

# **Pierce County**

## **2009 Budget In Brief**

*This document is a “brief” look at the adopted 2009 Pierce County budget. We hope it will enhance your understanding of how the County is organized, the services it provides, and the funding sources used to provide those services. Our purpose is to deliver to the citizens of Pierce County the very highest quality of services as efficiently and economically as possible, making every dollar count. Thank you for the opportunity to serve you and to be able to make Pierce County government the best it can be.*

### **County Executive**

John Ladenburg

### **County Council**

Terry Lee

Shawn Bunney

Calvin Goings

Roger Bush

Timothy Farrell

Barbara Gelman

Dick Muri





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Pierce County**

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For the Fiscal Year Beginning

**January 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Pierce County, Washington for its annual budget for the fiscal year beginning January 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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## Overview

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



Tacoma-Pierce County Chamber

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 ten 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

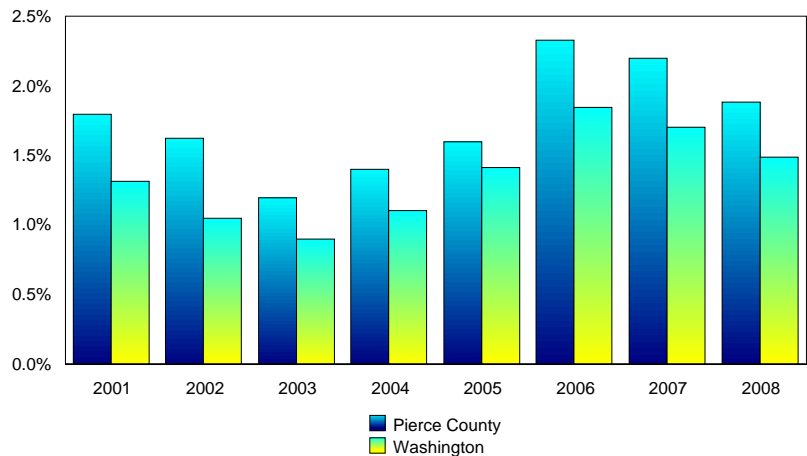


Pierce County is home to an estimated 805,400 people, making it the second largest county in the state. From 1998 to 2008 the County grew by 19% with an annual average growth rate of 1.7%. For the past eight years Pierce County has been growing more rapidly than the rest of the state.

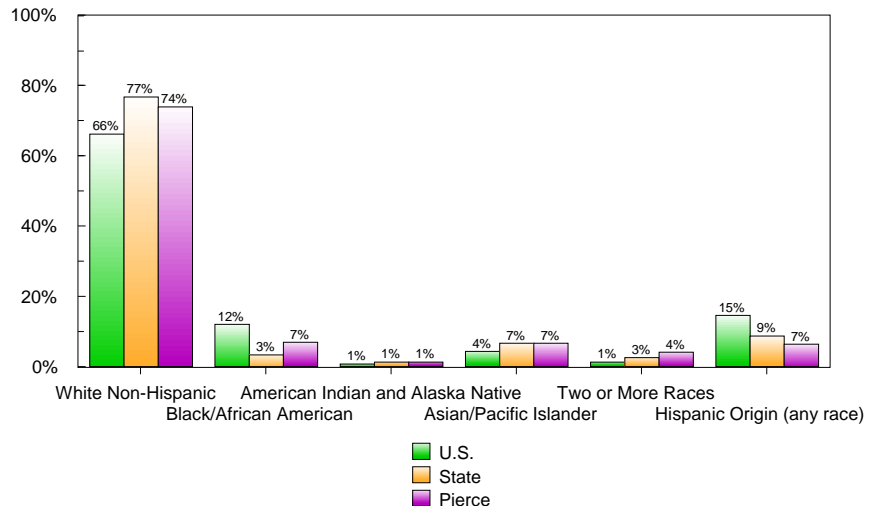
About 53% of Pierce residents live in cities and towns. The five largest cities are: Tacoma (202,700), Lakewood (58,780), Puyallup (36,930), University Place (31,440), and Bonney Lake (16,220).

Pierce County is less diverse than the nation but more diverse than the balance of Washington State.

### Population Percent Change



### Race/Ethnicity 2006



# Pierce County Facts

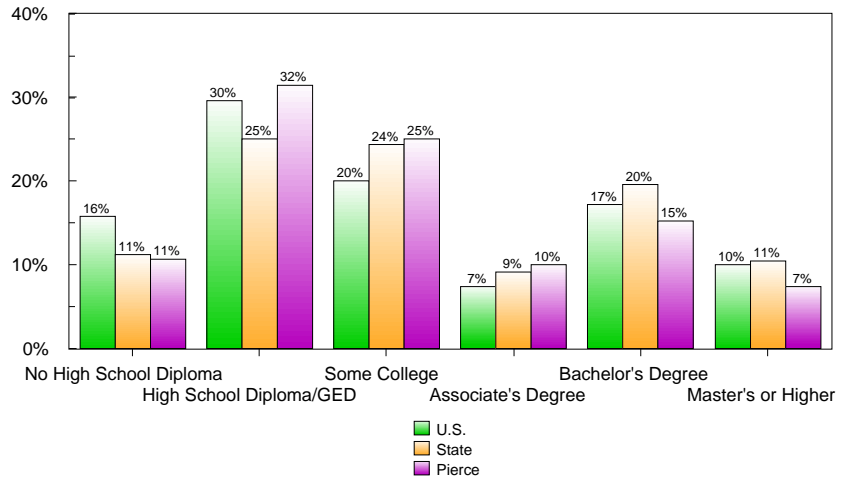
Washington, with its relatively high concentration of computer science, engineering and health care, has more college educated residents than the nation as a whole. However, more of these “high tech” occupations, requiring a Bachelor’s degree or higher, are located in Seattle-King County.

Pierce County residents are somewhat younger than the balance of the state and the United States. About 58% are less than 40 compared to 56% for the US and Washington

State. This correlates with the lower per capita income. Like educational attainment, Seattle/King County drives the per capita income higher than the US as a whole.

## Educational Attainment of Adults 25+

2006 American Community Survey

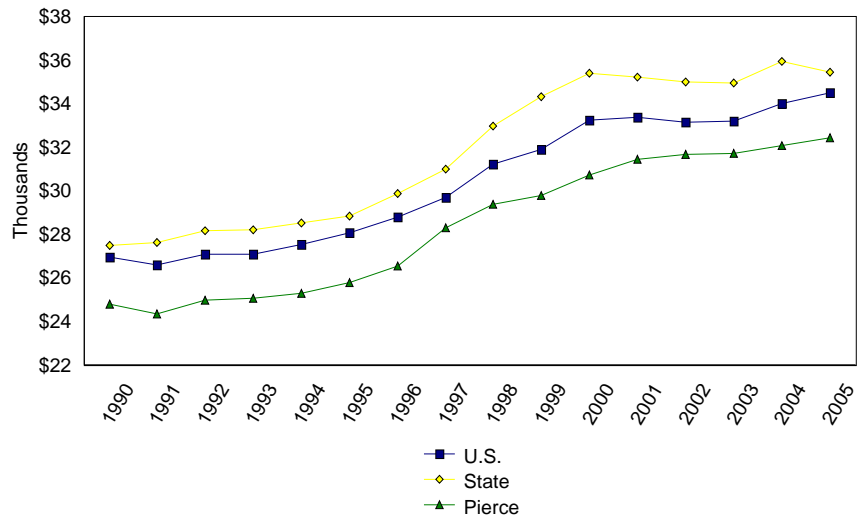


## Comparison of Population by Age, 2006

	U.S.	State	Pierce
0-4	6.8%	6.5%	6.9%
5-9	6.7%	6.7%	7.1%
10-14	7.2%	7.2%	7.7%
15-19	7.0%	7.2%	7.5%
20-24	7.1%	7.1%	7.3%
25-29	6.6%	6.5%	6.5%
30-34	7.0%	7.0%	7.2%
35-39	7.2%	7.2%	7.5%
40-44	7.9%	8.0%	8.1%
45-49	7.5%	7.9%	7.5%
50-54	6.6%	7.2%	6.7%
55-59	5.6%	5.9%	5.6%
60-64	4.3%	4.2%	4.0%
65-69	3.4%	3.1%	3.0%
70-74	2.9%	2.6%	2.4%
75-79	2.5%	2.2%	2.0%
80-84	1.9%	1.8%	1.5%
85 +	1.6%	1.6%	1.3%

0-19	27.8%	27.6%	29.2%
20-39	28.0%	27.9%	28.6%
40-59	27.6%	29.0%	27.9%
60+	16.6%	15.5%	14.4%

## Inflation-Adjusted Per Capita 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)



## Prosperity Partnership

In 2004, the Puget Sound Regional Council (PSRC) created the Prosperity Partnership — a coalition of business, government, academic, labor and nonprofit organizations from King, Kitsap, Pierce and Snohomish counties dedicated to developing and implementing an economic strategy with the goal of ensuring long-term economic prosperity in the central Puget Sound region. Together, this coalition created and adopted the Regional Economic Strategy in September 2005. The Strategy takes a two-pronged approach: 1) Cluster Initiatives, to meet the needs of industry clusters, and 2) Foundation Initiatives, to strengthen the general underpinnings of the entire economy.

In November 2006, PSRC released the first annual Indicators report with the following two objectives:

- Measuring the region’s competitiveness through a set of 20 economic and social indicators
- Reporting on the progress of the past year’s Action Items

## Puget Sound Regional Competitiveness Indicators

<p><b>Education and the Workforce</b>            Fourth Grade Math and Reading Proficiency            High School Graduation Rate            Post-Secondary Degrees Awarded            Science and Engineering Degrees Awarded            Worker Productivity</p> <p><b>Technology and Innovation</b>            R&amp;D Expenditures            Patents Issued            SBIR Awards</p> <p><b>Enterprise and Investment</b>            Venture Capital            Small Business Administration Loans</p>	<p>Business Starts and Closures</p> <p><b>Business Climate</b>            Tax Share</p> <p><b>Transportation and Infrastructure</b>            Travel Time Index            Transportation Expenditures            Internet Access</p> <p><b>Quality of Life and Social Capital</b>            Charitable Giving            Housing Affordability            Arts Organizations            Air Quality Index            Crime Rate</p>
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The 2007-08 Update of the Puget Sound Regional Competitiveness Indicators report (Indicators) highlights areas of improvement as well as areas that need continued attention. The rate of bachelor’s and advanced degree production in both the region and the state increased from 2004 to 2005, indicating higher overall levels of educational attainment from Washington colleges and universities. In terms of venture capital investments, the region’s businesses obtained an increased share of the US total, giving more startups an improved opportunity to develop their businesses. Washington is less competitive with regards to business taxes and affordable housing. We continue to rank among the top ten states in terms of the share of taxes paid by business, and affordable housing continues to be beyond the reach of many households, especially first-time homebuyers. The rest of the indicator updates can be found in the full report. (PSRC, *Puget Sound Trends*, No. E6, May 2008)

# Pierce County Facts

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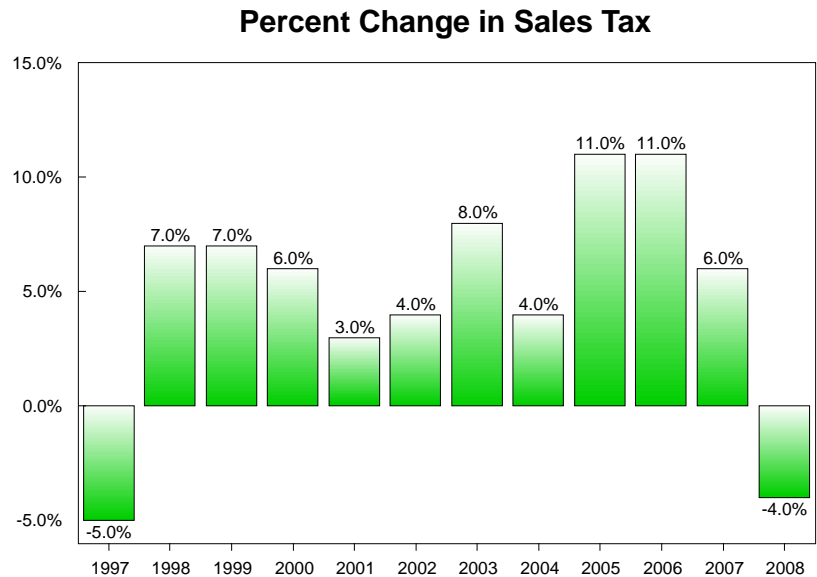
## Economic Development Goals

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 year-to-date growth rate has been a negative 4%.



