

# GENERAL OVERVIEW

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 Profile** 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 2010 are presented in **Debt Management**.

The **Summary of Unreserved Fund Balance** presents the anticipated fund balances available in 2010 for the governmental funds, and also indicates any proposed amount to be used in 2010 to balance the appropriate fund’s budget.

The **Capital Improvement Program Summary** includes those projects from the County’s Capital Facilities Plan for which activity is budgeted in 2010.

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.

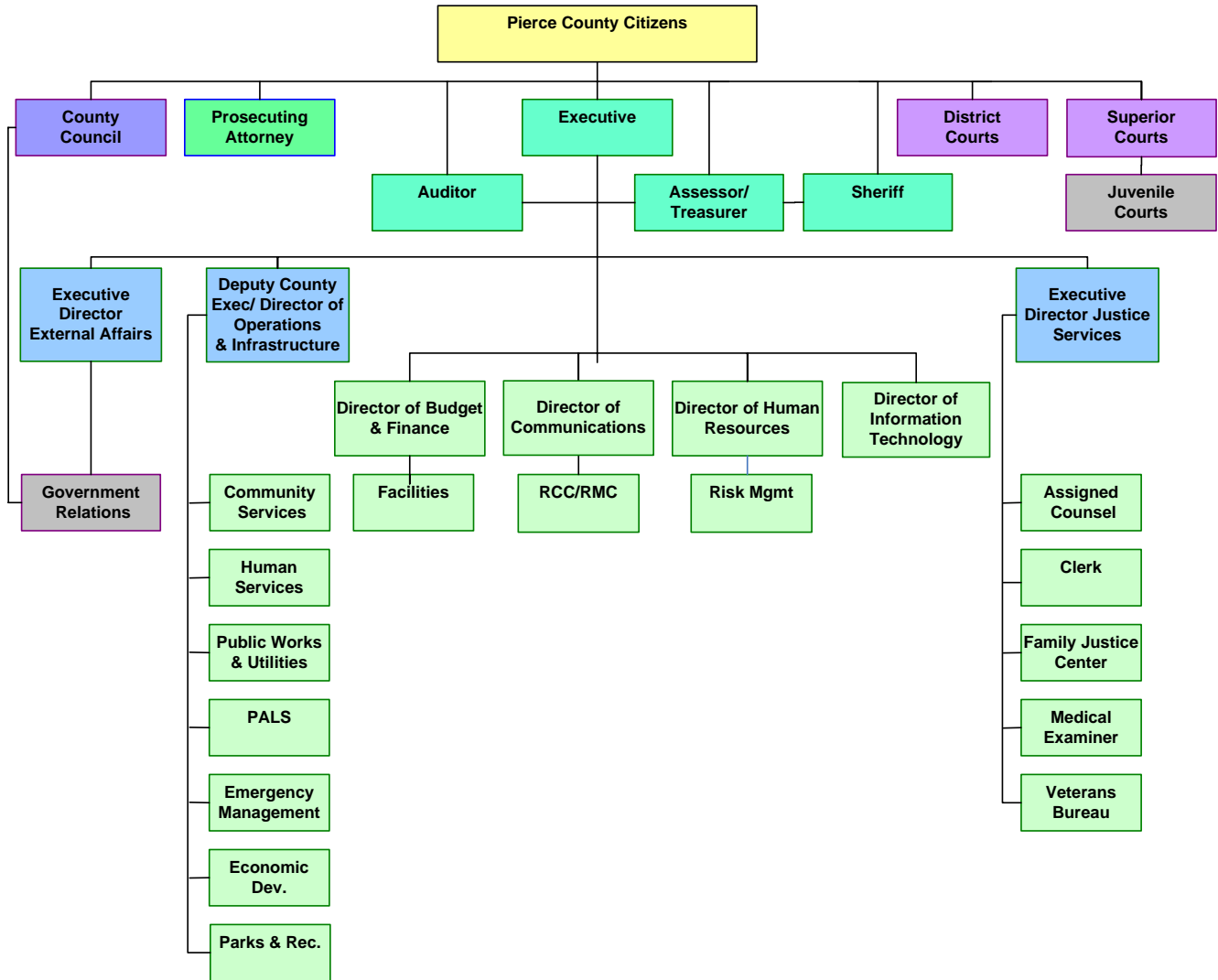
Section Contents	
Organizational Overview .....	17
Mission, Goals and Performance Measures.....	20
Pierce County Profile.....	21
Property Taxes and Assessed Valuation.....	28
Budget and Finance Department Fiscal Policies .....	30
Debt Management .....	32
Summary of Unreserved Fund Balance.....	35
Capital Improvement Program Summary .....	37
Staffing Information .....	56
Revenue and Expenditure Summaries .....	60
General Fund Revenue & Expenditure Overview .....	61
General Fund Revenue .....	62
Historical Review of General Fund Revenues .....	63
General Fund Expenditures Versus Revenue Summary .....	67
General Fund Departmental Program Budgets .....	68
Total Pierce County Revenue & Expenditure Overview .....	72
All Funds Comparison of 2010 Revenues & Expenditures.....	73
Historical Review of County Wide Revenues.....	74
Departmental Expenditures/Expenses by Function .....	79
Total Estimated Revenues & Other Funding Sources.....	82
Total Expenditures/Expenses .....	84

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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*

### *Executive Branch*

#### **County Council:**

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

#### **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*
  - Annex West Building Fund
- ◆ Federal Forest Services Fund
- ◆ Health Services
- ◆ Human Resources
  - Employee Assistance Program Fund
- ◆ Human Services Fund
  - Human Services Construction Fund
  - Mental Health Transition – *in Special Projects*
- ◆ Information Technology Fund
  - Auditor’s M & O Fund (Imaging Fund)

## Organizational Overview

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### ***Executive Branch (cont)***

- Geographical Information Services Fund
- 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 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/Reserve Fund
  - Solid Waste Management Fund
  - Airport
  - County Road Fund
  - Equipment Rental and Revolving Fund
  - Ferry Services Fund
  - Public Works Construction Fund
  - Second REET 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
- ◆ Reserve for Fund Balance
- ◆ Self Insurance Fund
  - Workers Compensation Fund
- ◆ Sheriff (elected official)
  - Corrections
  - Detention Center Commissary Fund
  - Drug Investigation Fund
  - Marine Services Fund
- ◆ Special Projects
  - Historical Document Maintenance
  - Family Services – Domestic Violence programs
  - Firearms, Advisory Commission
  - 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 (elected official)**

## 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:

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I. *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 related Performance Measures.

III. **Performance Measures** are developed for each departmental or fund budget as appropriate. 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 2010 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.

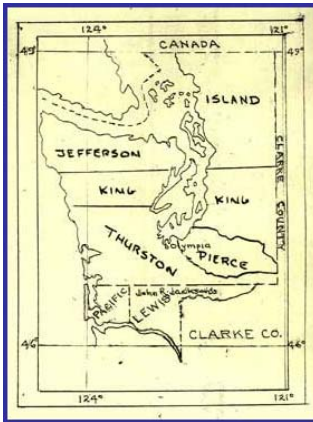
# PIERCE COUNTY PROFILE

## OVERVIEW

The first settlers of the land that is now Pierce County were the ancestors of today's Nisqually, Puyallup, Squaxin, Steilacoom, and Muckleshoot Indians. These tribes settled the area many thousands of years ago, where the saltwater, lakes, and rivers made for an abundant selection of food. These same tribes were all in place when English sea captain George Vancouver sailed the inland waters as far south as what would one day be Seattle. He instructed his lieutenant, Peter Puget, to continue exploring southward in smaller boats. The inland waters were named Puget's Sound in the young naval officer's honor.



On Dec. 22, 1852, the Territorial Legislature of Oregon determined that Thurston County, which stretched from Olympia to the Canadian border, and from the Cascades to the Pacific Ocean, was far too large. In response, the Legislature portioned out of it King, Jefferson, and Pierce County. The Legislature also passed laws appointing the first county officers and located the county seat at Steilacoom, which was chosen largely because it was the only town in Washington with its own jail.



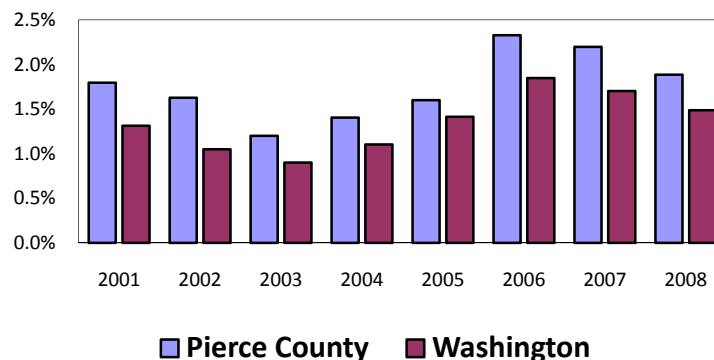
Pierce County became a Home Rule County by a vote of the people in 1981. The County is governed by an elected County Executive and seven elected Council Members. The Prosecutor, Assessor/Treasurer, Auditor, Superior Court Judges, Sheriff, and District Court Judges are also elected by the people.

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

## DEMOGRAPHICS

Pierce County is home to an estimated 813,600 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%.

### Population Growth



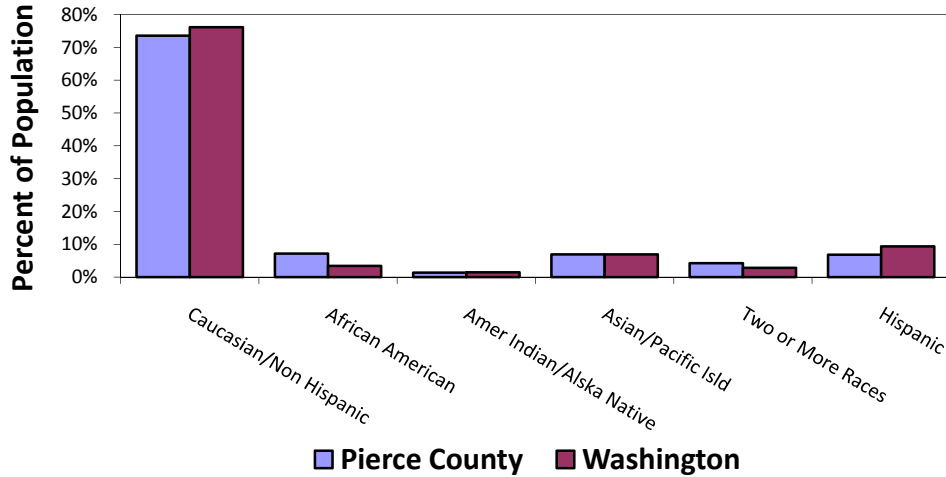
Source: Office of Financial Management

For the past eight years Pierce County has been growing more rapidly than the rest of the state.

*Pierce County Profile*

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).

**Race/Ethnicity 2008**

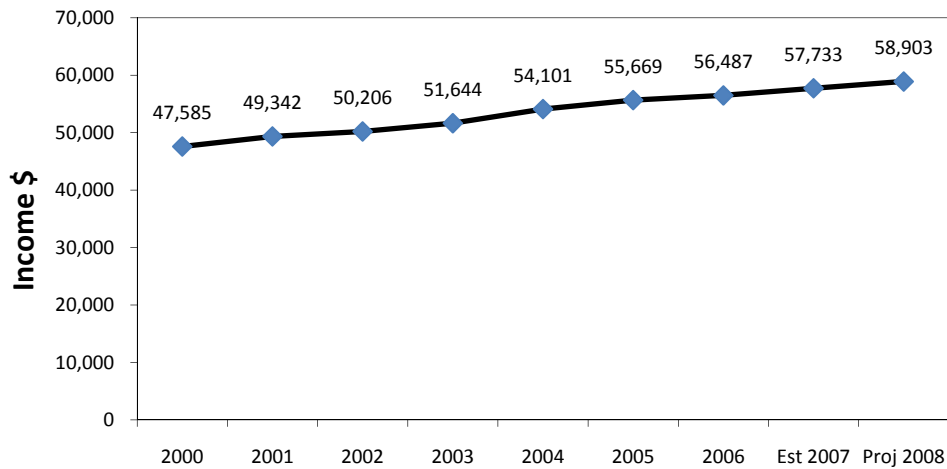


Source: Office of Financial Management

Pierce County is more diverse than Washington state. The percentage of non-White or Hispanic origin increased from 23% in 2000 to 26% in 2008.

Since 1999 the median family income for Pierce County residents has increased by about 30%, about 1% lower than Washington state. During this period, the Seattle/Tacoma inflation rate was 27.6%. Thus, real median income increased some 3% more than inflation.

**Pierce County Median Household Income**



## 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 US 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)



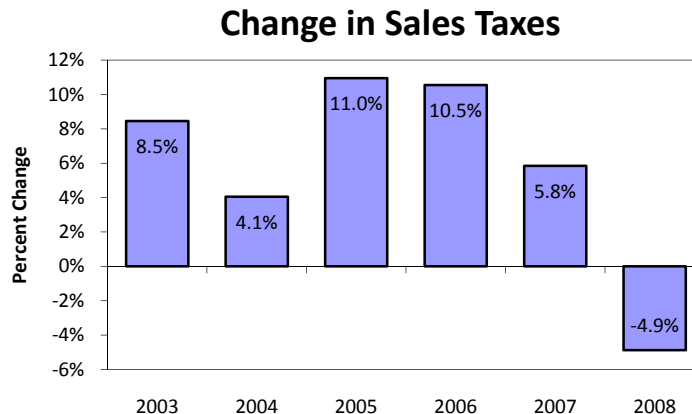
## ECONOMIC DEVELOPMENT GOALS

In 2003, Pierce County commissioned a study to evaluate how it could most effectively help the local economy as an engine of job creation. As a follow-up to Phase I, Pierce County commissioned a study to evaluate how the local economy fits into the regional picture. Phase III marks the completion of the Berk and Associates final report “Pierce County Government Economic Action Agenda” that consists of six goals with action strategies. An interdepartmental team developed a work plan and timetable for full implementation. The goals are:

1. Enhance EDD’s Role & Responsibilities
2. Implement Business Climate Improvements
3. Proactive Infrastructure Planning
4. Enhanced Infrastructure Investments
5. Strategic Planning for Industrial Land Capacity
6. Enhance Communications to County Departments, Businesses and Jurisdictions

## SALES TAX

From 1997 to 2007 the growth in sales tax received by the County averaged 6% per year. However, in 2008 the annual growth rate was a negative 4.8%.

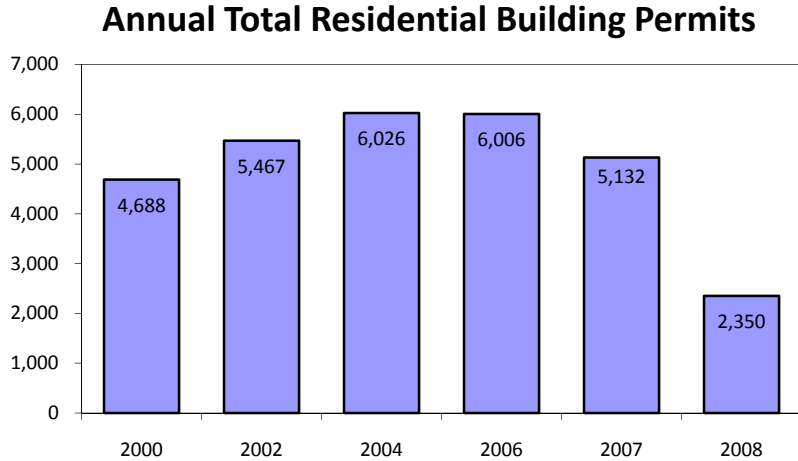


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## HOUSING AND REAL ESTATE

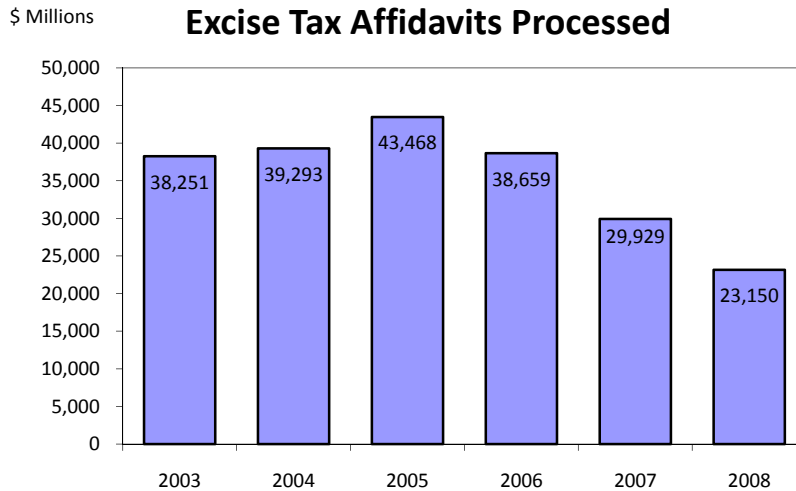
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Pierce County, like the rest of the state and nation, experienced a “hot” housing market until recently. Residential permit activity declined by 54.2% from 2007 to 2008 and declined by 61% from the recent high in 2004.



Source: U.S. Department of Commerce, Washington Center for Real Estate Research, Washington State University

Real estate 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. The number of excise tax affidavits processed has declined 47% since the recent high in 2005.



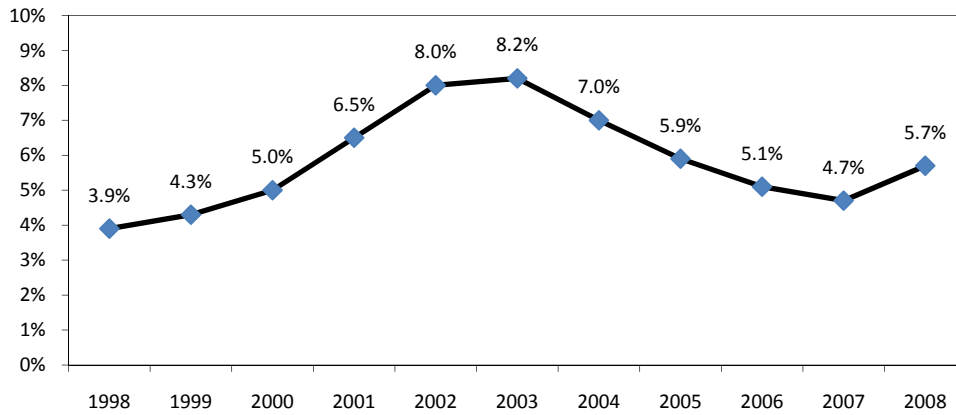
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## EMPLOYMENT

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The County unemployment rate in Washington ranged from 3.8% to 9.5% in 2008. Tacoma/Pierce County tends to fall in the middle of the range (Seattle/King County is usually at the low end).

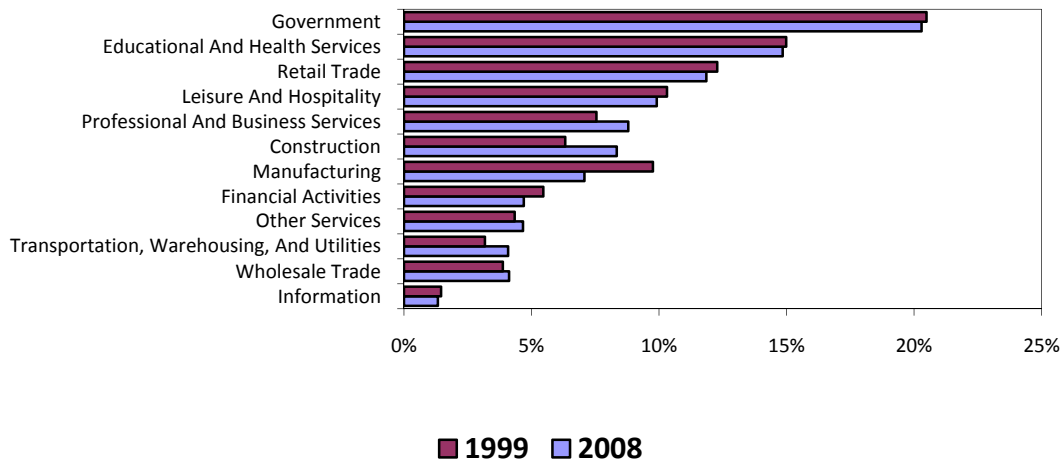
### Tacoma/Pierce County Average Annual Unemployment Rate



Source: Washington Employment Security

Historically the County was a resource and manufacturing based economy. However, regional, state and national trends have shown a shift towards construction, trade, and services.

### Percentage of Pierce County Employment by NAICS Category



Source: Washington Employment Security

### PORT FACILITIES

A major gateway to Asia and Alaska, the Port of Tacoma is a leading North American seaport, the seventh largest container port in North America. Located on Commencement Bay – a natural, deep-water harbor in Southern Puget Sound – the Port of Tacoma is an independent municipal corporation that operates under state-enabling legislation. Created by Pierce County citizens in 1918, the Port has 2,400 acres (972 hectares) that are used for shipping terminal activity and warehouse, distributing, and manufacturing.

## Pierce County Profile

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As reported in **Port News**, January 28, 2009: Reflecting the global recession and its effects on US consumer demand and shipping, cargo volumes fell at the Port of Tacoma in 2008.



From 2002 through 2006, Tacoma set successive container cargo records, with volumes growing from 1.5 million TEUs (20-foot equivalent container units) to 2.1 million TEUs. In 2007, the Port's container volume fell to 1.92 million TEUs, and in 2008, the volumes fell 3.3 percent to 1.86 million TEUs.

Despite this drop, the Port of Tacoma fared better than other US West Coast ports, which saw an average container cargo decline of 8.78 percent. "By focusing on the business needs of our customers, shippers and business partners, and aligning the Port of Tacoma's strengths, we captured a larger container market share even as world cargo volumes declined," said Port of Tacoma Deputy Executive Director John Wolfe.

The Port of Tacoma's 2008 cargo volumes were:

- Total Tonnage – 20.3 million short tons (up 3.6 percent)
- Containerized Cargo – 1.86 million TEUs (down 3.3 percent)
- Breakbulk Cargo – 118,523 short tons (down 4.1 percent)
- Autos – 159,079 units (down 9.1 percent)
- Intermodal Lifts – 407,993 (down 15.2 percent)
- Grain – 6.79 million short tons (up 13.6 percent)

## MANUFACTURING

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Products manufactured in Pierce County include aerospace parts, chemicals, machinery, hardware, food products, and electronics. The larger manufacturers include (estimates from the *Economic Development Board* for 2008):

Company	Product/ Service	Employees
Boeing	Aerospace	1,760
Intel Corporation	Computer Electronics	1,000
Milgard Mfg. Inc	Glass and window mfg.	817
Simpson Investment Company	Wood products	614
Atlas Castings & Technology	Steel Manufacturer	517
Manke Lumber Co.	Sawmill & planing mill	380
Toray Composites(America) Inc.	Composite materials	450
Gensco Inc.	Sheet metal mfg.	271
Concrete Technology Co.	Mfg. Prestressed Concrete	263
Precision Aerospace/Precision Pattern	Aerospace	263

## SERVICE AND RETAIL

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One of the largest components of the service sector is health care. The largest employers include the Multicare Medical System (5,832), Franciscan Health System (4,041), Veteran Affairs Puget Sound Health Care Systems (739), and Group Health Cooperative (595). In addition, DaVita, the nation's second largest provider of dialysis services, employees 856 people.

