarized by Function

The Public Safety and Legal/Judicial Services combined accounts for just under 76% of all General Fund County expenditures. Just over 13% is related to General Governmental services. Just under 7% of the General Fund expenditures are for Economic Environment activities and, just under 3% is for Culture and Recreation. Roughly 1% of the General Fund is used to support the Mental and Physical Health systems, and Physical Environment activities.



*Revenue and Expenditure Summaries*

<b>2009 GENERAL FUND REVENUE</b>							
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>	<b>Absolute</b>	<b>Percent</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>I. Taxes</b>							
General Property Taxes	\$ 83,627,206	\$ 87,270,059	\$ 91,726,240	\$ 91,400,000	\$ 95,116,460	\$ 3,390,220	3.7 %
Law Enforcement Property Tax	9,862,898	10,321,109	10,849,710	10,849,710	11,230,280	380,570	3.5
Sales Taxes	54,678,529	58,834,427	61,950,000	58,550,000	63,000,000	1,050,000	1.7
Gambling Tax	311,202	279,189	304,000	262,000	247,000	(57,000)	(18.8)
Penalties/Interest	7,603,920	7,568,072	7,701,000	7,451,000	7,474,600	(226,400)	(2.9)
All Other Taxes	2,672,593	2,694,354	2,711,170	1,974,260	2,058,170	(653,000)	(24.1)
<b>Subtotal</b>	<b>158,756,348</b>	<b>166,967,210</b>	<b>175,242,120</b>	<b>170,486,970</b>	<b>179,126,510</b>	<b>3,884,390</b>	<b>2.2</b>
<b>II. Licenses/Permits</b>							
General Licenses and Permits	384,390	414,198	405,650	398,410	409,680	4,030	1.0
Cable Franchise Fees	2,730,861	3,055,061	3,366,300	3,346,100	3,650,000	283,700	8.4
Animal Licenses	419,802	464,817	633,000	500,000	520,000	(113,000)	(17.9)
Building Permits	5,022,205	4,723,652	5,498,600	2,989,834	3,674,260	(1,824,340)	(33.2)
<b>Subtotal</b>	<b>8,557,258</b>	<b>8,657,728</b>	<b>9,903,550</b>	<b>7,234,344</b>	<b>8,253,940</b>	<b>(1,649,610)</b>	<b>(16.7)</b>
<b>III. Intergovernmental Revenues</b>							
Federal Grants	4,936,959	5,143,013	4,302,344	4,306,592	4,466,320	163,976	3.8
State Grants	5,840,618	6,875,815	7,431,192	7,511,027	7,028,960	(402,232)	(5.4)
State Shared Revenue	3,298,827	4,542,068	5,477,140	5,739,390	5,740,830	263,690	4.8
HAVA Grant	199,555	1,643,579	20,000	20,000	20,000	—	—
Jail Reimbursements	6,182,831	5,835,457	6,095,760	6,092,390	6,549,180	453,420	7.4
Sheriff Services Contracts	6,118,656	6,449,740	7,637,200	7,641,630	8,608,790	971,590	12.7
All Other Revenues	2,240,763	2,596,471	2,677,210	2,824,510	3,146,630	469,420	17.5
<b>Subtotal</b>	<b>28,818,209</b>	<b>33,086,143</b>	<b>33,640,846</b>	<b>34,135,539</b>	<b>35,560,710</b>	<b>1,919,864</b>	<b>5.7</b>
<b>IV. Charges For Services</b>							
Recording Fees	3,088,459	2,570,730	2,703,000	2,160,880	2,215,100	(487,900)	(18.1)
Election/Registration Fees	2,035,257	2,648,817	2,843,753	3,451,955	3,221,650	377,897	13.3
Vehicle License Fees	3,669,838	3,684,685	3,750,000	3,750,000	3,800,000	50,000	1.3
Planning Fees	8,370,598	7,820,560	9,016,950	6,061,211	7,728,070	(1,288,880)	(14.3)
Recreation Fees	1,154,239	1,120,026	1,118,510	1,161,590	1,295,930	177,420	15.9
Indirect Cost Charges	7,207,050	8,874,600	9,266,150	9,266,150	9,873,200	607,050	6.6
Legal Services	977,561	1,226,750	1,250,410	1,356,950	1,454,000	203,590	16.3
All Other Charges	7,351,985	7,933,240	8,209,400	8,420,176	8,365,760	156,360	1.9
<b>Subtotal</b>	<b>33,854,987</b>	<b>35,879,408</b>	<b>38,158,173</b>	<b>35,628,912</b>	<b>37,953,710</b>	<b>(204,463)</b>	<b>(0.5)</b>
<b>V. Fines And Forfeitures</b>	<b>5,417,964</b>	<b>6,878,171</b>	<b>7,599,340</b>	<b>8,189,520</b>	<b>8,273,660</b>	<b>674,320</b>	<b>8.9</b>
<b>VI. Interest Revenue</b>	<b>14,938,572</b>	<b>17,560,457</b>	<b>12,289,010</b>	<b>10,910,610</b>	<b>9,430,830</b>	<b>(2,858,180)</b>	<b>(23.3)</b>
<b>VII. Miscellaneous Revenue</b>							
Rents, Leases, and Phones	1,110,704	1,258,946	1,351,090	1,297,870	1,328,750	(22,340)	(1.7)
Traffic Enforcement Transfer	1,200,000	1,300,000	1,400,000	2,000,000	2,500,000	1,100,000	78.6
All Other Miscellaneous	1,443,910	1,512,720	2,782,559	2,857,592	2,373,380	(409,179)	(14.7)
<b>Subtotal</b>	<b>3,754,614</b>	<b>4,071,666</b>	<b>5,533,649</b>	<b>6,155,462</b>	<b>6,202,130</b>	<b>668,481</b>	<b>12.1</b>
<b>Sub-Total Revenues</b>	<b>254,097,952</b>	<b>273,100,783</b>	<b>282,366,688</b>	<b>272,741,357</b>	<b>284,801,490</b>	<b>2,434,802</b>	<b>0.9</b>
<b>VIII. Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>3,741,583</b>	<b>—</b>	<b>3,400,000</b>	<b>(341,583)</b>	<b>(9.1)</b>
<b>Total Resources</b>	<b>\$ 254,097,952</b>	<b>\$ 273,100,783</b>	<b>\$ 286,108,271</b>	<b>\$ 272,741,357</b>	<b>\$ 288,201,490</b>	<b>\$ 2,093,219</b>	<b>0.7 %</b>

**General Fund Expenditures Versus Revenue Summary**

**2009 GENERAL FUND EXPENDITURES VERSUS REVENUE SUMMARY**

Department	Total Expenditures	Direct Revenue	General Fund Revenue
Assessor/Treasurer	\$ 10,817,070	\$ 206,970	\$ 10,610,100
Assigned Counsel	14,643,200	3,931,860	10,711,340
Auditor	9,880,640	11,524,370	(1,643,730)
Bond Debt Service	411,980	—	411,980
Budget & Finance	5,458,990	188,850	5,270,140
Capital Improvement Projects	500,000	—	500,000
Clerk	5,283,960	4,665,900	618,060
Communications	752,180	—	752,180
Corrections	50,649,290	8,149,180	42,500,110
County Council	4,190,760	100	4,190,660
County Executive	1,117,570	200	1,117,370
District Court	12,352,820	9,251,290	3,101,530
Economic Development	1,226,530	49,780	1,176,750
Emergency Management	3,599,760	1,474,990	2,124,770
Health Services	3,070,210	—	3,070,210
Human Resources	4,003,780	153,930	3,849,850
Juvenile	21,081,320	5,134,990	15,946,330
Medical Examiner	2,165,580	119,000	2,046,580
Miscellaneous Current Expense	3,868,510	198,089,280	(194,220,770)
Parks and Recreation Services	6,659,260	2,101,640	4,557,620
Planning and Land Services	17,779,380	11,340,360	6,439,020
Prevention Services & Programs	1,712,500	—	1,712,500
Prosecuting Attorney	27,028,530	5,820,780	21,207,750
Public Defense Conflict Office	776,490	—	776,490
Sheriff	61,310,440	25,079,500	36,230,940
Special Projects	2,368,280	201,910	2,166,370
State Auditor	171,640	—	171,640
Superior Court	14,365,430	684,710	13,680,720
WSU PC Extension	955,390	31,900	923,490
<b>Total</b>	<b>\$ 288,201,490</b>	<b>\$ 288,201,490</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.

