

General Capital Projects & Debt Service

The General Capital Projects Funds are used to account for the activities and expenditures of County construction projects. The Debt Service section presents the budgeted amounts for the repayment of outstanding debt in accordance with the debt service schedules.

DEPARTMENT BUDGETS				
Department Name	2002 Budget	2003 Budget	Absolute Change	Percent Change
Administration Building Fund	\$ 17,550	\$ 16,140	\$ (1,410)	(8.0) %
Bond Debt Service	1,936,260	2,070,640	134,380	6.9
Debt Service Funds	6,027,390	6,038,780	11,390	0.2
Parks Bond Construction Fund	22,100,000	16,899,350	(5,200,650)	(23.5)
Parks Construction Fund	2,647,490	1,168,310	(1,479,180)	(55.9)
Permanent Jail Construction	21,083,380	4,919,350	(16,164,030)	(76.7)
PSBH Facilities Construction	3,759,100	—	(3,759,100)	(100.0)
Real Estate Excise Tax-Capital Improvement	5,354,250	3,600,000	(1,754,250)	(32.8)
RID Construction Fund	42,000	—	(42,000)	(100.0)
1% For Arts Construction	372,150	303,400	(68,750)	(18.5)
950 Building Acquisition	200,000	—	(200,000)	(100.0)
Total General Capital Projects/Debt Services	\$ 63,539,570	\$ 35,015,970	\$ (28,523,600)	(44.9) %

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General Capital Projects & Debt Service

Administration Building Fund

Capital Project Fund

Departmental Summary:

This fund, created in late 1989, formerly received 29% of the real estate excise tax collections, to be used for the acquisition and/or construction of a new Administration Building and other related County facilities. In accordance with an ordinance adopted in 1991, revenues from this tax are no longer distributed to this fund.

Budget Highlights:

This budget simply allocates prior fund balance to provide for staff expenses related to the possible sale of the Pacific Block parcels, and the maintenance expenses at that site.

FUNDING SOURCES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Est Use Of Begin Fund Balance	\$ —	\$ —	\$ 17,550	\$ 16,140	\$ (1,410)	(8.0) %
Miscellaneous Revenue	—	(5,000)	—	—	—	—
Total	\$ —	\$ (5,000)	\$ 17,550	\$ 16,140	\$ (1,410)	(8.0) %

EXPENDITURES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Salaries & Wages	\$ 9,449	\$ 9,351	\$ 9,740	\$ 9,950	\$ 210	2.2 %
Personnel Benefits	2,144	2,102	2,120	2,210	90	4.2
Supplies	—	—	900	500	(400)	(44.4)
Other Services & Charges	2,323	2,153	4,790	3,480	(1,310)	(27.3)
Total	\$ 13,916	\$ 13,606	\$ 17,550	\$ 16,140	\$ (1,410)	(8.0) %

STAFFING SUMMARY

	1998 FTE	1999 FTE	2000 FTE	2001 FTE	2002 FTE	2003 FTE
Director – Facilities Mgt	0.05	0.05	0.02	0.02	0.02	0.02
Construction Project Mgr	—	—	0.02	0.02	0.02	0.02
Admin Program Mgr	0.02	0.02	0.02	0.02	0.02	0.02
Contracts/Proj Coord	—	—	0.02	0.02	0.02	0.02
Construction Project Coord	—	—	0.02	0.02	0.02	0.02
Real Property Mgt Spec	0.03	0.03	0.03	0.03	0.03	0.03
Accounting Assistant	0.03	0.03	0.03	0.03	0.03	0.03
Office Assistant	—	—	0.01	—	—	—
Total	0.13	0.13	0.17	0.16	0.16	0.16

Administration Building Fund

Debt Service Funds

Debt Service Fund

Departmental Summary:

General Obligation Debt

These following funds are used to accumulate monies for the repayment of the County's general obligation bonded debt:

- Γ **Limited Tax General Obligation Bonds, 1992** - The \$2,800,000 automated voting equipment acquisition general obligation bonds are serial bonds due in annual installments ranging from \$120,000 to \$275,000, plus interest of 5.50% to 8.50%. The final maturity date is June 1, 2007. Financing is provided from the General Fund regular tax levy. Bonds maturing on or after June 1, 2003 are callable beginning June 1, 2002, or on any interest payment date thereafter. The outstanding bonds balance on December 31, 2002 is \$1,225,000.
- Γ **Limited Tax General Obligation Refunding Bonds, 1992** - The \$4,405,000 general obligation refunding bonds, which advance refunded \$3,915,000 of the Limited Tax General Obligation Bonds, 1986, are serial bonds due in annual installments ranging from \$35,000 to \$630,000 plus interest of 3.00% to 6.20%. Financing is provided from the General Fund regular tax levy. Bonds maturing on or after December 1, 2002 are callable beginning December 1, 2002, or on any interest payment date thereafter. The outstanding bonds balance on December 31, 2002 is \$2,295,000.
- Γ **Limited Tax General Obligation Bonds, 1994** - The \$12,500,000 Remann Hall remodeling and imaging system acquisition general obligation bonds are serial bonds due in semi-annual installments ranging from \$185,000 to \$500,000, plus interest of 5.125% to 6.0%. The final maturity date is December 1, 2014. Financing is provided from the Auditor's surcharge on document recording and from the real estate excise tax for local improvements. If either funding source is insufficient to pay the debt service, then the General Fund regular tax levy will pay the debt service. Bonds maturing on and after June 1, 2005 are callable beginning December 1, 2004, or on any interest payment date thereafter. The outstanding bonds balance on December 31, 2002 is \$ 8,830,000.
- Γ **Limited Tax General Obligation Refunding Bonds, 1997** - The \$12,330,000 general obligation refunding bonds, which currently refunded \$5,260,000 of the Limited Tax General Obligation Refunding Bonds, 1987 and currently refunded \$6,655,000 of the Limited Tax General Obligation Sewer Refunding Bonds, 1987, are serial bonds due in annual installments ranging from \$397,000 to \$2,235,000 plus interest of 3.80% to 4.90%. Financing is provided from the General Fund regular tax levy for the principal amount of \$5,455,000 plus interest thereon and from revenues of the sewer utility for the principal amount of \$6,875,000 plus interest thereon. The bonds are not callable. The outstanding bonds balance on December 31, 2002 for the general fund and the sewer utility fund are \$960,000 and \$1,275,000, respectively.
- Γ **Limited Tax General Obligation Bonds, 1997B** - The \$1,840,000 land and facilities acquisition bonds are serial bonds due in annual installments ranging from \$90,000 to \$165,000 plus interest of 4.00% to 5.15%. Financing is provided from the General Fund regular tax levy. Bonds maturing on or after December 1, 2008 are callable beginning December 1, 2007, or on any scheduled interest payment date thereafter. The outstanding bond balance on December 31, 2002 is \$1,360,000.

Debt Service Funds

- Γ **Limited Tax General Obligation Bonds, 1999** - The \$5,230,000 land acquisition and construction of parking facility bonds are serial bonds due in annual installments ranging from \$160,000 to \$400,000 plus interest of 4.50% to 5.20%. Financing is provided from the General Fund regular tax levy. Bonds maturing on or after December 1, 2010 are callable beginning December 1, 2009, or on any scheduled interest payment date thereafter. The outstanding bond balance on December 31, 2002 is \$4,730,000.

- Γ **Limited Tax General Obligation Bonds, 2000** - The \$37,000,000 jail construction and remodeling bonds are a combination of serial and term bonds due in annual installments ranging from \$400,000 to \$2,815,000 plus interest of 5.00% to 5.75%. Financing is provided from the General Fund regular tax levy. Bonds maturing on or after August 1, 2011 are callable beginning August 1, 2010 or on any scheduled interest payment date thereafter. The term bonds maturing on August 1, 2025 are subject to mandatory calls as follows: (1) \$2,350,000 in 2022, (2) \$2,495,000 in 2023, (3) \$2,650,000 in 2024. The outstanding bond balance on December 31, 2002 is \$36,600,000.

FINANCIAL SUMMARY

General Obligation Bonds:	2003 Total Expenses	Funding Sources						2003 Total Revenues
		Gen. Fund Debt Service Account	Space Rental Charges	District Court Budget	Corrections Budget	Use of Fund Balance	REET Fund	
1992 Limited Tax GOB	\$ 286,290	\$ 286,290	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 286,290
1992 Refunding Bond	660,400	660,400	—	—	—	—	—	660,400
1994 Construction Bond	1,094,650	—	—	—	—	88,660	1,005,990	1,094,650
1997 Refunding Bond	1,007,040	704,930	302,110	—	—	—	—	1,007,040
1997B Limited Tax GOB	175,140	—	—	175,140	—	—	—	175,140
1999 Limited Tax GOB	419,020	419,020	—	—	—	—	—	419,020
2000 Limited Tax GOB	2,396,240	—	—	—	2,396,240	—	—	2,396,240
Total	\$ 6,038,780	\$ 2,070,640	\$ 302,110	\$ 175,140	\$ 2,396,240	\$ 88,660	\$ 1,005,990	\$ 6,038,780

Parks Bond Construction Fund

Capital Project Fund

Departmental Summary: This fund will be used to account for the proceeds of the proposed 2003 Parks Sales Tax bond issues.