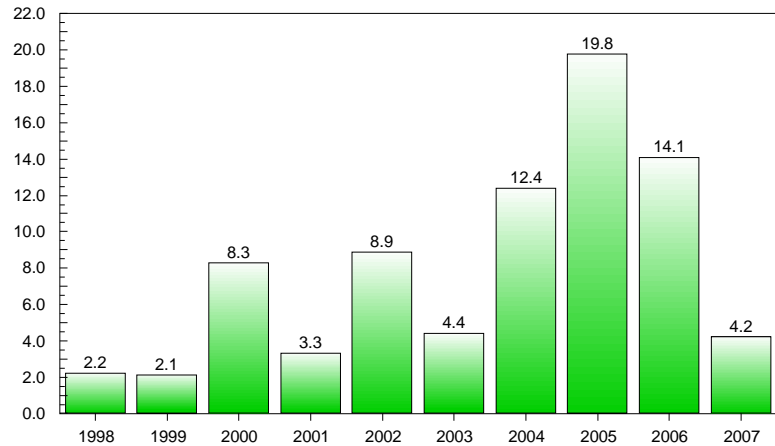


Housing and Real Estate



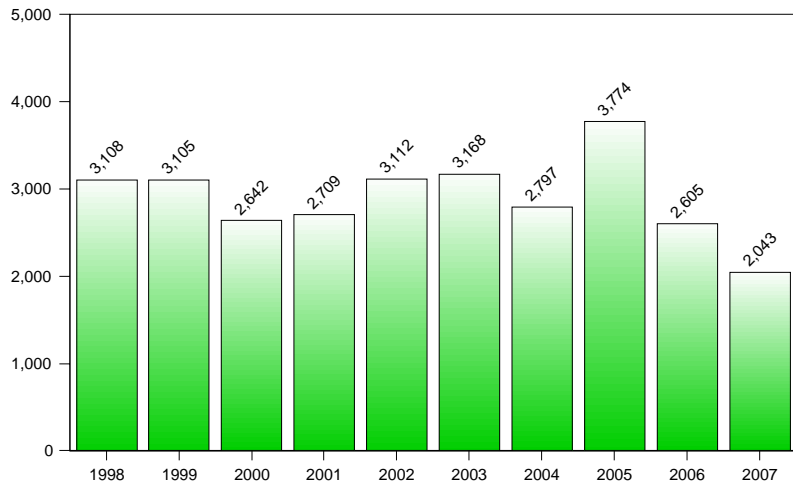
Pierce County, like the rest of the state and nation, experienced a “hot” housing market between 2000 and 2004. However, data compiled by the Washington Center for Real Estate Research/Washington State University shows that the median home price was stable (0.5% decline) in 2007. Another indicator of the cooling market is the number of home resale’s which declined 35% from a year ago.

Pierce County Percent Change in Median Home Price



Construction activity is an important economic indicator that greatly impacts county operations and workload in areas such as planning, permits, land services, public works, and public construction. Property tax revenues are also affected by fluctuations in new construction activity. The number of permits issued is an indicator of future growth in the county property tax base. Single family construction activity declined in both 2006 and 2007.

Pierce County Single Family Building Permits



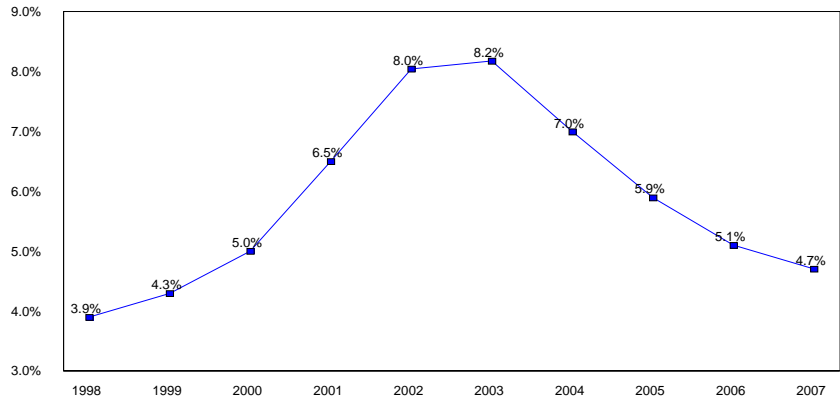
# Pierce County Facts

## Employment

*Labor Activity and Unemployment*



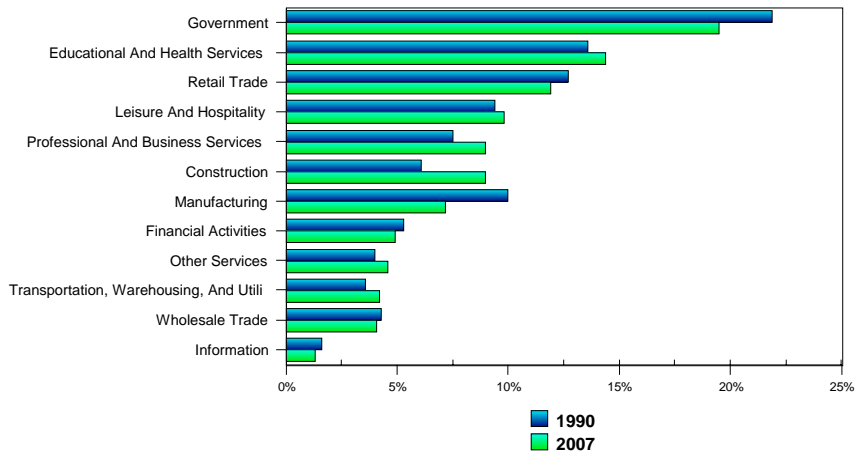
**Tacoma/Pierce County Average Annual Unemployment Rate**



As of June 2008, the unemployment rate in Washington ranged from 3.9% to 9.3%. Tacoma-Pierce County tends to fall in the middle of the range (Seattle-King County is usually at the low end) and stood at 6.3% for the 2008 year-to-date.

Historically the county was a resource and manufacturing based economy. However, regional, state and national trends have shown a shift towards construction, wholesale and retail trade, and services. Since 1990 the percentages of nonagricultural employment in Pierce County have changed as follows: Compared to the rest of Washington, Pierce County employs more people in government, education and health services, retail trade, construction, other services and transportation/warehousing/utilities.

**Percentage of Pierce County Employment by NAICS Category**



## Port Facilities

The Port of Tacoma is considered an “economic engine” for the region. A study released in July 2005 highlighted the Port’s economic impact at both the local and state level:

- More than 43,000 jobs in Pierce County are related to the Port of Tacoma’s activities.
- More than 113,000 jobs in Washington State are related to the Port’s activities.
- Port-related jobs generate \$637 million in annual wages in Pierce County.
- Port activities generate more than \$90 million annually in state and local taxes in Washington State.

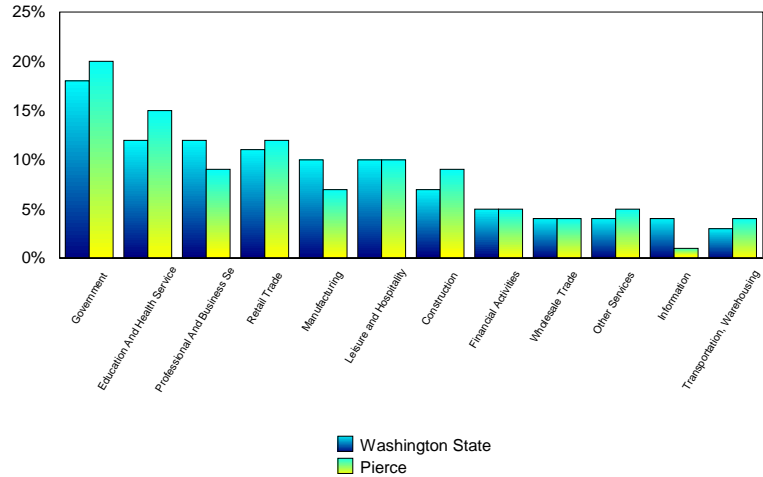


A major gateway to Asia and Alaska, the Port of Tacoma is a leading North American seaport, handling more than \$32 billion in international trade and \$4 billion in domestic trade, and nearly two million TEUs (Twenty-foot Equivalent container Units) in 2007. The Port is also a major center for bulk, breakbulk and project and heavy-lift cargoes, as well as automobiles and medium-duty trucks. (Port of Tacoma Stats and Facts, February 2008.)

## Manufacturing

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 2007):

**2007 Employment Industry**



Company	Location	Product/ Service	Employees
Boeing	Frederickson	Aerospace	1,450
Milgard Mfg. Inc	Fife	Glass and window mfg.	1,115
Intel Corporation	DuPont	Computer Electronics	1,100
Simpson Investment Company	Tacoma	Wood products	641
Atlas Castings & Technology	Tacoma	Steel Manufacturer	503
Manke Lumber Co.	Tacoma	Sawmill & planing mill	343
Toray Composites(America) Inc.	Frederickson	Composite materials	311
Gensco Inc.	Fife	Sheet metal mfg.	290
Brown & Haley	Tacoma	Confectionary Products	280
Mission Foods	Fife	Food mfg.	275
John Harland Co.	Milton	Printing	242
Morning Sun	Tacoma	Screen Printing/Sportswear	236
Trident Seafood	Fife	Seafood Products	233
McFarland Cascade	Tacoma	Wood products	230
Northwest Door	Frederickson	Wood garage doors	223
Westmark Products	Tacoma	Cabinet Manufacturer	218
Precision Aerospace/Precision Pattern	Sumner	Aerospace	205
Buffelen Woodworking Company	Tacoma	Millwork/wood products	200
Trinity Glass International	Frederickson	Mfg. glass door lites	193

# Pierce County Facts

## Service

One of the largest components of the service sector is health care. The largest employers include the Multicare Medical System (5,567) and Franciscan Health System (4,059). In addition, DaVita, the nation's second largest provider of dialysis services, employs 815 people.



Fort Lewis Army Base and Madigan Army Medical Center occupy 86,000 acres in southwest Pierce County while the adjacent McChord Air Force Base includes 5,000 acres. Together, these facilities employ over 49,900 military and civilian personnel. Unlike many military installations across the country, Fort Lewis and McChord have expanded as people are transferred from closed facilities to the northwest. In addition, more than \$585 million worth of new projects are planned for the military installations

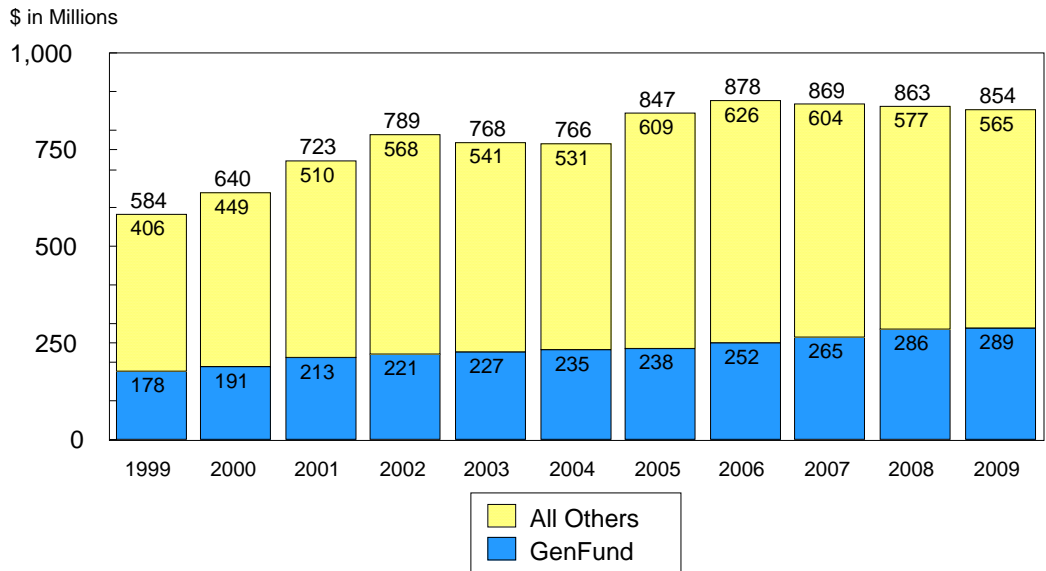
over the next four years.

Financial and insurance services companies are also significant employers in Pierce County. These include Russell Investment Group (1,035), State Farm Insurance (965), KeyBank (600), Columbia Bank (456), and Regence BlueShield (488).