*Revenue and Expenditure Summaries*

**GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS**

Department/Program	2009 Budget	2008 Budget	Absolute Change	Percent Change
<b>Assessor/Treasurer</b>				
Administration	\$ 993,250	\$ 1,052,240	\$ (58,990)	(5.6) %
ULID Foreclosures	25,820	26,330	(510)	(1.9)
Appraisals	3,881,300	3,790,520	90,780	2.4
Geographic Services	681,140	432,850	248,290	57.4
Operation/Technology	2,909,880	2,815,190	94,690	3.4
Accounts Management	2,053,450	2,190,960	(137,510)	(6.3)
Appeals	272,230	253,340	18,890	7.5
<b>Total Assessor/Treasurer</b>	<b>10,817,070</b>	<b>10,561,430</b>	<b>255,640</b>	<b>2.4</b>
<b>Assigned Counsel</b>				
Civil Commitment	528,590	483,550	45,040	9.3
District Court Misdemeanor	1,673,710	1,708,950	(35,240)	(2.1)
City of Tacoma Municipal Court	1,109,930	1,047,390	62,540	6.0
Juvenile Court	3,474,980	3,449,140	25,840	0.7
City of Fife Municipal Court	83,020	96,840	(13,820)	(14.3)
Superior Court Felony	7,091,750	7,352,390	(260,640)	(3.5)
State Public Defense Funding	681,220	684,760	(3,540)	(0.5)
<b>Total Assigned Counsel</b>	<b>14,643,200</b>	<b>14,823,020</b>	<b>(179,820)</b>	<b>(1.2)</b>
<b>Auditor</b>				
Ranked Choice Voting	647,340	1,682,800	(1,035,460)	(61.5)
Elections	2,784,440	3,557,183	(772,743)	(21.7)
Animal Control	1,368,970	1,249,040	119,930	9.6
Voter Registration	1,364,850	1,273,748	91,102	7.2
Records Services	1,414,500	1,658,010	(243,510)	(14.7)
Licensing (Inc Animal)	1,872,810	1,884,850	(12,040)	(0.6)
2008 Election Disability Grant	—	49,772	(49,772)	(100.0)
Hava Grant	20,000	20,000	—	—
Voter Pamphlet	407,730	405,462	2,268	0.6
Animal Services	—	5,000	(5,000)	(100.0)
<b>Total Auditor</b>	<b>9,880,640</b>	<b>11,785,865</b>	<b>(1,905,225)</b>	<b>(16.2)</b>
<b>Bond Debt Service</b>	<b>411,980</b>	<b>418,220</b>	<b>(6,240)</b>	<b>(1.5)</b>
<b>Budget &amp; Finance</b>				
Administration	1,139,220	1,074,010	65,210	6.1
Treasury Services	1,587,060	1,567,990	19,070	1.2
Payables, Payroll & Gen Acctg	1,411,930	1,431,170	(19,240)	(1.3)
Budget & Grant Administration	538,040	503,340	34,700	6.9
Purchasing & Contract Admin	405,220	387,910	17,310	4.5
Internal Audit/Mgmt Services	377,520	416,550	(39,030)	(9.4)
<b>Total Budget &amp; Finance</b>	<b>5,458,990</b>	<b>5,380,970</b>	<b>78,020</b>	<b>1.4</b>
<b>Capital Improvement Projects</b>	<b>500,000</b>	<b>700,000</b>	<b>(200,000)</b>	<b>(28.6)</b>
<b>Clerk of the Superior Court</b>				
Administration	1,177,270	1,200,810	(23,540)	(2.0)
Court House Facilitator	248,360	233,700	14,660	6.3
Civil Commitment	255,810	245,320	10,490	4.3
Arbitration	167,050	148,500	18,550	12.5
Legal Services	1,364,910	1,411,510	(46,600)	(3.3)
LFO Collections	281,770	267,700	14,070	5.3
Fiscal Services	482,300	453,110	29,190	6.4
Domestic Violence	306,440	301,620	4,820	1.6
Probate and Court Services	1,000,050	952,240	47,810	5.0
<b>Total Clerk of the Superior Court</b>	<b>5,283,960</b>	<b>5,214,510</b>	<b>69,450</b>	<b>1.3</b>

(Table continued on the following page)

*Revenue and Expenditure Summaries*

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
Department/Program	2009 Budget	2008 Budget	Absolute Change	Percent Change
<b>Communications</b>	<b>752,180</b>	<b>700,210</b>	<b>51,970</b>	<b>7.4</b>
<b>Corrections</b>				
Administration	1,988,850	1,843,570	145,280	7.9
Care & Custody of Prisoners	30,064,570	27,885,610	2,178,960	7.8
Medical Services	6,202,930	6,125,070	77,860	1.3
Court Transportation	3,391,050	3,144,140	246,910	7.9
Release	1,551,950	1,414,770	137,180	9.7
Food Services	2,031,250	2,055,220	(23,970)	(1.2)
Mental Health	1,469,300	1,530,530	(61,230)	(4.0)
Reception	1,228,940	1,089,240	139,700	12.8
Classification/Pretrial	1,479,330	1,362,560	116,770	8.6
Work Crew Program	100,490	92,140	8,350	9.1
Debt Service	1,140,630	881,760	258,870	29.4
<b>Total Corrections</b>	<b>50,649,290</b>	<b>47,424,610</b>	<b>3,224,680</b>	<b>6.8</b>
<b>County Council</b>	<b>4,190,760</b>	<b>4,227,610</b>	<b>(36,850)</b>	<b>(0.9)</b>
<b>County Executive</b>	<b>1,117,570</b>	<b>1,151,700</b>	<b>(34,130)</b>	<b>(3.0)</b>
<b>District Court</b>				
Trial Court Improve Acct	—	100,000	(100,000)	(100.0)
District Court Work Crew	990,190	919,200	70,990	7.7
Probation Services	2,397,140	2,285,410	111,730	4.9
Day Reporting Center	309,880	307,250	2,630	0.9
Civil	1,485,200	1,399,977	85,223	6.1
Infraction Processing	2,086,980	2,100,254	(13,274)	(0.6)
Criminal	5,083,430	5,023,029	60,401	1.2
Satellite Courts	—	131,090	(131,090)	(100.0)
<b>Total District Court</b>	<b>12,352,820</b>	<b>12,266,210</b>	<b>86,610</b>	<b>0.7</b>
<b>Economic Development</b>				
Administration/Planning	949,250	864,610	84,640	9.8
Comm Dev Corp Pgm	49,780	47,050	2,730	5.8
Outside Organization	127,500	177,150	(49,650)	(28.0)
Economic Stimulus Plan	100,000	—	100,000	∞
<b>Total Economic Development</b>	<b>1,226,530</b>	<b>1,088,810</b>	<b>137,720</b>	<b>12.6</b>
<b>Emergency Management</b>				
Fire Inspection Program	245,190	242,820	2,370	1.0
Fire Prevention & Invest	1,647,600	1,686,320	(38,720)	(2.3)
Emergency Management/Admin	1,247,190	1,140,500	106,690	9.4
Emergency Medical Services	279,710	268,880	10,830	4.0
Training Program	180,070	191,710	(11,640)	(6.1)
<b>Total Emergency Management</b>	<b>3,599,760</b>	<b>3,530,230</b>	<b>69,530</b>	<b>2.0</b>
<b>Health Services</b>	<b>3,070,210</b>	<b>3,185,020</b>	<b>(114,810)</b>	<b>(3.6)</b>
<b>Human Resources</b>				
Administration	569,430	654,490	(85,060)	(13.0)
Employee Incentive/Recog Pgm	24,590	24,350	240	1.0
Organizational Development	568,510	653,710	(85,200)	(13.0)
Support Services	460,040	575,700	(115,660)	(20.1)
Employment & Compensation	1,009,890	917,550	92,340	10.1
Labor Relations	860,150	580,940	279,210	48.1
Civil Service	511,170	497,360	13,810	2.8
<b>Total Human Resources</b>	<b>4,003,780</b>	<b>3,904,100</b>	<b>99,680</b>	<b>2.6</b>

