

# **Pierce County**

## **2001 Budget In Brief**

*This document is a “brief” look at the adopted 2001 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.*



# Pierce County Facts

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# Pierce County Facts

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## General Information

- ✎ Pierce County was originally established in 1852 and became a Home Rule County by a vote of the people in 1981. The County is governed by an elected County Executive and seven elected Council Members. The Prosecutor, Assessor-Treasurer, Auditor, Superior Court Judges, and District Court Judges are also elected by the people.
- ✎ The County is located on scenic Puget Sound and covers 1,794 square miles (1,676 square miles of land and 118 square miles of water). Altitudes in the County range from sea level in the Tacoma metropolitan area to 14,411 feet at the top of Mount Rainier.
- ✎ The average daily temperature in the winter is 40°F and in the summer it's 70°F. Average rainfall is 39.9 inches, 75% of which falls between October to March.
- ✎ Pierce County boasts of 10 hospitals, 15 public school districts, a large number of private schools, two vocational technical colleges, two community colleges, and six four-year colleges or universities.
- ✎ The third largest army post in the United States, Fort Lewis, is located in the County as are McChord Air Force Base, Madigan Army Medical Center, and Camp Murray National Guard post. Altogether these military installations contribute over 30,000 military jobs and 8,000 civilian jobs to the local economy.

## The Economy

The Tacoma-Pierce County economy continues to grow and diversify. The deep water Port of Tacoma contributes significantly to the County's position as a major regional trade and service center. The manufacturing sector produces lumber and wood products, chemicals, metallurgics, food, clothing, and, most recently, airplane parts at the Boeing production facility at Fredrickson. In addition, the Intel Corporation has a major computer research and light manufacturing plant in DuPont.

Underlying the strong economy is the stabilizing influence of three major military installations: Fort Lewis Army Post, McChord Air Force Base, and Madigan Army Medical Center all of which have remained stable, or even grown, despite base closings and military downsizing in other parts of the country.

## Transportation

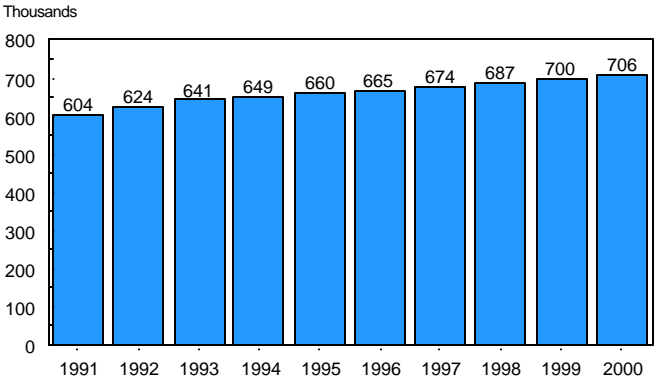
Pierce County is served by Sea-Tac Airport 16 miles to the north and the Tacoma Narrows Airport between Gig Harbor and the City of Tacoma. There are also three general aviation airports. Interstates 5 and 705 run through the County as do numerous state highways. Pierce Transit provides excellent bus service extending from the state capital, Olympia, to the City of Seattle. Two transcontinental railroad systems connect the County with the rest of the nation as do 30 interstate trucking companies.

## Population

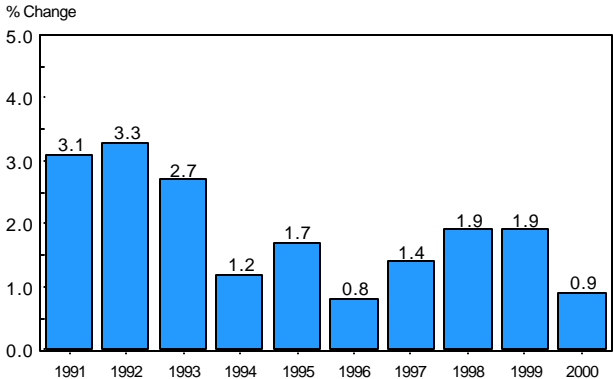
Pierce County is home to an estimated 706,000 people, making it the second largest county in the state. Its five largest cities are Tacoma (187,200), Lakewood (63,790), Puyallup (30,940), University Place (30,310), and Edgewood (10,830).

The annual average increase in population has been 1.7% per year, with the actual year-to-year changes exhibiting much variation.

Pierce County Population History



Pierce County Population Percent Change



# Organizational Overview

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

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

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

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

# Mission and Goals

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Upon assuming office in January 1993, the Pierce County Executive began a process to redefine or clarify the mission, vision, and goals for Pierce County government. Based on input from department directors and employee focus groups, the Mission Statement and Administrative Goals shown below were developed.

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## ***Mission Statement***

*Pierce County government, in partnership with the community, will enhance our quality of life through responsive service and leadership in meeting our current and future needs.*

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In order to establish departmental objectives which are in concert with County goals, workshops were held in 1994 with staff from each of the executive divisions. The workshops were designed to review departmental objectives; examine the relationship between departmental objectives and the County Goals; identify potential accomplishments within the next 2-3 years; and target possible objectives for the

next several years.