Budget Highlights: We are anticipating that the county will issue a parks sales tax bond during the second half of 2003 for approximately \$15 million. The bond proceeds are slated to finance the projects listed below, with additional resources provided by parks impact fees.

FUNDING SOURCES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Miscellaneous Revenue	\$ —	\$ —	\$ 150,000	\$ —	\$ (150,000)	(100.0) %
Other Financing Sources	—	—	21,950,000	16,899,350	(5,050,650)	(23.0)
Total	\$ —	\$ —	\$22,100,000	\$16,899,350	\$ (5,200,650)	(23.5) %

PROJECT SUMMARY

Project Name	Project #	2003 Total Budget	Funding Sources		2003 Total Revenues
			Parks Impact Fees	Parks Sales Tax Bonds	
Foothills- McMillin to Meeker	4925	\$ 2,644,350	\$ —	\$ 2,644,350	\$ 2,644,350
Peninsula School Dist Fields	4970	910,000	910,000	—	910,000
South Hill Rogers HS Zeiger Fields	4969	7,650,000	800,000	6,850,000	7,650,000
Sprinker Facility Additions	4977	5,695,000	195,000	5,500,000	5,695,000
Total		\$ 16,899,350	\$ 1,905,000	\$ 14,994,350	\$ 16,899,350

Parks Bond Construction Fund

Parks Construction Fund

Capital Project Fund

Departmental Summary:

This fund has been established to account for the receipt and expenditure of various revenues allocated for Parks Construction projects. Revenue sources include Park Impact Fees, prior fund balance and grants or contributions.

Budget Highlights:

The \$1,168,310 budget is proposed to be allocated as shown in the Project Summary table below.

FUNDING SOURCES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Est Use Of Begin Fund Balance	\$ —	\$ —	\$ 564,370	\$ 449,090	\$ (115,280)	(20.4) %
Intergovernmental Revenue	74,117	231,562	1,403,120	669,220	(733,900)	(52.3)
Charges For Services	85,346	523,980	—	—	—	—
Miscellaneous Revenue	—	26,050	—	—	—	—
Other Financing Sources	40,000	204,057	680,000	50,000	(630,000)	(92.6)
Total	\$ 199,463	\$ 985,649	\$ 2,647,490	\$ 1,168,310	\$ (1,479,180)	(55.9) %

PROJECT SUMMARY

Project Name	Project #	2003 Total Budget	Funding Sources				2003 Total Revenues
			Grants & Contrib	Prior Fund Balance	Parks Impact Fees		
Ashford/ElbeEatonville Area	4967	\$ 50,000	\$ —	\$ —	\$ 50,000	\$ 50,000	
Frontier Park Improvements	4974	25,000	25,000	—	—	25,000	
Lake Tapps Water Access	4971	494,220	494,220	—	—	494,220	
LCC Lighting Renovation	4905	65,000	—	65,000	—	65,000	
Narrows Property	4960	340,000	—	340,000	—	340,000	
Randle Boat Launch Dock	4982	75,000	60,000	15,000	—	75,000	
South Hill Park	4968	90,000	90,000	—	—	90,000	
GMA Capital Facilities Plan		1,139,220	669,220	420,000	50,000	1,139,220	
Administration		29,090	—	29,090	—	29,090	
Total		\$ 1,168,310	\$ 669,220	\$ 449,090	\$ 50,000	\$ 1,168,310	

Parks Construction Fund

Permanent Jail Construction

Capital Project Fund

Departmental Summary:

This fund accounts for the costs related to the design and construction of a new permanent jail facility, the remodeling of sections of the existing Main Jail, and related transition expenses (e.g. staff hiring/training) prior to the opening of the New Jail.

Budget Highlights:

The New Jail construction project is scheduled for completion in the fall of 2002. Next year's budget largely reflects the remodeling expenses for the Main Jail, which should be completed by mid 2003.