(Table continued on the following page)

*Revenue and Expenditure Summaries*

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
Department/Program	2009 Budget	2008 Budget	Absolute Change	Percent Change
<b>Juvenile</b>				
Administration	1,779,310	1,786,440	(7,130)	(0.4)
Volunteer Services	143,270	137,670	5,600	4.1
Case Supervision	6,788,720	7,220,561	(431,841)	(6.0)
Residential Care & Custody	6,507,610	6,291,590	216,020	3.4
Alternative Detention Svcs Pgm	1,031,800	897,360	134,440	15.0
Facilities Maintenance	1,594,510	1,498,570	95,940	6.4
Family Court	180,920	178,510	2,410	1.4
Juvenile Court Services	2,826,600	2,723,270	103,330	3.8
Family Dependency Drug Court	228,580	228,580	—	—
<b>Total Juvenile</b>	<b>21,081,320</b>	<b>20,962,551</b>	<b>118,769</b>	<b>0.6</b>
<b>Medical Examiner</b>				
Administration	637,920	517,270	120,650	23.3
Coroner Services	801,060	713,020	88,040	12.3
Inquests & Investigations	726,600	656,960	69,640	10.6
<b>Total Medical Examiner</b>	<b>2,165,580</b>	<b>1,887,250</b>	<b>278,330</b>	<b>14.7</b>
<b>Miscellaneous Current Expense</b>	<b>3,868,510</b>	<b>6,065,413</b>	<b>(2,196,903)</b>	<b>(36.2)</b>
<b>Parks and Recreation Svcs.</b>				
Administration	1,841,050	1,805,170	35,880	2.0
Recreation Svcs.	1,021,220	1,082,410	(61,190)	(5.7)
Community Centers	367,390	360,830	6,560	1.8
Parks Maintenance	3,429,600	3,347,260	82,340	2.5
<b>Total Parks and Recreation Svcs.</b>	<b>6,659,260</b>	<b>6,595,670</b>	<b>63,590</b>	<b>1.0</b>
<b>Planning and Land Services</b>				
Development Process	15,564,290	17,151,560	(1,587,270)	(9.3)
Advance Planning	1,307,420	1,820,164	(512,744)	(28.2)
Code Enforcement	907,670	879,730	27,940	3.2
<b>Total Planning and Land Services</b>	<b>17,779,380</b>	<b>19,851,454</b>	<b>(2,072,074)</b>	<b>(10.4)</b>
<b>Prevention Services &amp; Programs</b>	<b>1,712,500</b>	<b>1,750,000</b>	<b>(37,500)</b>	<b>(2.1)</b>
<b>Prosecuting Attorney</b>				
Administration	1,043,510	1,007,252	36,258	3.6
Child Support	3,965,340	3,770,779	194,561	5.2
Civil Commitment	302,240	272,818	29,422	10.8
Felony	13,344,620	12,291,478	1,053,142	8.6
Misdemeanor	2,684,660	2,729,362	(44,702)	(1.6)
Juvenile	1,919,370	1,874,130	45,240	2.4
Civil	3,560,700	3,343,652	217,048	6.5
El Cid	208,090	259,657	(51,567)	(19.9)
<b>Total Prosecuting Attorney</b>	<b>27,028,530</b>	<b>25,549,128</b>	<b>1,479,402</b>	<b>5.8</b>
<b>Public Defense Conflict Office</b>	<b>776,490</b>	<b>745,930</b>	<b>30,560</b>	<b>4.1</b>
<b>Sheriff</b>				
Administration	5,326,620	5,277,340	49,280	0.9
Civil Unit & Court Security	1,975,730	1,855,330	120,400	6.5
Investigation	11,030,850	10,657,890	372,960	3.5
Patrol	30,698,130	28,686,040	2,012,090	7.0
Training	1,038,270	928,940	109,330	11.8
Traffic Policing	2,871,760	2,655,950	215,810	8.1
Property Room	1,397,280	1,331,690	65,590	4.9
Communications/LESA	6,971,800	6,495,000	476,800	7.3
<b>Total Sheriff</b>	<b>61,310,440</b>	<b>57,888,180</b>	<b>3,422,260</b>	<b>5.9</b>

(Table continued on the following page)

*Revenue and Expenditure Summaries*

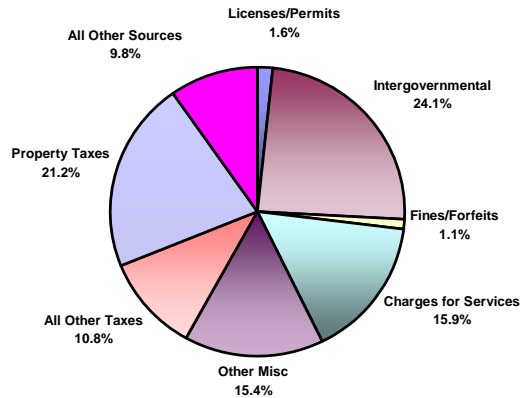
<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
Department/Program	2009 Budget	2008 Budget	Absolute Change	Percent Change
<b>Special Projects</b>				
Firearms Advisory Commission	11,410	22,590	(11,180)	(49.5)
Historical Document Maint	140,000	699,930	(559,930)	(80.0)
Habitat Protection/Restoration	413,460	406,090	7,370	1.8
Government Relations	426,350	419,890	6,460	1.5
Performance Audit	434,450	526,830	(92,380)	(17.5)
Board of Equalization	180,870	220,920	(40,050)	(18.1)
Property Management Services	209,380	192,210	17,170	8.9
Law & Justice Commission	5,000	37,070	(32,070)	(86.5)
Drinking Water Supply Program	128,360	124,460	3,900	3.1
Hearing Examiner	281,960	271,120	10,840	4.0
Ombudsman Program	—	87,240	(87,240)	(100.0)
Community Contracts Admin	52,040	50,000	2,040	4.1
Marriage Lic Family Services	85,000	85,000	—	—
<b>Total Special Projects</b>	<b>2,368,280</b>	<b>3,143,350</b>	<b>(775,070)</b>	<b>(24.7)</b>
<b>State Auditor</b>	<b>171,640</b>	<b>175,000</b>	<b>(3,360)</b>	<b>(1.9)</b>
<b>Superior Court</b>				
Administration	3,301,220	3,248,170	53,050	1.6
Civil	3,330,370	3,198,550	131,820	4.1
Criminal	3,572,780	3,264,660	308,120	9.4
Civil Commitment	211,850	176,410	35,440	20.1
Drug Court	783,500	777,580	5,920	0.8
Juvenile	755,540	716,450	39,090	5.5
Protem Pgm - Superior Court	159,060	161,360	(2,300)	(1.4)
Trial Court Improve Acct	133,330	100,000	33,330	33.3
Interpreter Program	466,670	403,330	63,340	15.7
Jury Management Program	1,651,110	1,535,970	115,140	7.5
Prometa Pilot Project	—	575,000	(575,000)	(100.0)
<b>Total Superior Court</b>	<b>14,365,430</b>	<b>14,157,480</b>	<b>207,950</b>	<b>1.5</b>
<b>WSU PC Extension</b>				
Administration	251,570	256,430	(4,860)	(1.9)
Farm Program/Farm Board	147,550	179,180	(31,630)	(17.7)
Comm Training & Publication	31,900	32,560	(660)	(2.0)
4-H Youth	192,110	183,550	8,560	4.7
Agriculture/Master Gardener	118,950	114,960	3,990	3.5
Family Living	213,310	207,670	5,640	2.7
<b>Total WSU PC Extension</b>	<b>955,390</b>	<b>974,350</b>	<b>(18,960)</b>	<b>(1.9)</b>
<b>Total General Fund</b>	<b>288,201,490</b>	<b>286,108,271</b>	<b>2,093,219</b>	<b>0.7 %</b>

### Total Pierce County Revenue & Expenditure Overview

Total revenues and expenditures projected for all 2009 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 3.4% less the 2008 level.