*Pierce County Profile*

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 50,000 military and civilian personnel. Unlike many military installations across the country, Fort Lewis and McChord have expanded as people are transferred from closed facilities to the northwest. In addition, more than \$585M worth of new projects are planned for the military installations.



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

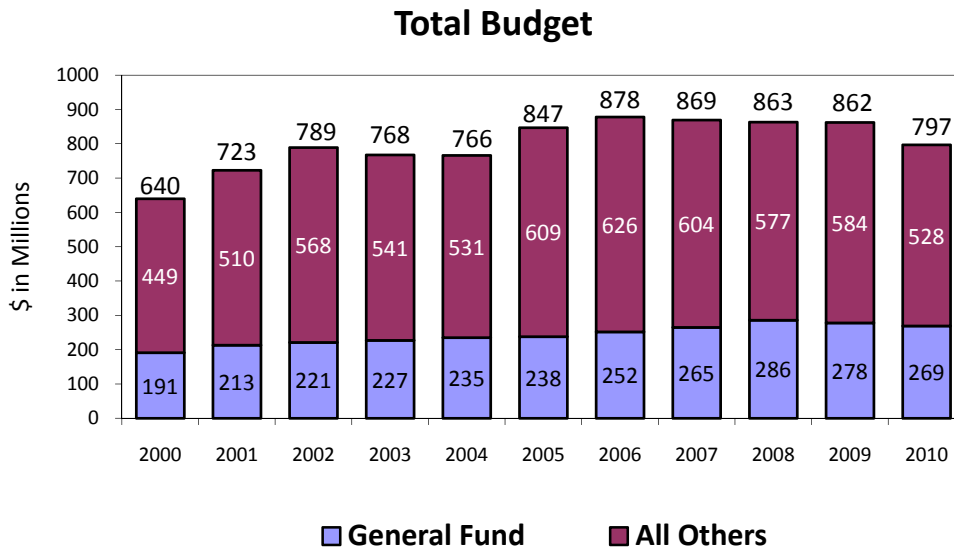
In addition to Federal, Post Office, County, City and district government employers, there are over 8,000 Washington State employees working in Pierce County. Another 3,000 are employed at the community/technical colleges, and the University of Washington, Tacoma.

The larger retail, food service and entertainment employers include Fred Meyer Stores (2,383), Wal-Mart (1,990), Emerald Queen Casino (1,915), Safeway Stores (1,635), Costco (1,081), McDonald’s Restaurants (939), and Alberston’s Inc. (886).

Transportation, utilities and communication include Tacoma Public Utilities (1,313), Longshore Labor Union (976), Pierce Transit (952), Comcast Cable (907), and Gordon Trucking (692).

**BUDGET HISTORY**

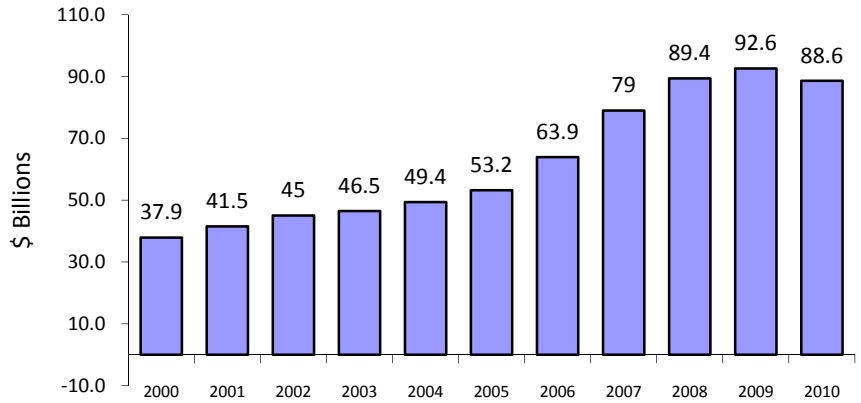
Pierce County’s budget history over the past ten years for both the General Fund and the Total County are shown in the accompanying table. While the General Fund pattern shows a gradual upward trend, the Total Budget varies considerably from year-to-year, usually due to the level of major construction activity, the issuances of bonds (or bond refunding), and the initiation of major new services responsibilities.



# PROPERTY TAXES AND ASSESSED VALUATION

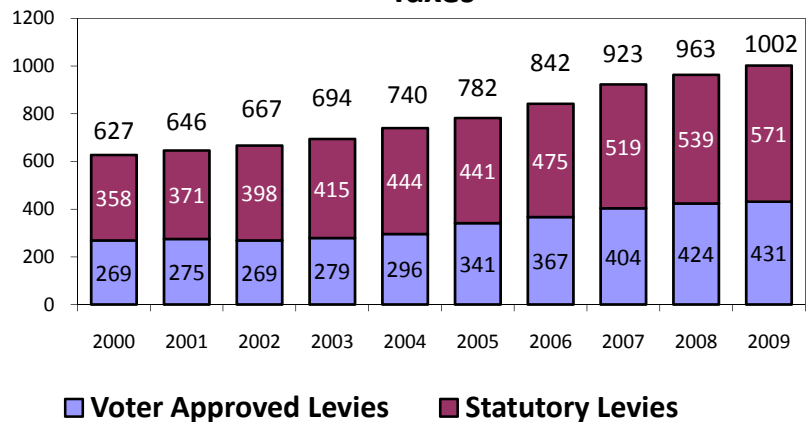
Property tax is the largest source of revenue in the General Fund and is a major source of revenue for the Road Fund. The Assessor/Treasurer values and provides information on approximately 1,080,000 acres of land in Pierce County. Of this total, 51% is taxable acreage, the remaining being exempt under 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**



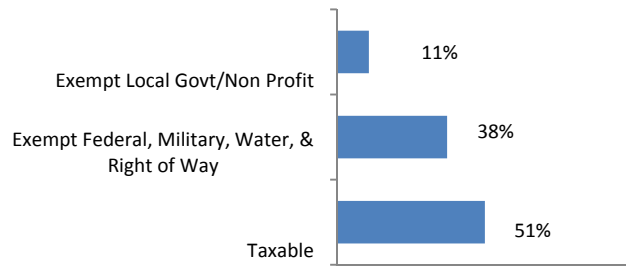
The growth in Property Tax revenue is dependent upon both the assessed valuation and the tax rate. For the first time in at least 20 years the county's assessed valuation total will decrease for the next year, from \$92.6 billion to \$88.6 billion. This results in an assessed value decrease of \$5.2 billion for existing property, only partially mitigated by a \$1.2 billion growth due to new construction.

**Voter Approved and Statutory Property Taxes**



Of the total tax levies for 2008 (collected in 2009), 43% are voter approved and 57% are statutory levies. These percentages will not be known for the 2009 tax levies (collected in 2010) until January of 2010 when the final certification figures are available.

**Pierce County Acreage Exemption Status**



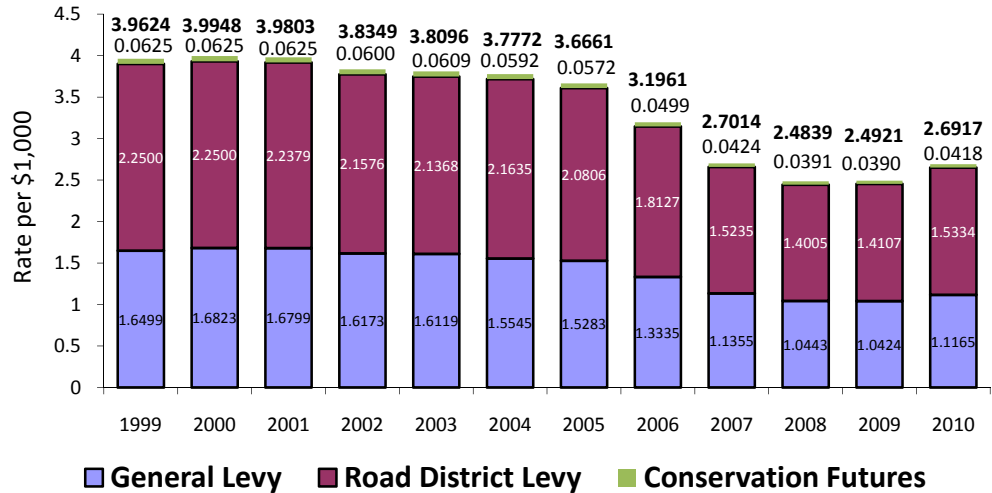
Of the total Pierce County acreage 49% is tax exempt. Federal and Military lands, major lakes, and local Right-of-Way make up 38% of the exempted properties. Eleven percent is local governments and non-profits (mostly schools and churches).

**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), a negative 0.848 in 2010 (based on last years' 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. The decrease in the valuation of existing property will result in tax rate increases for 2010.

**Combined Property Tax Millages**



The Combined Property Tax Millages chart presents historical and comparative detailed rate information.

<b>PROPERTY TAX LEVIES</b>				
	<b>2009</b>		<b>2010</b>	
	<b>Tax Rate<sup>1</sup></b>	<b>Revenue</b>	<b>Tax Rate<sup>1</sup></b>	<b>Revenue</b>
	<b>Assessed Value: \$92,604,618,893</b>		<b>Assessed Value: \$88,620,295,184</b>	
<b>A. County Levy (\$1.80 maximum)</b>				
General Fund	\$ 1.0197	\$ 94,431,200	\$ 1.0905	\$ 96,637,430
Administrative Refund RCW 84.69	0.0017	163,200	0.0035	312,360
Sub Total General Fund	1.0214	94,594,400	1.0940	96,949,790
Veterans' Relief	0.0065	602,330	0.0070	616,400
Social Services	0.0145	1,338,500	0.0155	1,369,770
<b>Total County Levy</b>	<b>1.0424</b>	<b>96,535,230</b>	<b>1.1165</b>	<b>98,935,960</b>
<b>B. Conservation Futures (\$.0625 Maximum)</b>	<b>0.0390</b>	<b>3,613,060</b>	<b>0.0418</b>	<b>3,702,880</b>
	<b>Assessed Value: \$40,669,742,752</b>		<b>Assessed Value: \$38,433,682,713</b>	
<b>C. Road District Levy (\$2.25 Maximum)</b>				
Allocated to Road Fund	1.1345	46,138,470	1.2292	47,244,030
Law Enforcement Levy	0.2762	11,233,420	0.2993	11,502,590
Administrative Refund RCW 84.69	-	-	0.0049	188,450
<b>Total Road District Levy</b>	<b>1.4107</b>	<b>57,371,890</b>	<b>1.5334</b>	<b>58,935,070</b>
<b>TOTAL COUNTY TAX LEVIES</b>	<b>\$ 2.4921</b>	<b>\$ 157,520,180</b>	<b>\$ 2.6917</b>	<b>\$ 161,573,910</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

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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 three years, should not be rolled over for a period greater than one 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 ten 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

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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.

*Debt Management*

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

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.

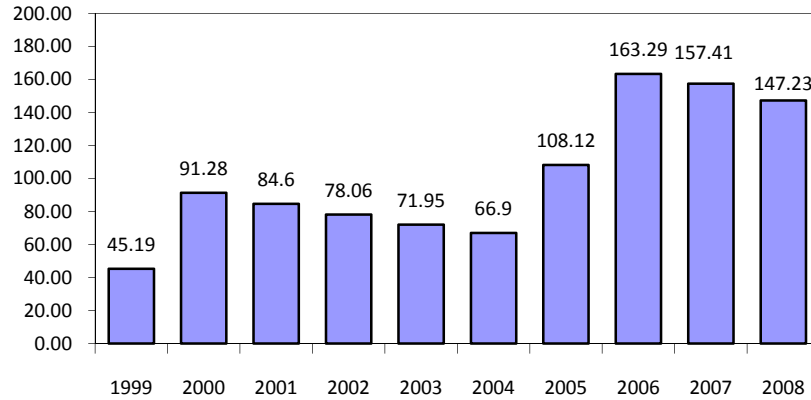
<b>DEBT CAPACITY AS OF SEPTEMBER 30, 2009</b>		
<b>2009 Assessed Valuation for 2010 Tax Collections</b>	<b>\$</b>	<b>88,620,295,184</b>
<b>A. Inside Levy (issued without vote of the people)</b>		
Legal Limit (1.5% of property value)	\$	1,329,304,428
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Bonds	\$	116,134,782
Net Limited General Obligation Bonds - Proprietary Type	\$	22,868,021
Estimated Compensated Absences (12/31/2008)		22,092,000
Installment Contracts - Ferries / Road / Sewers		10,476,257
Total Limited Tax General Obligation Debt		<u>171,571,060</u>
<b>Limited Tax General Obligation Debt Margin Available</b>	<b>\$</b>	<b>1,157,733,368</b>
<b>B. Outside Levy (issued with vote of the people)</b>		
Legal Limit (2.5% of property value)	\$	2,215,507,380
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Debt	\$	<u>171,571,060</u>
<b>Total General Obligation Debt Margin Available</b>	<b>\$</b>	<b>2,043,936,320</b>

<b>PIERCE COUNTY BONDED DEBT RATIOS ESTIMATED AT SEPTEMBER 30, 2008</b>		
General Obligation Bonded Debt per Capita (excluding Proprietary GO/Debt, Compensated Absences, & Installment Contract)	\$	142.74
Assessed Valuation per Capita	\$	108,924
Ratio of direct G O Bonded Debt to Assessed Value (including Proprietary GO/Debt)		0.0013

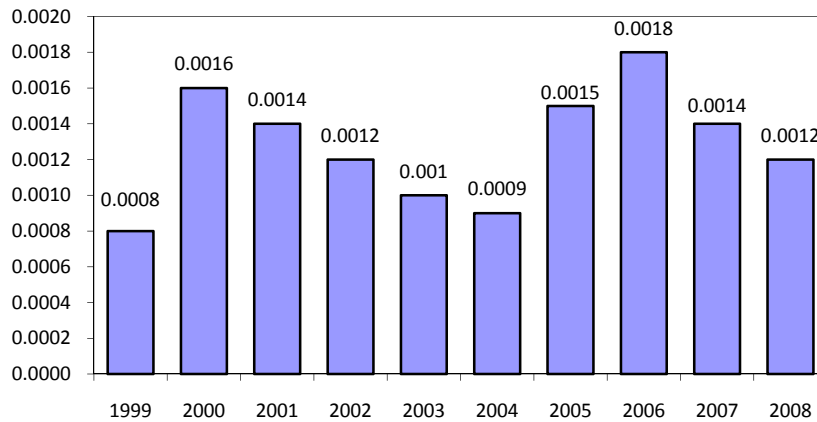
<b>PIERCE COUNTY BOND RATINGS</b>		
	General Obligation	Sewer Revenue (Uninsured)
Moody's	Aa3	A-1
Standard and Poor's	AA-	AA

Pierce County has historically maintained consistently low bonded debt obligations, as shown in the tables below. The Net Bonded Debt per Capita increased in 2009 due to the recent sale of \$24 million debt for capital projects. 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 2008 Comprehensive Annual Financial Report. These figures have not been adjusted for any financing done in 2009.

**GOB DEBT SERVICE SCHEDULE as of 12/31/2008  
(amounts in thousands)**

Year	Principal	Interest	Total Debt Service
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	5,276	3,450	8,726
2014-2018	25,776	13,976	39,752
2019-2023	29,220	8,136	37,356
2024-2028	17,860	1,476	19,336
2029-2033	—	—	—
2034-2038	—	—	—
<b>Total</b>	<b>\$ 97,795</b>	<b>\$ 42,924</b>	<b>\$ 140,719</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 2008. To this is added the net projected change due to 2009 activity, for an estimated ending funding balance for fiscal year 2009. To this is added the budgeted Use of Fund Balance in 2010, which results in the Estimated Fund Balance at the end of 2010. Further detailed information on the various sources and uses that net to the 2010 Budgeted use of fund balance can be found in the "All Funds Comparison of 2010 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 2010, we are proposing to actually increase our fund balance by \$1,474,040. As the figures indicate, a majority of our Special Revenue funds will likely record a decline in fund balance of at least 10%. The major causes for these fund balance decreases are:

- a) planned capital projects will move forward to completion utilizing fund balances built up for these purposes;
- b) the recession has resulted in a downturn in revenues, and we are utilizing prior balances to maintain operations as much as possible; and
- c) several funds are in the process of being phased out because no new future revenues are anticipated (e.g. Criminal Justice, Drug Investigations, Mental Health).

### 2010 FUND BALANCE ESTIMATE

	2008 CAFR Unreserved Fund Balance	2009 Revenues minus Expenditures	Estimated Year-End Unreserved Fund Balance	2010 Budgeted Use of Fund Balance	Estimated Year-End Unreserved Fund Balance	2010 Percent Change
<b>General Fund</b>	\$ 28,602,000	\$ (6,991,424)	\$ 21,610,576	\$ 1,474,040	\$ 23,084,616	6.8 %
<b>Special Revenue Funds</b>						
Arts and Cultural Services	170,000	(105,920)	64,080	(52,690)	11,390	-82.2
Auditor's Maint & Oper	1,739,000	(653,690)	1,085,310	(929,080)	156,230	-85.6
Community Action	960,000	(184,731)	775,269	(154,950)	620,319	-20
Community Development	41,000	34,590	75,590	—	75,590	—
Conservation Futures	4,739,000	653,360	5,392,360	(2,853,140)	2,539,220	-52.9
County Road	6,290,000	(164,342)	6,125,658	—	6,125,658	—
Criminal Justice	2,641,000	(955,870)	1,685,130	(800,140)	884,990	-47.5
Detention Center Commissary	495,000	(75,180)	419,820	(152,430)	267,390	-36.3
Dispute Resolution Center	39,000	—	39,000	(30,000)	9,000	-76.9
Drug Investigation	1,467,000	(863,590)	603,410	(402,980)	200,430	-66.8
Emergency Manafmt Grants	409,000	(24,450)	384,550	(204,400)	180,150	-53.2
Employee Assistance Program	155,000	(73,260)	81,740	(72,260)	9,480	-88.4
Endangered Species Act	154,000	(8,830)	145,170	—	145,170	—
Federal Forest Services	—	75,290	75,290	(13,740)	61,550	-18.2
Gis	3,102,000	(752,540)	2,349,460	(683,210)	1,666,250	-29.1
Homeless Housing Fee	3,937,000	(1,490)	3,935,510	(384,940)	3,550,570	-9.8
Housing Repair Programs	58,000	(11,660)	46,340	(47,620)	(1,280)	-102.8
Human Services	1,234,000	1,347,155	2,581,155	(182,260)	2,398,895	-7.1
Judson Family Justice Ctr	316,000	(8,084)	307,916	(78,760)	229,156	-25.6
Low Income Housing Fee	2,927,000	(727,000)	2,200,000	(124,420)	2,075,580	-5.7

(Table continued on the following page)

*Summary of Unreserved Fund Balance*

**2010 FUND BALANCE ESTIMATE**

	<b>2008 CAFR Unreserved Fund Balance</b>	<b>2009 Revenues minus Expenditures</b>	<b>Estimated Year-End Unreserved Fund Balance</b>	<b>2010 Budgeted Use of Fund Balance</b>	<b>Estimated Year-End Unreserved Fund Balance</b>	<b>2010 Percent Change</b>
Marine Services	220,000	(74,890)	145,110	(40,430)	104,680	-27.9
Mental Health	1,846,000	1,237,366	3,083,366	(1,500,000)	1,583,366	-48.6
Parks Impact Fee	726,000	(294,310)	431,690	(302,030)	129,660	-70
Parks Sales Tax	2,479,000	(1,681,800)	797,200	(724,700)	72,500	-90.9
Paths and Trails	38,000	24,560	62,560	(17,830)	44,730	-28.5
Pierce County Fair	111,000	(11,630)	99,370	(6,780)	92,590	-6.8
Rainier Communitatn Commiss	1,408,000	(170,290)	1,237,710	(865,980)	371,730	-70
Reet Electronic Technology	287,000	(105,630)	181,370	(179,280)	2,090	-98.8
Reet River Improvement	4,596,000	(541,983)	4,054,017	(2,231,610)	1,822,407	-55
Second REET Parks	2,107,000	(2,113,370)	(6,370)	(10,860)	(17,230)	170.5
Second REET Roads	4,488,000	2,297,012	6,785,012	—	6,785,012	—
Surface Water Management	10,292,000	(2,321,043)	7,970,957	(1,795,130)	6,175,827	-22.5
Tourism, Promotion, Facil	1,261,000	223,160	1,484,160	(30,030)	1,454,130	-2
Traffic Impat Fee	7,303,000	(3,932,117)	3,370,883	(2,876,380)	494,503	-85.3
Veterans Relief	82,000	(41,500)	40,500	(31,950)	8,550	-78.9
911 System	2,805,000	(583,740)	2,221,260	(1,564,920)	656,340	-70.5

# CAPITAL IMPROVEMENT PROGRAM SUMMARY

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## 2009 CAPITAL IMPROVEMENT PROGRAM

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### Introduction

The Capital Facilities Plan (CFP) details the County's most current understanding of the projected capital improvement needs and financing sources that supports the County's current and future population and economy. The CFP is one of the elements of Pierce County's comprehensive plan that is required by Washington's Growth Management Act (GMA). The CFP is adopted by ordinance as an amendment to the comprehensive plan in the spring of each year. Consequently the sixth year of the plan is not available when annual budget is adopted. The CFP does not authorize the expenditure of funds. Rather, the funds for capital projects are appropriated annually in the County's operating budget.



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 of at least ten years. 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. Also, projects with a total expenditure of less than \$150,000 are excluded from the CFP but are included here in order to maintain consistency with the adopted budget. Projects funded by Real Estate Excise Tax (REET) or the General Fund are usually budgeted and managed by the Facilities Management Department.

One of the principal criteria for identifying needed capital improvements is standards for levels of service (LOS). The CFP contains LOS standards for each public facility and requires that new development be served by adequate facilities. Also included in the CFP is the designation of facilities required to be "concurrent." Concurrency is required for a subset of adequate public facilities: County arterial roads, sanitary sewers, ferry services, and surface water management projects. Concurrency means: ". . . that adequate public facilities are available when the impacts of development occur." For transportation facilities, concurrent with development means "improvements or strategies are in place at the time of development, or that a financial commitment is in place to complete the improvements or strategies within six years." The CFP also contains objectives, principles and standards that guide and implement the provision of adequate public facilities.

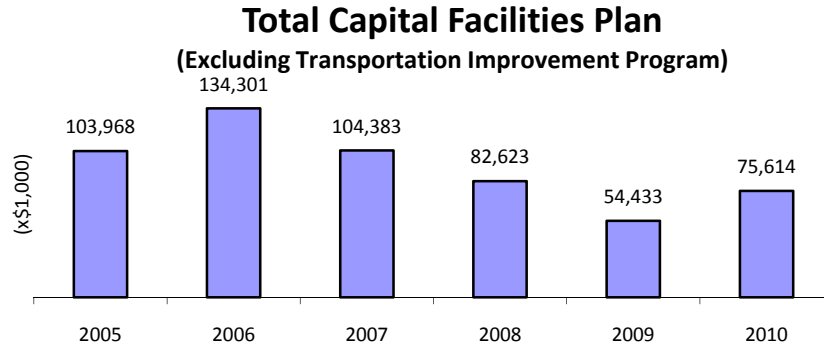
State code requires each city and county to annually adopt a six-year (14 years for ferry systems), comprehensive transportation improvement program (TIP) and file the plan with State Secretary of Transportation. The CFP contains the Public Works and Utilities Department, Roads Division buildings and facilities. The road construction projects are detailed in the separately prepared and adopted TIP.