The workshops resulted in a hierarchical pyramid which contains the following elements:

- h the **Mission Statement**, which in turn leads to
- h the **County Service and Administrative Goals** shown on the next page, which in turn guide the County in the development of appropriate policies and procedures, and form the basis for the “Mission Driven Budget Objectives”
- h the **Mission Driven Budget Objectives (MDBOs)** for each departmental budget. The Mission Driven Budget Objectives are specific and quantifiable statements of what major items will be accomplished in this fiscal year. These Objectives are listed in each department’s section of the 2001 Budget Document.



Further, the workshops identified key areas for future development, including:

- h improved management of resources such as personnel, technology, financial and facilities
- h improved collaboration on shared projects and opportunities within departments, between departments, and with citizens and customers
- h strengthened partnership with citizens through greater involvement; marketing and regional thinking
- h increased awareness of diversity of the County’s work force and citizenry

Work on the above issues resulted in an enhanced series of Goals which a) reflect external service priorities, and b) modified and refined the original Administrative Goals. The revised two Goal categories are as follows:

# Mission and Goals

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## Executive Service Goals

- A. Provide and promote specific economically feasible regional services.
- B. Improve the business climate and foster economic growth and diversification.
- C. Plan and develop the needed county infrastructure to enable controlled growth.
- D. Enhance public safety through prevention, intervention and preparedness.
- E. Provide community access to services that strengthen social and physical resources including health, safety and community well-being.

## Executive Administrative Goals

- F. Encourage a positive public image for Pierce County Government.
- G. Improve cost efficiency in the delivery of County services.
- H. Foster innovation by employees through training opportunities, interdepartmental work groups, and management openness to new ideas and change.
- I. Improve customer service through use of information technology and community-based services.
- J. Create more opportunities for citizen input to improve Pierce County.
- K. Promote employee incentive and recognition programs to reward excellence.

Each Mission Driven Budget Objective is linked to one of these Goals. That link is shown by indicating which Goal (designated by the related Goal letter A-K) is being furthered by each Objective.



# Budget Highlights

Due to the nature of the fiscal issues (current and potential) facing the County, it is imperative that we continue the cooperative and coordinated approach between the Executive's Office and the County Council in the determination of budget priorities. The new decade does not lack for challenges (public safety staffing, a new jail, justice services workload, growth management, endangered species act, transportation, flooding concerns, intergovernmental coordination, etc.) and it is our responsibility to provide leadership and cost effective public services.

*Our primary budgetary goal remains the achievement of an appropriate balance between the need to adequately fund public safety and justice system programs, while at the same time avoiding severe impacts to all the other services provided by the County.*

For the 2001 budget, we are continuing the policy setting and prioritization process begun in 1993 - one which involves the establishment of specific and quantifiable "mission driven budget objectives". All of our departments used this process in the preparation of their budget requests, and have generated specific objectives which they have committed to achieve with their 2001 budget. These departmental objectives support and implement the eleven Service and Administrative Goals established by the Executive Branch. Mission driven budget objectives also provide an appropriate

mechanism for monitoring department activities and accomplishments throughout the year. We have substantially completed our transition from a "line-item" budget to a "program budget" format. Each of our major departments will have their budgets organized into the various services and programs undertaken by that department. That arrangement should provide much better information concerning budget allocation priorities and service changes.

## Budget History

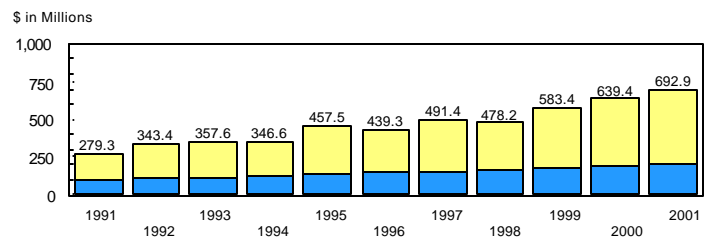
The 2001 Pierce County Budget totals \$692,873,112, which is an increase of \$53.5 million (8.4%) over 2000. Much of the increase is due to an expanded Roads and Sewer Utility construction program, and the operation of the newly acquired Behavioral Health facility.

As has been the case in most years, the task of matching scarce resources with ever increasing service demands has been difficult. Our current revenue base is simply not adequate to finance all the services requested by our citizens and proposed by our department directors. In the General Fund alone, the supplemental requests for new services and staff were in excess of \$15 million. Most of those requests could not be accommodated in the 2001 budget.

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

- h First, existing challenges involving **domestic violence, drugs, and general criminal activity will continue to place extreme pressure on public safety and the justice service systems.** We have maintained the programs previously budgeted to combat these major problems, and are enhancing these programs where circumstances warrant and finances permit.