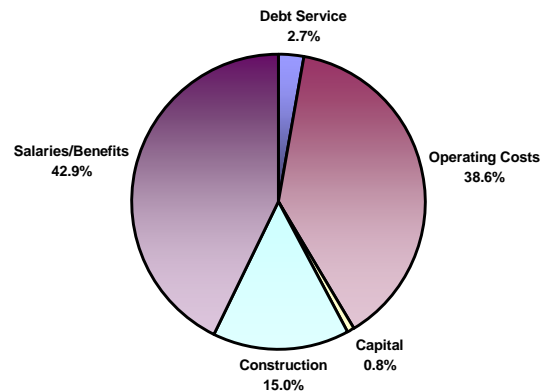
#### 2009 Total County Revenues Summarized by Source

Over 24% of the County's funding comes from Intergovernmental Revenues. Property and Other Taxes equals just under 32% of the total revenues. Service Charges, Licenses/Permits, and Fines/Forfeits provide roughly 19%. Just under 10% in All Other Sources category is primarily made up of the use of prior fund balance. Just over 15% for Other Miscellaneous includes the sale of fixed assets and transfers from operating funds to construction and debt service funds for those purposes. The revenues for Internal Service Funds have been excluded from the totals used to calculate the percentages shown on the pie chart.



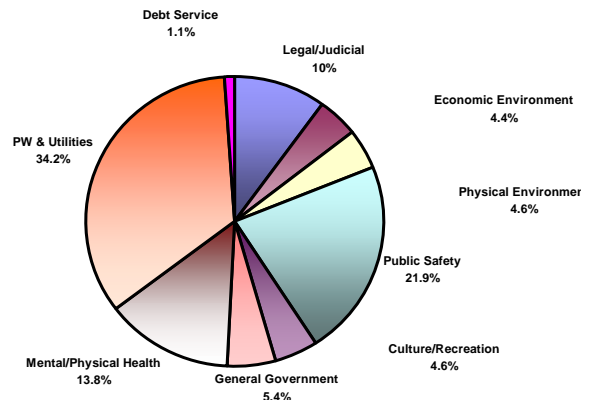
#### 2009 Total County Expenditures Summarized by Object Classification

Just under 43% of the County's total budget line-item is allocated to personnel costs. All other operating costs consume just under 39%. The remaining 18% is for capital purchases, construction, and debt service.



#### 2009 Total County Expenditures Summarized by Function

The Public Safety and Legal/Judicial Services combined accounts for roughly 32% of the total County expenditures, with the Mental and Physical Health system absorbing roughly 14%. Just under 39% of the total expenditures is invested in the support of Public Works and Utilities, and the Physical Environment and just under 5% is related to Culture and Recreation. Just over 4% is expended for Economic Environment activity and roughly 6% 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 2009 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	\$ 37,953,710	\$ 25,700,850	\$ —	\$ 1,544,200	\$ 49,135,030	\$ 29,780,060	\$ 9,648,131	\$ 153,761,981
Contributed Capital	—	—	—	—	3,200,000	—	—	3,200,000
Fines and Forfeitures	8,273,660	5,000	—	—	—	—	—	8,278,660
Intergovernmental Rev	35,560,710	97,034,700	—	9,900,220	21,169,860	100	24,112,518	187,778,108
Licenses and Permits	8,253,940	100,000	—	—	—	—	4,190,044	12,543,984
Other Financing Sources	—	—	—	—	544,900	—	—	544,900
Other Miscellaneous Rev	15,632,960	28,813,710	8,894,200	40,863,250	24,178,050	37,243,880	1,539,420	157,165,470
Other Taxes	2,305,170	12,075,320	—	3,400,000	144,000	—	—	17,924,490
Property Taxes	113,821,340	51,147,650	—	—	—	—	—	164,968,990
Sales Taxes	63,000,000	3,012,000	—	—	—	—	—	66,012,000
Use of Fund Balance	3,400,000	29,125,130	—	22,056,020	16,393,480	6,672,990	1,847,596	79,495,216
<b>Total Revenues</b>	<b>\$ 288,201,490</b>	<b>\$ 247,014,360</b>	<b>\$ 8,894,200</b>	<b>\$ 77,763,690</b>	<b>\$ 114,765,320</b>	<b>\$ 73,697,030</b>	<b>\$ 41,337,709</b>	<b>\$ 851,673,799</b>
<b>Expenditures/Expenses:</b>								
Cultural & Recreation	\$ 7,809,330	\$ 13,455,310	\$ —	\$ 5,395,820	\$ 9,471,160	\$ —	\$ —	\$ 36,131,620
Debt Service	—	—	8,894,200	—	—	—	—	8,894,200
Economic Environment	19,374,150	15,162,080	—	—	—	—	—	34,536,230
General Government	38,006,530	3,167,050	—	706,150	—	—	—	41,879,730
Internal Service	—	—	—	—	—	73,697,030	—	73,697,030
Legal & Judicial	74,153,070	2,166,790	—	1,859,120	—	—	—	78,178,980
Mental/Physical Health	3,808,090	62,402,350	—	154,060	—	—	41,337,709	107,702,209
Physical Environment	892,620	35,207,490	—	—	—	—	—	36,100,110
Public Safety	144,157,700	15,046,000	—	11,129,660	—	—	—	170,333,360
Public Works & Utilities	—	100,407,290	—	58,518,880	105,294,160	—	—	264,220,330
<b>Total Expenditures</b>	<b>\$ 288,201,490</b>	<b>\$ 247,014,360</b>	<b>\$ 8,894,200</b>	<b>\$ 77,763,690</b>	<b>\$ 114,765,320</b>	<b>\$ 73,697,030</b>	<b>\$ 41,337,709</b>	<b>\$ 851,673,799</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 technology, 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” 2009 Preliminary Budget for Pierce County is \$784,609,859 (total budget of \$851,633,799 less Internal Service Funds of \$73,697,030 plus \$100 in Intergovernmental Revenue from non-county sources and \$6,672,990 in Internal Service Funds use of fund balance).

The Governmental Accounting Standards Board (GASB) defines a Major Fund as one which is at least 10% of the fund type group and 5% of the total for all funds. The Major Funds as reported in our 2007 CAFR were the General Fund, Human Services Fund, County Road Fund, Sewer Utility and the Chambers Bay Golf Course. It is expected that these will be the same for fiscal years 2008 and 2009 (except Chambers Bay Golf Course). The General Fund is discussed in significant detail throughout this document. The other funds are described and discussed in their respective individual budget sections.