## Capital Improvement Program Summary

### CAPITAL IMPROVEMENT PROGRAM SUMMARY

This budget book contains summary capital improvement information. The complete Capital Facilities Plan and detailed CIPs are available at:

<http://www.co.pierce.wa.us/xml/Abtus/ourorg/council/code/title%2019e%20pcc.pdf>.



During the last six years 2006 was the high point. During that year there were significant increases for Courts/City-County Building remodel, Human Services building renovation, river improvement and sanitary sewer construction.

### CAPITAL IMPROVEMENT PROJECT SUMMARY

	2010	2011	2012	2013	2014
Adult Detention	\$ 5,590,000	\$ 347,800	\$ 252,700	\$ 202,500	\$ 200,000
Airports	4,294,190	275,000	75,000	775,000	75,000
District Court	—	338,100	128,800	—	—
Ferry System	257,380	550,000	600,000	—	—
General Admin Buildings	2,385,000	20,208,200	20,766,800	25,488,100	24,603,000
Human Services	230,000	3,685,600	6,149,700	19,871,500	13,500,000
Juvenile Detention	—	4,947,400	4,650,000	4,675,000	4,500,000
Parks and Recreation	1,765,000	270,000	270,000	270,000	136,670,000
River Improvement	4,047,860	500,000	500,000	500,000	500,000
Roads Bldgs & Facilities	100,000	—	—	—	—
Sanitary Sewer	50,971,500	47,291,900	53,955,800	54,552,700	43,146,200
Sheriff Buildings	—	9,960,900	10,054,900	9,979,900	2,094,000
Solid Waste	469,250	2,225,000	—	—	—
Superior Court	—	1,460,000	50,000	50,000	50,000
Surface Water Management	5,504,030	7,803,000	6,322,000	6,960,000	8,340,000
<b>Total</b>	<b>\$ 75,614,210</b>	<b>\$ 99,862,900</b>	<b>\$ 103,775,700</b>	<b>\$ 123,324,700</b>	<b>\$ 233,678,200</b>

### 2010 CAPITAL IMPROVEMENT PROJECTS SOURCES OF FUNDS

The sources of funds for capital improvement projects have been grouped into five major categories. In 2010 12% will be from Taxes/Fees, 26% from Service Fees, 45% from Bonds and 17% from Grants and Contributions.

**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.

## *Capital Improvement Program Summary*

**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.

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

**Intergovernmental Loans** (none in 2010). This category is used for loans from one department to another, or from a tax/fees fund to a user fee (enterprise) fund.

### **2010 SOURCE OF FUNDS**

	Taxes/Fees	Service Fees	Grants & Contributions	Bonds	Intergov't Loans	Total
Adult Detention	\$ 3,190,000	\$ —	\$ 2,400,000	\$ —	\$ —	\$ 5,590,000
Airports	—	185,990	4,108,200	—	—	4,294,190
District Court	—	—	—	—	—	—
Ferry System	16,380	—	241,000	—	—	257,380
General Admin Buildings	2,385,000	—	—	—	—	2,385,000
Human Services	230,000	—	—	—	—	230,000
Parks and Recreation	1,765,000	—	—	—	—	1,765,000
River Improvement	1,422,860	—	2,625,000	—	—	4,047,860
Roads Bldgs & Facilities	100,000	—	—	—	—	100,000
Sanitary Sewer	—	17,578,300	3,130,000	30,263,200	—	50,971,500
Solid Waste	—	469,250	—	—	—	469,250
Superior Court	—	—	—	—	—	—
Surface Water Management	—	4,054,030	1,450,000	—	—	5,504,030
<b>Total</b>	<b>\$ 9,109,240</b>	<b>\$22,287,570</b>	<b>\$13,954,200</b>	<b>\$30,263,200</b>	<b>\$ —</b>	<b>\$75,614,210</b>

### **2010 IMPACT ON THE OPERATING BUDGET**

Each subsection provides a forecast of the future maintenance and operating costs of capital improvements projects. The impacts of each project are presumed to begin in the year after the year in which the project is completed. Since it is not possible to forecast the completion date of each project, no attempt has been made to identify impacts for any portion of the year in which the project is completed.

The forecast of operating impacts is included because the substantial cost impacts of some facilities may be a factor in the County's decision to construct the project (and to adopt the level of service that causes the project to be needed). No "financing plan" is offered for the operating costs, and the County will be obliged to find revenue to pay for such costs. (Some of the revenue may come from increases to the tax base that accompanies the new development that created the need for the capital facility. There is no assurance, however, that the increased tax revenue from new development will be sufficient to pay for the cost of operating the new facilities.)

The operating impact costs reflect the amount by which each future year's operating budget will increase compared to the current operating budget. The same project is shown to have the same annual impact on each succeeding year's operating budget. Sometimes, the completion of a capital improvement project will result in savings in operating costs rather than incur new costs. In other instances such as "maintenance" projects, there will be no impact on operating costs. In these cases, zeroes are entered. For some projects the operating impact of the capital improvement projects cannot be calculated because of too many unknown factors such as final configuration and type of facility, realignment of staffing, or the amount of shared infrastructure with current facilities.

*Capital Improvement Program Summary*

**CAPITAL IMPROVEMENT IMPACT ON THE OPERATING BUDGET**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Adult Detention	\$ —	\$ —	\$ —	\$ —	\$ —
Airport	—	—	—	—	—
District Court	—	—	—	—	—
Ferry System	—	—	—	—	—
General Admin Buildings	—	—	—	—	—
Human Services	—	—	—	—	—
Juvenile Detention	—	—	—	—	—
Parks and Recreation	28,600	28,600	28,600	28,600	28,600
River Improvement	—	—	—	—	—
Roads Bldgs & Facilities	—	—	—	—	—
Sanitary Sewer	—	—	—	—	—
Sheriff Buildings	—	—	—	40,000	70,000
Solid Waste	—	—	—	—	—
Superior Court	—	1,308,600	1,308,600	1,308,600	1,308,600
Surface Water Management	1,361,000	1,402,000	1,444,000	1,487,000	1,539,000
<b>Total</b>	<b>\$ 1,389,600</b>	<b>\$ 2,739,200</b>	<b>\$ 2,781,200</b>	<b>\$ 2,864,200</b>	<b>\$ 2,946,200</b>

**2010 CAPITAL IMPROVEMENT PROGRAMS**

**ADULT DETENTION**

Capital projects for Adult Detention (Jail) facilities include a major overhaul of the HVAC system, LED lighting and elevator controls.

**Level of Service**

2.0 beds per 1,000 population



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Main Jail - Cell lighting conversion to LED - Phase 2	\$ 100,000	\$ —	\$ —	\$ —	\$ —
Main Jail - Inter-tie Elevator Controls to Central Control Rm	90,000	—	—	—	—
Replace cooling tower main jail	—	90,200	—	—	—
Complete domestic water pipe replacement in main jail	—	257,600	—	—	—
Install toilet floodtrol timetrols in main jail	—	—	80,500	—	—
Replace main jail trap primers	—	—	75,600	—	—
Replace millwork at staff stations	—	—	96,600	—	—
Convert beds in main jail to higher security	—	—	—	202,500	200,000
HVAC repair and upgrade	5,400,000	—	—	—	—
<b>Total Cost</b>	<b>\$5,590,000</b>	<b>\$347,800</b>	<b>\$252,700</b>	<b>\$202,500</b>	<b>\$200,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Jail Construction Fund Balance	\$3,190,000	\$ 347,800	\$ 252,700	\$ 202,500	\$ 200,000
Federal Energy Grant	2,400,000	—	—	—	—
<b>Total Sources</b>	<b>\$5,590,000</b>	<b>\$ 347,800</b>	<b>\$ 252,700</b>	<b>\$ 202,500</b>	<b>\$ 200,000</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**AIRPORTS**

Projects at Thun Field and the Narrows Airport include infrastructure enhancements, runway and taxiway improvements.

**Level of Service**

Not to exceed aircraft operations capacity.



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Misc Infrastructure enhancements as defined in RCW 82.46	\$ —	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Runway 35 Safety Area Retaining Wall and Fill	505,990	—	—	—	—
Perimeter fencing improvements taxiway	50,000	—	—	—	—
Rebuild/Refurbish Cnty hangar bldgs roofing & electrical only	125,000	—	—	—	—
Rehabilitate and widen runway and taxiway	3,613,200	—	—	—	—
Construct new maintenance building	—	200,000	—	—	—
Rehabilitate apron and tie down area	—	—	—	700,000	—
<b>Total Cost</b>	<b>\$4,294,190</b>	<b>\$275,000</b>	<b>\$ 75,000</b>	<b>\$775,000</b>	<b>\$ 75,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Real Estate Excise Tax (REET)	\$ —	\$275,000	\$ 75,000	\$ 92,000	\$ 75,000
FAA Funds	4,003,200	—	—	665,000	—
Wash Dept of Transportation	105,000	—	—	18,000	—
User fees	185,990	—	—	—	—
<b>Total Sources</b>	<b>\$4,294,190</b>	<b>\$275,000</b>	<b>\$ 75,000</b>	<b>\$775,000</b>	<b>\$ 75,000</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**DISTRICT COURT**

No capital projects are planned for District Court in 2010. Budgeted in Facilities Management.

**Level of Service**

The LOS for District Court is one courtroom per judicial position.



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
96th Street - Replace roof	\$ —	\$338,100	\$ —	\$ —	\$ —
96th Street - General facilities upgrades, HVAC, Zone controls, etc.	—	—	128,800	—	—
<b>Total Cost</b>	<b>\$ —</b>	<b>\$338,100</b>	<b>\$128,800</b>	<b>\$ —</b>	<b>\$ —</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Real Estate Excise Tax (REET)/General Fund	\$ —	\$338,100	\$128,800	\$ —	\$ —
<b>Total Sources</b>	<b>\$ —</b>	<b>\$338,100</b>	<b>\$128,800</b>	<b>\$ —</b>	<b>\$ —</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**FERRY SYSTEM**

Capital projects for the Ferry System will include terminal improvements, Anderson Island dock refurbishment, and begin the process for adding an additional slip at the Steilacoom landing.



**Level of Service**

LOS for the ferry system is to maintain capacity at 100 percent peak winter weekday demand. Demand for ferry service is calculated on the basis of an "equivalent automobile unit" or EAU. The capacity of ferry vessels is measured in both the specific capacity to hold a certain number of vehicles, as well as their ability to transport a number of vehicles during a scheduled operation.

<b>CAPITAL PROJECTS</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Steilacoom terminal improvements	\$ 207,380	\$ 50,000	\$ 600,000	\$ —	\$ —
Reconstruct dolphins, pontoon guide system, and apron lifting system on Anderson Island	50,000	500,000	—	—	—
<b>Total Cost</b>	<b>\$ 257,380</b>	<b>\$ 550,000</b>	<b>\$ 600,000</b>	<b>\$ —</b>	<b>\$ —</b>

<b>SOURCE OF FUNDS</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Fed Bridge Replacement Fund	\$ 50,000	\$ 500,000	\$ —	\$ —	\$ —
Other (DOC, grants, trust fund loan)	16,380	50,000	600,000	—	—
FTA/Pierce Transit	191,000	—	—	—	—
<b>Total Sources</b>	<b>\$ 257,380</b>	<b>\$ 550,000</b>	<b>\$ 600,000</b>	<b>\$ —</b>	<b>\$ —</b>

<b>IMPACT ON OPERATING BUDGET</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**GENERAL ADMINISTRATION BUILDINGS**

The Medical Examiner facility will receive security enhancements in 2010 as well as upgrades and improvements at the County-City building and the County Annex. Budgeted in Facilities Management.

**Level of Service**

0.63 square feet per capita (County population).



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Downtown County Campus Bldg	\$ —	\$16,500,000	\$16,500,000	\$16,500,000	\$16,500,000
CCB Partial remodel of vacated DC areas on 9th floor	—	1,750,000	—	—	—
Various Maintenance & Repair	—	1,958,200	4,266,800	8,988,100	8,103,000
Medical Examiner - Security Improvements	155,000	—	—	—	—
CCB PH1 Lighting A-Wing & Six Upstair Courtrooms	485,000	—	—	—	—
CCB PH2 Lighting Remaining Areas	770,000	—	—	—	—
CCB Window Improvements	850,000	—	—	—	—
CCB Bathroom Upgrades	85,000	—	—	—	—
Annex Bathroom Upgrades	40,000	—	—	—	—
<b>Total Cost</b>	<b>\$2,385,000</b>	<b>\$20,208,200</b>	<b>\$20,766,800</b>	<b>\$25,488,100</b>	<b>\$24,603,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Real Estate Excise Tax (REET)	\$2,385,000	\$ 3,117,000	\$ 3,128,000	\$ 970,000	\$ 1,979,000
GO Bonds	—	17,091,200	17,638,800	24,518,100	22,624,000
<b>Total Sources</b>	<b>\$2,385,000</b>	<b>\$20,208,200</b>	<b>\$20,766,800</b>	<b>\$25,488,100</b>	<b>\$24,603,000</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**HUMAN SERVICES**

The capital project for the Human Services facility will be refurbishment of the steam system. Budgeted in Facilities Management.

**Level of Service**

The level of service for the Human Services campus facilities is 0.20 square feet per capita (population).



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Various Repairs and Renovations	\$ —	\$3,685,600	\$6,149,700	\$19,871,500	\$13,500,000
Campus Steam System- Phase 2	160,000	—	—	—	—
Building Lighting	70,000	—	—	—	—
<b>Total Cost</b>	<b>\$ 230,000</b>	<b>\$3,685,600</b>	<b>\$6,149,700</b>	<b>\$19,871,500</b>	<b>\$13,500,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Real Estate Excise Tax (REET)	\$ 230,000	\$1,122,400	\$1,000,000	\$ 1,000,000	\$ 1,000,000
Bonds/Other	—	2,563,200	5,149,700	18,871,500	12,500,000
<b>Total Sources</b>	<b>\$ 230,000</b>	<b>\$3,685,600</b>	<b>\$6,149,700</b>	<b>\$19,871,500</b>	<b>\$13,500,000</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**JUVENILE DETENTION**

No projects are planned for 2010.

**Level of Service**

LOS for Juvenile Court facilities (Remann Hall) is 0.134 beds per 1,000 population.



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Design and construct a new campus replacing the current Remann Hall campus	\$ —	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
Various repairs and renovations of existing facilities	—	447,400	150,000	175,000	—
<b>Total Cost</b>	<b>\$ —</b>	<b>\$ 4,947,400</b>	<b>\$ 4,650,000</b>	<b>\$ 4,675,000</b>	<b>\$ 4,500,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Real Estate Excise Tax (REET)/General Fund	\$ —	\$ 447,400	\$ 150,000	\$ 175,000	\$ —
GO Bonds	—	4,500,000	4,500,000	4,500,000	4,500,000
<b>Total Sources</b>	<b>\$ —</b>	<b>\$ 4,947,400</b>	<b>\$ 4,650,000</b>	<b>\$ 4,675,000</b>	<b>\$ 4,500,000</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**PARKS AND RECREATION**

Capital projects for Parks include park and trail maintenance.

**Level of Service**

The focus for the planning period will be projects that provide reconstruction, rehabilitation, remodeling, renovation, or replacement of obsolete or worn out facilities that contribute to achieving or maintaining standards for levels of service. The Department finds that this is a prudent endeavor in light of the national, state and Pierce County economies. We anticipate funding for new and future parks to grow at a very slow rate over the next six years. In the mean time, it is best to use all available funds for projects that maintain the current system. Therefore, the Department has not calculated or advanced a proposed LOS for the planning period.



<b>CAPITAL PROJECTS</b>					
	2010	2011	2012	2013	2014
Ashford Park	\$ 100,000	\$ —	\$ —	\$ —	\$ 15,000,000
Buckley Bonney Lake Park	—	—	—	—	59,600,000
Cushman Trail Phase 2	125,000	—	—	—	—
Foothills Trail Buckley to South Prairie	375,000	200,000	200,000	—	—
Meridian Habitat Park and Community Center	—	—	—	—	19,200,000
Ashford Cultural Center & Museum	—	—	—	—	38,000,000
Sprinker Recreation Center Renovations	1,000,000	—	—	—	—
Cross Park	—	—	—	—	600,000
Foothills Trail Cascade Junction to Wilkeson Carbonado	65,000	70,000	70,000	270,000	270,000
Lake Tapps Boating Raft Area	100,000	—	—	—	—
144th Street Trail	—	—	—	—	4,000,000
<b>Total Cost</b>	<b>\$1,765,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$136,670,000</b>

<b>SOURCE OF FUNDS</b>					
	2010	2011	2012	2013	2014
Park Sales Tax	\$ 700,000	\$ —	\$ —	\$ —	\$ —
Park Impact Fees	565,000	270,000	270,000	270,000	270,000
2nd REET	500,000	—	—	—	—
Other New Funds	—	—	—	—	136,400,000
<b>Total Sources</b>	<b>\$1,765,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$136,670,000</b>

<b>IMPACT ON OPERATING BUDGET</b>					
	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ 28,600</b>	<b>\$ 28,600</b>	<b>\$ 28,600</b>	<b>\$ 28,600</b>	<b>\$ 28,600</b>

*Capital Improvement Program Summary*

**RIVER IMPROVEMENT**

Levee improvements and continued land acquisition are planned for 2010.

**Level of Service**

The LOS is based on a Storm Recurrence Year Protection Level Standard, which is recommended to be the water surface elevation of the 1 percent annual chance flood (plus 3 feet freeboard) for all five river systems. The level of service for each of the County's five river systems are below the recommended 1 percent annual chance flood and are probably somewhere between the 50 percent annual chance flood elevation and the two percent annual chance flood elevation.



<b>CAPITAL PROJECTS</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Levee Improvements	\$ 500,000	\$ —	\$ —	\$ —	\$ —
FCAAP Land Acquisition	—	500,000	500,000	500,000	500,000
Acquisitions	3,547,860	—	—	—	—
<b>Total Cost</b>	<b>\$4,047,860</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>

<b>SOURCE OF FUNDS</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
River Improvement Fund	\$1,422,860	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Federal and State Grants	2,625,000	—	—	—	—
<b>Total Sources</b>	<b>\$4,047,860</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>

<b>IMPACT ON OPERATING BUDGET</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

**ROADS BUILDINGS AND FACILITIES**

A new facility for the west portion of the County is planned.

**Level of Service**

The LOS for County Roads is based on concurrency and is detailed in the Transportation Improvement Program (TIP) published separately from the annual budget and CFP. There is no LOS for the Roads Buildings and Facilities listed in the CFP.



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
New West County Maintenance Facility	\$ 100,000	\$ —	\$ —	\$ —	\$ —
<b>Total Cost</b>	<b>\$ 100,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Interfund Loan from ER&R	\$ —	\$(1,600,000)	\$ —	\$ —	\$ —
Taxes and Fees	100,000	—	—	—	—
Sale of Purdy Road Shop	—	1,600,000	—	—	—
<b>Total Sources</b>	<b>\$ 100,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**SANITARY SEWER**

Sewer projects include improvements to the Chambers Creek property, collection system and treatment plant upgrades and repairs.



**Level of Service**

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.

<b>CAPITAL PROJECTS</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Chambers Creek Properties	\$ 4,547,300	\$ 2,601,500	\$ 4,381,100	\$ 486,700	\$ 82,200
Collection Systems	19,159,600	4,152,200	1,108,700	694,100	711,800
Waste Water Treatment Plant	27,264,600	40,538,200	48,466,000	53,371,900	42,352,200
<b>Total Cost</b>	<b>\$50,971,500</b>	<b>\$47,291,900</b>	<b>\$53,955,800</b>	<b>\$54,552,700</b>	<b>\$43,146,200</b>

<b>SOURCE OF FUNDS</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Sewer Utility Funds	\$17,578,300	\$43,091,900	\$53,955,800	\$54,552,700	\$43,146,300
Bonds	30,263,200	—	—	—	—
Federal and State Grants (CCP)	3,130,000	4,200,000	—	—	—
<b>Total Sources</b>	<b>\$50,971,500</b>	<b>\$47,291,900</b>	<b>\$53,955,800</b>	<b>\$54,552,700</b>	<b>\$43,146,300</b>

<b>IMPACT ON OPERATING BUDGET</b>					
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**SHERIFF BUILDINGS**

No Sheriff property projects are planned for 2010.

**Level of Service**

The LOS for the Sheriff's facilities is .51 square feet per capita (population).



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Parkland/Spanaway Precinct Station	\$ —	\$ 9,885,900	\$ 9,885,900	\$ 9,885,900	\$ —
East/Cascadia Sub-Station	—	—	—	—	1,000,000
South County Substation	—	—	—	—	1,000,000
CCB Courthouse Security Upgrades & replacement of cameras not compatible w/Lenel Security System	—	75,000	75,000	—	—
SH Precinct Regrade and Surface impound lot. Upgrade existing gate	—	—	94,000	94,000	94,000
<b>Total Cost</b>	<b>\$ —</b>	<b>\$ 9,960,900</b>	<b>\$ 10,054,900</b>	<b>\$ 9,979,900</b>	<b>\$ 2,094,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Real Estate Excise Tax (REET)	\$ —	\$ 75,000	\$ 169,000	\$ 94,000	\$ 94,000
General Fund & Bonds	—	9,885,900	9,885,900	9,885,900	2,000,000
<b>Total Sources</b>	<b>\$ —</b>	<b>\$ 9,960,900</b>	<b>\$ 10,054,900</b>	<b>\$ 9,979,900</b>	<b>\$ 2,094,000</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 40,000</b>	<b>\$ 70,000</b>

*Capital Improvement Program Summary*

**SOLID WASTE**

Upgrades and maintenance projects are planned for solid waste properties.

**Level of Service**

The County's LOS is 4.5 pounds per capita per day for disposal and 4.5 pounds per capita per day for recycling (50 percent recycling rate).



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Environmental Education Center, Chambers Creek	\$ —	\$2,225,000	\$ —	\$ —	\$ —
Purdy Compost Facility - Electrical Systems and Stormwater	339,250	—	—	—	—
Key Center Transfer Station Perimeter Fencing	130,000	—	—	—	—
<b>Total Cost</b>	<b>\$ 469,250</b>	<b>\$2,225,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Existing revenues and revenue generated by solid waste fee increases approved in 2005	\$ 469,250	\$2,225,000	\$ —	\$ —	\$ —
<b>Total Sources</b>	<b>\$ 469,250</b>	<b>\$2,225,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

*Capital Improvement Program Summary*

**SUPERIOR COURT**

No capital projects are planned for Superior Court in 2010.