## Budget History

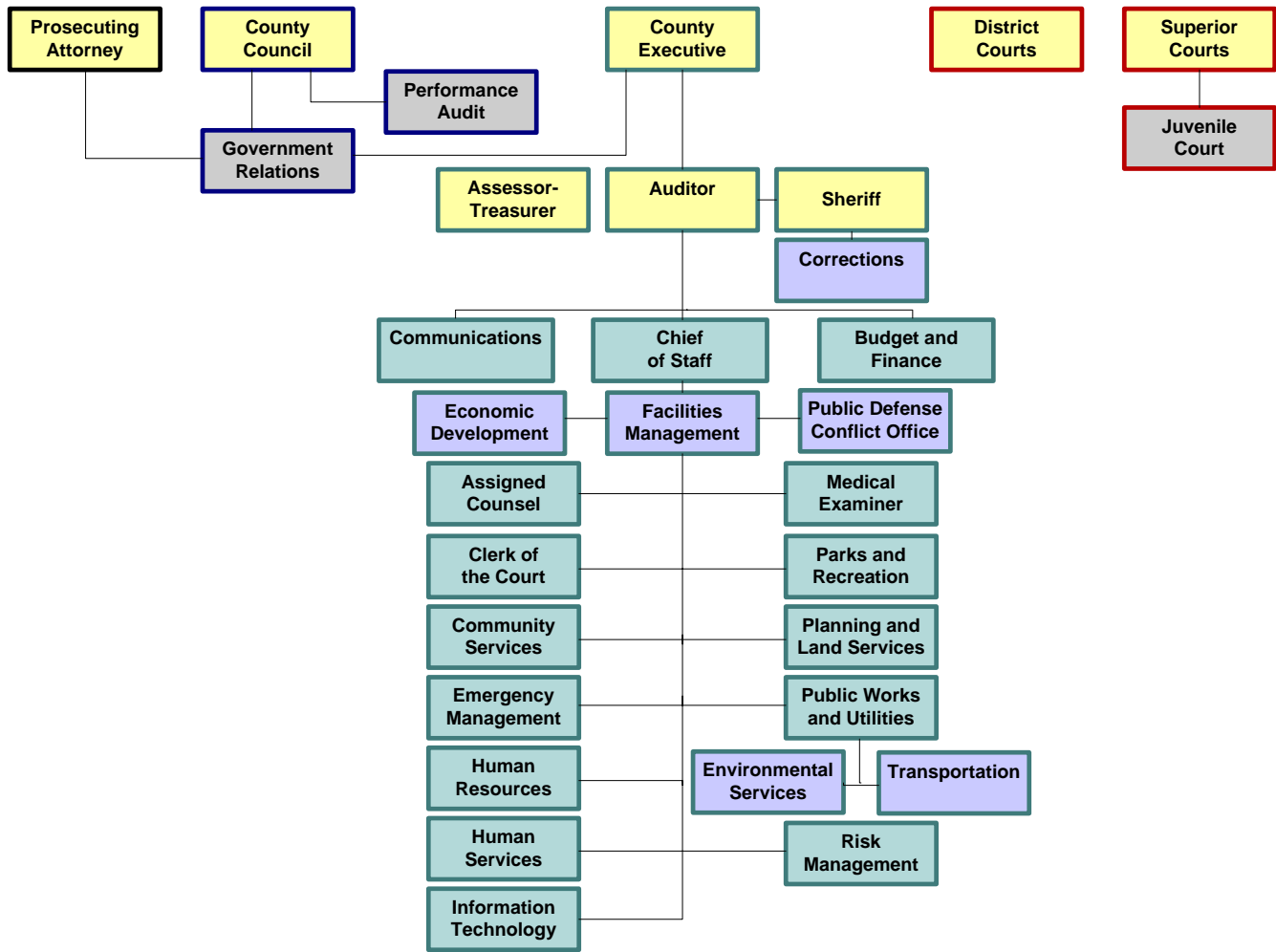
Pierce County's budget history over the past ten years for both the General Fund and the Total County are shown in the accompanying table. While the General Fund pattern shows a gradual upward trend, the Total Budget varies considerably from year-to-year, usually due to the level of major construction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

### Total Budget



# Organizational Overview

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



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

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

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

# Mission and Goals

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## Mission, Goals and Performance Measures

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

- I. ***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."*
- II. **Executive Goals** (listed at the bottom of this page) guide the County in the development of appropriate policies and procedures, and form the basis of each year's Budget and Performance Measures.
- III. **Performance Measures** are developed for each departmental budget. These measures are specific and quantifiable statements of what major items will be accomplished in this fiscal year and are listed in each department's section of the 2009 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.

## Budget Highlights

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The 2009 proposed Pierce County Budget totals **\$854,485,811**, which is **\$26.8 million (3.0%) below** the 2008 budget. The main reason for this decline is the fact that the budgets for capital improvements (conservation futures land purchases, parks improvements, general building projects, and the sewer utility construction program) will be down considerably from 2008.

In terms of overall approach to the budget, the following assumptions, considerations, and priorities guided our deliberations and recommendations:

First, existing challenges involving general criminal activity, gangs, domestic violence and drug activity will continue to place great pressure on **public safety and justice services**. We still have one of the lowest ratios of law enforcement officers to population, and conversely one of the highest crime rates in the state.

Second, we will continue to **emphasize prevention programs**. The 2009 budget funds many alternatives to incarceration programs including: Breaking the Cycle, Drug Court, Alternative to Detention programs for juveniles, Adult Probation, Day Reporting, Offender Work Crews, and county contributions for the Youth Assessment Center and the Judson Family Justice Center. These programs decrease criminal activity and reduce future jail costs.

Third, our **capital facility program** (even though reduced) still includes major improvements for parks and recreation facilities, our transportation infrastructure, the surface water management system, the sewer utility, and the County—City Building.

Fourth, we remain committed to the promotion of **economic development** in Pierce County. Both the direct activities in the Economic Development department, and the projects, priorities, and processes in other departments emphasize the importance placed on this endeavor.

However, the overriding consideration affecting the 2009 Budget, especially the General Fund, has been the impact of the **sharp reduction in revenues since the second half of 2007**. This sharp reduction, much of which results from a major downturn in development activity, has negatively affected sales taxes, development fees, interest revenues, and property taxes from new construction. At this time we see little evidence of a positive change in this situation in the near future. Consequently we have already imposed cutbacks in 2008 spending, and are proposing further cutbacks in the 2009 Budget. The details surrounding those revenue problems and the associated expenditure reductions are presented in the next several sections.

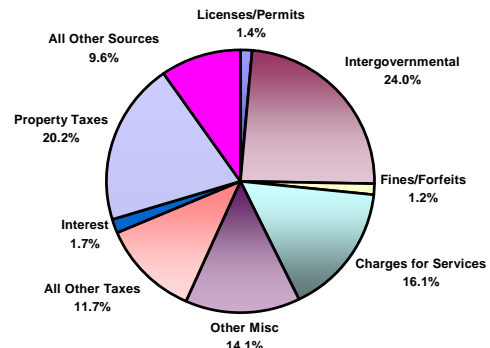
# Budget Highlights

## Total Pierce County Revenue & Expenditure Overview

24% of the County's funding comes from Intergovernmental Revenues. Property and Other Taxes equals just under 32% of the total revenues. Service Charges, Licenses/Permits, and Fines/Forfeits provide roughly 19%. roughly 9% in All Other Sources category is primarily made up of the use of prior fund balance. Just over 14% 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 2%. The revenues for Internal Service Funds have been excluded from the totals used to calculate the percentages shown on the pie chart.

### 2009 Total County Revenues

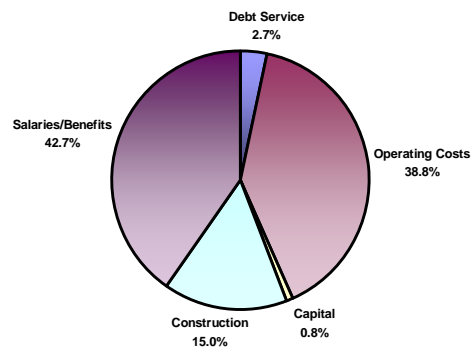
Summarized by Source



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

### 2009 Total County Expenditures

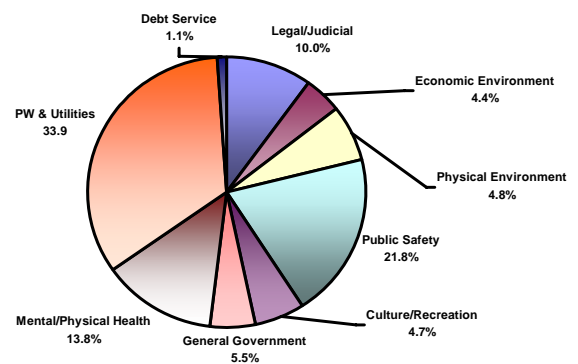
Summarized by Object Classification



The Public Safety and Legal/Judicial Services combined accounts for roughly 32% of the total County expenditures, with the Mental and Physical Health system absorbing roughly 14%. Just under 39% of the total expenditures is invested in the support of Public Works and Utilities, and the Physical Environment and just under 5% is related to Culture and Recreation. Just over 4% is expended for Economic Environment activity and roughly 6% supports general government functions and debt service. The revenues for Internal Service Funds have been excluded from the totals used to calculate the percentages shown on the pie chart.

### 2009 Total County Expenditures

Summarized by Function





As the name implies, this is the fund that receives undesignated revenues which can be budgeted for any appropriate county purpose. This fund finances the majority of the traditional services associated with county government. Most of the budget deliberations center around this fund since it provides resource allocation flexibility.

## Revenues

A summary of the 2009 revenues, with a comparison to the current year, is shown in the table below:

<b>GENERAL FUND REVENUE SUMMARY</b>				
	<b>2009 Budget</b>	<b>2008 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
Property Taxes	\$ 106,346,740	\$ 102,575,950	\$ 3,770,790	3.7 %
Sales Taxes	63,000,000	61,950,000	1,050,000	1.7
Other Taxes	9,779,770	10,716,170	(936,400)	(8.7)
Licenses and Permits	6,594,240	9,903,550	(3,309,310)	(33.4)
Intergovernmental Revenue	35,560,710	33,640,846	1,919,864	5.7
Charges for Services	37,953,710	38,158,173	(204,463)	(0.5)
Fines and Forfeitures	9,098,080	7,599,340	1,498,740	19.7
Interest Revenue	9,430,830	12,289,010	(2,858,180)	(23.3)
Other Miscellaneous Revenue	6,248,130	5,533,649	714,481	12.9
<b>Subtotal Revenues</b>	<b>\$ 284,012,210</b>	<b>\$ 282,366,688</b>	<b>\$ 1,645,522</b>	<b>0.6 %</b>
Fund Balance	5,126,292	3,741,583	1,384,709	37.0
<b>Total Available Resources</b>	<b>\$ 289,138,502</b>	<b>\$ 286,108,271</b>	<b>\$ 3,030,231</b>	<b>1.1 %</b>

Our revenue projections are based largely upon the following assumptions:

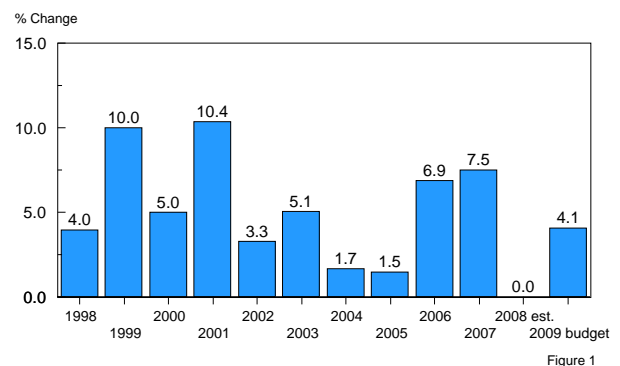
- ◇ The local economy will remain sluggish, with negative impacts upon development activity, sales taxes, employment levels, and housing foreclosures.
- ◇ Inflation will be approximately 3% next year, thus giving a modest boost to Sales Taxes, Intergovernmental Revenues, and Charges for Services.
- ◇ Short term interest rates will remain close to their current levels.
- ◇ We will continue to receive city contract revenues for several major services (principally police services, jail, roads maintenance, and court services).
- ◇ Several General Fund fee increases will be approved by the Council.

Based upon the above assumptions, and with an in-depth review of our revenue patterns, we are projecting an increase in General Fund revenues of only 1.1% over the 2008 Budget. However, since our **estimated** 2008 revenues will be considerably below the budgeted levels, the 2009 Revenues are projected to be 4.1% over the estimated 2008 Revenues.

Comparative **revenue** increase figures for the last decade are shown in Figure 1. The increase of 4.1% in 2009 is in line with the average for 2002-2008. In reviewing the figures from 1998-2005, please keep in mind that:

- ◇ The end of the Sheriff's Lakewood contract (\$12,000,000) by itself equated to a 5% drop in General Fund revenues, spread over 2004-2005.