*Revenue and Expenditure Summaries*

<b>DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION</b>					
	2009	2008	Absolute	Percent	
	Budget	Budget	Change	Change	
<b>General Government</b>					
Assessor/Treasurer	\$ 10,817,070	\$ 10,561,430	\$ 255,640	2.4	%
Auditor	8,520,520	10,536,825	(2,016,305)	(19.1)	
Auditor'S Maint & Oper Fund	1,257,180	1,493,790	(236,610)	(15.8)	
Bond Debt Service	411,980	418,220	(6,240)	(1.5)	
Budget & Finance	5,458,990	5,380,970	78,020	1.4	
Capital Improvement Projects		110,000	(110,000)	(100.0)	
Communications	752,180	700,210	51,970	7.4	
County Council	4,190,760	4,227,610	(36,850)	(0.9)	
County Executive	1,117,570	1,151,700	(34,130)	(3.0)	
Employee Assistance Program Fd	73,260	74,000	(740)	(1.0)	
Human Resources	4,003,780	3,904,100	99,680	2.6	
Miscellaneous Current Expense	1,118,950	1,835,680	(716,730)	(36.5)	
Rainier Communicatn Commiss Fd	1,466,610	1,335,470	131,140	9.8	
REET Capital Improvement Fund	706,150	5,474,280	(4,768,130)	(87.1)	
REET Electronic Technology Fd	370,000	300,000	70,000	23.3	
Special Projects	1,443,090	1,497,090	(54,000)	(3.6)	
State Auditor	171,640	175,000	(3,360)	(1.9)	
<b>Total General Government</b>	<b>41,879,730</b>	<b>49,176,375</b>	<b>(7,296,645)</b>	<b>(14.8)</b>	
<b>Public Safety</b>					
Auditor	1,360,120	1,249,040	111,080	8.9	
Capital Improvement Projects	500,000	550,000	(50,000)	(9.1)	
Clear Zone Land Acquisition	500,000	975,000	(475,000)	(48.7)	
Corrections	50,649,290	47,424,610	3,224,680	6.8	
Criminal Justice Fund	708,750	925,949	(217,199)	(23.5)	
Detention Center Commissary Fd	1,100,880	977,470	123,410	12.6	
District Court	3,697,210	3,540,460	156,750	4.4	
Drug Investigation Fund	1,581,660	1,544,020	37,640	2.4	
Emergency Management	3,599,760	3,530,230	69,530	2.0	
Emergency Managemt Grants Fd	5,183,670	5,193,150	(9,480)	(0.2)	
Juvenile	18,073,800	18,060,771	13,029	0.1	
Marine Services Fund	208,590	137,180	71,410	52.1	
Medical Examiner	2,165,580	1,887,250	278,330	14.7	
Miscellaneous Current Expense	924,380	1,012,125	(87,745)	(8.7)	
Parks And Recreation Services	52,030	52,040	(10)	—	
Permanent Jail Construction Fd	9,619,160	3,989,070	5,630,090	141.1	
Prevention Services & Programs	1,712,500	1,750,000	(37,500)	(2.1)	
REET Capital Improvement Fund	837,550	2,629,300	(1,791,750)	(68.1)	
Sheriff	61,310,440	57,888,180	3,422,260	5.9	
Special Projects	112,590	133,480	(20,890)	(15.7)	
2501 Corporate Express Bldg Fd	172,950	3,669,950	(3,497,000)	(95.3)	
911 System Fund	6,262,450	6,193,080	69,370	1.1	
<b>Total Public Safety</b>	<b>170,333,360</b>	<b>163,312,355</b>	<b>7,021,005</b>	<b>4.3</b>	
<b>Physical Environment</b>					
Conservation Futures Fund	3,786,670	10,247,910	(6,461,240)	(63.0)	
Endangered Species Act Fund	60,000	301,710	(241,710)	(80.1)	
Federal Forest Services Fund	32,940	168,220	(135,280)	(80.4)	
GIS Fund	3,611,830	4,286,870	(675,040)	(15.7)	
Miscellaneous Current Expense	350,800	202,530	148,270	73.2	
REET River Improvement Fund	6,624,260	9,631,140	(3,006,880)	(31.2)	
Special Projects	541,820	530,550	11,270	2.1	
Surface Water Management Fund	21,091,790	27,851,940	(6,760,150)	(24.3)	
<b>Total Physical Environment</b>	<b>36,100,110</b>	<b>53,220,870</b>	<b>(17,120,760)</b>	<b>(32.2)</b>	
<b>Legal &amp; Judicial</b>					
Assigned Counsel	14,643,200	14,823,020	(179,820)	(1.2)	
Clerk	5,283,960	5,214,510	69,450	1.3	
Criminal Justice Fund	583,150	630,610	(47,460)	(7.5)	
Dispute Resolution Center Fund	155,000	135,500	19,500	14.4	
District Court	8,655,610	8,725,750	(70,140)	(0.8)	
Judson Family Justice Ctr Fd	1,428,640	1,768,910	(340,270)	(19.2)	
Juvenile	3,007,520	2,901,780	105,740	3.6	
Miscellaneous Current Expense	392,330	392,330	—	—	
Prosecuting Attorney	27,028,530	25,549,128	1,479,402	5.8	
Public Defense Conflict Office	776,490	745,930	30,560	4.1	
REET Capital Improvement Fund	1,859,120	6,991,930	(5,132,810)	(73.4)	
Superior Court	14,365,430	14,157,480	207,950	1.5	
<b>Total Legal &amp; Judicial</b>	<b>\$ 78,178,980</b>	<b>\$ 82,036,878</b>	<b>\$ (3,857,898)</b>	<b>(4.7)</b>	<b>%</b>