FUNDING SOURCES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Est Use Of Begin Fund Balance	\$ —	\$ —	\$ 17,416,620	\$ 2,919,350	\$ (14,497,270)	(83.2) %
Taxes	2,236,401	1,609,385	—	—	—	—
Intergovernmental Revenue	—	—	200,000	—	(200,000)	(100.0)
Miscellaneous Revenue	198,168	1,207,512	—	—	—	—
Other Financing Sources	42,650,859	7,071,220	3,466,760	2,000,000	(1,466,760)	(42.3)
Total	\$ 45,085,428	\$ 9,888,117	\$ 21,083,380	\$ 4,919,350	\$ (16,164,030)	(76.7) %

PROGRAM EXPENDITURES

	2002 FTE	2003 FTE	2002 Budget	2003 Budget	Absolute Change	Percent Change
Jail Information Mgmt System	—	—	\$ 180,050	\$ —	\$ (180,050)	(100.0) %
Jail/Cell Upgrade Voitis Grant	—	—	258,220	—	(258,220)	(100.0)
Jail Transition/Ramp Up Exp	1.00	1.00	1,626,280	60,110	(1,566,170)	(96.3)
Permanent Jail Construction	3.90	3.90	19,018,830	4,859,240	(14,159,590)	(74.5)
Total	4.90	4.90	\$ 21,083,380	\$ 4,919,350	\$ (16,164,030)	(76.7) %

Permanent Jail Construction

STAFFING SUMMARY						
	1998 FTE	1999 FTE	2000 FTE	2001 FTE	2002 FTE	2003 FTE
Construction						
Dir - Facilities Mgt	0.10	0.10	0.18	0.31	0.31	0.31
Correctional Lieutenant	—	—	1.00	7.00	1.00	1.00
Construction Project Mgr	0.45	0.40	0.48	0.68	0.68	0.68
Admin Program Mgr	0.17	0.17	0.17	0.32	0.32	0.32
Contracts/Projects Coord	0.05	0.05	0.68	0.98	0.98	0.98
Construction Proj Coord	—	0.05	0.23	0.05	0.05	0.05
Personnel Specialist	—	—	—	1.00	1.00	1.00
Accounting Assistant	0.18	0.18	0.18	0.46	0.46	0.46
Office Assistant	0.28	0.26	0.39	1.10	0.10	0.10
Correctional Sergent	—	—	—	3.00	—	—
Correctional Officer	—	—	—	20.00	—	—
Correctional Technician	—	—	—	—	—	—
Executive Analyst	—	—	—	0.20	—	—
Special Proj. Coord/Exec Analyst	0.20	0.20	0.20	—	—	—
SubTotal Construction	1.43	1.41	3.51	35.10	4.90	4.90
Transition						
New Jail Transition Staff	—	—	5.00	—	—	—
Sub Total Transition	—	—	5.00	—	—	—
Total	1.43	1.41	8.51	35.10	4.90	4.90

Note: 2002 reflects the transfer of jail operating staff (30 of the 2001 positions) to the New Jail once the New Jail has opened.

Real Estate Excise Tax - Capital Improvement

Capital Project Fund

Departmental Summary:

The 1st Real Estate Excise Tax - Capital Improvement Fund is financed through an allocation of 72% of the Real Estate Excise Tax on the sale of real property in unincorporated Pierce County. The monies allocated to the Capital Improvement Fund are used to finance new capital improvement projects or major repairs/enhancements to existing County structures and facilities.

Budget Highlights:

The 2003 R.E.E.T. - Capital Improvement Fund budget totals \$3,600,000. The proposed projects are shown in the Project Summary Table on the next page.

FUNDING SOURCES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Est Use Of Begin Fund Balance	\$ —	\$ —	\$ 1,969,250	\$ 600,000	\$ (1,369,250)	(69.5) %
Taxes	2,788,470	3,305,105	3,000,000	3,000,000	—	—
Intergovernmental Revenue	189,645	220,050	150,000	—	(150,000)	(100.0)
Miscellaneous Revenue	—	350	—	—	—	—
Other Financing Sources	—	750,000	235,000	—	(235,000)	(100.0)
Total	\$ 2,978,115	\$ 4,275,505	\$ 5,354,250	\$ 3,600,000	\$ (1,754,250)	(32.8) %