**Level of Service**

One permanent courtroom in the County-City Building for each superior court judge; one hearing room per criminal division; one hearing room per commissioner assigned to the County-City Building; one courtroom/hearing room per judicial officer when serving at locations away from the County-City Building.



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
3rd floor Court Administration to 2nd floor	\$ —	\$ 410,000	\$ —	\$ —	\$ —
1 New Courtroom (24th judge)	—	1,000,000	—	—	—
Existing Courtrooms Refurbish/Security	—	50,000	50,000	50,000	50,000
<b>Total Cost</b>	<b>\$ —</b>	<b>\$1,460,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Real Estate Excise Tax (REET) & General Fund	\$ —	\$1,460,000	\$ 50,000	\$ 50,000	\$ 50,000
Trial Improvement Fund	—	—	—	—	—
<b>Total Sources</b>	<b>\$ —</b>	<b>\$1,460,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ —</b>	<b>\$1,308,600</b>	<b>\$1,308,600</b>	<b>\$1,308,600</b>	<b>\$1,308,600</b>

*Capital Improvement Program Summary*

**SURFACE WATER MANAGEMENT**

Capital projects for Surface Water Management include a variety of pond and runoff projects.

**Level of Service**

Stormwater LOS for the County is to provide conveyance facilities to accommodate a four percent annual chance flood (aka 25-year, 24-hour design storm) and holding facilities to accommodate a one percent annual chance flood (aka 100-year, 24-hour design storm). Infiltration facilities must be designed to accommodate the 100-year, 24-hour design storm or the 100-year, seven day design storm), whichever results in a larger facility. Water quality treatment is provided for a six month, 24-hour design storm (or 91 percent of surface water runoff).



**CAPITAL PROJECTS**

	2010	2011	2012	2013	2014
Canyon Creek Bypass	\$ 200,000	\$ —	\$ —	\$ —	\$ —
Frederickson/192nd St.	400,000	—	—	—	—
Rody Creek Stream Restoration	50,000	—	—	—	—
Warren Creek Culvert Replacement	50,000	—	—	—	—
176th St & 14th Ave Retention Pond	1,200,000	—	—	—	—
Sprinker Recreation Parking Lot Retrofit	1,200,000	—	—	—	—
Larchmont Wetland Reserve	50,000	—	—	—	—
Silver Springs	405,800	—	—	—	—
Natches Trail Preserve	300,000	—	—	—	—
Spanaway Creek Outfall Retrofit	80,000	—	—	—	—
Clover Creek Restoration - Reach MS5	50,000	—	—	—	—
Crescent Creek Corridor	25,000	—	—	—	—
139th Street East Cul-de-sac Flood Mitig	828,230	—	—	—	—
Fir Ridge Infiltration Pond	15,000	—	—	—	—
128th St E & Meridian Infil Pond	650,000	—	—	—	—
Various projects	—	7,803,000	6,322,000	6,960,000	8,340,000
<b>Total Cost</b>	<b>\$ 5,504,030</b>	<b>\$ 7,803,000</b>	<b>\$ 6,322,000</b>	<b>\$ 6,960,000</b>	<b>\$ 8,340,000</b>

**SOURCE OF FUNDS**

	2010	2011	2012	2013	2014
Surface Water Mgmt. Fund	\$ 4,054,030	\$ 7,803,000	\$ 6,322,000	\$ 6,960,000	\$ 8,340,000
Grants - Federal and State	1,450,000	—	—	—	—
<b>Total Sources</b>	<b>\$ 5,504,030</b>	<b>\$ 7,803,000</b>	<b>\$ 6,322,000</b>	<b>\$ 6,960,000</b>	<b>\$ 8,340,000</b>

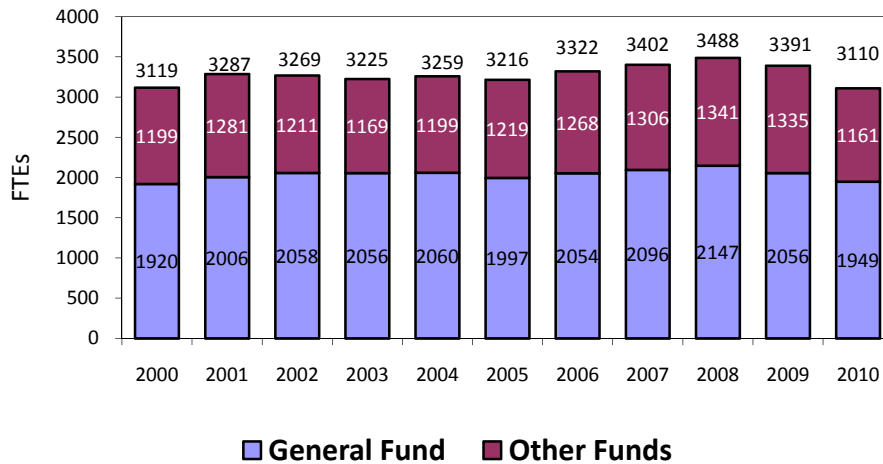
**IMPACT ON OPERATING BUDGET**

	2010	2011	2012	2013	2014
<b>Total Impact</b>	<b>\$ 1,361,000</b>	<b>\$ 1,402,000</b>	<b>\$ 1,444,000</b>	<b>\$ 1,487,000</b>	<b>\$ 1,539,000</b>

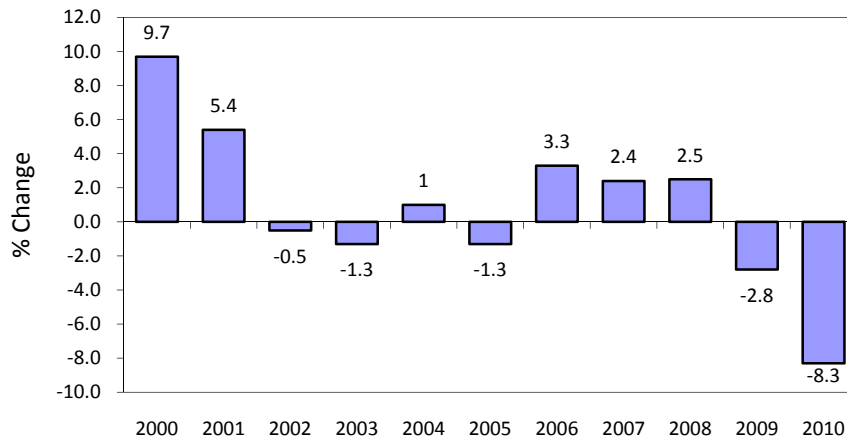
## STAFFING INFORMATION

As the population of Pierce County has increased, the demand for county services has risen correspondingly. General Fund staffing (authorized positions) has increased by 29 FTEs (1.5%) since 2000 while staffing in all other funds (special revenue, enterprise, and internal services) has decreased by 38 FTEs (3.2%). Overall, 9 FTEs have been reduced since 2000, a decrease of .3%.

### 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.

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.

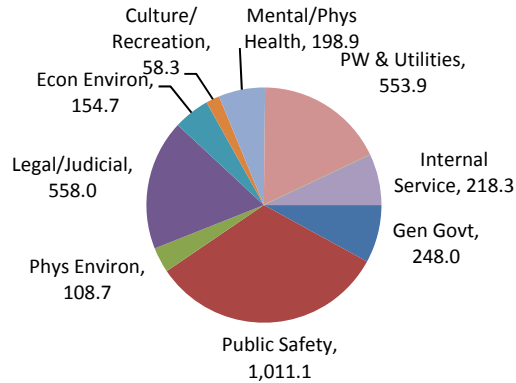
## *Staffing Information*

The 2006-2008 Budgets again reflect 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, Public Works and Utilities, and the Auditor's Office for animal control and election services.

However, significant revenue cutbacks resulted in staffing reductions in 2009, and further proposed staffing reductions in 2010. 2010 staffing cuts include 154 FTE reductions as a result from the termination of the state contract with the County for Mental Health services.

### **2010 Total County Staffing**

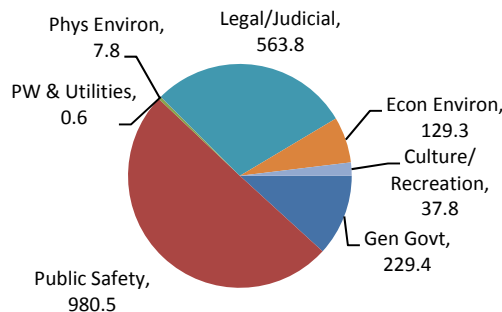
**Summarized by Function**



The Public Safety and Legal/Judicial systems combined accounts for just over 50% of the total County staff, with the Mental and Physical Health system at almost 7%. Just over 21% 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 under 5 % are involved in Economic Environment activity and roughly 15% staffing provide general government functions (including internal service funds)

### **2010 General Fund Staffing**

**Summarized by Function**



The Public Safety and Legal/Judicial systems combined accounts for 79% of all General Fund staff. Just under 12% provide General Governmental services. Just under 7% of the General Fund staff support Economic Environment activities and just over 2% 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**

	2000 FTE	2004 FTE	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	2010 FTE	Change from 2000
<b>General Fund:</b>									
Assessor/Treasurer	98.80	90.10	90.60	91.80	91.30	90.60	86.35	78.35	(20.45)
Assigned Counsel	89.50	85.60	89.30	93.20	96.60	101.10	99.10	91.30	1.80
Auditor	41.00	43.00	45.00	51.00	54.00	53.30	50.30	48.30	7.30
Budget & Finance	43.95	44.20	44.15	44.15	44.95	45.00	41.00	39.17	(4.78)
Clerk of the Superior Court	52.50	58.00	57.00	57.50	57.50	56.50	53.50	51.50	(1.00)
Communications	-	5.00	5.00	4.00	4.00	4.00	3.00	2.65	2.65
Corrections	347.80	377.80	375.70	383.10	395.10	400.10	393.00	376.40	28.60
County Council	31.00	29.00	29.00	31.00	31.00	31.00	28.00	28.00	(3.00)
County Executive	6.75	8.00	8.00	8.00	8.00	8.00	10.00	9.00	2.25
District Court	111.55	110.00	109.50	109.50	111.00	113.50	109.00	106.50	(5.05)
Economic Development	3.80	7.15	7.00	8.00	8.00	8.00	7.00	7.00	3.20
Emergency Management	21.40	23.03	28.00	31.00	32.00	32.00	31.00	30.00	8.60
Human Resources	24.00	26.60	27.60	28.60	29.60	31.10	24.17	23.37	(0.63)
Juvenile	174.52	176.12	173.12	174.82	175.82	195.82	191.82	185.82	11.30
Medical Examiner	13.00	14.50	14.50	15.00	15.50	15.50	15.00	14.75	1.75
Parks & Recreation Services	49.68	49.52	43.05	39.41	40.41	41.05	38.90	36.78	(12.90)
Planning & Land Services	127.75	131.62	150.62	164.32	171.32	173.20	134.80	122.30	(5.45)
Prevention Services & Programs	.80	1.22	-	-	-	-	-	-	(0.80)
Prosecuting Attorney	219.07	227.22	228.50	230.70	231.70	233.20	234.70	222.70	3.63
Public Defense Conflict Office	-	-	-	4.00	4.00	5.00	5.60	-	-
Sheriff	357.00	449.00	364.00	374.00	381.00	394.00	389.00	368.00	11.00
Special Projects	14.99	10.92	11.00	11.75	12.67	14.30	11.80	8.95	(6.04)
Superior Court	87.38	88.88	92.88	95.38	95.38	96.38	95.38	97.38	10.00
WSU PC Extension	3.60	3.62	3.60	3.60	4.60	4.60	3.57	1.00	(2.60)
<b>Total General Fund</b>	<b>1,919.84</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>2,055.99</b>	<b>1,949.22</b>	<b>29.38</b>
<b>Special Revenue Funds:</b>									
Arts & Cultural Services Fund	1.79	1.66	1.59	1.59	1.44	.69	.30	.50	(1.29)
Auditor's Maint & Operation Fund	2.00	.50	.50	2.50	2.00	5.70	7.20	7.20	5.20
Community Action Fund	59.31	50.77	49.77	49.77	46.95	48.32	51.89	50.48	(8.83)
Community Development Fund	9.96	8.66	11.31	11.31	11.31	11.06	11.45	10.50	.54
Conservation Futures Fund	1.00	1.00	1.00	1.00	3.00	3.00	3.15	4.15	3.15
County Road Fund	326.35	335.70	337.33	344.98	366.19	370.44	371.90	345.29	18.94
Criminal Justice Fund	-	2.00	2.00	3.00	4.00	4.00	3.00	3.00	3.00
Detention Ctr Commissary Fund	-	3.90	3.00	1.00	1.00	1.00	1.00	2.00	2.00
Drug Investigation Fund	-	2.00	4.00	7.00	7.00	7.00	6.00	3.00	3.00
Emergency Mgmt Grants Fund	-	10.87	12.88	16.50	16.50	14.50	15.00	15.00	15.00
Endangered Species Act Fund	-	-	-	-	-	-	-	-	-
Judson Family Justice Ctr Fund	-	-	1.50	8.40	8.50	8.70	9.70	9.20	9.20
Geographical Info Services Fund	19.00	17.00	17.00	19.00	20.00	23.00	23.00	21.00	2.00
Homeless Housing Fund	-	-	-	2.00	2.00	4.25	4.25	4.00	4.00
Housing Repair Program Fund	12.00	12.66	12.00	12.00	11.00	11.00	10.86	10.86	(1.14)
Human Services Fund	143.74	220.37	224.47	278.41	320.06	149.99	145.49	145.39	1.65
Law Enforcement Fund	47.00	-	-	-	-	-	-	-	(47.00)

*Staffing Information*

<b>STAFFING SUMMARY</b>									
	<b>2000 FTE</b>	<b>2004 FTE</b>	<b>2005 FTE</b>	<b>2006 FTE</b>	<b>2007 FTE</b>	<b>2008 FTE</b>	<b>2009 FTE</b>	<b>2010 FTE</b>	<b>Change from 2000</b>
Mental Health Fund	-	-	-	-	-	161.91	153.61	-	-
Park Impact Fees Fund	-	-	.05	.05	.05	.05	.05	.05	.05
Parks Sales Tax Fund	-	.64	1.00	6.15	7.15	6.31	5.85	5.25	5.25
Paths and Trails Fund	1.47	2.02	1.02	2.21	2.21	2.41	2.87	2.84	1.37
Peninsula Recreation Prgm Fund	-	2.00	2.00	-	-	-	-	-	-
Puget Sound Behavioral Hlth Fd	183.29	106.04	97.86	41.05	-	-	-	-	(183.29)
Rainier Communications Comm Fd	5.00	6.00	6.00	7.00	7.00	8.00	7.00	7.35	2.35
REET River Fund	2.02	1.71	1.57	1.39	1.51	1.51	1.51	1.51	(0.51)
Second REET Parks Fund	-	.89	1.15	1.20	1.20	1.20	1.20	1.75	1.75
Surface Water Mgmt Fund	43.15	52.06	55.27	60.29	62.00	73.50	67.70	74.20	31.05
Tourism, Promotion & Cap Fac Fd	.13	.42	-	-	-	-	-	-	(0.13)
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	4.50	4.96	4.00	4.00	4.46	4.46	4.46	4.46	(0.04)
<b>Total Special Revenue Funds</b>	<b>865.71</b>	<b>846.83</b>	<b>851.27</b>	<b>884.80</b>	<b>909.53</b>	<b>925.00</b>	<b>911.44</b>	<b>731.98</b>	<b>(133.73)</b>
<b>Capital Projects:</b>									
Admin Bldg & Facilities Fund	.17	-	-	-	-	-	-	-	(0.17)
Parking Facility Fund	.56	-	-	-	-	-	-	-	(0.56)
Permanent Jail Construction Fund	8.51	.89	.50	.09	-	1.05	2.95	3.10	(5.41)
REET Capital Improvement Fund	1.07	3.47	2.85	3.98	4.65	5.35	3.95	4.00	2.93
1% for Arts Construction Fund	-	.10	.10	.60	.75	.50	.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>10.31</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>7.60</b>	<b>(2.71)</b>
<b>Enterprise Funds:</b>									
Airport Fund	1.50	1.60	1.60	2.63	2.62	2.77	4.77	5.27	3.77
Chambers Bay Golf Course Fund	-	-	.80	.75	.50	.20	.50	.61	.61
Golf Courses Fund	8.45	8.78	8.78	8.53	9.53	9.53	9.03	9.03	.58
PC Ferry Services Fund	.67	1.61	1.89	2.80	2.62	2.62	2.92	3.13	2.46
Sewer Utility Fund	103.26	111.76	118.39	126.38	135.09	144.39	149.09	160.98	57.72
Sewer Utility Construction Fund	-	-	-	-	-	-	-	-	-
Solid Waste Mgmt Fund	11.11	14.44	16.02	16.11	15.68	18.68	18.72	22.62	11.51
Water Utility Fund	.90	.31	.09	.01	.10	.10	1.10	1.10	.20
<b>Total Enterprise Funds</b>	<b>125.89</b>	<b>138.50</b>	<b>147.57</b>	<b>157.21</b>	<b>166.14</b>	<b>178.29</b>	<b>186.13</b>	<b>202.74</b>	<b>76.85</b>
<b>Internal Serv Funds:</b>									
Equipment Rental & Revolving Fd	24.10	24.47	24.46	24.27	24.30	26.30	27.30	27.30	3.20
Facilities Management Fund	41.86	45.99	52.21	52.66	52.88	53.75	56.30	50.45	8.59
Fleet Rental Fund	3.15	3.40	3.45	3.45	3.45	3.40	3.40	3.40	.25
General Services Fund	8.20	8.20	8.20	8.20	8.80	8.80	8.80	8.80	.60
Information Technology Fund	104.00	110.00	111.00	114.50	115.50	118.50	115.50	109.75	5.75
Radio Communication Fund	7.10	8.17	7.00	7.00	8.54	9.54	9.54	9.54	2.44
Self Insurance Fund	6.30	6.30	6.30	6.30	6.30	6.30	6.38	6.38	.08
Workers Compensation Fund	2.70	2.70	2.70	2.70	2.70	2.70	2.75	2.75	.05
<b>Total Internal Serv Funds</b>	<b>197.41</b>	<b>209.23</b>	<b>215.32</b>	<b>219.08</b>	<b>222.47</b>	<b>229.29</b>	<b>229.97</b>	<b>218.37</b>	<b>20.96</b>
<b>TOTAL FUNDS</b>	<b>3,119.16</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>3,390.93</b>	<b>3,109.91</b>	<b>(9.25)</b>

## REVENUE AND EXPENDITURE SUMMARIES

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

### GENERAL FUND

- ❖ The **2010 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 2010 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 2010 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 2010 Revenues and Expenditures** which displays this information by fund type.
- ❖ The **2010 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 2010 Budget for each Fund, or each department in the General Fund, can be found in the **Total Expenditures/Expenses** table.

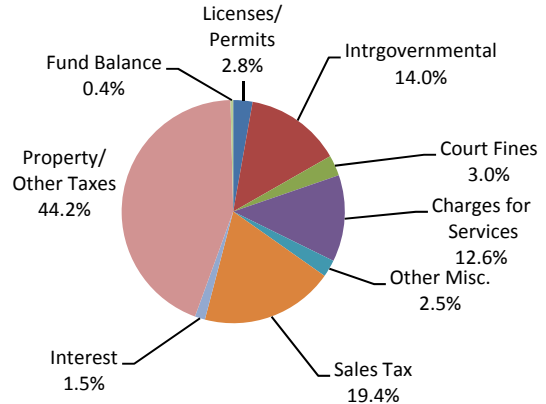
**GENERAL FUND REVENUE & EXPENDITURE OVERVIEW**

The decline in 2010 revenues and other resources (fund balance) for the General Fund is expected to be 3.1% below the 2009 Budget. The following pages discuss General Fund Revenues and Expenditures in greater detail and in comparison to prior years.

**2010 GENERAL FUND REVENUES**

*Summarized by Source*

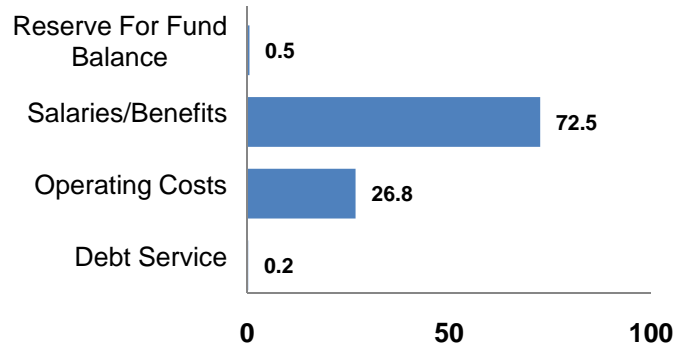
Property/Other Taxes and Sales Taxes are the largest revenue sources in the General Fund, at just over 63% of the total. The only other significant categories are Intergovernmental Revenue at 14% and Charges for Services at just under 13%. All other categories account for roughly 10%.



**2010 GENERAL FUND EXPENDITURES**

*Summarized by Object Classification*

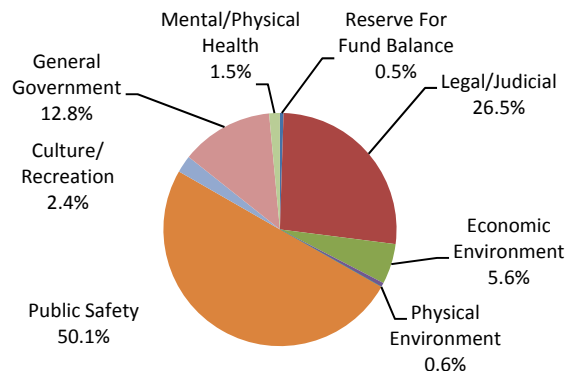
Just under 73% of the General Fund budget by line-item is devoted to salary and benefit costs. Operating costs absorb just under 27%. Debt Service and Reserve for Fund Balance expenditures are minimal.



**2010 GENERAL FUND EXPENDITURES**

*Summarized by Function*

The Public Safety and Legal/Judicial Services combined accounts for just under 77% of all General Fund County expenditures. Just under 13% is related to General Governmental services. Just under 6% of the General Fund expenditures are for Economic Environment activities and, just over 2% is for Culture and Recreation. Roughly 2% of the General Fund is used to support the Mental and Physical Health systems, and Physical Environment activities, Reserve for Fund Balance and Transportation.