**Percent Change in General Fund Revenues**



# General Fund

◇ Initiative 747 (effective 2002) continues to erode our real financial base. The negative impact grows exponentially each year.

As you can gather from the above comment, I-747 casts a major shadow over our finances. This initiative limits the growth in taxes from existing property to only 1% per year (in place of the previously available 6%). Such a limitation, is well below the level of inflation, and imposes severe fiscal constraints on the county. The inevitable result is that service cutbacks and staff reductions in an average or below average year become unavoidable. The annual revenue loss for the first eight years affected by this initiative is shown in the next table.

These are very significant revenue losses, with the **annual amount in just fiscal 2009 equal to almost 14% of our General Fund budget.** The Road levy is also affected by I-747, with the 2009 loss estimated at \$17,400,000 (\$14,000,000 for the Road Fund, and \$3,400,000 for the law enforcement levy in the General Fund).

This initiative is causing an inexorable erosion in our financial foundation, and will likely lead to significant long term reductions in public safety, the justice system, road maintenance, health services, and other vital county programs. The reason that we did not see evidence of that in 2005-2007 is that the local economy had been extremely robust.

GENERAL FUND I-747 ANNUAL LOSS			
2002		\$	3,482,800
2003			7,325,500
2004			10,903,900
2005			14,801,800
2006			20,071,000
2007			26,304,000
2008			33,100,000
2009			40,600,000 est.
<b>Total</b>		<b>\$</b>	<b>156,589,000</b>

## Revenue Sources

Following is a detailed discussion regarding the changes in each major category of revenue:

**Property Tax** revenue collections are projected to increase by 3.7% in 2009. This increase is based upon two factors. The first is the 1% available under I-747. The second, and most important factor, is the tax growth resulting from new construction and improvements (down somewhat from the prior year).

**Sales Tax** revenues are projected to increase by 1.7% over the 2008 budget. This is based upon a forecast 3% growth over our **revised 2008 estimates** coupled with large projected revenues from the new streamlined sales tax program.

**Other Taxes** will be down in 2009 (real estate excise taxes administrative fees).

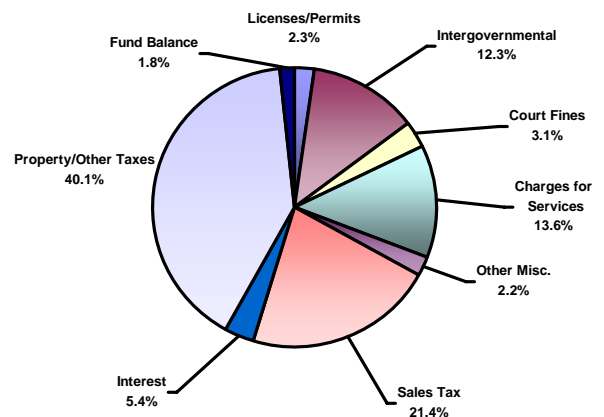
**Licenses and Permits** are projected to be 33.4% below the 2008 due to the sharp drop in development activity.

**Intergovernmental Revenues** reflect a solid 5.7% increase, due mostly to projected increases in Sheriff contract payments (University Place, Edgewood, Pierce Transit).

**Charges for Services** are estimated to be below the 2008 budget by .5%. However, this modest change is actually composed of many significant increases or decreases in specific revenue sources (recording fees, planning fees, indirect cost charges, etc.).

**Fines and Forfeits** are projected to be well above the 2008 Budget (19.7%) based upon the revenues from the new bridge toll infractions and the proposed red light camera enforcement program.

**Interest Revenues** are projected to generate a large decrease in 2009, due to short term interest rate reductions enacted in 2007 and early 2008.



**Miscellaneous Revenues** are projected to grow by 12.9% in 2009, which reflects increased charges for traffic enforcement activities.

**Prior Fund Balance** We are recommending the allocation of \$2.9 million in surplus to support on-going services in the 2009 Budget.

## Expenditures

The projected Revenue Budget growth of 1.1% (but 4.1% over 2008 estimates) will not be sufficient to continue all programs and staff at the 2008 budget levels

We estimate that in order to continue all 2008 budgeted staff and services into 2009, the County would need a 6% increase to cover inflationary cost increases (salary, medical, pension, gasoline, etc.). This would be on top of the 4.5% that was needed to support similar inflationary costs increases for fiscal 2008. However, the combined revenue increases for these two years is only 4.1% (0% in 2008 and an estimated 4.1% in 2009). Thus the inescapable need to reduce staffing and service levels.

The Expenditure tables which follow summarize the 2009 General Fund Expenditure Budget, and compare it with the 2008 Budget. The first table presents the General Fund according to **functional** category, while the second table simply lists each **departmental** budget.

As indicated, the combined total percentage allocated to Public Safety and Legal/Judicial Services is equal to 75% of the budget. In 2009, the increase in the General Fund budget allocated just to Public Safety and Legal/Judicial Services is \$8.6 million, which results in a needed **decrease of \$5.6 million** in all the other functions in order to balance the budget.

As a cautionary note, the percentage change in a particular departmental budget as shown on the next page may not always be a valid indication of the extent to which that department's real inflation adjusted resources are growing (or decreasing) from the prior year. This is often the case because:

- ◇ Many departments had grants or service contracts in 2008 which are not renewed in 2009, or vice versa.
- ◇ Several departments have other unique items in 2008 which are not present in 2009 (special election costs, capital equipment purchases, one time projects, etc.).

The following table summarized the 2009 General Fund Expenditure Budget, and compares it with the 2008 budget

<b>GENERAL FUND EXPENDITURES BY FUNCTION</b>				
	<b>2009 Budget</b>	<b>2008 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
General Government	\$ 38,946,686	\$ 41,198,765	\$ (2,252,079)	(5.5) %
Public Safety	144,105,468	137,078,186	7,027,282	5.1
Physical Environment	902,620	733,080	169,540	23.1
Legal & Judicial	74,110,070	72,509,928	1,600,142	2.2
Economic Environment	19,016,550	21,622,014	(2,605,464)	(12.1)
Mental/Physical Health	3,832,430	4,253,640	(421,210)	(9.9)
Cultural & Recreation	8,111,456	8,429,600	(318,144)	(3.8)
Transportation	113,222	283,058	(169,836)	(60.0)
<b>Total General Fund</b>	<b>\$ 289,138,502</b>	<b>\$ 286,108,271</b>	<b>\$ 3,030,231</b>	<b>1.1 %</b>

There could be significant changes in such annual "fixed costs" as insurance, information technology or space rental.

# General Fund

## Percent Change in General Fund Expenditures

As shown in Figure 2, the 1.1% budget increase for expenditures is much lower than any time in the last decade (and probably much further back than that). It has necessitated 2009 Budget levels for many departments which are less than their 2008 Budget (see below).

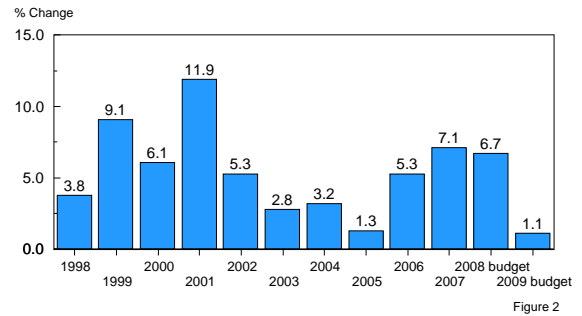
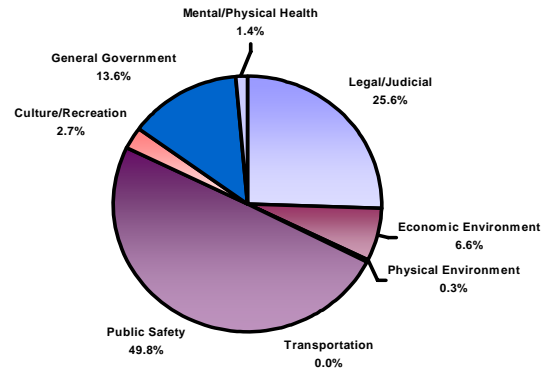


Figure 2

## 2009 General Fund Expenditures

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



## 2009 Major Service & Staffing Changes

The following chart summarizes the 2009 budget staff reductions from the current 2008 budget. The majority of these positions are currently vacant due to the cutbacks enacted earlier this year. It is likely that almost all of these positions will be vacant by the start of the new year, either through attrition or through transfers to other vacant but budgeted positions.

It needs to be emphasized that almost all departmental budgets also reflect significant reductions in many non-personnel accounts such as extra hire, overtime, equipment purchases, training, consulting, support for “outside programs”, etc.

<b>STAFFING REDUCTION SUMMARY (Excludes Extra Hire)</b>		
<b>Department</b>	<b>2009 Reductions</b>	<b>Comments</b>
Clerk	2.0	
Parks and Recreation	2.0	
Emergency Management	1.0	
Human Resources	1.5	1 for half of 2009
Auditor	3.0	
Budget & Finance	2.4	
Council	0.5	
Performance Audit/Special Projects	1.5	
Planning & Land Services	38.4	Includes NPDES (6)
Assigned Counsel	3.0	Plus huge reduction in outside fees
Economic Development	1.0	
Assessor-Treasurer	4.0	
Juvenile	4.0	
Superior Court	1.0	
Corrections	6.0	Keep Pod unopened
District Court	2.5	
Executive	0.5	Position on hold until July 1
<b>Direct General Fund</b>	<b>74.3</b>	

With regard to the Sheriff’s Department, the budget will include 6 new positions: 4 Deputies funded through the Pierce Transit contract, and 2 grant funded positions (1 Detective and 1 Office Assistant). The 6 new deputies approved in the 2008 budget that are currently “on hold” are funded in 2009 as of October 1, 2009

# General Fund

## Use of Prior Fund Balance

The tables below present the actual financial results for the General Fund during the 1998-2007 period, and the estimated amounts for 2008-2009. As indicated in Figure 3, the trend through most of the decade had been very positive. Both a strong economy and prudent fiscal policies produced favorable financial results. However, the projected results for 2008 reflect a much different environment. We are projecting a deficit of \$6.3 million in 2008, and recommending the use of \$5.14 million in 2009 (1% for ongoing services, the clear zone \$500,000 and \$1.7 million in “carryover programs”) to cover next year’s proposed budget. It is our recommendation that we use no more than 1% in 2009 and, if necessary, another 1% in 2010 to “tide us over” in the hopes that the local economy will substantially improve by then. A Fund Balance below 8% will definitely require borrowing to meet our cash needs, and could lead to a bond rating downgrade.

**General Fund Summary**  
Difference Between Revenues & Expenditures

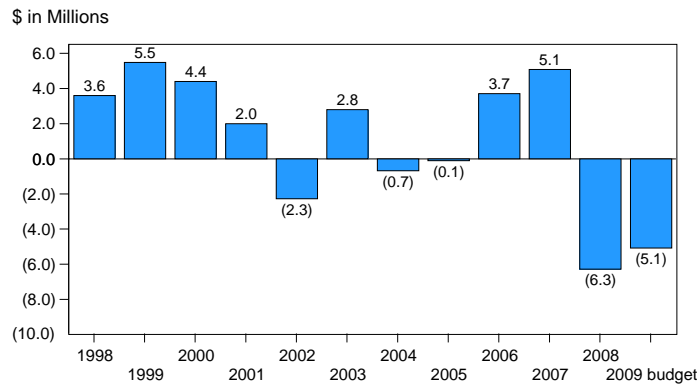


Figure 3

**Unreserved General Fund Balance**

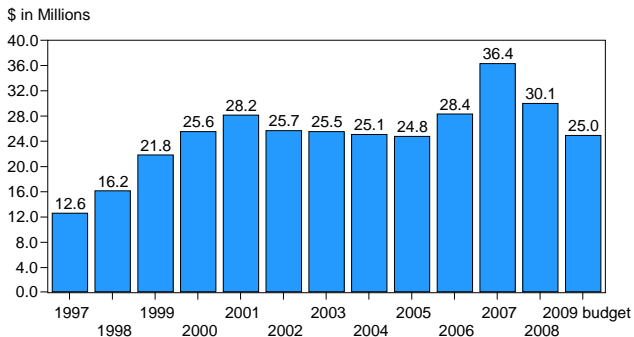


Figure 4

**Unreserved General Fund Balance as a Percent of the General Fund Budget**

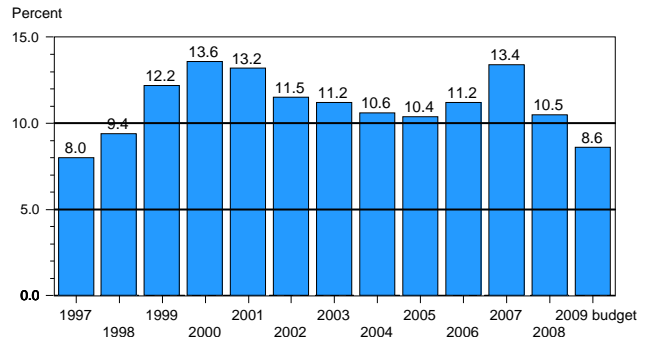


Figure 5

A great many of the county's programs are financed from sources outside of the General Fund. In total, these funds have combined expenditures well in excess of the General Fund budget. However, the nature of the revenue sources mandate that **these monies can only be used for specific activities**. Hence, they are budgeted and accounted for in separate funds. Summary figures for each fund can be found in the Total Expenditures/Expenses table of the General Overview section.