EXPENDITURES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Salaries & Wages	\$ 72,817	\$ 125,004	\$ 159,770	\$ 193,240	\$ 33,470	20.9 %
Personnel Benefits	15,605	23,050	36,010	37,280	1,270	3.5
Supplies	478	10,793	31,770	—	(31,770)	(100.0)
Other Services & Charges	761,250	417,668	1,966,710	2,363,490	396,780	20.2
Capital Outlays	156,233	2,432,220	2,153,070	—	(2,153,070)	(100.0)
Debt Service-Principal	1,004,160	1,001,360	1,006,920	1,005,990	(930)	(0.1)
Total	\$ 2,010,543	\$ 4,010,095	\$ 5,354,250	\$ 3,600,000	\$ (1,754,250)	(32.8) %

Real Estate Excise Tax - Capital Improvement

STAFFING SUMMARY

	1998 FTE	1999 FTE	2000 FTE	2001 FTE	2002 FTE	2003 FTE
Dir – Facilities Mgt	0.02	0.02	0.12	0.09	0.09	0.09
Construction Project Mgr	0.15	0.20	0.20	0.20	0.20	0.20
Admin Program Mgr	0.10	0.10	0.10	0.11	0.11	0.11
Contracts/Projects Coord	0.20	0.35	—	—	1.00	1.00
Construction Proj Coord	0.25	0.25	0.30	0.94	0.94	0.94
Accounting Assistant	0.15	0.15	0.15	0.15	0.15	0.15
Office Assistant	0.20	0.20	0.20	0.20	0.20	0.20
Total	1.07	1.27	1.07	1.69	2.69	2.69

PROJECT SUMMARY

Project Name	Project #	2003 Budget
Administrative Support	302K	\$ 239,840
County - City Bldg Campus Streetscape - Phase 2	3082	50,000
County - City Bldg Elevator Study	3083	25,000
County - City Bldg Exterior Resurface Phase 3	3084	500,000
County - City Bldg Nollmeyer/Campus Phase 2	3085	400,000
East Precinct Roof	3086	30,000
Main Jail Exterior Seal	3087	250,000
Main Jail Boiler Enclosure	3088	50,000
Remann Hall Carpet Replacement	3089	90,000
Remann Hall Debt Service	302J	1,005,990
Remann Hall Parking Lot Reseal	3090	50,000
Superior Court Upgrades	3079	60,000
Various ADA Projects	3091	31,950
Various Conservation Projects	3092	100,000
Various Exterior Reseals	3093	50,000
Various Fire Alarm Systems	3094	50,000
Various HVAC Projects	3095	100,000
Various Halon Conversions	3096	70,000
Various Parking Lot Reseals	3097	125,000
Various Sidewalk Projects	3098	50,000
950 Building Fire Alarm System	3099	50,000
950 Building HVAC Replacement	3100	50,000
Unallocated		172,220
Total		\$ 3,600,000

1% for Arts Construction

Capital Project Fund

Departmental Summary:

This fund is used to account for activities financed through the 1% for Arts Program. One percent of the cost of eligible construction projects is set aside for selection, acquisition, execution, display, placement and maintenance of works of art. The amount budgeted can vary significantly from year to year depending on the funds available and the status of projects.

The Arts Commission makes recommendations regarding the activities funded from this 1% for Arts Construction Fund.

Budget Highlights:

The 2003 Budget for the 1% for Arts Construction Fund reflects a) the remaining 1% allocation from the New Jail project, and b) the 1% for Arts monies from the new Environmental Services Building. These funds will be used for qualifying projects.

FUNDING SOURCES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Est Use Of Begin Fund Balance	\$ —	\$ —	\$ 30,000	\$ 303,400	\$ 273,400	911.3 %
Other Financing Sources	1,800	350,550	342,150	—	(342,150)	(100.0)
Total	\$ 1,800	\$ 350,550	\$ 372,150	\$ 303,400	\$ (68,750)	(18.5) %

EXPENDITURES

	2000 Actual	2001 Actual	2002 Budget	2003 Budget	Absolute Change	Percent Change
Salaries & Wages	\$ —	\$ —	\$ 7,840	\$ 14,100	\$ 6,260	79.8 %
Personnel Benefits	—	—	1,770	3,060	1,290	72.9
Other Services & Charges	102,893	125,969	2,750	5,150	2,400	87.3
Capital Outlays	16,200	113,500	359,790	281,090	(78,700)	(21.9)
Total	\$ 119,093	\$ 239,469	\$ 372,150	\$ 303,400	\$ (68,750)	(18.5) %

STAFFING SUMMARY

	1998 FTE	1999 FTE	2000 FTE	2001 FTE	2002 FTE	2003 FTE
Arts Manager	-	-	-	-	.15	.25
Total	-	-	-	-	.15	.25

1% for Arts Construction