*Revenue and Expenditure Summaries*

<b>DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION</b>				
	2009 Budget	2008 Budget	Absolute Change	Percent Change
<b>Economic Environment</b>				
Community Development Fund	3,082,070	4,148,210	(1,066,140)	(25.7)
Economic Development	1,226,530	1,088,810	137,720	12.6
Homeless Housing Program Fund	4,055,240	3,608,310	446,930	12.4
Housing Repair Programs Fund	6,204,370	6,262,550	(58,180)	(0.9)
Low Income Housing Fee Fund	1,820,400	2,500,300	(679,900)	(27.2)
Miscellaneous Current Expense	97,460	399,450	(301,990)	(75.6)
Planning And Land Services	17,779,380	19,851,454	(2,072,074)	(10.4)
Special Projects	270,780	282,300	(11,520)	(4.1)
<b>Total Economic Environment</b>	<b>34,536,230</b>	<b>38,141,384</b>	<b>(3,605,154)</b>	<b>(9.5)</b>
<b>Mental/Physical Health</b>				
Community Action Fund	6,996,440	6,908,705	87,735	1.3
Health Department	41,337,709	37,193,189	4,144,520	11.1
Health Services	3,070,210	3,185,020	(114,810)	(3.6)
Human Services Construction Fd	2,010	789,490	(787,480)	(99.7)
Human Services Fund	36,839,590	37,513,290	(673,700)	(1.8)
Mental Health Fund	17,610,900	19,860,210	(2,249,310)	(11.3)
Miscellaneous Current Expense	737,880	1,068,620	(330,740)	(31.0)
REET Capital Improvement Fund	152,050	876,010	(723,960)	(82.6)
Veterans Relief Fund	955,420	914,410	41,010	4.5
<b>Total Mental/Physical Health</b>	<b>107,702,209</b>	<b>108,308,944</b>	<b>(606,735)</b>	<b>(0.6)</b>
<b>Cultural &amp; Recreation</b>				
Arts And Cultural Services Fd	200,250	236,870	(36,620)	(15.5)
Capital Improvement Projects		40,000	(40,000)	(100.0)
Chambers Bay Golf Course Fund	7,460,720	5,176,160	2,284,560	44.1
Golf Courses Fund	2,010,440	2,333,320	(322,880)	(13.8)
Miscellaneous Current Expense	246,710	871,620	(624,910)	(71.7)
Parks And Recreation Services	6,607,230	6,543,630	63,600	1.0
Parks Construction Fund	5,058,090	5,591,030	(532,940)	(9.5)
Parks Impact Fee Fund	570,160	3,384,200	(2,814,040)	(83.2)
Parks Sales Tax Fund	4,230,030	5,781,510	(1,551,480)	(26.8)
Paths And Trails Fund	3,366,590	8,391,520	(5,024,930)	(59.9)
Pierce County Fair Fund	198,470	181,570	16,900	9.3
Second REET Parks Fund	4,256,970	4,814,740	(557,770)	(11.6)
Special Projects		626,000	(626,000)	(100.0)
Tourism, Promotion, Facil Fund	632,840	647,310	(14,470)	(2.2)
WSU PC Extension	955,390	974,350	(18,960)	(1.9)
1% For Arts Construction Fd	337,730	614,840	(277,110)	(45.1)
<b>Total Cultural &amp; Recreation</b>	<b>36,131,620</b>	<b>46,208,670</b>	<b>(10,077,050)</b>	<b>(21.8)</b>
<b>Debt Service</b>				
Limited GO Bond Redemption Fd	8,894,200	8,893,780	420	—
<b>Total Debt Service</b>	<b>8,894,200</b>	<b>8,893,780</b>	<b>420</b>	<b>—</b>
<b>Public Works &amp; Utilities</b>				
County Road Fund	70,743,260	68,900,420	1,842,840	2.7
Ferry Services Fund	4,626,000	4,251,880	374,120	8.8
Miscellaneous Current Expense		283,058	(283,058)	(100.0)
Public Works Construction Fund	55,870,000	51,662,000	4,208,000	8.1
Second REET Roads Fund	22,874,000	18,775,810	4,098,190	21.8
Sewer Bond Funds	1,716,290	5,485,060	(3,768,770)	(68.7)
Sewer Facil Restrict Reserve Fd	10,348,740	14,499,240	(4,150,500)	(28.6)
Sewer Utility Const Funds	22,005,300	29,938,630	(7,933,330)	(26.5)
Sewer Utility Fund	40,920,060	43,467,470	(2,547,410)	(5.9)
Solid Waste Mgmt Fund	6,542,180	6,136,910	405,270	6.6
Special Projects		73,930	(73,930)	(100.0)
Thun Field Airport Fund	18,834,940	1,578,015	17,256,925	1,093.6
Traffic Impact Fee Fund	6,790,030	6,000,000	790,030	13.2
Transportation Facilities Fund	2,648,880	9,352,760	(6,703,880)	(71.7)
Water Utility Fund	300,650	188,940	111,710	59.1
<b>Total Public Works &amp; Utilities</b>	<b>264,220,330</b>	<b>260,594,123</b>	<b>3,626,207</b>	<b>1.4</b>
<b>Internal Service</b>				
Equipment Services Division Fd	15,064,840	15,324,050	(259,210)	(1.7)
Facilities Management Fund	13,767,870	12,790,960	976,910	7.6
Fleet Rental Fund	5,193,460	4,893,640	299,820	6.1
General Services Fund	3,364,980	3,377,520	(12,540)	(0.4)
Information Technology Fund	20,261,820	19,722,190	539,630	2.7
Radio Communications Fund	2,896,780	2,946,300	(49,520)	(1.7)
Self Insurance Fund	9,124,030	8,705,890	418,140	4.8
Workers Compensation Fund	4,023,250	3,584,940	438,310	12.2
<b>Total Internal Service</b>	<b>73,697,030</b>	<b>71,345,490</b>	<b>2,351,540</b>	<b>3.3</b>
<b>County Fund Total</b>	<b>\$ 851,673,799</b>	<b>\$ 881,238,869</b>	<b>\$ (29,565,070)</b>	<b>(3.4) %</b>

*Revenue and Expenditure Summaries*

<b>TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES</b>						
	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Absolute Change	Percent Change
<b>General Fund</b>						
Taxes	\$ 166,967,210	\$ 175,242,120	\$ 170,486,970	\$ 179,126,510	\$ 3,884,390	2.2 %
Licenses and Permits	8,657,728	9,903,550	7,234,344	8,253,940	(1,649,610)	(16.7)
Intergovernmental Revenue	33,086,143	33,640,846	34,135,539	35,560,710	1,919,864	5.7
Charges for Services	35,879,408	38,158,173	35,628,912	37,953,710	(204,463)	(0.5)
Fines and Forfeitures	6,878,171	7,599,340	8,189,520	8,273,660	674,320	8.9
Other Miscellaneous Revenue	21,632,123	17,822,659	17,066,072	15,632,960	(2,189,699)	(12.3)
<b>Subtotal</b>	<b>273,100,783</b>	<b>282,366,688</b>	<b>272,741,357</b>	<b>284,801,490</b>	<b>2,434,802</b>	<b>0.9</b>
Use of Fund Balance	—	3,741,583	—	3,400,000	(341,583)	(9.1)
<b>Total General Fund</b>	<b>273,100,783</b>	<b>286,108,271</b>	<b>272,741,357</b>	<b>288,201,490</b>	<b>2,093,219</b>	<b>0.7</b>
<b>Special Revenue Funds</b>						
Taxes	65,333,331	67,629,820	64,290,910	66,234,970	(1,394,850)	(2.1)
Licenses and Permits	100,329	97,000	97,000	100,000	3,000	3.1
Intergovernmental Revenue	125,267,386	106,639,598	95,543,545	97,034,700	(9,604,898)	(9.0)
Charges for Services	27,135,964	27,625,660	25,062,440	25,700,850	(1,924,810)	(7.0)
Fines and Forfeitures	25,273	25,000	25,000	5,000	(20,000)	(80.0)
Other Miscellaneous Revenue	11,924,235	22,002,156	22,872,529	28,813,710	6,811,554	31.0
<b>Subtotal</b>	<b>229,786,518</b>	<b>224,019,234</b>	<b>207,891,424</b>	<b>217,889,230</b>	<b>(6,130,004)</b>	<b>(2.7)</b>
Use of Fund Balance	—	48,007,620	—	29,125,130	(18,882,490)	(39.3)
<b>Total Special Revenue Funds</b>	<b>229,786,518</b>	<b>272,026,854</b>	<b>207,891,424</b>	<b>247,014,360</b>	<b>(25,012,494)</b>	<b>(9.2)</b>
<b>Debt Service Funds</b>						
Other Miscellaneous Revenue	9,451,173	8,593,780	8,593,780	8,894,200	300,420	3.5
Use of Fund Balance	—	300,000	—	—	(300,000)	(100.0)
<b>Total Debt Service Funds</b>	<b>9,451,173</b>	<b>8,893,780</b>	<b>8,593,780</b>	<b>8,894,200</b>	<b>420</b>	<b>—</b>
<b>Capital Funds</b>						
Taxes	6,123,400	5,200,000	3,380,000	3,400,000	(1,800,000)	(34.6)
Intergovernmental Revenue	13,818,277	10,124,710	13,076,550	9,900,220	(224,490)	(2.2)
Charges for Services	1,818,102	21,000	56,400	1,544,200	1,523,200	7,253.3
Other Miscellaneous Revenue	36,976,402	44,608,500	40,742,522	40,863,250	(3,745,250)	(8.4)
<b>Subtotal</b>	<b>58,736,181</b>	<b>59,954,210</b>	<b>57,255,472</b>	<b>55,707,670</b>	<b>(4,246,540)</b>	<b>(7.1)</b>
Use of Fund Balance	—	32,661,450	—	22,056,020	(10,605,430)	(32.5)
<b>Total Capital Funds</b>	<b>\$ 58,736,181</b>	<b>\$ 92,615,660</b>	<b>\$ 57,255,472</b>	<b>\$ 77,763,690</b>	<b>\$ (14,851,970)</b>	<b>(16.0) %</b>