*Revenue and Expenditure Summaries*

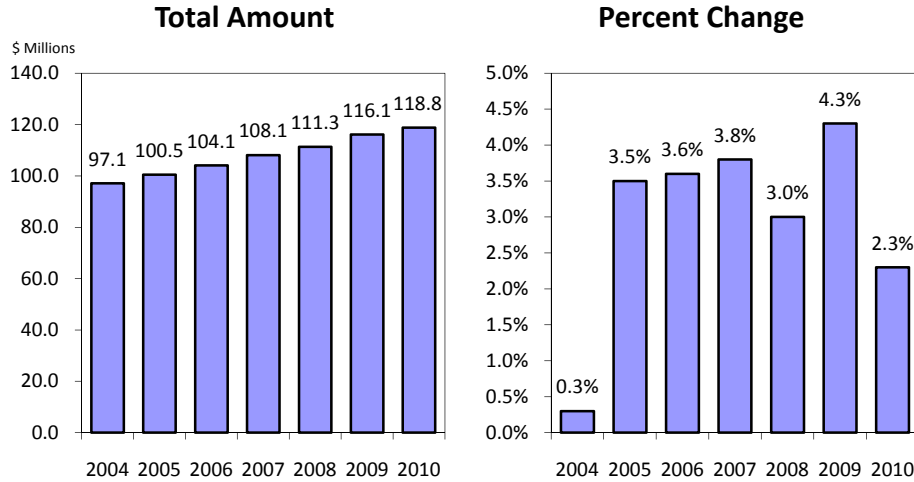
<b>2010 GENERAL FUND REVENUE</b>							
	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2009 Estimate</b>	<b>2010 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>I. Taxes</b>							
General Property Taxes	\$ 87,270,059	\$ 90,847,787	\$ 95,116,460	\$ 93,631,280	\$ 97,494,490	\$ 2,378,030	2.5 %
Law Enforcement Property Tax	10,321,109	10,730,788	11,230,280	11,230,280	11,539,490	309,210	2.8
Sales Taxes	58,834,427	57,050,838	56,000,000	50,725,000	52,205,000	(3,795,000)	(6.8)
Gambling Tax	279,189	244,177	247,000	247,000	242,000	(5,000)	(2.0)
Penalties/Interest	7,568,072	7,758,040	7,474,600	8,700,600	8,100,500	625,900	8.4
All Other Taxes	2,694,354	1,708,784	2,058,170	1,478,010	1,448,270	(609,900)	(29.6)
<b>Subtotal</b>	<b>166,967,210</b>	<b>168,340,414</b>	<b>172,126,510</b>	<b>166,012,170</b>	<b>171,029,750</b>	<b>(1,096,760)</b>	<b>(0.6)</b>
<b>II. Licenses/Permits</b>							
General Licenses and Permits	414,198	370,665	409,680	400,420	399,570	(10,110)	(2.5)
Cable Franchise Fees	3,055,061	3,312,950	3,650,000	3,550,000	3,800,000	150,000	4.1
Animal Licenses	464,817	381,021	520,000	520,000	520,000	—	—
Building Permits	4,723,652	2,653,657	2,530,400	2,118,379	2,877,200	346,800	13.7
<b>Subtotal</b>	<b>8,657,728</b>	<b>6,718,293</b>	<b>7,110,080</b>	<b>6,588,799</b>	<b>7,596,770</b>	<b>486,690</b>	<b>6.8</b>
<b>III. Intergovernmental Revenues</b>							
Federal Grants	5,143,013	4,928,245	4,629,793	5,020,677	4,759,300	129,507	2.8
State Grants	6,875,815	7,301,186	7,960,232	8,419,791	7,159,850	(800,382)	(10.1)
State Shared Revenue	4,542,068	5,796,481	5,782,690	6,077,890	6,009,240	226,550	3.9
HAVA Grant	1,643,579	8,810	18,516	18,516	—	(18,516)	(100.0)
Jail Reimbursements	5,835,457	6,467,517	6,468,300	7,318,860	7,280,710	812,410	12.6
Sheriff Services Contracts	6,449,740	7,539,567	8,334,250	8,100,020	8,313,260	(20,990)	(0.3)
All Other Revenues	2,596,471	3,018,871	3,287,830	3,149,084	4,249,410	961,580	29.2
<b>Subtotal</b>	<b>33,086,143</b>	<b>35,060,677</b>	<b>36,481,611</b>	<b>38,104,838</b>	<b>37,771,770</b>	<b>1,290,159</b>	<b>3.5</b>
<b>IV. Charges For Services</b>							
Recording Fees	2,570,730	1,941,390	2,215,100	2,021,500	2,000,000	(215,100)	(9.7)
Election/Registration Fees	2,648,817	3,381,482	3,473,644	3,425,020	1,686,580	(1,787,064)	(51.4)
Vehicle License Fees	3,684,685	3,552,744	3,800,000	3,600,000	3,500,000	(300,000)	(7.9)
Planning Fees	7,820,560	5,505,526	5,681,990	4,174,501	5,687,310	5,320	0.1
Recreation Fees	1,120,026	1,067,328	1,292,130	1,227,310	1,165,210	(126,920)	(9.8)
Indirect Cost Charges	8,874,600	9,251,480	9,873,200	9,873,200	10,200,000	326,800	3.3
Legal Services	1,226,750	1,346,340	1,454,000	1,436,590	1,423,330	(30,670)	(2.1)
All Other Charges	7,933,240	7,813,307	8,392,970	8,367,758	8,375,120	(17,850)	(0.2)
<b>Subtotal</b>	<b>35,879,408</b>	<b>33,859,597</b>	<b>36,183,034</b>	<b>34,125,879</b>	<b>34,037,550</b>	<b>(2,145,484)</b>	<b>(5.9)</b>
<b>V. Fines And Forfeitures</b>	<b>6,878,171</b>	<b>8,016,601</b>	<b>9,098,080</b>	<b>7,965,010</b>	<b>8,148,020</b>	<b>(950,060)</b>	<b>(10.4)</b>
<b>VI. Interest Revenue</b>	<b>17,560,457</b>	<b>12,662,737</b>	<b>5,430,830</b>	<b>4,780,740</b>	<b>4,013,370</b>	<b>(1,417,460)</b>	<b>(26.1)</b>
<b>VII. Miscellaneous Revenue</b>							
Rents, Leases, and Phones	1,258,946	1,226,056	1,344,150	1,228,480	1,236,840	(107,310)	(8.0)
Traffic Enforcement Transfer	1,300,000	2,000,000	2,500,000	2,500,000	2,600,000	100,000	4.0
All Other Miscellaneous	1,512,720	2,427,271	2,580,380	6,356,923	2,838,180	257,800	10.0
<b>Subtotal</b>	<b>4,071,666</b>	<b>5,653,327</b>	<b>6,424,530</b>	<b>10,085,403</b>	<b>6,675,020</b>	<b>250,490</b>	<b>3.9</b>
<b>Subtotal Revenues</b>	<b>273,100,783</b>	<b>270,311,646</b>	<b>272,854,675</b>	<b>267,662,839</b>	<b>269,272,250</b>	<b>(3,582,425)</b>	<b>(1.3)</b>
<b>VIII. Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>4,955,609</b>	<b>—</b>	<b>—</b>	<b>(4,955,609)</b>	<b>(100.0)</b>
<b>Total Resources</b>	<b>\$273,100,783</b>	<b>\$270,311,646</b>	<b>\$277,810,284</b>	<b>\$267,662,839</b>	<b>\$269,272,250</b>	<b>\$(8,538,034)</b>	<b>(3.1) %</b>

## HISTORICAL REVIEW OF GENERAL FUND REVENUES

The following graphs and narrative present the historical changes in the General Fund Revenue sources. The 2004-2008 figures are actuals, and the 2009 and 2010 figures are as budgeted.

### PROPERTY & OTHER TAXES, 2004–2010

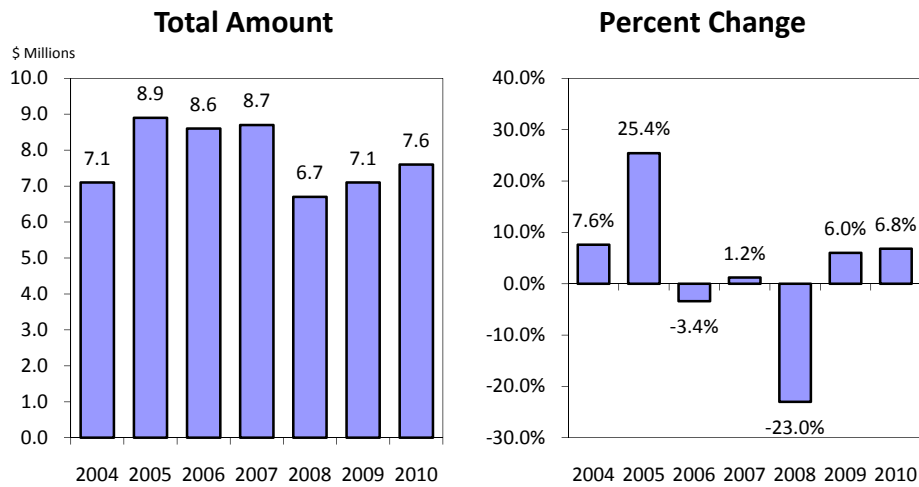
General Fund Revenues



Property and Other Taxes is a major revenue source for the General Fund. Beginning in 2002, this revenue was impacted by the I-747 limit of a 1% increase from existing property. Revenue growth in excess of 1% is due to property taxes from new construction, or the settlement of large tax appeal cases.

### LICENSES AND PERMITS, 2004–2010

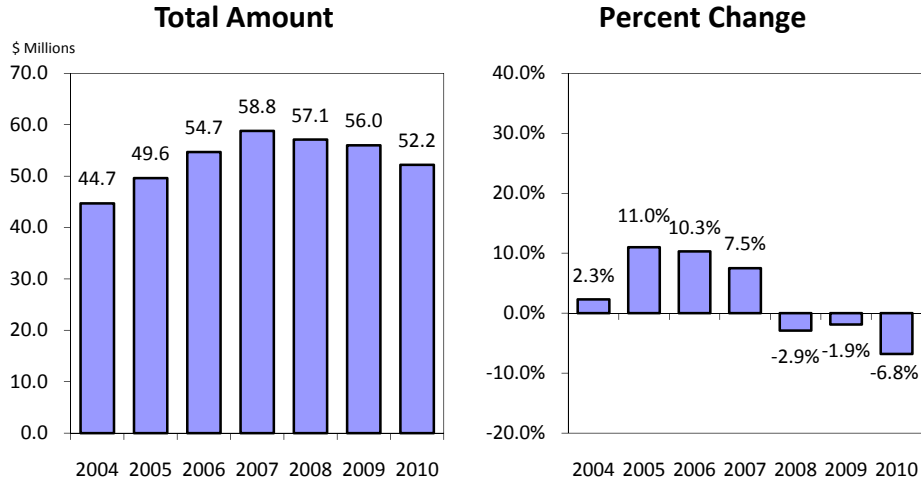
General Fund Revenues



Licenses and Permits have also shown sharp changes in revenue from year-to-year, due to changes in development activity levels and whether the County has enacted changes in various permit fees.

**Sales Taxes, 2004–2010**

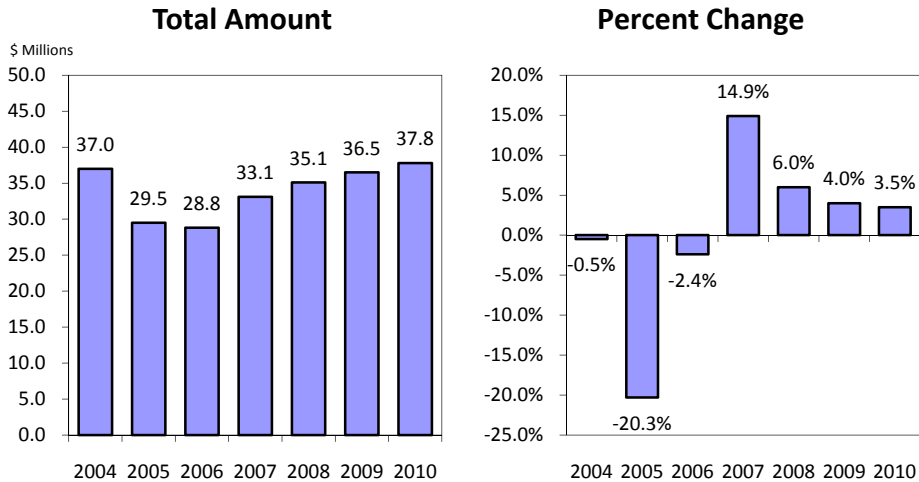
General Fund Revenues



Sales Taxes often show large variances from year to year. Most “normal” years simply grow with a) inflation, b) population increase, c) the strength of the local economy.

**INTERGOVERNMENTAL, 2004–2010**

General Fund Revenues

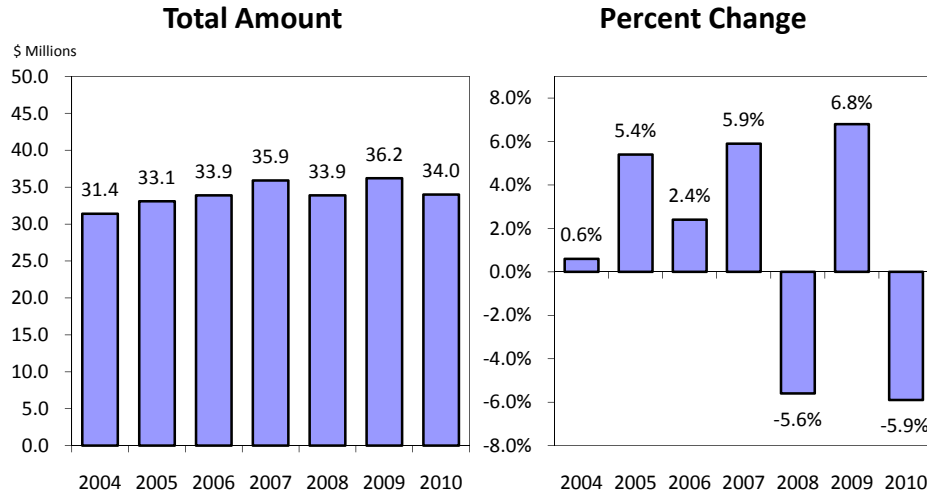


Intergovernmental revenues consist primarily of grants, and city contracts for services. Fluctuation in grant funding is most often the primary cause for change in this revenue source. The huge decline in 2005 reflects the loss of the City of Lakewood contract for Sheriff services.

*Revenue and Expenditure Summaries*

**CHARGES FOR SERVICES, 2004–2010**

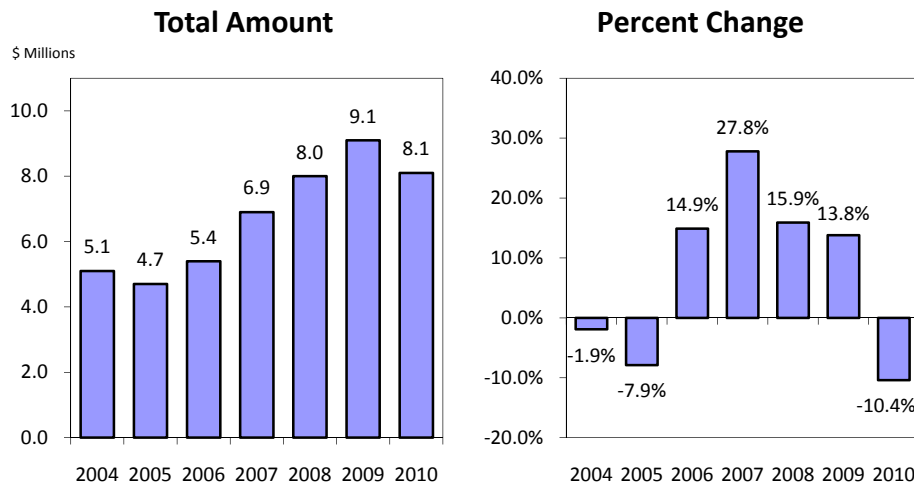
General Fund Revenues



Charges for Services have changed dramatically in the last several years due to a variety of reasons: a) growth in the local economy, b) the presence or absence of planning and development fee increases such as those implemented in 2003, 2005 and 2007 and, c) changes in recording fees, indirect cost charges, and election cost reimbursements.

**FINES AND FORFEITS, 2004–2010**

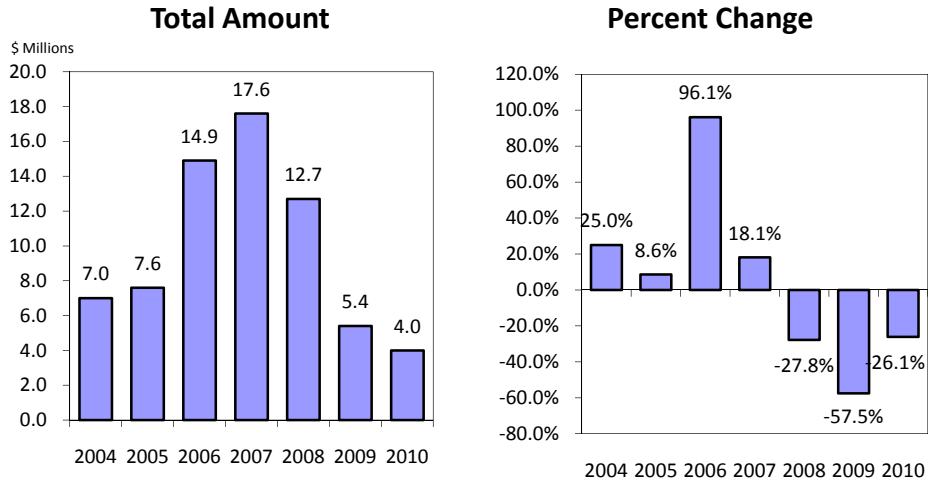
General Fund Revenues



Fines and Forfeits increase or decrease based upon: a) the number of officers assigned to traffic policing, b) changes in state fine amounts, c) the use of collection agencies for delinquent accounts (recent) and, d) Narrows Bridge toll infractions.

**INTEREST REVENUE, 2004–2010**

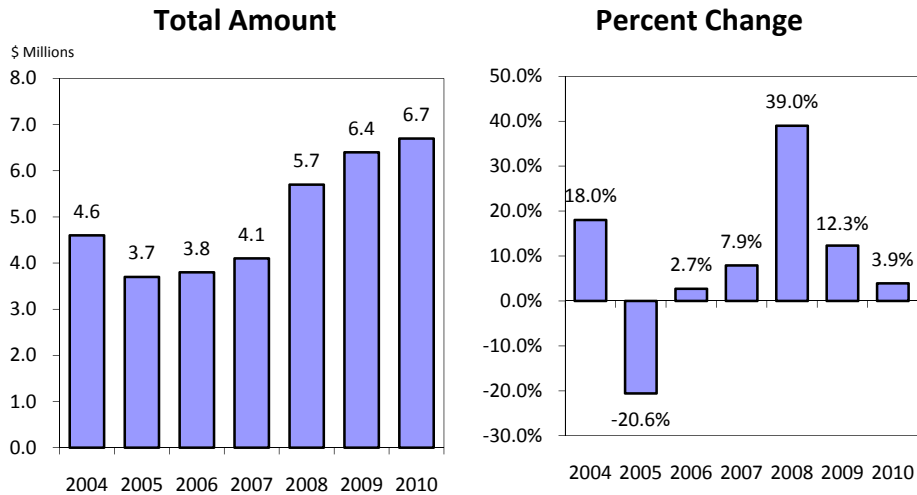
General Fund Revenues



Interest Revenues will vary depending upon interest rates and available cash balances. Available cash balances have shown a steady growth during the last several years, while interest rates have fluctuated dramatically during this period.

**Miscellaneous Other, 2004–2010**

General Fund Revenues



Miscellaneous and Other Revenues can show a wide fluctuation from year-to-year since many of the items are unique, one-time, or very unpredictable. The major causes for wide swings during this period are: a) sales of fixed assets and timber and, b) other fund transfers to support General Fund programs, including a new transfer beginning in 2003 from the Roads Fund for Traffic Enforcement, and special contributions.

*Revenue and Expenditure Summaries*

**GENERAL FUND EXPENDITURES VERSUS REVENUE SUMMARY**

Displayed below 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.

**2010 GENERAL FUND EXPENDITURES VERSUS REVENUE SUMMARY**

Department	Total Expenditures	Direct Revenue	General Fund Revenue Support
Assessor/Treasurer	\$ 9,800,200	\$ 198,600	\$ 9,601,600
Assigned Counsel	14,738,110	3,925,020	10,813,090
Auditor	8,544,250	9,033,300	(489,050)
Bond Debt Service	419,410	—	419,410
Budget & Finance	5,048,250	140,110	4,908,140
Capital Improvement Projects	50,000	25,000	25,000
Clerk	4,972,300	4,913,820	58,480
Communications	572,420	—	572,420
Corrections	47,814,830	8,816,630	38,998,200
County Council	3,908,960	—	3,908,960
County Executive	1,362,790	200	1,362,590
District Court	12,051,040	9,200,020	2,851,020
Economic Development	1,068,780	50,220	1,018,560
Emergency Management	3,333,600	1,250,450	2,083,150
Health Services	2,838,070	—	2,838,070
Human Resources	3,425,110	29,000	3,396,110
Juvenile	20,084,760	5,318,690	14,766,070
Medical Examiner	2,077,810	152,880	1,924,930
Miscellaneous Current Expense	2,896,360	182,199,680	(179,303,320)
Parks and Recreation Services	6,009,740	2,232,040	3,777,700
Planning and Land Services	13,736,420	8,873,070	4,863,350
Prevention Services & Programs	1,481,250	—	1,481,250
Prosecuting Attorney	26,046,440	6,292,210	19,754,230
Reserve For Fund Balance	1,474,040	—	147,040
Sheriff	58,845,900	25,299,670	33,546,230
Special Projects	2,366,180	258,910	2,107,270
State Auditor	173,980	—	173,980
Superior Court	13,724,830	1,024,500	12,700,330
WSU PC Extension	406,420	38,230	368,190
<b>Total</b>	<b>\$ 269,272,250</b>	<b>\$ 269,272,250</b>	<b>\$ —</b>