### Community Services & Human Services Fund

The county is a major provider of community and human services through programs funded primarily from state and federal grants, and in recent years the new recording fees for housing programs. Due to the vagaries of the grant funding process, these budgets often vary significantly from year to year. The following summarizes the major funds and the significant changes in the 2009 budgets:

- ◇ The reduction in **Community Development** reflects a smaller capital program for 2009.
- ◇ The **Mental Health Fund** reflects a more accurate estimate of the services which we will provide through state contracts.
- ◇ The **"Housing"** program changes often reflect grant fluctuations, major multi-year project impacts, and/or conservative grant estimates.

COMMUNITY SERVICES & HUMAN SERVICES			
Fund	2009 Budget	2008 Budget	Percent Change
Community Action	\$6,996,440	\$6,908,705	1.3 %
Comm Development	3,082,070	4,148,210	(25.7)
Homeless Hous Prog	4,055,240	3,608,310	12.4
Hous Repair Prog	6,204,370	6,262,550	(0.9)
Human Services	36,839,590	37,513,290	(1.8)
Low Income Hous Fee	1,820,400	2,500,300	(27.2)
Mental Health Fnd	17,610,900	19,860,210	(11.3)

It is our belief that the funding from state and federal sources is not adequate to finance the service levels that should be provided. We are working with state and federal agencies in an attempt to increase the funding levels, and it is possible that additional grant monies will be secured in 2009. However, even these potential new grants will probably be insufficient to cope with all the human service needs in Pierce County.

Even though most of the funding for these human and community service programs comes from state and federal grants, the General Fund and other locally generated revenues still provide a sizeable contribution, most of which is budgeted in the Miscellaneous Current Expense account. In addition, many of the General Fund dollars allocated to the Health Department will in turn be budgeted for social and human services.

### Transportation Services

The Public Works and Utilities Department has major transportation responsibilities, and accounts for these responsibilities and service costs in seven major funds.

The 2009 budgets, with comparisons to 2008, are shown in the following table:

The major items of note for next year are:

- ◇ **Public Works Construction Fund** — reflects an increased capital construction program with substantial financing from **Roads REET** and **Traffic Impact Fee Funds**.

TRANSPORTATION SERVICES FUNDS			
Fund	2009 Budget	2008 Budget	Percent Change
County Roads Fund	\$70,743,260	\$68,900,420	2.7 %
PW Construc Fund	55,870,000	51,662,000	8.1
Ferry Serv Fund	4,626,000	4,251,880	8.8
Airport Fund	18,834,940	1,578,015	1,093.6
Roads Second REET	22,874,000	18,775,810	21.8
Traffic Imp Fee Fund	6,790,030	6,000,000	13.2
Transport Facilities	2,648,880	9,352,760	(71.7)

- ◇ **Airport Fund** — reflects the operation of the Tacoma Narrows Airport.

## Other County Funds

- ◇ **Roads Second REET** — reflects increased capital project allocations utilizing proposed bond proceeds.
- ◇ **Transportation Facilities** — reflects the 2009 costs for the proposed West Side Maintenance Facility.

## Parks and Recreation Fund

Although the county's General Fund provides a direct allocation for parks and recreation services (\$6.7 million in 2009), there are several other county funds which provide parks and recreation services or which construct, repair or enhance parks and recreation facilities. The 2009 Budgets for these funds are as follows:

Although this \$23 million total includes some double counting (transfer between funds for project accounting purposes), and is less than 2008, the above allocations still represent an enormous commitment by the county and its citizens to greatly enhanced parks and recreation programs – both for new facilities as well as for annual maintenance and programs.

PARKS FUND			
Fund	2009 Budget	2008 Budget	Percent Change
Conserv Futures	\$ 3,786,670	\$ 10,247,910	(63.0) %
Parks Impact Fees	570,160	3,384,200	(83.2)
Parks Sales Tax	4,230,030	5,781,510	(26.8)
Parks Second REET	4,256,970	4,814,740	(11.6)
Paths & Trails	3,276,690	8,391,520	(61.0)
Parks Const. Fund	5,282,990	5,591,030	(5.5)
Golf Courses	2,010,440	2,333,320	(13.8)

## Environmental Services

The county Public Works and Utilities Department has five funds which deal with environmental issues. These funds and budgets are listed below:

Major changes in these funds can be summarized as follows:

- ◇ **Surface Water Management** — the budget reflects some decreases in staffing but also includes a 10% rate increase to support on-going programs and responsibilities.
- ◇ **Sewer Utility** — the budget includes: A significant capital improvement program (although down from 2008).

- The addition of two new positions.
- A rate increase of 5.0% to match the impact of inflation on operating costs.
- A reduction in debt service costs.

ENVIRONMENTAL SERVICES FUNDS			
Fund	2009 Budget	2008 Budget	Percent Change
Surface Water Mgmt	\$22,491,790	\$27,851,940	(19.2) %
Sewer Utility	74,990,390	93,390,400	(19.7)
Solid Waste	6,542,180	6,136,910	6.6
Water Utility	300,650	188,940	59.1
River - REET	6,624,260	9,631,140	(31.2)

- ◇ **River REET** — includes a sizeable but somewhat diminished land acquisition program utilizing anticipated grant funds.

## Internal Service Funds

Internal Service Funds provide services, supplies, and equipment to other county departments, which pay for these services through various billing systems. In essence, these funds operate under the enterprise fund business model, except that their customers are other county departments. The



## Other County Funds

long-range goal is to establish rates which will pay all operating and capital costs, and to insure that the General Fund does not need to subsidize these activities.

The following summarizes significant changes in 2009 budgets:

- ◇ **Equipment Services Fund** — includes one new position to replace extra hire expenses, but with a slight reduction in vehicle purchases.
- ◇ **Information Technology** — reflects the reduction of two positions, but includes monies to transition to a different electronic messaging platform.
- ◇ **Workers Compensation** — reflects increased projected costs estimates based upon recent claim experience.

INTERNAL SERVICE FUNDS			
Fund	2009 Budget	2008 Budget	Percent Change
Equipment Services	\$15,064,840	\$15,324,050	(1.7) %
Information Tech	20,261,820	19,722,190	2.7
Facilities Mgmt	13,767,870	12,790,960	7.6
Radio Communic	2,896,780	2,946,300	(1.7)
Fleet Rental	5,193,460	4,893,640	6.1
General Services	3,364,980	3,377,520	(0.4)
Self Insurance	9,124,030	8,705,890	4.8
Workers Comp	4,023,250	3,584,940	12.2

Many of these Internal Service Funds will rely upon prior fund balance in order to support their 2009 budgets. This results from both the scheduled replacement of capital assets using reserves, and our desire to keep charges to other funds to a minimum.

## Special Revenue & Other Funds

The remaining county funds have been established by state law or county ordinance to separately record the revenues and expenditures associated with specific programs. The most important 2009 budget highlights are:

- ◇ **911 System Fund** — includes major allocations for technology improvements as well as the annual allocation for the new Emergency Operations Center loan repayment.
- ◇ **Jail Construction Fund** — includes \$7.0 million funding for the remodeling of the 4-T Pod in the Main Jail (with an additional \$1 million allocation in 2008).
- ◇ **Chambers Bay Golf Course** — the major increase reflects the activity levels based upon actual experience and additional costs for maintenance and course enhancements for the US Amateur and US Open. These budget increases are financed through additional course revenues and payments from the USGA.
- ◇ **REET Construction Fund** — the 2009 capital program is much less than 2008 due to reduced revenues and very little available fund balance. We will commence work on Phase III of the County-City Building, although not until the latter part of the year.

## Summary

The 2009 Budget submitted to the County Council is based upon a set of unfavorable economic conditions. This economic decline and the resultant negative impact upon revenues has been the sharpest in at least the last decade. Cutbacks in programs and staffing (especially in the General Fund) have become unavoidable. We have attempted to prioritize these cutbacks where feasible to minimize the impact upon public safety or judicial system services. However, given the fact that so much of the General Fund is already allocated to these services (76%), it is unavoidable that some marginal cutbacks in these areas must be made.

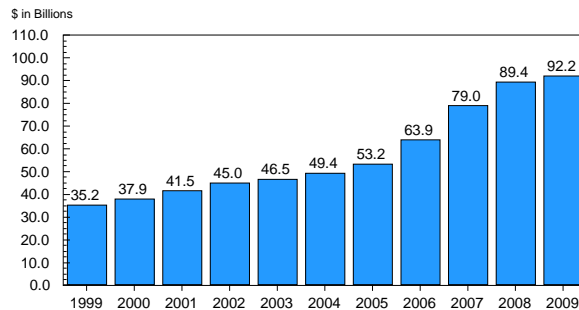
We will need to closely monitor our 2009 revenues as the months unfold to see if additional cutbacks become necessary due to continued revenue difficulties. It is also possible that the situation could improve in mid to late 2009, thus allowing us to restore some of these cutbacks. However, it is very unlikely that our revenues will return to the levels seen in the 2006 - 2007 period.

## Other Financial Information

### Property Taxes and Assessed Valuation

The growth in Property Tax revenue is dependent upon both the actual growth in assessed valuation and the tax rate. The growth in assessed valuation from 2008 to 2009 was approximately \$2.8 billion (3.2%). Approximately 75% of the growth is due to new construction, and 25% is due to the revaluation of existing properties.

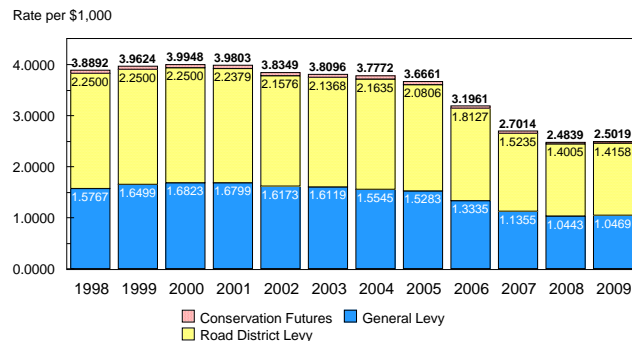
**Total Assessed Valuation**



### Property Tax Levy Rates

Levy rates determine the amount of tax that a property owner pays per thousand dollars of assessed value. The November 2001 passage of Initiative 747 limits the maximum growth in property tax revenues from existing property to the lesser of 1% or the percentage increase in the Implicit Price Deflator (IPD), which is 2.084% in 2009 (based upon last year's actual figures). This limitation on property tax revenue growth coupled with an inflationary increase in existing property revaluations has resulted in a 38% decline in rates since the initiative was enacted. However, the relatively small increase in 2009 valuations will result in a slight increase in tax rates next year. The charts on the following page present historical and comparative detailed rate information.