*Revenue and Expenditure Summaries*

<b>TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES</b>						
	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Absolute Change	Percent Change
<b>Enterprise Funds</b>						
Taxes	\$ 210,690	\$ 215,000	\$ 131,787	\$ 144,000	\$ (71,000)	(33.0) %
Intergovernmental Revenue	4,437,299	4,452,235	5,653,425	21,169,860	16,717,625	375.5
Charges for Services	41,896,515	45,237,850	45,509,880	49,135,030	3,897,180	8.6
Other Miscellaneous Revenue	17,855,764	40,900,430	27,244,032	27,378,050	(13,522,380)	(33.1)
<b>Subtotal</b>	<b>64,400,268</b>	<b>90,805,515</b>	<b>78,539,124</b>	<b>97,826,940</b>	<b>7,021,425</b>	<b>7.7</b>
Use of Fund Balance	—	22,061,170	—	16,393,480	(5,667,690)	(25.7)
Other Financing Sources	(3,277)	188,940	188,940	544,900	355,960	188.4
<b>Subtotal</b>	<b>(3,277)</b>	<b>22,250,110</b>	<b>188,940</b>	<b>16,938,380</b>	<b>(5,311,730)</b>	<b>(23.9)</b>
<b>Total Enterprise Funds</b>	<b>64,396,991</b>	<b>113,055,625</b>	<b>78,728,064</b>	<b>114,765,320</b>	<b>1,709,695</b>	<b>1.5</b>
<b>Internal Service Funds</b>						
Intergovernmental Revenue	—	100	100	100	—	—
Charges for Services	27,422,053	29,138,210	29,374,050	29,780,060	641,850	2.2
Other Miscellaneous Revenue	36,241,908	35,677,930	35,424,692	37,243,880	1,565,950	4.4
<b>Subtotal</b>	<b>63,663,961</b>	<b>64,816,240</b>	<b>64,798,842</b>	<b>67,024,040</b>	<b>2,207,800</b>	<b>3.4</b>
Use of Fund Balance	—	6,529,250	—	6,672,990	143,740	2.2
<b>Total Internal Service Funds</b>	<b>63,663,961</b>	<b>71,345,490</b>	<b>64,798,842</b>	<b>73,697,030</b>	<b>2,351,540</b>	<b>3.3</b>
<b>T/Pc Hlth Dept</b>						
Licenses and Permits	3,875,551	4,229,869	4,229,869	4,190,044	(39,825)	(0.9)
Intergovernmental Revenue	23,420,877	22,380,803	22,380,803	24,112,518	1,731,715	7.7
Charges for Services	3,999,352	5,814,783	5,814,783	9,648,131	3,833,348	65.9
Other Miscellaneous Revenue	284,364	2,110,494	2,110,494	1,539,420	(571,074)	(27.1)
<b>Subtotal</b>	<b>31,580,144</b>	<b>34,535,949</b>	<b>34,535,949</b>	<b>39,490,113</b>	<b>4,954,164</b>	<b>14.3</b>
Use of Fund Balance	2,540,995	2,657,240	2,657,240	1,847,596	(809,644)	(30.5)
<b>Total T/Pc Hlth Dept</b>	<b>34,121,139</b>	<b>37,193,189</b>	<b>37,193,189</b>	<b>41,337,709</b>	<b>4,144,520</b>	<b>11.1</b>
<b>Grand Total</b>	<b>\$ 733,256,746</b>	<b>\$ 881,238,869</b>	<b>\$ 727,202,128</b>	<b>\$ 851,673,799</b>	<b>\$ (29,565,070)</b>	<b>(3.4) %</b>

*Revenue and Expenditure Summaries*

**TOTAL EXPENDITURES/EXPENSES**

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Absolute Change	Percent Change
<b>General Fund</b>						
Assessor/Treasurer	\$ 10,912,233	\$ 10,561,430	\$ 10,141,652	\$ 10,817,070	\$ 255,640	2.4 %
Assigned Counsel	13,861,225	14,823,020	14,732,480	14,643,200	(179,820)	(1.2)
Auditor	10,245,407	11,785,865	11,687,299	9,880,640	(1,905,225)	(16.2)
Bond Debt Service	694,560	418,220	413,220	411,980	(6,240)	(1.5)
Budget & Finance	5,134,243	5,380,970	5,381,670	5,458,990	78,020	1.4
Capital Improvement Projects	284,670	700,000	700,000	500,000	(200,000)	(28.6)
Clerk	5,039,724	5,214,510	5,055,950	5,283,960	69,450	1.3
Communications	648,918	700,210	689,710	752,180	51,970	7.4
Corrections	46,809,011	47,424,610	47,689,910	50,649,290	3,224,680	6.8
County Council	3,841,714	4,227,610	4,227,610	4,190,760	(36,850)	(0.9)
County Executive	1,125,942	1,151,700	1,131,910	1,117,570	(34,130)	(3.0)
District Court	11,157,276	12,266,210	12,122,920	12,352,820	86,610	0.7
Economic Development	1,047,772	1,088,810	1,070,850	1,226,530	137,720	12.6
Emergency Management	3,436,751	3,530,230	3,476,000	3,599,760	69,530	2.0
Health Services	3,041,020	3,185,020	3,185,020	3,070,210	(114,810)	(3.6)
Human Resources	3,555,516	3,904,100	3,904,100	4,003,780	99,680	2.6
Juvenile	19,008,015	20,962,551	20,488,462	21,081,320	118,769	0.6
Medical Examiner	1,835,275	1,887,250	1,933,785	2,165,580	278,330	14.7
Miscellaneous Current Expense	4,847,060	6,065,413	6,187,413	3,868,510	(2,196,903)	(36.2)
Parks and Recreation Services	6,383,737	6,595,670	6,595,670	6,659,260	63,590	1.0
Planning and Land Services	18,902,881	19,851,454	17,842,650	17,779,380	(2,072,074)	(10.4)
Prevention Services & Programs	1,755,928	1,750,000	1,701,250	1,712,500	(37,500)	(2.1)
Prosecuting Attorney	24,226,960	25,549,128	25,236,613	27,028,530	1,479,402	5.8
Public Defense Conflict Office	527,452	745,930	722,180	776,490	30,560	4.1
Sheriff	53,728,550	57,888,180	57,277,160	61,310,440	3,422,260	5.9
Special Projects	2,111,208	3,143,350	3,012,210	2,368,280	(775,070)	(24.7)
State Auditor	153,584	175,000	175,000	171,640	(3,360)	(1.9)
Superior Court	13,039,991	14,157,480	13,633,070	14,365,430	207,950	1.5
WSU PC Extension	656,416	974,350	960,312	955,390	(18,960)	(1.9)
<b>Total General Fund</b>	<b>268,013,039</b>	<b>286,108,271</b>	<b>281,376,076</b>	<b>288,201,490</b>	<b>2,093,219</b>	<b>0.7</b>
<b>Special Revenue Funds</b>						
Antiprofitteering Revolving Fnd	2,089	—	3,920	—	—	—
Arts and Cultural Services Fd	185,815	236,870	215,670	200,250	(36,620)	(15.5)
Auditor's Maint & Oper Fund	726,912	1,493,790	1,306,410	1,257,180	(236,610)	(15.8)
Community Action Fund	6,364,574	6,908,705	6,908,705	6,996,440	87,735	1.3
Community Development Fund	3,602,034	4,148,210	4,166,153	3,082,070	(1,066,140)	(25.7)
Conservation Futures Fund	2,261,113	10,247,910	10,244,680	3,786,670	(6,461,240)	(63.0)
County Road Fund	63,771,461	68,900,420	67,610,684	70,743,260	1,842,840	2.7
Criminal Justice Fund	901,440	1,556,559	1,556,480	1,291,900	(264,659)	(17.0)
Detention Center Commissary Fd	817,966	977,470	997,590	1,100,880	123,410	12.6
Dispute Resolution Center Fund	134,969	135,500	135,500	155,000	19,500	14.4
Drug Investigation Fund	1,045,478	1,544,020	1,354,149	1,581,660	37,640	2.4
Emergency Managemt Grants Fd	3,648,495	5,193,150	4,607,540	5,183,670	(9,480)	(0.2)
Employee Assistance Program Fd	62,648	74,000	74,000	73,260	(740)	(1.0)
Endangered Species Act Fund	144,344	301,710	269,490	60,000	(241,710)	(80.1)
Federal Forest Services Fund	117,830	168,220	135,250	32,940	(135,280)	(80.4)
GIS Fund	3,163,057	4,286,870	4,111,870	3,611,830	(675,040)	(15.7)
Homeless Housing Program Fund	1,002,125	3,608,310	3,608,310	4,055,240	446,930	12.4
Housing Repair Programs Fund	6,523,907	6,262,550	6,262,550	6,204,370	(58,180)	(0.9)
Human Services Fund	88,808,981	37,513,290	35,748,314	36,839,590	(673,700)	(1.8)
Judson Family Justice Ctr Fd	1,429,943	1,768,910	1,809,734	1,428,640	(340,270)	(19.2)
Low Income Housing Fee Fund	1,500,338	2,500,300	2,500,300	1,820,400	(679,900)	(27.2)
Marine Services Fund	83,614	137,180	137,180	208,590	71,410	52.1
Mental Health Fund	—	19,860,210	15,039,000	17,610,900	(2,249,310)	(11.3)
Parks Impact Fee Fund	1,523,510	3,384,200	2,587,780	570,160	(2,814,040)	(83.2)
Parks Sales Tax Fund	3,964,319	5,781,510	4,524,220	4,230,030	(1,551,480)	(26.8)
Paths and Trails Fund	1,532,855	8,391,520	4,557,790	3,366,590	(5,024,930)	(59.9)