*Revenue and Expenditure Summaries*

**GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS**

Department/Program	2010 Budget	2009 Budget	Absolute Change	Percent Change
<b>Assessor/Treasurer</b>				
Administration	\$ 1,015,390	\$ 914,375	\$ 101,015	11.0 %
ULID Foreclosures	23,300	23,530	(230)	(1.0)
Appraisals	3,886,950	3,740,493	146,457	3.9
Geographic Services	757,370	532,840	224,530	42.1
Operation/Technology	2,460,690	2,638,823	(178,133)	(6.8)
Accounts Management	1,991,370	2,015,693	(24,323)	(1.2)
Appeals	274,130	269,106	5,024	1.9
Furlough/Salary Savings	(609,000)	—	(609,000)	∞
<b>Total Assessor/Treasurer</b>	<b>9,800,200</b>	<b>10,134,860</b>	<b>(334,660)</b>	<b>(3.3)</b>
<b>Assigned Counsel</b>				
Civil Commitment	542,280	527,070	15,210	2.9
District Court Misdemeanor	1,551,710	1,601,770	(50,060)	(3.1)
City of Tacoma Municipal Court	1,116,610	1,099,920	16,690	1.5
Juvenile Court	2,844,520	3,047,050	(202,530)	(6.6)
City of Fife Municipal Court	94,410	122,200	(27,790)	(22.7)
Superior Court Felony	7,742,710	7,318,860	423,850	5.8
State Public Defense	629,350	681,220	(51,870)	(7.6)
Dependency Pilot Project 09-11	563,890	386,450	177,440	45.9
Furlough/Salary Savings	(347,370)	(128,520)	(218,850)	170.3
<b>Total Assigned Counsel</b>	<b>14,738,110</b>	<b>14,656,020</b>	<b>82,090</b>	<b>0.6</b>
<b>Auditor</b>				
Ranked Choice Voting	—	647,140	(647,140)	(100.0)
Elections	2,864,130	2,956,231	(92,101)	(3.1)
Animal Control	1,359,790	1,338,390	21,400	1.6
Voter Registration	998,520	1,090,161	(91,641)	(8.4)
Records Services	1,302,690	1,366,950	(64,260)	(4.7)
Licensing (Inc Animal)	1,800,990	1,855,950	(54,960)	(3.0)
Hava Grant	—	33,371	(33,371)	(100.0)
Voter Pamphlet	325,970	412,072	(86,102)	(20.9)
Furlough/Salary Savings	(107,840)	—	(107,840)	∞
<b>Total Auditor</b>	<b>8,544,250</b>	<b>9,700,265</b>	<b>(1,156,015)</b>	<b>(11.9)</b>
<b>Bond Debt Service</b>	<b>419,410</b>	<b>411,980</b>	<b>7,430</b>	<b>1.8</b>
<b>Budget &amp; Finance</b>				
Administration	1,141,660	1,137,050	4,610	0.4
Treasury Services	1,557,920	1,558,530	(610)	—
Payables, Payroll & Gen Acctg	1,210,450	1,228,670	(18,220)	(1.5)
Budget & Grant Administration	530,100	536,680	(6,580)	(1.2)
Purchasing & Contract Admin	401,910	404,290	(2,380)	(0.6)
Internal Audit/Mgmt Services	379,050	376,540	2,510	0.7
Furlough/Salary Savings	(172,840)	(40,830)	(132,010)	323.3
<b>Total Budget &amp; Finance</b>	<b>5,048,250</b>	<b>5,200,930</b>	<b>(152,680)</b>	<b>(2.9)</b>
<b>Capital Improvement Projects</b>	<b>50,000</b>	<b>50,000</b>	<b>—</b>	<b>—</b>
<b>Clerk of the Superior Court</b>				
Administration	1,124,990	1,108,010	16,980	1.5
Court House Facilitator	247,990	247,320	670	0.3
Civil Commitment	255,410	252,400	3,010	1.2

(Table continued on the following page)

*Revenue and Expenditure Summaries*

**GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS**

<b>Department/Program</b>	<b>2010 Budget</b>	<b>2009 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
Arbitration	164,870	167,050	(2,180)	(1.3)
Legal Services	1,296,720	1,327,110	(30,390)	(2.3)
LFO Collections	196,470	279,390	(82,920)	(29.7)
Fiscal Services	430,230	482,300	(52,070)	(10.8)
Domestic Violence	289,610	292,780	(3,170)	(1.1)
Probate and Court Services	966,010	971,250	(5,240)	(0.5)
<b>Total Clerk of the Superior Court</b>	<b>4,972,300</b>	<b>5,127,610</b>	<b>(155,310)</b>	<b>(3.0)</b>
<b>Communications</b>	<b>572,420</b>	<b>536,160</b>	<b>36,260</b>	<b>6.8</b>
<b>Corrections</b>				
Administration	1,619,230	1,889,970	(270,740)	(14.3)
Care & Custody of Prisoners	29,002,680	29,661,910	(659,230)	(2.2)
Medical Services	6,202,150	6,170,270	31,880	0.5
Court Transportation	3,224,740	3,364,350	(139,610)	(4.1)
Release	1,566,490	1,537,690	28,800	1.9
Food Services	2,061,920	2,026,850	35,070	1.7
Mental Health	1,490,590	1,468,550	22,040	1.5
Reception	1,229,580	1,217,830	11,750	1.0
Classification/Pretrial	1,315,720	1,466,610	(150,890)	(10.3)
Work Crew Program	101,730	99,740	1,990	2.0
<b>Total Corrections</b>	<b>47,814,830</b>	<b>48,903,770</b>	<b>(1,088,940)</b>	<b>(2.2)</b>
<b>County Council</b>	<b>3,908,960</b>	<b>4,002,450</b>	<b>(93,490)</b>	<b>(2.3)</b>
<b>County Executive</b>	<b>1,362,790</b>	<b>1,394,270</b>	<b>(31,480)</b>	<b>(2.3)</b>
<b>District Court</b>				
District Court Work Crew	985,030	974,560	10,470	1.1
Probation Services	2,290,140	2,257,030	33,110	1.5
Day Reporting Center	314,710	305,040	9,670	3.2
Civil	1,540,530	1,464,570	75,960	5.2
Infraction Processing	2,078,990	2,064,200	14,790	0.7
Criminal	4,841,640	5,007,610	(165,970)	(3.3)
<b>Total District Court</b>	<b>12,051,040</b>	<b>12,073,010</b>	<b>(21,970)</b>	<b>(0.2)</b>
<b>Economic Development</b>				
Administration	832,450	951,510	(119,060)	(12.5)
Comm Dev Corp Pgm	49,980	49,780	200	0.4
Economic Stimulus	66,400	92,700	(26,300)	(28.4)
Outside Organizations	119,950	123,800	(3,850)	(3.1)
<b>Total Economic Development</b>	<b>1,068,780</b>	<b>1,217,790</b>	<b>(149,010)</b>	<b>(12.2)</b>
<b>Emergency Management</b>				
Fire Inspection Program	259,430	245,190	14,240	5.8
Fire Prevention & Invest	1,501,010	1,625,150	(124,140)	(7.6)
Emergency Management/Admin	1,187,620	1,285,900	(98,280)	(7.6)
Emergency Medical Services	278,500	274,820	3,680	1.3
Training Program	107,040	145,010	(37,970)	(26.2)
<b>Total Emergency Management</b>	<b>3,333,600</b>	<b>3,576,070</b>	<b>(242,470)</b>	<b>(6.8)</b>
<b>Health Services</b>	<b>2,838,070</b>	<b>2,932,210</b>	<b>(94,140)</b>	<b>(3.2)</b>
<b>Human Resources</b>				
Administration	516,830	448,130	68,700	15.3
Employee Incentive/Recogn Pgm	24,590	24,590	—	—
Organizational Development	323,160	445,940	(122,780)	(27.5)
Support Services	508,700	448,120	60,580	13.5

(Table continued on the following page)

*Revenue and Expenditure Summaries*

**GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS**

Department/Program	2010 Budget	2009 Budget	Absolute Change	Percent Change
Employment & Compensation	790,840	859,090	(68,250)	(7.9)
Labor Relations	706,600	762,400	(55,800)	(7.3)
Civil Service	554,390	511,170	43,220	8.5
<b>Total Human Resources</b>	<b>3,425,110</b>	<b>3,499,440</b>	<b>(74,330)</b>	<b>(2.1)</b>
<b>Juvenile</b>				
Administration	1,719,350	1,700,850	18,500	1.1
Volunteer Services	144,990	143,270	1,720	1.2
Case Supervision	6,293,660	6,791,302	(497,642)	(7.3)
Residential Care & Custody	6,272,200	6,379,450	(107,250)	(1.7)
Alternative Detention Svcs Pgm	1,044,680	1,031,800	12,880	1.2
Facilities Maintenance	1,649,770	1,594,510	55,260	3.5
Family Court	177,240	180,920	(3,680)	(2.0)
Juvenile Court Services	2,862,870	2,818,400	44,470	1.6
Family Dependency Drug Court	—	176,580	(176,580)	(100.0)
Furlough/Salary Savings	(80,000)	—	(80,000)	∞
<b>Total Juvenile</b>	<b>20,084,760</b>	<b>20,817,082</b>	<b>(732,322)</b>	<b>(3.5)</b>
<b>Medical Examiner</b>				
Administration	642,950	632,628	10,322	1.6
Coroner Services	750,080	777,615	(27,535)	(3.5)
Inquests & Investigations	699,600	697,457	2,143	0.3
General Government Services	2,280	—	2,280	∞
Furlough/Salary Savings	(17,100)	—	(17,100)	∞
<b>Total Medical Examiner</b>	<b>2,077,810</b>	<b>2,107,700</b>	<b>(29,890)</b>	<b>(1.4)</b>
<b>Miscellaneous Current Expense</b>	<b>2,896,360</b>	<b>3,791,519</b>	<b>(895,159)</b>	<b>(23.6)</b>
<b>Parks and Recreation Svcs.</b>				
Administration	1,620,680	1,738,310	(117,630)	(6.8)
Recreation	920,330	989,680	(69,350)	(7.0)
Community Centers	359,020	364,830	(5,810)	(1.6)
Parks Maintenance	3,109,710	3,241,810	(132,100)	(4.1)
<b>Total Parks and Recreation Svcs.</b>	<b>6,009,740</b>	<b>6,334,630</b>	<b>(324,890)</b>	<b>(5.1)</b>
<b>Planning and Land Services</b>				
Development Process	14,265,060	14,209,467	55,593	0.4
Advance Planning	1,119,400	1,147,642	(28,242)	(2.5)
Code Enforcement	251,960	679,281	(427,321)	(62.9)
Furlough/Salary Savings	(1,900,000)	—	(1,900,000)	∞
<b>Total Planning and Land Services</b>	<b>13,736,420</b>	<b>16,036,390</b>	<b>(2,299,970)</b>	<b>(14.3)</b>
<b>Prevention Services &amp; Programs</b>	<b>1,481,250</b>	<b>1,712,500</b>	<b>(231,250)</b>	<b>(13.5)</b>
<b>Prosecuting Attorney</b>				
Administration	1,110,940	1,036,603	74,337	7.2
Child Support	3,595,360	3,902,031	(306,671)	(7.9)
Civil Commitment	285,410	301,096	(15,686)	(5.2)
Felony	12,833,650	12,894,938	(61,288)	(0.5)
Misdemeanor	2,516,490	2,664,117	(147,627)	(5.5)
Juvenile	1,908,580	1,912,501	(3,921)	(0.2)
Civil	3,612,600	3,550,206	62,394	1.8
El Cid	183,410	206,946	(23,536)	(11.4)
<b>Total Prosecuting Attorney</b>	<b>26,046,440</b>	<b>26,468,438</b>	<b>(421,998)</b>	<b>(1.6)</b>
<b>Public Defense Conflict Office</b>	<b>—</b>	<b>754,490</b>	<b>(754,490)</b>	<b>(100.0)</b>
<b>Reserve For Fund Balance</b>	<b>1,474,040</b>	<b>—</b>	<b>1,474,040</b>	<b>∞</b>

(Table continued on the following page)

*Revenue and Expenditure Summaries*

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
<b>Department/Program</b>	<b>2010 Budget</b>	<b>2009 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Sheriff</b>				
Administration	5,076,070	5,227,050	(150,980)	(2.9)
Civil Unit & Court Security	2,070,240	1,944,440	125,800	6.5
Investigation	11,073,650	10,901,300	172,350	1.6
Patrol	28,944,800	28,954,220	(9,420)	—
Training	1,059,160	1,022,540	36,620	3.6
Traffic Policing	2,554,110	2,660,680	(106,570)	(4.0)
Property Room	1,326,490	1,357,900	(31,410)	(2.3)
Communications/LESA	7,041,520	6,971,800	69,720	1.0
Furlough/Salary Savings	(300,140)	—	(300,140)	∞
<b>Total Sheriff</b>	<b>58,845,900</b>	<b>59,039,930</b>	<b>(194,030)</b>	<b>(0.3)</b>
<b>Special Projects</b>				
Firearms Advisory Commission	10,490	11,410	(920)	(8.1)
Historical Document Maint	100,000	496,200	(396,200)	(79.8)
Habitat Protection/Restoration	—	253,460	(253,460)	(100.0)
Government Relations	335,630	387,350	(51,720)	(13.4)
Performance Audit	568,770	526,830	41,940	8.0
Board of Equalization	181,810	180,870	940	0.5
Property Management Services	178,720	209,380	(30,660)	(14.6)
Law & Justice Commission	2,500	5,000	(2,500)	(50.0)
Drinking Water Supply Program	124,200	128,360	(4,160)	(3.2)
Hearing Examiner	265,100	253,760	11,340	4.5
Other Administration	500,000	—	500,000	∞
Community Contracts Admin	13,960	52,040	(38,080)	(73.2)
Marriage Lic Family Services	85,000	85,000	—	—
<b>Total Special Projects</b>	<b>2,366,180</b>	<b>2,589,660</b>	<b>(223,480)</b>	<b>(8.6)</b>
<b>State Auditor</b>	<b>173,980</b>	<b>171,640</b>	<b>2,340</b>	<b>1.4</b>
<b>Superior Court</b>				
Administration	3,165,780	3,155,600	10,180	0.3
Civil	3,334,790	3,343,890	(9,100)	(0.3)
Criminal	3,815,690	3,695,170	120,520	3.3
Civil Commitment	207,990	211,570	(3,580)	(1.7)
Drug Court/Dependency Court	605,040	737,610	(132,570)	(18.0)
Juvenile	640,930	753,480	(112,550)	(14.9)
Protem Pgm - Superior Court	—	52,660	(52,660)	(100.0)
Interpreter Program	472,680	466,380	6,300	1.4
Jury Management Program	1,619,700	1,628,520	(8,820)	(0.5)
Furlough/Salary Savings	(137,770)	(130,800)	(6,970)	5.3
<b>Total Superior Court</b>	<b>13,724,830</b>	<b>13,914,080</b>	<b>(189,250)</b>	<b>(1.4)</b>
<b>WSU PC Extension</b>				
Administration	162,910	207,299	(44,389)	(21.4)
Farm Program/Farm Board	—	146,579	(146,579)	(100.0)
Comm Training & Publication	11,230	31,900	(20,670)	(64.8)
4-H Youth	86,750	121,143	(34,393)	(28.4)
Agriculture/Master Gardener	77,960	89,260	(11,300)	(12.7)
Family Living	67,570	59,209	8,361	14.1
<b>Total WSU PC Extension</b>	<b>406,420</b>	<b>655,390</b>	<b>(248,970)</b>	<b>(38.0)</b>
<b>Total General Fund</b>	<b>\$ 269,272,250</b>	<b>\$ 277,810,284</b>	<b>\$ (8,538,034)</b>	<b>(3.1) %</b>

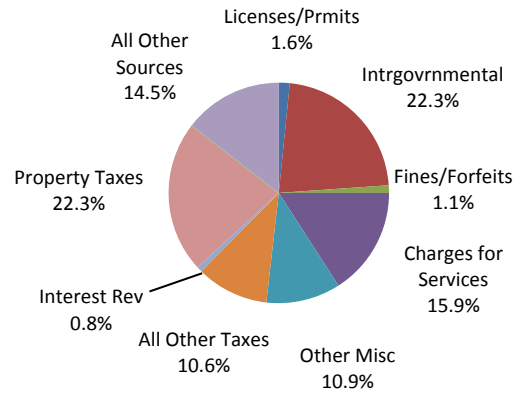
**TOTAL PIERCE COUNTY REVENUE & EXPENDITURE OVERVIEW**

Total revenues and expenditures projected for all 2010 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 7.6% less the 2009 level.

**2010 TOTAL COUNTY REVENUES**

*Summarized by Source*

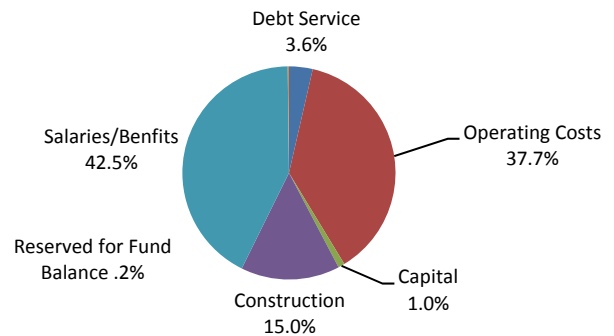
Just over 22% of the County's funding comes from Intergovernmental Revenues. Property and Other Taxes equals just under 32% of the total revenues. Service Charges, Licenses/Permits, and Fines/Forfeits provide just under 19%. Roughly 15% in All Other Sources category is primarily made up of the use of prior fund balance. Just under 11% for Other Miscellaneous includes the sale of fixed assets and transfers from operating funds to construction and debt service funds for those purposes. Interest revenues are just under 1%. The revenues for Internal Service Funds have been excluded from the totals used to calculate the percentages shown on the pie chart.



**2010 TOTAL COUNTY EXPENDITURES**

*Summarized by Object Classification*

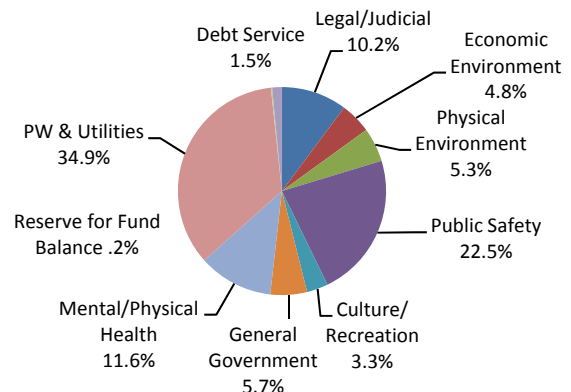
Roughly 43% of the County's total budget line item is allocated to personnel costs. All other operating costs consume just under 38%. The remaining 19% is for capital purchases, construction, debt service, and reserve for fund balance.



**2010 TOTAL COUNTY EXPENDITURES**

*Summarized by Function*

The Public Safety and Legal/Judicial Services combined accounts for roughly 33% of the total County expenditures, with the Mental and Physical Health system absorbing roughly 12%. Just over 40% of the total expenditures is invested in the support of Public Works and Utilities, and the Physical Environment and just over 4% is related to Culture and Recreation. Just under 5% 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 2010 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	\$ 34,037,550	\$ 27,092,050	\$ —	\$ 123,000	\$ 49,230,290	\$30,094,740	\$ 4,671,746	\$ 145,249,376
Contributed Capital	—	—	—	—	1,297,000	—	—	1,297,000
Fines and Forfeitures	8,148,020	10,000	—	—	—	—	—	8,158,020
Intergovernmental Rev	37,771,770	81,597,050	—	10,742,000	10,432,230	100	21,038,356	161,581,506
Licenses and Permits	7,596,770	60,000	—	—	—	—	3,867,162	11,523,932
Other Financing Sources	—	—	—	—	670,080	—	—	670,080
Other Miscellaneous Re	10,688,390	29,187,460	10,607,770	9,400,000	21,670,030	36,174,100	1,768,590	119,496,340
Other Taxes	9,790,770	9,755,140	—	2,290,000	81,900	—	—	21,917,810
Property Taxes	109,033,980	52,539,930	—	—	—	—	—	161,573,910
Sales Taxes	52,205,000	2,893,710	—	—	—	—	—	55,098,710
Use of Fund Balance	—	19,344,930	—	30,953,380	52,031,610	5,867,630	1,782,357	109,979,907
<b>Total Revenues</b>	<b>\$ 269,272,250</b>	<b>\$ 222,480,270</b>	<b>\$ 10,607,770</b>	<b>\$ 53,508,380</b>	<b>\$ 135,413,140</b>	<b>\$72,136,570</b>	<b>\$33,128,211</b>	<b>\$ 796,546,591</b>
<b>Expenditures/Expenses:</b>								
Cultural & Recreation	\$ 6,559,350	\$ 6,573,790	\$ —	\$ 1,556,720	\$ 9,634,120	\$ —	\$ —	\$ 24,323,980
Debt Service	—	—	10,607,770	—	—	—	—	10,607,770
Economic Environment	15,120,320	19,418,570	—	—	—	—	—	34,538,890
General Government	34,319,570	3,796,550	—	2,991,500	—	—	—	41,107,620
Internal Service	—	—	—	—	—	72,136,570	—	72,136,570
Legal & Judicial	71,406,970	2,053,870	—	357,870	—	—	—	73,818,710
Mental/Physical Health	3,886,570	46,994,980	—	236,130	—	—	33,128,211	84,245,891
Physical Environment	1,643,420	36,643,190	—	—	—	—	—	38,286,610
Public Safety	134,862,010	15,494,760	—	12,444,160	—	—	—	162,800,930
Public Works & Utilities	—	91,504,560	—	35,922,000	125,779,020	—	—	253,205,580
Reserve For Fund Bal	1,474,040	—	—	—	—	—	—	1,474,040
<b>Total Expenditures</b>	<b>\$ 269,272,250</b>	<b>\$ 222,480,270</b>	<b>\$ 10,607,770</b>	<b>\$ 53,508,380</b>	<b>\$ 135,413,140</b>	<b>\$72,136,570</b>	<b>\$33,128,211</b>	<b>\$ 796,546,591</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” 2010 Budget for Pierce County is \$730,277,751 (total budget of \$796,546,591 less Internal Service Funds of \$72,136,570 plus \$100 in Intergovernmental Revenue from non-county sources and \$5,867,630 in Internal Service Funds use of fund balance).

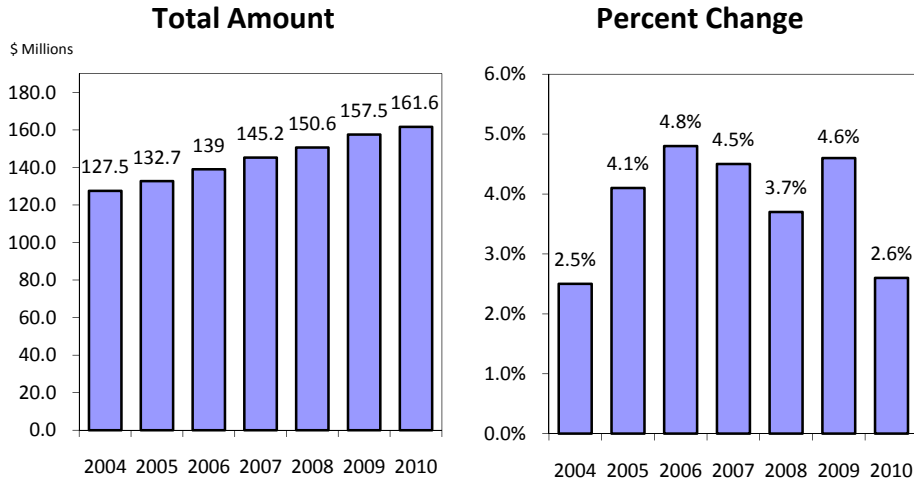
The Governmental Accounting Standards Board (GASB) defines a Major Fund as one which is at least 10% of the fund type group and 5% of the total for all funds. The Major Funds as reported in our 2008 CAFR were the General Fund, Human Services Fund, County Road Fund, Sewer Utility and the Chambers Bay Golf Course. It is expected that these will be the same for fiscal years 2009 and 2010 (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.

## Historical Review of Countywide Revenues

The following graphs and narrative present the historical changes in the Countywide Revenue sources. The 2004 through 2008 figures are actuals, and the 2009 and 2010 figures are as budgeted. Internal Service Fund Revenues are not included in this analysis.