**Combined Property Tax Millages**



Property Tax Levies				
	2008		2009	
	Tax Rate <sup>1</sup>	Revenue	Tax Rate <sup>1</sup>	Revenue
		<b>Assessed Value: \$89,354,870,537</b>	<b>Assessed Value: \$92,203,419,317</b>	
<b>A. County Levy</b> (\$1.80 maximum)				
General Fund	\$ 1.0221	\$ 91,329,200	\$ 1.0241	\$ 94,421,980
Administrative Refund RCW 84.69	0.0013	120,500	0.0018	163,200
Sub Total General Fund	1.0234	91,449,700	1.0259	94,585,180
Veteran's Relief	0.0065	582,520	0.0065	602,270
Social Services	0.0144	1,289,840	0.0145	1,338,370
<b>Total County Levy</b>	<b>1.0443</b>	<b>93,322,060</b>	<b>1.0469</b>	<b>96,525,820</b>
<b>B. Conservation Futures</b> (\$.0625 Maximum)	<b>0.0391</b>	<b>3,492,825</b>	<b>0.0392</b>	<b>3,612,710</b>
		<b>Assessed Value: \$39,619,526,175</b>	<b>Assessed Value: \$40,512,253,884</b>	
<b>C. Road District Levy</b> (\$2.25 Maximum)				
Allocated to Road Fund	1.1266	44,634,710	1.1386	46,125,580
Law Enforcement Levy	0.2740	10,854,270	0.2772	11,230,280
Administrative Refund RCW 84.69	-	-	-	-
<b>Total Road District Levy</b>	<b>1.4005</b>	<b>55,488,980</b>	<b>1.4158</b>	<b>57,355,860</b>
<b>TOTAL COUNTY TAX LEVIES</b>	<b>\$ 2.4839</b>	<b>\$ 152,303,865</b>	<b>\$ 2.5019</b>	<b>\$ 157,494,390</b>

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

## Debt Capacity

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

### Debt Capacity as of September 30, 2008

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

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

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

### Pierce County Bond Ratings

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

## Other Financial Information

### 2009 Capital Improvement Program

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

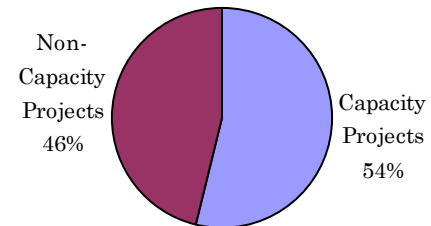
One of the principal criteria for identifying needed capital improvements is standards for level of service (LOS). The CFP specifies the LOS standards for each public facility and requires that new development be served by adequate facilities. The document also includes the designation of facilities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

The Capital Facilities Plan does not authorize the expenditure of funds over the six-year time frame of the plan. Rather, the funds for capital projects are appropriated annually in the County's Budget.

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

In order to be considered a "capital improvement" for the CFP, the expenditure must be for the acquisition of a physical asset which has a useful life in excess of one year and which has a value/cost of at least \$75,000. Excluded from the definition are such items as vehicles, office and data processing equipment, other equipment items (unless they are an integral part of the larger physical improvement), and normal repairs and maintenance.

Projects by Category



### Capital Improvement Projects Summary

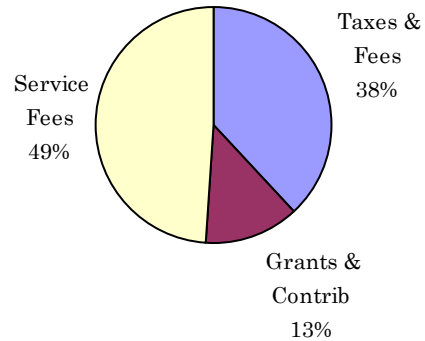
Capital expenditures planned and budgeted for 2009 are significantly lower than 2008 due to fiscal constraints. The 2009 Capital Improvement Program provides for enhancements to safety and security, transportation and infrastructure, land conservation and recreation, environmental services, repairs and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

CAPITAL IMPROVEMENT PROJECT SUMMARY						
	2009	2010	2011	2012	2013	2014
Adult Detention	\$ 5,832,700	\$ 454,200	\$ 347,800	\$ 252,700	\$ 202,500	\$ 200,000
Airport	400,000	2,707,000	275,000	75,000	775,000	75,000
District Court	1,569,300	3,210,000	338,100	128,800	—	—
Ferry System	60,000	50,000	550,000	600,000	—	—
General Admin Buildings	863,800	7,351,200	20,208,200	20,766,800	25,488,100	24,603,000
Human Services	100,000	3,146,900	3,685,600	6,149,700	19,871,500	13,500,000
Juvenile Detention	83,500	5,745,000	4,947,400	4,650,000	4,675,000	4,500,000
Parks and Recreation	8,446,000	32,166,100	270,000	270,000	270,000	136,670,000
River Improvement	5,935,000	5,039,000	500,000	500,000	500,000	500,000
Roads Bldgs & Facilities	2,648,900	6,319,100	—	—	—	—
Sanitary Sewer	22,005,300	47,074,200	47,291,800	53,955,800	54,552,700	43,146,300
Sheriff Buildings	75,000	285,000	9,960,900	10,054,900	9,979,900	2,094,000
Solid Waste	688,000	600,000	2,225,000	—	—	—
Superior Court	50,000	1,900,000	1,460,000	50,000	50,000	50,000
Surface Water Management	5,675,000	9,255,000	7,803,000	6,322,000	6,960,000	8,340,000
<b>Total</b>	<b>\$ 54,432,500</b>	<b>\$ 125,302,700</b>	<b>\$ 99,862,800</b>	<b>\$ 103,775,700</b>	<b>\$ 123,324,700</b>	<b>\$ 233,678,300</b>

**2009 Capital Improvement Projects Sources of Funds**

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

Sources by Category



- ◇ **Taxes/Fees.** This source of revenue includes non-dedicated taxes and fees such as sales tax, property tax, court fines, licenses and permits. This category also includes dedicated taxes and fees such as park impact fees, park sales tax, and gas taxes.
- ◇ **Service Fees.** These fees are for specific services provided. Examples are E911, golf course fees, sewer fees and surface water management fees.
- ◇ **Grants & Contributions.** This source of revenue includes federal, state and city contributions for specific projects or purposes. Examples include road funds, parks donations and grants, mental health and human services grants, and the City of Tacoma portion of the County-City Building
- ◇ **Bonds.** This is interest bearing debt issued by the county.
- ◇ **Intergovernmental Loans.** This category is used for loans from one department to another, or from a tax/fees fund to a user fee (enterprise) fund.

**2009 SOURCE OF FUNDS**

	Taxes/Fees	Service Fees	Grants & Contributions	Total
Adult Detention	\$ 5,832,700	\$ —	\$ —	\$ 5,832,700
Airport	205,000	—	195,000	400,000
District Court	1,569,300	—	—	1,569,300
Ferry System	—	—	60,000	60,000
General Admin Buildings	863,800	—	—	863,800
Human Services	100,000	—	—	100,000
Juvenile Detention	83,500	—	—	83,500
Parks and Recreation	7,464,000	618,000	364,000	8,446,000
River Improvement	2,591,000	—	3,344,000	5,935,000
Roads Bldgs & Facilities	2,648,900	—	—	2,648,900
Sanitary Sewer	—	19,960,300	2,045,000	22,005,300
Sheriff Buildings	75,000	—	—	75,000
Solid Waste	—	688,000	—	688,000
Superior Court	—	—	50,000	50,000
Surface Water Management	—	4,611,000	1,064,000	5,675,000
<b>Total</b>	<b>\$ 21,433,200</b>	<b>\$ 25,877,300</b>	<b>\$ 7,122,000</b>	<b>\$ 54,432,500</b>

**IMPACT ON THE OPERATING BUDGET**

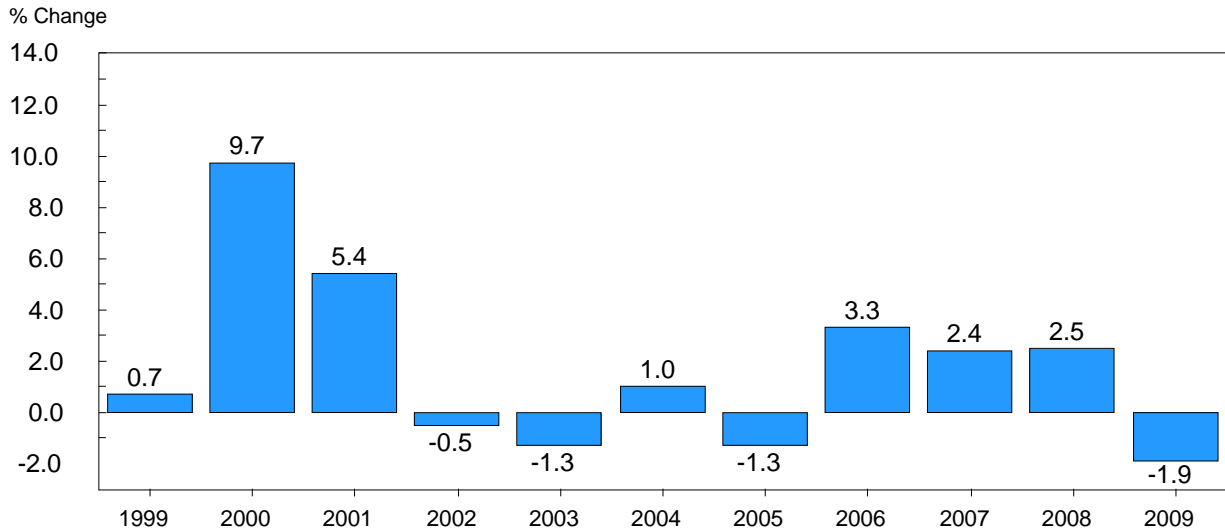
	2009	2010	2011	2012	2013	2014
District Court	\$ —	\$ 1,072,700	\$ 1,072,700	\$ 1,072,700	\$ 1,072,700	\$ 1,072,700
Parks and Recreation	—	7,000	7,300	7,600	10,900	11,300
Sheriff Buildings	—	—	—	—	40,000	70,000
Superior Court	436,200	872,400	1,308,600	1,308,600	1,308,600	1,308,600
Surface Water Management	1,321,000	1,361,000	1,402,000	1,444,000	1,487,000	1,539,000
<b>Total</b>	<b>\$ 1,757,200</b>	<b>\$ 3,313,100</b>	<b>\$ 3,790,600</b>	<b>\$ 3,832,900</b>	<b>\$ 3,919,200</b>	<b>\$ 4,001,600</b>

## Other Financial Information

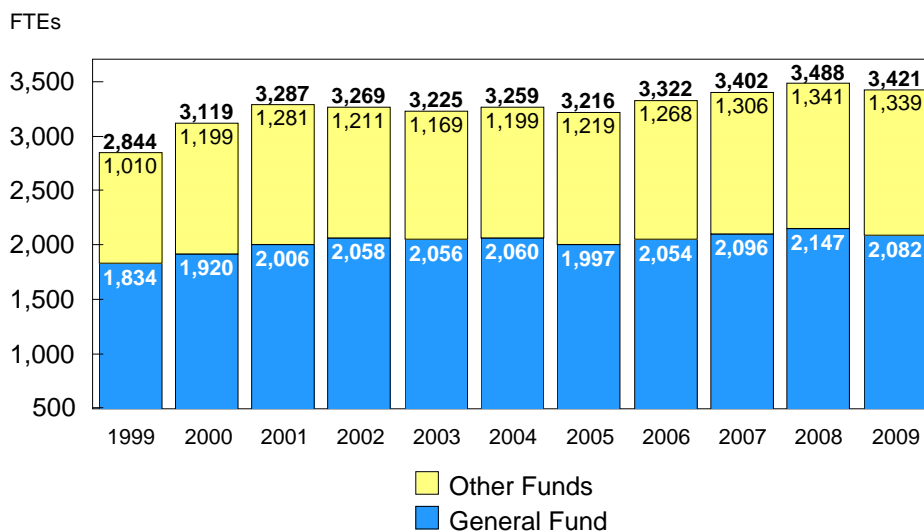
### Staffing Information

As the population of Pierce County has increased, the demand for county services has risen correspondingly. General Fund staffing (authorized positions) has increased by 248 FTEs (14%) since 1999 while staffing in all other funds (special revenue, enterprise, and internal services) has increased by 329 FTEs (32%). Overall, 577 FTEs have been added since 1999, an increase of 20%.

**Percent Change in County-wide Staffing**



**County-wide Staffing Summary**



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.

## Other Financial Information

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

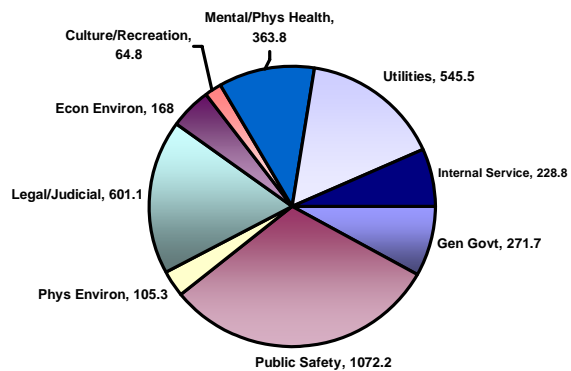
- ◇ The **PSBH** staff count subsequently declined over these years to 98 positions in 2005 as service responsibilities were restructured or eliminated,
- ◇ **Initiative 747** (1% property tax limitation) resulted in far less revenue being available to fund new positions or even to support existing positions,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

The 2006-2008 Budgets again 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, Transportation and Environmental Services, and the Auditor's office for animal control and election services.