*Revenue and Expenditure Summaries*

**TOTAL EXPENDITURES/EXPENSES**

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Absolute Change	Percent Change
Pierce County Fair Fund	184,971	181,570	181,570	198,470	16,900	9.3
Rainier Communicatn Commission Fd	990,432	1,335,470	1,150,290	1,466,610	131,140	9.8
REET Electronic Technology Fd	1,675	300,000	1,900	370,000	70,000	23.3
REET River Improvement Fund	1,693,075	9,631,140	6,688,970	6,624,260	(3,006,880)	(31.2)
Second REET Parks Fund	3,479,367	4,814,740	1,324,350	4,256,970	(557,770)	(11.6)
Second REET Roads Fund	11,798,278	18,775,810	14,425,810	22,874,000	4,098,190	21.8
Surface Water Management Fund	20,919,406	27,851,940	20,640,930	21,091,790	(6,760,150)	(24.3)
Tourism, Promotion, Facilities	581,624	647,310	647,310	632,840	(14,470)	(2.2)
Traffic Impact Fee Fund	33,308	6,000,000	4,745,840	6,790,030	790,030	13.2
Veterans Relief Fund	769,230	914,410	909,510	955,420	41,010	4.5
911 System Fund	5,052,761	6,193,080	5,560,730	6,262,450	69,370	1.1
<b>Total Special Revenue Funds</b>	<b>\$ 238,823,944</b>	<b>\$ 272,026,854</b>	<b>\$ 236,750,479</b>	<b>\$ 247,014,360</b>	<b>\$ (25,012,494)</b>	<b>(9.2) %</b>
<b>Limited GO Bond Redemption Fd</b>						
Limited GO Bond Redemption Fd	9,164,387	8,893,780	8,893,780	8,894,200	420	—
<b>Total Limited GO Bond Redemption Fd</b>	<b>9,164,387</b>	<b>8,893,780</b>	<b>8,893,780</b>	<b>8,894,200</b>	<b>420</b>	<b>—</b>
<b>Capital Projects Fund</b>						
Clear Zone Land Acquisition	—	975,000	1,975,000	500,000	(475,000)	(48.7)
Human Services Construction Fd	17,377	789,490	789,490	2,010	(787,480)	(99.7)
Parks Construction Fund	4,906,193	5,591,030	2,590,740	5,058,090	(532,940)	(9.5)
Permanent Jail Construction Fd	601,710	3,989,070	2,427,100	9,619,160	5,630,090	141.1
Public Works Construction Fund	34,972,546	51,662,000	42,302,774	55,870,000	4,208,000	8.1
REET Capital Improvement Fund	8,514,996	15,971,520	15,639,620	3,554,870	(12,416,650)	(77.7)
Transportation Facilities Fund	23,214,240	9,352,760	8,945,350	2,648,880	(6,703,880)	(71.7)
1% For Arts Construction Fd	161,591	614,840	190,550	337,730	(277,110)	(45.1)
2501 Corporate Express Building Fd	12,449,556	3,669,950	3,591,960	172,950	(3,497,000)	(95.3)
<b>Total Capital Projects Fund</b>	<b>84,838,209</b>	<b>92,615,660</b>	<b>78,452,584</b>	<b>77,763,690</b>	<b>(14,851,970)</b>	<b>(16.0)</b>
<b>Enterprise Funds</b>						
Chambers Bay Golf Course Fund	3,030,971	5,176,160	6,343,810	7,460,720	2,284,560	44.1
Ferry Services Fund	3,460,754	4,251,880	4,657,850	4,626,000	374,120	8.8
Golf Courses Fund	2,033,594	2,333,320	2,307,350	2,010,440	(322,880)	(13.8)
Sewer Bond Funds	5,061,187	5,485,060	5,485,060	1,716,290	(3,768,770)	(68.7)
Sewer Facil Restrict Reserve Fd	1,339,225	14,499,240	8,798,430	10,348,740	(4,150,500)	(28.6)
Sewer Utility Const Funds	9,608,228	29,938,630	14,117,400	22,005,300	(7,933,330)	(26.5)
Sewer Utility Fund	43,012,499	43,467,470	35,153,000	40,920,060	(2,547,410)	(5.9)
Solid Waste Management Fund	3,738,120	6,136,910	5,523,630	6,542,180	405,270	6.6
Thun Field Airport Fund	2,213,125	1,578,015	1,612,910	18,834,940	17,256,925	1,093.6
Water Utility Fund	54,602	188,940	183,320	300,650	111,710	59.1
<b>Total Enterprise Funds</b>	<b>73,552,305</b>	<b>113,055,625</b>	<b>84,182,760</b>	<b>114,765,320</b>	<b>1,709,695</b>	<b>1.5</b>
<b>Intragovernmental Service Fund</b>						
Equipment Services Division Fd	17,321,651	15,324,050	14,715,799	15,064,840	(259,210)	(1.7)
Facilities Management Fund	10,858,085	12,790,960	12,575,540	13,767,870	976,910	7.6
Fleet Rental Fund	3,902,685	4,893,640	5,027,390	5,193,460	299,820	6.1
General Services Fund	3,013,116	3,377,520	3,277,000	3,364,980	(12,540)	(0.4)
Information Technology Fund	18,052,610	19,722,190	19,029,830	20,261,820	539,630	2.7
Radio Communications Fund	1,697,422	2,946,300	2,841,500	2,896,780	(49,520)	(1.7)
Self Insurance Fund	6,229,959	8,705,890	8,253,130	9,124,030	418,140	4.8
Workers Compensation Fund	4,299,736	3,584,940	4,033,220	4,023,250	438,310	12.2
<b>Total Intragovernmental Service Fund</b>	<b>65,375,264</b>	<b>71,345,490</b>	<b>69,753,409</b>	<b>73,697,030</b>	<b>2,351,540</b>	<b>3.3</b>
<b>Health Department</b>	<b>34,121,139</b>	<b>37,193,189</b>	<b>37,193,189</b>	<b>41,337,709</b>	<b>4,144,520</b>	<b>11.1</b>
<b>Grand Total</b>	<b>\$ 773,888,287</b>	<b>\$ 881,238,869</b>	<b>\$ 796,602,277</b>	<b>\$ 851,673,799</b>	<b>\$ (29,565,070)</b>	<b>(3.4) %</b>