### PROPERTY TAXES, 2004–2010

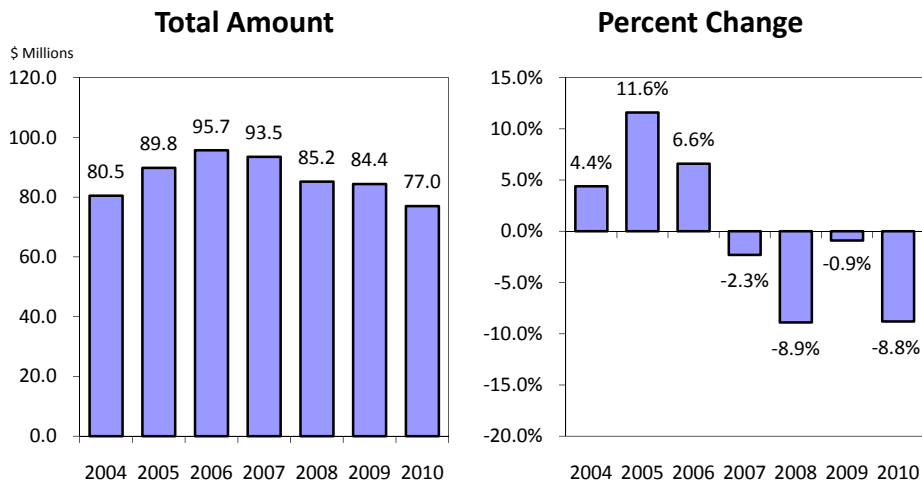
Total Revenues



Property Tax revenues are projected to increase by 2.6% in 2010. This is based upon growth in new construction and the remaining growth generated from existing property at the 1% limit. For the most part the increase have been stable (in the 4.0% to 5.0% range) between 2005 and 2009. However, in 2010 the increase from 2009 is reduced due to less new construction.

### Sales and Other Taxes, 2004–2010

Total Revenues

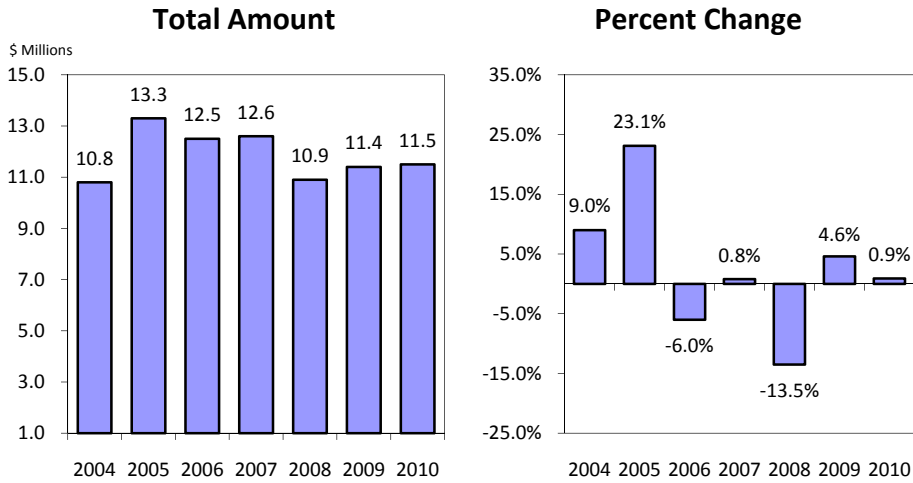


We are budgeting a 5.8% decrease in Sales Taxes, Gambling Taxes, and Real Estate Excise Taxes. Sales Taxes fluctuate with economic conditions. The large decrease 2010 is primarily due to the impact in the building industry resulting in a decrease in Real Estate Excise Tax (REET) as well as the slowed economy.

*Revenue and Expenditure Summaries*

**LICENSES AND PERMITS, 2004–2010**

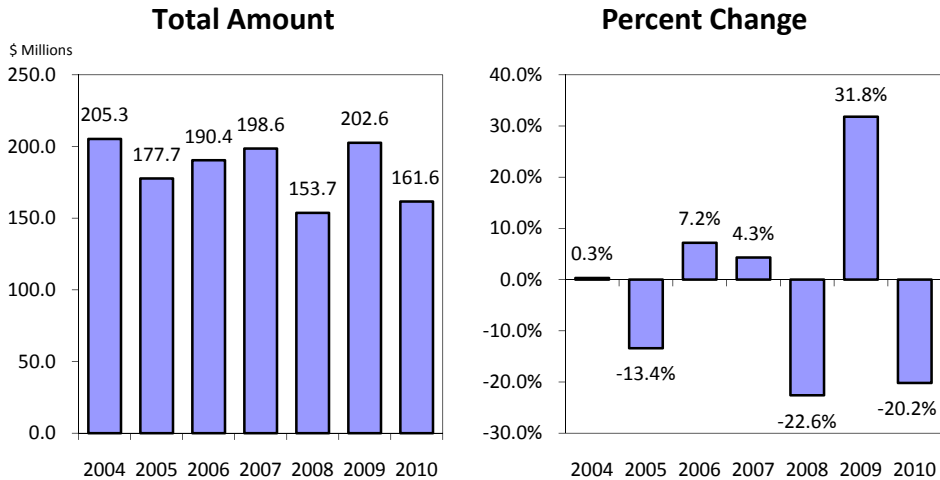
Total Revenues



Licenses and Permits revenues are heavily impacted by economic conditions, fee increases, and the impact/timing of major projects.

**INTERGOVERNMENTAL, 2004–2010**

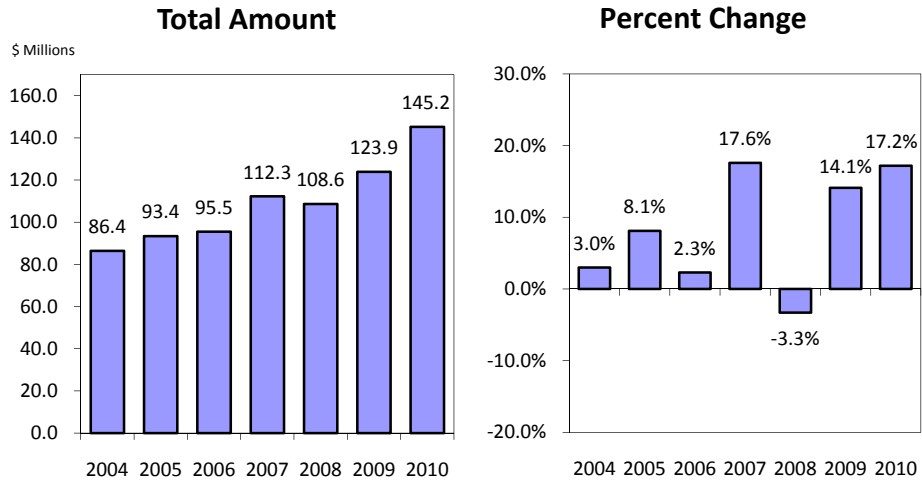
Total Revenues



These revenues fluctuate greatly from year to year depending on grant funded activities. The 2005 reduction reflects the loss of the City of Lakewood contract for Sheriff services, while the 2008 reduction is due to the County no longer receiving State funding for mental health services provided by “outside agencies”. In 2010, the reduction is due to elimination of State funded mental health services by the County.

**CHARGES FOR SERVICES, 2004–2010**

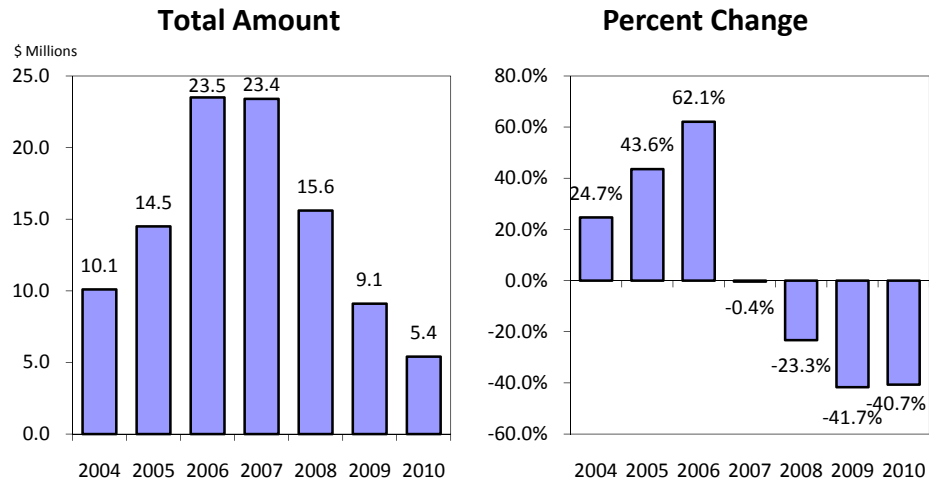
Total Revenues



Growth in most years is due to activity levels and Council enacted fee increases, or service contract charges.

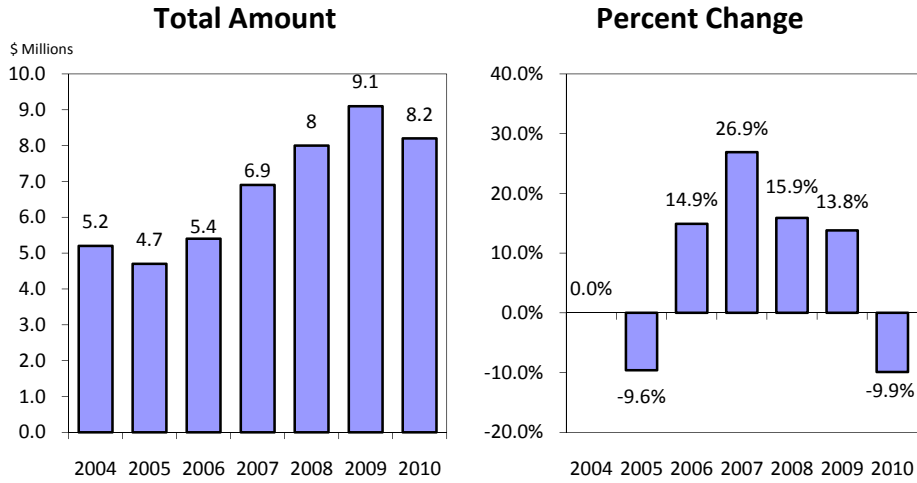
**INTEREST, 2004–2010**

Total Revenues



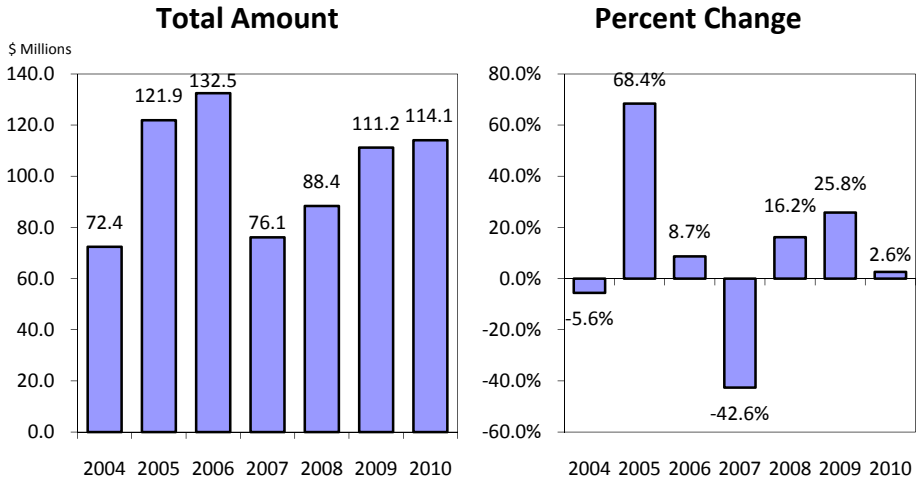
Interest Revenues are greatly impacted by rate changes and the level of available cash balances. Rate increases account for the upswing beginning in 2004. The 2008, 2009 and 2010 changes reflect interest rate and fund balance decreases over the past three years.

**FINES AND FORFEITURES, 2004–2010**  
Total Revenues



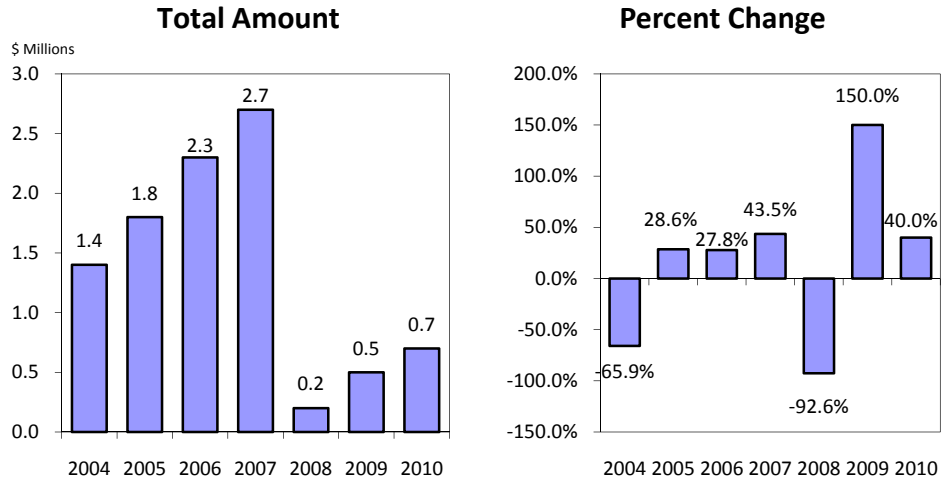
Fines and Forfeits increase or decrease based upon: The number of officers assigned to traffic policing, changes in state fine amounts, the use of collection agencies for delinquent accounts (recent), and Narrows Bridge toll infractions. The 2010 reduction reflects the elimination of the “Red Light Camera” program.

**OTHER MISCELLANEOUS, 2004–2010**  
Total Revenues



The major increases in 2003, 2005 and 2008 reflects financing of park improvements, new transportation facilities, conservation futures property purchases, and storm water and system capital improvements.

**OTHER FINANCING SOURCES, 2004–2010**  
Total Revenues



With the GASB 34 accounting change implemented in 2002, all transfers are now recorded under Other Miscellaneous. The main items remaining in Other Financing Sources are potential interfund loans or advances, and sewer assessments receivable applied against debt service on sewer revenue bonds. These items will vary considerably from year to year. The 2006 and 2007 budgets reflected advances for: the Water Utility, a new Emergency Operations Center, enhanced Transportation Facilities, and a new golf course and parks at the Chambers Creek properties. The level of such revenues/loans will decrease significantly beginning in 2008.

*Revenue and Expenditure Summaries*

**DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION**

	2010 Budget	2009 Budget	Absolute Change	Percent Change
<b>General Government</b>				
Assessor/Treasurer	\$ 9,800,200	\$ 10,134,860	\$ (334,660)	(3.3) %
Auditor	7,195,870	8,361,875	(1,166,005)	(13.9)
Auditor'S Maint & Oper Fund	1,629,080	1,597,180	31,900	2.0
Bond Debt Service	419,410	411,980	7,430	1.8
Budget & Finance	5,048,250	5,200,930	(152,680)	(2.9)
Communications	572,420	536,160	36,260	6.8
County Council	3,908,960	4,002,450	(93,490)	(2.3)
County Executive	1,362,790	1,394,270	(31,480)	(2.3)
Employee Assistance Program Fd	72,260	73,260	(1,000)	(1.4)
Human Resources	3,425,110	3,499,440	(74,330)	(2.1)
Miscellaneous Current Expense	1,101,080	1,307,920	(206,840)	(15.8)
Rainier Communicatn Commiss Fd	1,865,930	1,602,610	263,320	16.4
REET Capital Improvement Fund	2,991,500	2,624,850	366,650	14.0
REET Electronic Technology Fd	229,280	370,000	(140,720)	(38.0)
Special Projects	1,311,500	1,384,520	(73,020)	(5.3)
State Auditor	173,980	171,640	2,340	1.4
<b>Total General Government</b>	<b>41,107,620</b>	<b>42,673,945</b>	<b>(1,566,325)</b>	<b>(3.7)</b>
<b>Public Safety</b>				
Annex West Building	53,290	222,950	(169,660)	(76.1)
Clear Zone Land Acquisition	3,050,000	3,100,000	(50,000)	(1.6)
Corrections	47,814,830	48,903,770	(1,088,940)	(2.2)
Criminal Justice Fund	497,210	2,084,424	(1,587,214)	(76.1)
Detention Center Commissary Fd	1,252,430	1,100,880	151,550	13.8
District Court	3,588,190	3,536,630	51,560	1.5
Drug Investigation Fund	664,230	1,609,520	(945,290)	(58.7)
Emergency Management	3,333,600	3,576,070	(242,470)	(6.8)
Emergency Managemt Grants Fd	5,713,500	6,941,720	(1,228,220)	(17.7)
Juvenile	17,044,650	17,817,762	(773,112)	(4.3)
Marine Services Fund	160,430	208,590	(48,160)	(23.1)
Medical Examiner	2,077,810	2,107,700	(29,890)	(1.4)
Miscellaneous Current Expense	616,330	633,416	(17,086)	(2.7)
Parks And Recreation Services		52,030	(52,030)	(100.0)
Permanent Jail Construction Fd	8,669,150	9,701,320	(1,032,170)	(10.6)
Prevention Services & Programs	1,481,250	1,712,500	(231,250)	(13.5)
REET Capital Improvement Fund	671,720	1,752,180	(1,080,460)	(61.7)
Sheriff	58,845,900	59,039,930	(194,030)	(0.3)
Special Projects	59,450	61,950	(2,500)	(4.0)
911 System Fund	7,206,960	6,262,450	944,510	15.1
<b>Total Public Safety</b>	<b>162,800,930</b>	<b>170,425,792</b>	<b>(7,624,862)</b>	<b>(4.5)</b>

*Revenue and Expenditure Summaries*

<b>DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION</b>				
	<b>2010 Budget</b>	<b>2009 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Physical Environment</b>				
Auditor	1,348,380	1,338,390	9,990	0.7
Conservation Futures Fund	6,715,730	3,786,670	2,929,060	77.4
Endangered Species Act Fund	55,000	196,760	(141,760)	(72.0)
Federal Forest Services Fund	56,330	32,940	23,390	71.0
GIS Fund	3,448,580	3,611,830	(163,250)	(4.5)
Miscellaneous Current Expense	173,120	198,140	(25,020)	(12.6)
REET River Improvement Fund	5,652,610	6,624,260	(971,650)	(14.7)
Special Projects	121,920	381,820	(259,900)	(68.1)
Surface Water Management Fund	20,714,940	22,491,790	(1,776,850)	(7.9)
<b>Total Physical Environment</b>	<b>38,286,610</b>	<b>38,662,600</b>	<b>(375,990)</b>	<b>(1.0)</b>
<b>Legal &amp; Judicial</b>				
Assigned Counsel	14,738,110	14,656,020	82,090	0.6
Capital Improvement Projects	50,000	50,000	—	—
Clerk	4,972,300	5,127,610	(155,310)	(3.0)
Criminal Justice Fund	405,280	668,150	(262,870)	(39.3)
Dispute Resolution Center Fund	195,960	155,000	40,960	26.4
District Court	8,462,850	8,536,380	(73,530)	(0.9)
Judson Family Justice Ctr Fd	1,452,630	1,721,204	(268,574)	(15.6)
Juvenile	3,040,110	2,999,320	40,790	1.4
Miscellaneous Current Expense	372,330	373,080	(750)	(0.2)
Prosecuting Attorney	26,046,440	26,468,438	(421,998)	(1.6)
Public Defense Conflict Office		754,490	(754,490)	(100.0)
REET Capital Improvement Fund	357,870	2,266,820	(1,908,950)	(84.2)
Superior Court	13,724,830	13,914,080	(189,250)	(1.4)
<b>Total Legal &amp; Judicial</b>	<b>\$ 73,818,710</b>	<b>\$ 77,690,592</b>	<b>\$ (3,871,882)</b>	<b>(5.0) %</b>
<b>Economic Environment</b>				
Community Development Fund	3,830,770	3,368,030	462,740	13.7
Economic Development	1,068,780	1,217,790	(149,010)	(12.2)
Homeless Housing Program Fund	5,504,660	4,520,650	984,010	21.8
Housing Repair Programs Fund	9,083,720	10,647,090	(1,563,370)	(14.7)
Low Income Housing Fee Fund	999,420	1,822,910	(823,490)	(45.2)
Miscellaneous Current Expense	5,000	111,701	(106,701)	(95.5)
Planning and Land Services	13,736,420	16,036,390	(2,299,970)	(14.3)
Special Projects	310,120	328,170	(18,050)	(5.5)
<b>Total Economic Environment</b>	<b>34,538,890</b>	<b>38,052,731</b>	<b>(3,513,841)</b>	<b>(9.2)</b>
<b>Mental/Physical Health</b>				
Community Action Fund	8,312,530	10,665,211	(2,352,681)	(22.1)
Health Department	33,128,211	41,337,709	(8,209,498)	(19.9)
Health Services	2,838,070	2,932,210	(94,140)	(3.2)
Human Services Construction Fd	6,130	297,470	(291,340)	(97.9)
Human Services Fund	36,244,290	35,570,305	673,985	1.9
Mental Health Fund	1,500,000	17,610,900	(16,110,900)	(91.5)
Miscellaneous Current Expense	548,500	809,398	(260,898)	(32.2)
REET Capital Improvement Fund	230,000	294,160	(64,160)	(21.8)
Special Projects	500,000		500,000	—
Veterans Relief Fund	938,160	955,420	(17,260)	(1.8)
<b>Total Mental/Physical Health</b>	<b>84,245,891</b>	<b>110,472,783</b>	<b>(26,226,892)</b>	<b>(23.7)</b>