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

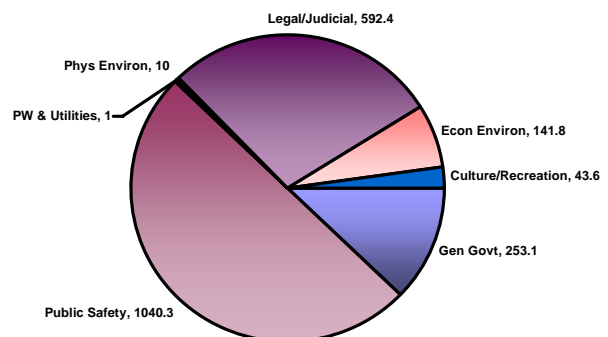
### 2009 Total County Staffing Summarized by Function

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



### 2009 General Fund Staffing Summarized by Function

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



# Other Financial Information

## STAFFING SUMMARY

	1999 FTE	2003 FTE	2004 FTE	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	Change from 1999
<b>General Fund:</b>									
Assessor/Treasurer	97.80	90.30	90.10	90.60	91.80	91.30	90.60	86.60	(11.20)
Assigned Counsel	88.80	85.00	85.60	89.30	93.20	96.60	101.10	98.10	9.30
Auditor	40.00	43.00	43.00	45.00	51.00	54.00	53.30	50.30	10.30
Budget & Finance	41.85	43.20	44.20	44.15	44.15	44.95	45.00	42.57	.72
Clerk of the Superior Court	52.00	57.00	58.00	57.00	57.50	57.50	56.50	54.50	2.50
Communications	-	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00
Corrections	343.30	377.70	377.80	375.70	383.10	395.10	400.10	394.10	50.80
County Council	31.00	29.00	29.00	29.00	31.00	31.00	31.00	30.50	(0.50)
County Executive	6.75	8.00	8.00	8.00	8.00	8.00	8.00	7.50	.75
District Court	68.20	70.00	74.00	74.00	74.00	111.00	113.50	113.00	44.80
District Court 2 - Gig Harbor	6.20	-	-	-	-	-	-	-	(6.20)
District Court 3 - Eatonville	3.75	-	-	-	-	-	-	-	(3.75)
District Court 4 - Buckley	1.30	-	-	-	-	-	-	-	(1.30)
District Court Probation	30.00	36.00	36.00	35.50	35.50	-	-	-	(30.00)
Economic Development	3.45	6.15	7.15	7.00	8.00	8.00	8.00	7.00	3.55
Emergency Management	21.30	22.07	23.03	28.00	31.00	32.00	32.00	31.00	9.70
Human Resources	22.00	24.60	26.60	27.60	28.60	29.60	31.10	29.85	7.85
Juvenile	171.02	186.62	176.12	173.12	174.82	175.82	195.82	191.82	20.80
Medical Examiner	12.00	14.00	14.50	14.50	15.00	15.50	15.50	15.50	3.50
Parks & Recreation Services	49.20	50.65	49.52	43.05	39.41	40.41	41.05	39.05	(10.15)
Planning & Land Services	119.20	131.50	131.62	150.62	164.32	171.32	173.20	134.80	15.60
Prevention Services & Programs	-	.64	1.22	-	-	-	-	-	-
Prosecuting Attorney	213.07	232.22	227.22	228.50	230.70	231.70	233.20	233.70	20.63
Public Defense Conflict Office	-	-	-	-	4.00	4.00	5.00	5.60	5.60
Sheriff	309.50	440.00	449.00	364.00	374.00	381.00	394.00	400.00	90.50
Special Projects	14.63	10.49	10.92	11.00	11.75	12.67	14.30	12.80	(1.83)
Superior Court	84.38	88.88	88.88	92.88	95.38	95.38	96.38	95.38	11.00
WSU PC Extension	3.60	3.62	3.62	3.60	3.60	4.60	4.60	4.60	1.00
<b>Total General Fund</b>	<b>1,834.30</b>	<b>2,055.64</b>	<b>2,060.10</b>	<b>1,997.12</b>	<b>2,053.83</b>	<b>2,095.45</b>	<b>2,147.25</b>	<b>2,082.27</b>	<b>247.97</b>
<b>Special Revenue Funds:</b>									
Arts & Cultural Services Fund	2.10	1.51	1.66	1.59	1.59	1.44	.69	.69	(1.41)
Auditor's Maint & Operation Fund	1.00	.50	.50	.50	2.50	2.00	5.70	6.70	5.70
Community Action Fund	55.31	49.30	50.77	49.77	49.77	46.95	48.32	48.89	(6.42)
Community Development Fund	11.45	9.92	8.66	11.31	11.31	11.31	11.06	11.06	(0.39)
Conservation Futures Fund	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	2.00
County Road Fund	327.02	330.28	335.70	337.33	344.98	366.19	370.44	370.20	43.18
Criminal Justice Fund	1.00	2.00	2.00	2.00	3.00	4.00	4.00	3.00	2.00
Detention Ctr Commissary Fund	-	3.00	3.90	3.00	1.00	1.00	1.00	1.00	1.00
Drug Investigation Fund	-	-	2.00	4.00	7.00	7.00	7.00	6.00	6.00
Emergency Mgmt Grants Fund	-	8.88	10.87	12.88	16.50	16.50	14.50	14.50	14.50
Endangered Species Act Fund	-	.62	-	-	-	-	-	-	-
Judson Family Justice Ctr Fund	-	-	-	1.50	8.40	8.50	8.70	8.70	8.70
Geographical Info Services Fund	18.00	17.00	17.00	17.00	19.00	20.00	23.00	23.00	5.00
Homeless Housing Fund	-	-	-	-	2.00	2.00	4.25	4.25	4.25
Housing Repair Program Fund	12.00	12.26	12.66	12.00	12.00	11.00	11.00	10.86	(1.14)



## Other Financial Information

### STAFFING SUMMARY

	1999 FTE	2003 FTE	2004 FTE	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	Change from 1999
Human Services Fund	136.62	220.20	220.37	224.47	278.41	320.06	149.99	149.49	12.87
Law Enforcement Fund	73.00	-	-	-	-	-	-	-	(73.00)
Mental Health Fund	-	-	-	-	-	-	161.91	162.41	162.41
Park Impact Fees Fund	-	-	-	.05	.05	.05	.05	.05	.05
Parks Sales Tax Fund	-	-	.64	1.00	6.15	7.15	6.31	5.85	5.85
Paths and Trails Fund	2.05	2.11	2.02	1.02	2.21	2.21	2.41	2.87	.82
Peninsula Recreation Prgm Fund	-	2.00	2.00	2.00	-	-	-	-	-
Puget Sound Behavioral Hlth Fd	-	108.40	106.04	97.86	41.05	-	-	-	-
Rainier Communications Comm Fd	5.00	6.00	6.00	6.00	7.00	7.00	8.00	8.00	3.00
REET River Fund	3.09	1.95	1.71	1.57	1.39	1.51	1.51	1.51	(1.58)
Second REET Parks Fund	-	.25	.89	1.15	1.20	1.20	1.20	1.20	1.20
Surface Water Mgmt Fund	35.78	46.15	52.06	55.27	60.29	62.00	73.50	67.70	31.92
Tourism, Promotion & Cap Fac Fd	-	.43	.42	-	-	-	-	-	-
Veterans' Relief Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Wellness Program Fund	1.00	-	-	-	-	-	-	-	(1.00)
911 System Fund	4.45	4.88	4.96	4.00	4.00	4.46	4.46	4.46	.01
<b>Total Special Revenue Funds</b>	<b>692.87</b>	<b>831.64</b>	<b>846.83</b>	<b>851.27</b>	<b>884.80</b>	<b>909.53</b>	<b>925.00</b>	<b>918.39</b>	<b>225.52</b>
<b>Capital Projects:</b>									
Admin Bldg & Facilities Fund	.13	.16	-	-	-	-	-	-	(0.13)
Parking Facility Fund	.64	-	-	-	-	-	-	-	(0.64)
Permanent Jail Construction Fund	1.41	4.92	.89	.50	.09	-	1.05	2.95	1.54
REET Capital Improvement Fund	1.27	2.74	3.47	2.85	3.98	4.65	5.35	3.95	2.68
1% for Arts Construction Fund	-	.25	.10	.10	.60	.75	.50	.50	.50
2501 Corporate Express Bldg Fd	-	-	-	1.29	1.39	1.80	1.15	-	-
Transportation Facilities Fund	-	-	-	-	1.00	1.00	-	-	-
<b>Total Capital Projects</b>	<b>3.45</b>	<b>8.07</b>	<b>4.46</b>	<b>4.74</b>	<b>7.06</b>	<b>8.20</b>	<b>8.05</b>	<b>7.40</b>	<b>3.95</b>
<b>Enterprise Funds:</b>									
Airport Fund	2.00	1.60	1.60	1.60	2.63	2.62	2.77	4.77	2.77
Chambers Bay Golf Course Fund	-	-	-	.80	.75	.50	.20	.50	.50
Golf Courses Fund	8.45	8.84	8.78	8.78	8.53	9.53	9.53	9.53	1.08
PC Ferry Services Fund	-	1.07	1.61	1.89	2.80	2.62	2.62	3.62	3.62
Sewer Utility Fund	101.06	104.66	111.76	118.39	126.38	135.09	144.39	146.09	45.03
Sewer Utility Construction Fund	-	-	-	-	-	-	-	-	-
Solid Waste Mgmt Fund	12.61	13.71	14.44	16.02	16.11	15.68	18.68	18.72	6.11
Water Utility Fund	-	.30	.31	.09	.01	.10	.10	1.10	1.10
<b>Total Enterprise Funds</b>	<b>124.12</b>	<b>130.18</b>	<b>138.50</b>	<b>147.57</b>	<b>157.21</b>	<b>166.14</b>	<b>178.29</b>	<b>184.33</b>	<b>60.21</b>
<b>Internal Serv Funds:</b>									
Equipment Rental & Revolving Fd	24.10	24.43	24.47	24.46	24.27	24.30	26.30	27.30	3.20
Facilities Management Fund	36.77	44.75	45.99	52.21	52.66	52.88	53.75	54.30	17.53
Fleet Rental Fund	3.15	3.40	3.40	3.45	3.45	3.45	3.40	3.40	.25
General Services Fund	8.20	8.20	8.20	8.20	8.20	8.80	8.80	8.80	.60
Information Technology Fund	101.64	102.00	110.00	111.00	114.50	115.50	118.50	116.50	14.86
Radio Communication Fund	6.25	8.05	8.17	7.00	7.00	8.54	9.54	9.54	3.29
Self Insurance Fund	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	-
Workers Compensation Fund	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	-
<b>Total Internal Serv Fnds</b>	<b>189.11</b>	<b>199.83</b>	<b>209.23</b>	<b>215.32</b>	<b>219.08</b>	<b>222.47</b>	<b>229.29</b>	<b>228.84</b>	<b>39.73</b>
<b>TOTAL FUNDS</b>	<b>2,843.85</b>	<b>3,225.36</b>	<b>3,259.12</b>	<b>3,216.02</b>	<b>3,321.98</b>	<b>3,401.79</b>	<b>3,487.88</b>	<b>3,421.23</b>	<b>577.38</b>