*Revenue and Expenditure Summaries*

<b>DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION</b>				
	<b>2010 Budget</b>	<b>2009 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Cultural &amp; Recreation</b>				
Arts and Cultural Services Fd	127,690	200,250	(72,560)	(36.2)
Chambers Bay Golf Course Fund	7,644,120	7,460,720	183,400	2.5
Golf Courses Fund	1,990,000	2,010,440	(20,440)	(1.0)
Miscellaneous Current Expense	80,000	287,142	(207,142)	(72.1)
Parks and Recreation Services	6,009,740	6,282,600	(272,860)	(4.3)
Parks Construction Fund	1,250,000	5,282,990	(4,032,990)	(76.3)
Parks Impact Fee Fund	579,880	570,160	9,720	1.7
Parks Sales Tax Fund	3,218,550	4,230,030	(1,011,480)	(23.9)
Paths And Trails Fund	1,050,380	4,541,370	(3,490,990)	(76.9)
Pierce County Fair Fund	182,770	198,470	(15,700)	(7.9)
Second REET Parks Fund	690,860	4,256,970	(3,566,110)	(83.8)
Special Projects	63,190	433,200	(370,010)	(85.4)
Tourism, Promotion, Facil Fund	723,660	632,840	90,820	14.4
WSU PC Extension	406,420	655,390	(248,970)	(38.0)
1% For Arts Construction Fd	306,720	337,730	(31,010)	(9.2)
<b>Total Cultural &amp; Recreation</b>	<b>24,323,980</b>	<b>37,380,302</b>	<b>(13,056,322)</b>	<b>(34.9)</b>
<b>Debt Service</b>				
Ltd Tax GO Bond Redemption Fd	10,607,770	8,894,200	1,713,570	19.3
<b>Total Debt Service</b>	<b>10,607,770</b>	<b>8,894,200</b>	<b>1,713,570</b>	<b>19.3</b>
<b>Public Works &amp; Utilities</b>				
County Road Fund	62,133,180	70,743,260	(8,610,080)	(12.2)
Ferry Services Fund	5,662,800	4,626,000	1,036,800	22.4
Miscellaneous Current Expense		70,722	(70,722)	(100.0)
Public Works Construction Fund	35,670,000	55,870,000	(20,200,000)	(36.2)
Second REET Roads Fund	24,386,000	22,874,000	1,512,000	6.6
Sewer Bond Funds	1,910,450	1,716,290	194,160	11.3
Sewer Facil Restrict Reserve Fd	13,944,080	10,348,740	3,595,340	34.7
Sewer Utility Const Funds	53,681,100	22,005,300	31,675,800	143.9
Sewer Utility Fund	36,762,970	40,920,060	(4,157,090)	(10.2)
Solid Waste Mgmt Fund	7,171,520	6,542,180	629,340	9.6
Thun Field Airport - O&M	6,361,020	18,834,940	(12,473,920)	(66.2)
Traffic Impact Fee Fund	4,985,380	6,790,030	(1,804,650)	(26.6)
Transportation Facilities Fund	252,000	2,648,880	(2,396,880)	(90.5)
Water Utility Fund	285,080	300,650	(15,570)	(5.2)
<b>Total Public Works &amp; Utilities</b>	<b>253,205,580</b>	<b>264,291,052</b>	<b>(11,085,472)</b>	<b>(4.2)</b>
<b>Internal Service</b>				
Equipment Services Division Fd	15,554,080	15,064,840	489,240	3.2
Facilities Management Fund	13,156,030	13,904,900	(748,870)	(5.4)
Fleet Rental Fund	4,752,740	5,193,460	(440,720)	(8.5)
General Services Fund	3,345,690	3,364,980	(19,290)	(0.6)
Information Technology Fund	18,960,880	19,886,750	(925,870)	(4.7)
Radio Communications Fund	2,895,700	3,056,780	(161,080)	(5.3)
Self Insurance Fund	9,182,790	9,124,030	58,760	0.6
Workers Compensation Fund	4,288,660	4,023,250	265,410	6.6
<b>Total Internal Service</b>	<b>72,136,570</b>	<b>73,618,990</b>	<b>(1,482,420)</b>	<b>(2.0)</b>
<b>Reserve For Fund Balance</b>	<b>1,474,040</b>	<b>—</b>	<b>1,474,040</b>	<b>∞</b>
<b>County Fund Total</b>	<b>\$ 796,546,591</b>	<b>\$ 862,162,987</b>	<b>\$ (65,616,396)</b>	<b>(7.6) %</b>

*Revenue and Expenditure Summaries*

<b>TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES</b>						
	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>	<b>Absolute</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>General Fund</b>						
Taxes	\$ 168,340,414	\$ 172,126,510	\$ 166,012,170	\$ 171,029,750	\$ (1,096,760)	(0.6) %
Licenses and Permits	6,718,293	7,110,080	6,588,799	7,596,770	486,690	6.8
Intergovernmental Revenue	35,060,677	36,481,611	38,104,838	37,771,770	1,290,159	3.5
Charges for Services	33,859,597	36,183,034	34,125,879	34,037,550	(2,145,484)	(5.9)
Fines and Forfeitures	8,016,601	9,098,080	7,965,010	8,148,020	(950,060)	(10.4)
Other Miscellaneous Revenue	18,316,064	11,855,360	14,866,143	10,688,390	(1,166,970)	(9.8)
<b>Subtotal</b>	<b>270,311,646</b>	<b>272,854,675</b>	<b>267,662,839</b>	<b>269,272,250</b>	<b>(3,582,425)</b>	<b>(1.3)</b>
Use of Fund Balance	—	4,955,609	—	—	(4,955,609)	(100.0)
<b>Subtotal</b>	<b>—</b>	<b>4,955,609</b>	<b>—</b>	<b>—</b>	<b>(4,955,609)</b>	<b>(100.0)</b>
<b>Total General Fund</b>	<b>270,311,646</b>	<b>277,810,284</b>	<b>267,662,839</b>	<b>269,272,250</b>	<b>(8,538,034)</b>	<b>(3.1)</b>
<b>Special Revenue Funds</b>						
Taxes	63,953,388	66,234,970	63,885,880	65,188,780	(1,046,190)	(1.6)
Licenses and Permits	84,919	100,000	50,000	60,000	(40,000)	(40.0)
Intergovernmental Revenue	81,662,523	108,441,965	105,699,598	81,597,050	(26,844,915)	(24.8)
Charges for Services	24,786,598	27,423,770	26,009,822	27,092,050	(331,720)	(1.2)
Fines and Forfeitures	22,951	5,000	10,000	10,000	5,000	100.0
Other Miscellaneous Revenue	14,867,800	29,394,429	9,890,754	29,187,460	(206,969)	(0.7)
<b>Subtotal</b>	<b>185,378,179</b>	<b>231,600,134</b>	<b>205,546,054</b>	<b>203,135,340</b>	<b>(28,464,794)</b>	<b>(12.3)</b>
Use of Fund Balance	—	29,737,000	908,700	19,344,930	(10,392,070)	(34.9)
<b>Total Special Revenue Funds</b>	<b>185,378,179</b>	<b>261,337,134</b>	<b>206,454,754</b>	<b>222,480,270</b>	<b>(38,856,864)</b>	<b>(14.9)</b>
<b>Debt Service Funds</b>						
Other Miscellaneous Revenue	7,619,855	8,894,200	8,894,200	10,607,770	1,713,570	19.3
<b>Total Debt Service Funds</b>	<b>7,619,855</b>	<b>8,894,200</b>	<b>8,894,200</b>	<b>10,607,770</b>	<b>1,713,570</b>	<b>19.3</b>
<b>Capital Funds</b>						
Taxes	3,388,847	3,400,000	2,284,320	2,290,000	(1,110,000)	(32.6)
Intergovernmental Revenue	11,014,631	12,358,600	13,698,480	10,742,000	(1,616,600)	(13.1)
Charges for Services	136,418	1,544,200	330,000	123,000	(1,421,200)	(92.0)
Other Miscellaneous Revenue	23,327,971	41,245,540	10,890,020	9,400,000	(31,845,540)	(77.2)
<b>Subtotal</b>	<b>37,867,867</b>	<b>58,548,340</b>	<b>27,202,820</b>	<b>22,555,000</b>	<b>(35,993,340)</b>	<b>(61.5)</b>
Use of Fund Balance	—	25,851,010	—	30,953,380	5,102,370	19.7
<b>Total Capital Funds</b>	<b>\$ 37,867,867</b>	<b>\$ 84,399,350</b>	<b>\$ 27,202,820</b>	<b>\$ 53,508,380</b>	<b>\$ (30,890,970)</b>	<b>(36.6) %</b>

*Revenue and Expenditure Summaries*

<b>TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES</b>						
	2008	2009	2009	2010	Absolute	Percent
	Actual	Budget	Estimate	Budget	Change	Change
<b>Enterprise Funds</b>						
Taxes	\$ 141,194	\$ 144,000	\$ 82,330	\$ 81,900	\$ (62,100)	(43.1) %
Intergovernmental Revenue	2,711,161	21,169,860	12,696,549	10,432,230	(10,737,630)	(50.7)
Charges for Services	44,473,384	49,135,030	46,249,370	49,230,290	95,260	0.2
Other Miscellaneous Revenue	37,834,238	27,378,050	27,098,709	22,967,030	(4,411,020)	(16.1)
<b>Subtotal</b>	<b>85,159,977</b>	<b>97,826,940</b>	<b>86,126,958</b>	<b>82,711,450</b>	<b>(15,115,490)</b>	<b>(15.5)</b>
Use of Fund Balance	—	16,393,480	—	52,031,610	35,638,130	217.4
Other Financing Sources	(674)	544,900	582,880	670,080	125,180	23.0
<b>Subtotal</b>	<b>(674)</b>	<b>16,938,380</b>	<b>582,880</b>	<b>52,701,690</b>	<b>35,763,310</b>	<b>211.1</b>
<b>Total Enterprise Funds</b>	<b>85,159,303</b>	<b>114,765,320</b>	<b>86,709,838</b>	<b>135,413,140</b>	<b>20,647,820</b>	<b>18.0</b>
<b>Internal Service Funds</b>						
Intergovernmental Revenue	19,183	100	100	100	—	—
Charges for Services	29,856,225	29,330,060	29,818,095	30,094,740	764,680	2.6
Other Miscellaneous Revenue	36,517,340	37,478,810	35,915,225	36,174,100	(1,304,710)	(4)
<b>Subtotal</b>	<b>66,392,748</b>	<b>66,808,970</b>	<b>65,733,420</b>	<b>66,268,940</b>	<b>(540,030)</b>	<b>(0.8)</b>
Use of Fund Balance	—	6,810,020	—	5,867,630	(942,390)	(13.8)
Other Financing Sources	—	—	10	—	—	—
<b>Subtotal</b>	<b>—</b>	<b>6,810,020</b>	<b>10</b>	<b>5,867,630</b>	<b>(942,390)</b>	<b>(13.8)</b>
<b>Total Internal Service Funds</b>	<b>66,392,748</b>	<b>73,618,990</b>	<b>65,733,430</b>	<b>72,136,570</b>	<b>(1,482,420)</b>	<b>(2.0)</b>
<b>T/PC Hlth Dept</b>						
Licenses and Permits	4,079,469	4,190,044	3,437,900	3,867,162	(322,882)	(7.7)
Intergovernmental Revenue	23,305,251	24,112,518	21,853,296	21,038,356	(3,074,162)	(12.7)
Charges for Services	5,333,082	9,648,131	4,057,274	4,671,746	(4,976,385)	(51.6)
Other Miscellaneous Revenue	2,037,120	1,539,420	1,965,197	1,768,590	229,170	14.9
<b>Subtotal</b>	<b>34,754,922</b>	<b>39,490,113</b>	<b>31,313,667</b>	<b>31,345,854</b>	<b>(8,144,259)</b>	<b>(20.6)</b>
Use of Fund Balance	—	1,847,596	—	1,782,357	(65,239)	(3.5)
<b>Total T/PC Hlth Dept</b>	<b>34,754,922</b>	<b>41,337,709</b>	<b>31,313,667</b>	<b>33,128,211</b>	<b>(8,209,498)</b>	<b>(19.9)</b>
<b>Grand Total</b>	<b>\$ 687,484,520</b>	<b>\$ 862,162,987</b>	<b>\$ 693,971,548</b>	<b>\$ 796,546,591</b>	<b>\$ (65,616,396)</b>	<b>(7.6) %</b>

*Revenue and Expenditure Summaries*

<b>TOTAL EXPENDITURES/EXPENSES</b>						
	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>	<b>Absolute</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>General Fund</b>						
Assessor/Treasurer	\$ 10,294,813	\$ 10,134,860	\$ 10,098,957	\$ 9,800,200	\$ (334,660)	(3.3) %
Assigned Counsel	14,592,767	14,656,020	14,602,600	14,738,110	82,090	0.6
Auditor	11,586,771	9,700,265	9,613,565	8,544,250	(1,156,015)	(11.9)
Bond Debt Service	409,720	411,980	411,980	419,410	7,430	1.8
Budget & Finance	5,260,083	5,200,930	5,154,870	5,048,250	(152,680)	(2.9)
Capital Improvement Projects	696,606	50,000	50,000	50,000	—	—
Clerk	5,077,517	5,127,610	5,125,610	4,972,300	(155,310)	(3.0)
Communications	743,416	536,160	518,565	572,420	36,260	6.8
Corrections	46,901,158	48,903,770	48,883,770	47,814,830	(1,088,940)	(2.2)
County Council	4,006,751	4,002,450	3,990,800	3,908,960	(93,490)	(2.3)
County Executive	1,205,540	1,394,270	1,394,270	1,362,790	(31,480)	(2.3)
District Court	12,128,644	12,073,010	12,070,860	12,051,040	(21,970)	(0.2)
Economic Development	1,033,216	1,217,790	1,217,790	1,068,780	(149,010)	(12.2)
Emergency Management	3,643,214	3,576,070	3,576,070	3,333,600	(242,470)	(6.8)
Health Services	3,136,969	2,932,210	2,932,210	2,838,070	(94,140)	(3.2)
Human Resources	3,828,539	3,499,440	3,499,440	3,425,110	(74,330)	(2.1)
Juvenile	20,191,547	20,817,082	20,170,646	20,084,760	(732,322)	(3.5)
Medical Examiner	1,908,499	2,107,700	2,071,540	2,077,810	(29,890)	(1.4)
Miscellaneous Current Expense	5,008,281	3,791,519	2,473,519	2,896,360	(895,159)	(23.6)
Parks and Recreation Services	6,564,290	6,334,630	6,334,630	6,009,740	(324,890)	(5.1)
Planning and Land Services	17,881,009	16,036,390	15,641,197	13,736,420	(2,299,970)	(14.3)
Prevention Services & Programs	1,663,012	1,712,500	1,712,500	1,481,250	(231,250)	(13.5)
Prosecuting Attorney	25,408,468	26,468,438	26,067,956	26,046,440	(421,998)	(1.6)
Public Defense Conflict Office	626,738	754,490	752,734	—	(754,490)	(100.0)
Reserve For Fund Balance	—	—	—	1,474,040	1,474,040	∞
Sheriff	57,450,731	59,039,930	59,039,211	58,845,900	(194,030)	(0.3)
Special Projects	2,326,584	2,589,660	2,582,100	2,366,180	(223,480)	(8.6)
State Auditor	173,649	171,640	171,640	173,980	2,340	1.4
Superior Court	13,539,618	13,914,080	13,839,843	13,724,830	(189,250)	(1.4)
WSU PC Extension	787,534	655,390	655,390	406,420	(248,970)	(38.0)
<b>Total General Fund</b>	<b>278,075,684</b>	<b>277,810,284</b>	<b>274,654,263</b>	<b>269,272,250</b>	<b>(8,538,034)</b>	<b>(3.1)</b>
<b>Special Revenue Funds</b>						
Antiprofitteering Revolving Fnd	25,841	—	2,362	—	—	—
Arts and Cultural Services Fd	196,973	200,250	200,250	127,690	(72,560)	(36.2)
Auditor's Maint & Oper Fund	702,051	1,597,180	1,428,200	1,629,080	31,900	2.0
Community Action Fund	7,061,415	10,665,211	10,665,211	8,312,530	(2,352,681)	(22.1)
Community Development Fund	2,782,764	3,368,030	3,368,030	3,830,770	462,740	13.7
Conservation Futures Fund	6,531,814	3,786,670	3,779,120	6,715,730	2,929,060	77.4
County Road Fund	64,623,055	70,743,260	60,182,173	62,133,180	(8,610,080)	(12.2)
Criminal Justice Fund	1,409,129	2,752,574	2,739,824	902,490	(1,850,084)	(67.2)
Detention Center Commissary Fd	957,869	1,100,880	1,100,880	1,252,430	151,550	13.8
Dispute Resolution Center Fund	154,305	155,000	155,000	195,960	40,960	26.4
Drug Investigation Fund	1,336,687	1,609,520	1,178,950	664,230	(945,290)	(58.7)
Emergency Managemt Grants Fd	3,451,791	6,941,720	6,022,930	5,713,500	(1,228,220)	(17.7)
Employee Assistance Program Fd	64,486	73,260	73,260	72,260	(1,000)	(1.4)
Endangered Species Act Fund	242,042	196,760	175,630	55,000	(141,760)	(72.0)
Federal Forest Services Fund	128,403	32,940	32,940	56,330	23,390	71.0
GIS Fund	3,742,996	3,611,830	3,513,290	3,448,580	(163,250)	(4.5)
Homeless Housing Program Fund	1,738,773	4,520,650	4,519,490	5,504,660	984,010	21.8
Housing Repair Programs Fund	5,494,551	10,647,090	10,604,590	9,083,720	(1,563,370)	(14.7)
Human Services Fund	37,446,024	35,570,305	35,570,305	36,244,290	673,985	1.9
Judson Family Justice Ctr Fd	1,587,823	1,721,204	1,641,838	1,452,630	(268,574)	(15.6)
Low Income Housing Fee Fund	1,303,889	1,822,910	1,822,910	999,420	(823,490)	(45.2)
Marine Services Fund	123,085	208,590	208,590	160,430	(48,160)	(23.1)

*Revenue and Expenditure Summaries*

<b>TOTAL EXPENDITURES/EXPENSES</b>						
	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2009 Estimate</b>	<b>2010 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
Mental Health Fund	15,744,386	17,610,900	13,910,139	1,500,000	(16,110,900)	(91.5)
Parks Impact Fee Fund	2,125,258	570,160	569,310	579,880	9,720	1.7
Parks Sales Tax Fund	3,871,262	4,230,030	4,112,720	3,218,550	(1,011,480)	(23.9)
Paths and Trails Fund	4,133,687	4,541,370	4,298,400	1,050,380	(3,490,990)	(76.9)
Pierce County Fair Fund	181,046	198,470	198,470	182,770	(15,700)	(7.9)
Rainier Communicatn Commission Fd	1,057,182	1,602,610	1,570,890	1,865,930	263,320	16.4
REET Electronic Technology Fd	1,900	370,000	150,630	229,280	(140,720)	(38.0)
REET River Improvement Fund	2,210,533	6,624,260	6,576,050	5,652,610	(971,650)	(14.7)
Second REET Parks Fund	2,309,776	4,256,970	2,799,600	690,860	(3,566,110)	(83.8)
Second REET Roads Fund	10,244,372	22,874,000	83,640	24,386,000	1,512,000	6.6
Surface Water Management Fund	18,290,480	22,491,790	19,133,267	20,714,940	(1,776,850)	(7.9)
Tourism, Promotion, Facilities	581,460	632,840	632,840	723,660	90,820	14.4
Traffic Impact Fee Fund	2,220,917	6,790,030	5,952,127	4,985,380	(1,804,650)	(26.6)
Veterans Relief Fund	906,348	955,420	950,080	938,160	(17,260)	(1.8)
911 System Fund	4,178,949	6,262,450	6,206,060	7,206,960	944,510	15.1
<b>Total Special Revenue Funds</b>	<b>\$ 209,163,322</b>	<b>\$ 261,337,134</b>	<b>\$ 216,129,996</b>	<b>\$ 222,480,270</b>	<b>\$ (38,856,864)</b>	<b>(14.9) %</b>
<b>Ltd Tax GO Bond Redemption Fd</b>						
<b>Ltd Tax GO Bond Redemption Fd</b>	<b>8,876,768</b>	<b>8,894,200</b>	<b>8,894,200</b>	<b>10,607,770</b>	<b>1,713,570</b>	<b>19.3</b>
<b>Total Ltd Tax GO Bond Redemption Fd</b>	<b>8,876,768</b>	<b>8,894,200</b>	<b>8,894,200</b>	<b>10,607,770</b>	<b>1,713,570</b>	<b>19.3</b>
<b>Capital Projects Fund</b>						
Annex West Building	3,188,476	222,950	222,950	53,290	(169,660)	(76.1)
Clear Zone Land Acquisition	935,172	3,100,000	3,100,000	3,050,000	(50,000)	(1.6)
Human Services Construction Fd	302,994	297,470	297,470	6,130	(291,340)	(97.9)
Parks Construction Fund	2,374,960	5,282,990	2,808,000	1,250,000	(4,032,990)	(76.3)
Permanent Jail Construction Fd	1,387,557	9,701,320	4,507,660	8,669,150	(1,032,170)	(10.6)
Public Works Construction Fund	32,440,189	55,870,000	34,712,822	35,670,000	(20,200,000)	(36.2)
REET Capital Improvement Fund	12,041,687	6,938,010	6,865,980	4,251,090	(2,686,920)	(38.7)
Transportation Facilities Fund	5,238,118	2,648,880	152,000	252,000	(2,396,880)	(90.5)
1% For Arts Construction Fd	153,825	337,730	130,310	306,720	(31,010)	(9.2)
<b>Total Capital Projects Fund</b>	<b>58,062,978</b>	<b>84,399,350</b>	<b>52,797,192</b>	<b>53,508,380</b>	<b>(30,890,970)</b>	<b>(36.6)</b>
<b>Enterprise Funds</b>						
Airport Fund	1,409,026	18,834,940	8,128,720	6,361,020	(12,473,920)	(66.2)
Chambers Bay Golf Course Fund	5,556,934	7,460,720	7,003,730	7,644,120	183,400	2.5
Ferry Services Fund	4,779,234	4,626,000	3,925,800	5,662,800	1,036,800	22.4
Golf Courses Fund	2,332,090	2,010,440	1,941,994	1,990,000	(20,440)	(1.0)
Sewer Bond Funds	4,563,844	1,716,290	1,716,290	1,910,450	194,160	11.3
Sewer Facil Restrict Reserve Fd	7,676,180	10,348,740	9,608,600	13,944,080	3,595,340	34.7
Sewer Utility Const Funds	11,304,750	22,005,300	20,159,020	53,681,100	31,675,800	143.9
Sewer Utility Fund	30,915,470	40,920,060	39,683,150	36,762,970	(4,157,090)	(10.2)
Solid Waste Management Fund	4,162,395	6,542,180	6,124,228	7,171,520	629,340	9.6
Water Utility Fund	77,299	300,650	138,280	285,080	(15,570)	(5.2)
<b>Total Enterprise Funds</b>	<b>72,777,222</b>	<b>114,765,320</b>	<b>98,429,812</b>	<b>135,413,140</b>	<b>20,647,820</b>	<b>18.0</b>
<b>Intragovernmental Service Fund</b>						
Equipment Services Division Fd	15,399,800	15,064,840	14,904,816	15,554,080	489,240	3.2
Facilities Management Fund	11,639,030	13,904,900	13,455,360	13,156,030	(748,870)	(5.4)
Fleet Rental Fund	4,907,740	5,193,460	3,914,390	4,752,740	(440,720)	(8.5)
General Services Fund	3,154,516	3,364,980	3,126,320	3,345,690	(19,290)	(0.6)
Information Technology Fund	19,338,793	19,886,750	19,441,320	18,960,880	(925,870)	(4.7)
Radio Communications Fund	1,977,383	3,056,780	2,445,420	2,895,700	(161,080)	(5.3)
Self Insurance Fund	9,022,525	9,124,030	9,064,500	9,182,790	58,760	0.6
Workers Compensation Fund	3,336,020	4,023,250	3,777,900	4,288,660	265,410	6.6
<b>Total Intragovernmental Service Fund</b>	<b>68,775,807</b>	<b>73,618,990</b>	<b>70,130,026</b>	<b>72,136,570</b>	<b>(1,482,420)</b>	<b>(2.0)</b>
<b>Health Department</b>	<b>34,151,920</b>	<b>41,337,709</b>	<b>34,182,342</b>	<b>33,128,211</b>	<b>(8,209,498)</b>	<b>(19.9)</b>
<b>Grand Total</b>	<b>\$ 729,883,701</b>	<b>\$ 862,162,987</b>	<b>\$ 755,217,831</b>	<b>\$ 796,546,591</b>	<b>\$ (65,616,396)</b>	<b>(7.6) %</b>

*Revenue and Expenditure Summaries*

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