## Other Financial Information

### DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION

	2009 Budget	2008 Budget	Absolute Change	Percent Change
<b>General Government</b>				
Assessor/Treasurer	\$ 10,801,270	\$ 10,561,430	\$ 239,840	2.3 %
Auditor	8,520,520	10,536,825	(2,016,305)	(19.1)
Auditor'S Maint & Oper Fund	1,597,180	1,493,790	103,390	6.9
Bond Debt Service	411,980	418,220	(6,240)	(1.5)
Budget & Finance	5,458,990	5,380,970	78,020	1.4
Capital Improvement Projects		110,000	(110,000)	(100.0)
Communications	752,180	700,210	51,970	7.4
County Council	4,190,760	4,227,610	(36,850)	(0.9)
County Executive	1,117,570	1,151,700	(34,130)	(3.0)
Employee Assistance Program Fd	73,260	74,000	(740)	(1.0)
Human Resources	4,003,780	3,904,100	99,680	2.6
Miscellaneous Current Expense	1,491,326	1,835,680	(344,354)	(18.8)
Rainier Communicatn Commiss Fd	1,466,610	1,335,470	131,140	9.8
REET Capital Improvement Fund	706,150	5,474,280	(4,768,130)	(87.1)
REET Electronic Technology Fd	370,000	300,000	70,000	23.3
Special Projects	2,026,670	1,497,090	529,580	35.4
State Auditor	171,640	175,000	(3,360)	(1.9)
<b>Total General Government</b>	<b>43,159,886</b>	<b>49,176,375</b>	<b>(6,016,489)</b>	<b>(12.2)</b>
<b>Public Safety</b>				
Auditor	1,360,120	1,249,040	111,080	8.9
Capital Improvement Projects	500,000	550,000	(50,000)	(9.1)
Clear Zone Land Acquisition	500,000	975,000	(475,000)	(48.7)
Corrections	50,649,290	47,424,610	3,224,680	6.8
Criminal Justice Fund	708,750	925,949	(217,199)	(23.5)
Detention Center Commissary Fd	1,100,880	977,470	123,410	12.6
District Court	3,697,210	3,540,460	156,750	4.4
Drug Investigation Fund	1,581,660	1,544,020	37,640	2.4
Emergency Management	3,599,760	3,530,230	69,530	2.0
Emergency Managemt Grants Fd	5,183,670	5,193,150	(9,480)	(0.2)
Juvenile	18,073,800	18,060,771	13,029	0.1
Marine Services Fund	208,590	137,180	71,410	52.1
Medical Examiner	2,165,580	1,887,250	278,330	14.7
Miscellaneous Current Expense	1,081,708	1,012,125	69,583	6.9
Parks And Recreation Services	52,030	52,040	(10)	(0.0)
Permanent Jail Construction Fd	9,619,160	3,989,070	5,630,090	141.1
Prevention Services & Programs	1,712,500	1,750,000	(37,500)	(2.1)
REET Capital Improvement Fund	837,550	2,629,300	(1,791,750)	(68.1)
Sheriff	61,100,880	57,888,180	3,212,700	5.5
Special Projects	112,590	133,480	(20,890)	(15.7)
2501 Corporate Express Bldg Fd	172,950	3,669,950	(3,497,000)	(95.3)
911 System Fund	6,262,450	6,193,080	69,370	1.1
<b>Total Public Safety</b>	<b>170,281,128</b>	<b>163,312,355</b>	<b>6,968,773</b>	<b>4.3</b>
<b>Physical Environment</b>				
Conservation Futures Fund	3,786,670	10,247,910	(6,461,240)	(63.0)
Endangered Species Act Fund	60,000	301,710	(241,710)	(80.1)
Federal Forest Services Fund	32,940	168,220	(135,280)	(80.4)
GIS Fund	3,611,830	4,286,870	(675,040)	(15.7)
Miscellaneous Current Expense	360,800	202,530	158,270	78.1
REET River Improvement Fund	6,624,260	9,631,140	(3,006,880)	(31.2)
Special Projects	541,820	530,550	11,270	2.1
Surface Water Management Fund	22,491,790	27,851,940	(5,360,150)	(19.2)
<b>Total Physical Environment</b>	<b>37,510,110</b>	<b>53,220,870</b>	<b>(15,710,760)</b>	<b>(29.5)</b>
<b>Legal &amp; Judicial</b>				
Assigned Counsel	14,643,200	14,823,020	(179,820)	(1.2)
Clerk	5,283,960	5,214,510	69,450	1.3
Criminal Justice Fund	583,150	630,610	(47,460)	(7.5)
Dispute Resolution Center Fund	155,000	135,500	19,500	14.4
District Court	8,749,610	8,725,750	23,860	0.3
Judson Family Justice Ctr Fd	1,428,640	1,768,910	(340,270)	(19.2)
Juvenile	2,986,320	2,901,780	84,540	2.9
Miscellaneous Current Expense	392,330	392,330	—	—
Prosecuting Attorney	27,012,730	25,549,128	1,463,602	5.7
Public Defense Conflict Office	776,490	745,930	30,560	4.1
REET Capital Improvement Fund	1,859,120	6,991,930	(5,132,810)	(73.4)
Superior Court	14,265,430	14,157,480	107,950	0.8
<b>Total Legal &amp; Judicial</b>	<b>78,135,980</b>	<b>82,036,878</b>	<b>(3,900,898)</b>	<b>(4.8)</b>

## Other Financial Information

### DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION

	2009 Budget	2008 Budget	Absolute Change	Percent Change
<b>Economic Environment</b>				
Community Development Fund	3,082,070	4,148,210	(1,066,140)	(25.7)
Economic Development	1,226,530	1,088,810	137,720	12.6
Homeless Housing Program Fund	4,055,240	3,608,310	446,930	12.4
Housing Repair Programs Fund	6,204,370	6,262,550	(58,180)	(0.9)
Low Income Housing Fee Fund	1,820,400	2,500,300	(679,900)	(27.2)
Miscellaneous Current Expense	121,460	399,450	(277,990)	(69.6)
Planning And Land Services	17,397,780	19,851,454	(2,453,674)	(12.4)
Special Projects	270,780	282,300	(11,520)	(4.1)
<b>Total Economic Environment</b>	<b>34,178,630</b>	<b>38,141,384</b>	<b>(3,962,754)</b>	<b>(10.4)</b>
<b>Mental/Physical Health</b>				
Community Action Fund	6,996,440	6,908,705	87,735	1.3
Health Department	41,337,709	37,193,189	4,144,520	11.1
Health Services	3,070,210	3,185,020	(114,810)	(3.6)
Human Services Construction Fd	2,010	789,490	(787,480)	(99.7)
Human Services Fund	36,839,590	37,513,290	(673,700)	(1.8)
Mental Health Fund	17,610,900	19,860,210	(2,249,310)	(11.3)
Miscellaneous Current Expense	762,220	1,068,620	(306,400)	(28.7)
REET Capital Improvement Fund	152,050	876,010	(723,960)	(82.6)
Veterans Relief Fund	955,420	914,410	41,010	4.5
<b>Total Mental/Physical Health</b>	<b>107,726,549</b>	<b>108,308,944</b>	<b>(582,395)</b>	<b>(0.5)</b>
<b>Cultural &amp; Recreation</b>				
Arts And Cultural Services Fd	200,250	236,870	(36,620)	(15.5)
Capital Improvement Projects		40,000	(40,000)	(100.0)
Chambers Bay Golf Course Fund	7,460,720	5,176,160	2,284,560	44.1
Golf Courses Fund	2,010,440	2,333,320	(322,880)	(13.8)
Miscellaneous Current Expense	498,836	871,620	(372,784)	(42.8)
Parks And Recreation Services	6,657,230	6,543,630	113,600	1.7
Parks Construction Fund	5,282,990	5,591,030	(308,040)	(5.5)
Parks Impact Fee Fund	570,160	3,384,200	(2,814,040)	(83.2)
Parks Sales Tax Fund	4,230,030	5,781,510	(1,551,480)	(26.8)
Paths And Trails Fund	3,276,690	8,391,520	(5,114,830)	(61.0)
Pierce County Fair Fund	198,470	181,570	16,900	9.3
Second REET Parks Fund	4,256,970	4,814,740	(557,770)	(11.6)
Special Projects		626,000	(626,000)	(100.0)
Tourism, Promotion, Facil Fund	632,840	647,310	(14,470)	(2.2)
WSU PC Extension	955,390	974,350	(18,960)	(1.9)
1% For Arts Construction Fd	337,730	614,840	(277,110)	(45.1)
<b>Total Cultural &amp; Recreation</b>	<b>36,568,746</b>	<b>46,208,670</b>	<b>(9,639,924)</b>	<b>(20.9)</b>
<b>Debt Service</b>				
Limited GO Bond Redemption Fd	8,894,200	8,893,780	420	—
<b>Total Debt Service</b>	<b>8,894,200</b>	<b>8,893,780</b>	<b>420</b>	<b>—</b>
<b>Public Works &amp; Utilities</b>				
County Road Fund	70,743,260	68,900,420	1,842,840	2.7
Ferry Services Fund	4,626,000	4,251,880	374,120	8.8
Miscellaneous Current Expense	113,222	283,058	(169,836)	(60.0)
Public Works Construction Fund	55,870,000	51,662,000	4,208,000	8.1
Second REET Roads Fund	22,874,000	18,775,810	4,098,190	21.8
Sewer Bond Funds	1,716,290	5,485,060	(3,768,770)	(68.7)
Sewer Facil Restrict Reserve Fd	10,348,740	14,499,240	(4,150,500)	(28.6)
Sewer Utility Const Funds	22,005,300	29,938,630	(7,933,330)	(26.5)
Sewer Utility Fund	40,920,060	43,467,470	(2,547,410)	(5.9)
Solid Waste Mgmt Fund	6,542,180	6,136,910	405,270	6.6
Special Projects		73,930	(73,930)	(100.0)
Airport Fund	18,834,940	1,578,015	17,256,925	1,093.6
Traffic Impact Fee Fund	6,790,030	6,000,000	790,030	13.2
Transportation Facilities Fund	2,648,880	9,352,760	(6,703,880)	(71.7)
Water Utility Fund	300,650	188,940	111,710	59.1
<b>Total Public Works &amp; Utilities</b>	<b>264,333,552</b>	<b>260,594,123</b>	<b>3,739,429</b>	<b>1.4</b>
<b>Internal Service</b>				
Equipment Services Division Fd	15,064,840	15,324,050	(259,210)	(1.7)
Facilities Management Fund	13,767,870	12,790,960	976,910	7.6
Fleet Rental Fund	5,193,460	4,893,640	299,820	6.1
General Services Fund	3,364,980	3,377,520	(12,540)	(0.4)
Information Technology Fund	20,261,820	19,722,190	539,630	2.7
Radio Communications Fund	2,896,780	2,946,300	(49,520)	(1.7)
Self Insurance Fund	9,124,030	8,705,890	418,140	4.8
Workers Compensation Fund	4,023,250	3,584,940	438,310	12.2
<b>Total Internal Service</b>	<b>73,697,030</b>	<b>71,345,490</b>	<b>2,351,540</b>	<b>3.3</b>
<b>County Fund Total</b>	<b>\$ 854,485,811</b>	<b>\$ 881,238,869</b>	<b>\$ (26,753,058)</b>	<b>(3.0) %</b>

## Other Financial Information

### ALL FUNDS COMPARISON OF 2009 REVENUES AND EXPENDITURES

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Tacoma/Pierce County Health Dept	Total All Fund Types
<b>Revenues/Other Financing Sources:</b>								
Charges For Services	\$ 37,953,710	\$ 27,100,850	\$ —	\$ 1,544,200	\$ 49,135,030	\$ 29,780,060	\$ 9,648,131	\$ 155,161,981
Contributed Capital	—	—	—	—	3,200,000	—	—	3,200,000
Fines and Forfeitures	9,098,080	5,000	—	—	—	—	—	9,103,080
Intergovernmental Rev	35,560,710	97,034,700	—	9,900,220	21,169,860	100	24,112,518	187,778,108
Licenses and Permits	6,594,240	100,000	—	—	—	—	4,190,044	10,884,284
Other Financing Sources	—	—	—	—	544,900	—	—	544,900
Other Miscellaneous Rev	15,678,960	28,723,810	8,894,200	41,088,150	24,178,050	37,243,880	1,539,420	157,346,470
Other Taxes	9,779,770	12,075,320	—	3,400,000	144,000	—	—	25,399,090
Property Taxes	106,346,740	51,147,650	—	—	—	—	—	157,494,390
Sales Taxes	63,000,000	3,012,000	—	—	—	—	—	66,012,000
Use of Fund Balance	5,126,292	29,465,130	—	22,056,020	16,393,480	6,672,990	1,847,596	81,561,508
<b>Total Revenues</b>	<b>\$ 289,138,502</b>	<b>\$ 248,664,460</b>	<b>\$ 8,894,200</b>	<b>\$ 77,988,590</b>	<b>\$ 114,765,320</b>	<b>\$ 73,697,030</b>	<b>\$ 41,337,709</b>	<b>\$ 854,485,811</b>
<b>Expenditures/Expenses:</b>								
Cultural & Recreation	\$ 8,111,456	\$ 13,365,410	\$ —	\$ 5,620,720	\$ 9,471,160	\$ —	\$ —	\$ 36,568,746
Debt Service	—	—	8,894,200	—	—	—	—	8,894,200
Economic Environment	19,016,550	15,162,080	—	—	—	—	—	34,178,630
General Government	38,946,686	3,507,050	—	706,150	—	—	—	43,159,886
Internal Service	—	—	—	—	—	73,697,030	—	73,697,030
Legal & Judicial	74,110,070	2,166,790	—	1,859,120	—	—	—	78,135,980
Mental/Physical Health	3,832,430	62,402,350	—	154,060	—	—	41,337,709	107,726,549
Physical Environment	902,620	36,607,490	—	—	—	—	—	37,510,110
Public Safety	144,105,468	15,046,000	—	11,129,660	—	—	—	170,281,128
Public Works & Utilities	113,222	100,407,290	—	58,518,880	105,294,160	—	—	264,333,552
<b>Total Expenditures</b>	<b>\$ 289,138,502</b>	<b>\$ 248,664,460</b>	<b>\$ 8,894,200</b>	<b>\$ 77,988,590</b>	<b>\$ 114,765,320</b>	<b>\$ 73,697,030</b>	<b>\$ 41,337,709</b>	<b>\$ 854,485,811</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.