**Total Budget**



	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
GenFunc	99.1	105.8	112.8	122.7	132.9	145.5	156.5	165.8	177.7	190.8	207.5
All Others	180.2	237.6	244.8	223.9	324.6	293.8	334.9	312.4	405.7	448.6	485.4

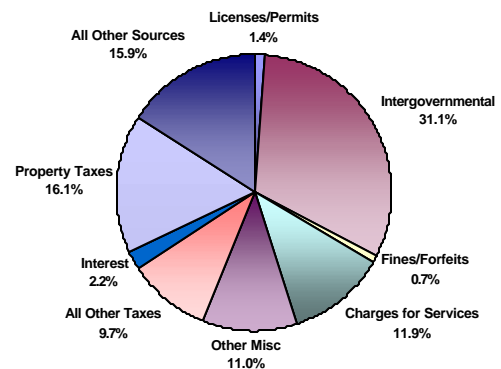
# Budget Highlights

- h Second, we are moving forward with the construction of the **new Jail**, which is scheduled to open in 2002. We are currently forced to “early release” scores of inmates each month, and this situation will only get worse over time. This budget also includes the third year installment of our jail financing strategy to deal with this major undertaking.
- h Third, we will continue to emphasize **pro-active prevention programs**. This approach attacks the basis of anti-social behavior and leads to a lessening of the impact of such behavior upon our citizens. In that same vein, we are committed to funding **alternatives to incarceration** where we can; which will both reduce jail costs and promote behavior modifications.
- h Fourth, we will continue to fund balanced **Land Use** regulatory programs, enhanced **Surface Water Management** activities, solid **Road Maintenance** services; and a coordinated program dealing with our responsibilities under the **Endangered Species Act**.

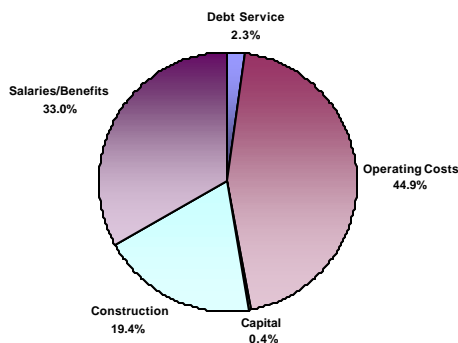
## Total Pierce County Revenue & Expenditure Overview

In total, the County's budget will be 8.1% above the 2000 level. Over thirty percent of the County's funding comes from Intergovernmental Revenues. Property and Other Taxes equal 26% of the total revenues, while Service Charges, Licenses/Permits, and Fines/Forfeits provide another 14%. All Other Sources of 16% reflects the use of prior fund balance and equity transfers. The 11% for Other Miscellaneous includes the sale of fixed assets and transfers from operating funds to construction and debt service funds for those purposes. Interest revenues are just over 2%. The revenues for Internal Service Funds have been excluded from the totals used to calculate the percentages shown for the pie chart.

**2001 Total County Revenues Summarized by Source**



**2001 Total County Expenditures Summarized by Object Classification**

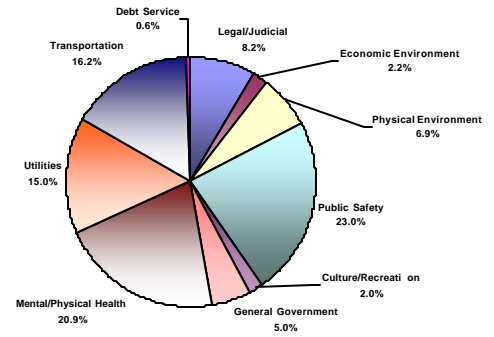


Thirty three percent of the County's total budget line-item is allocated to personnel costs. All other operating costs consume approximately 45%. The remaining 20% is for capital construction, and debt service.

# Budget Highlights

The Public Safety and Justice Services systems combined accounts for over 31% of the total County expenditures, with the Mental and Physical Health system absorbing 21%. Almost 38% of the total expenditures is invested in the support of Transportation, Utilities, and the Physical Environment. Two percent of the total expenditures is related to Culture and Recreation, just over 2% is expended for Economic Environment activity and .6% supports general government functions and debt service. The expenditures for Internal Service Funds have been excluded from the pie chart percentages since these costs are charged directly to all the other budgets.

**2001 Total County Expenditures Summarized by Function**



# General Fund

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 the most flexibility in terms of resource allocation alternatives.

## Revenues

A summary of the 2001 revenues, with a comparison to the current year, is shown in the table below:

<b>GENERAL FUND REVENUE SUMMARY</b>				
	<b>2001 Budget</b>	<b>2000 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
Property Taxes	\$ 68,130,070	\$ 62,293,910	\$ 5,836,160	9.4 %
Other Taxes	8,346,500	8,141,200	205,300	2.5
Sales Tax	38,940,000	35,775,000	3,165,000	8.8
Licenses and Permits	5,289,990	5,117,470	172,520	3.4
Intergovernmental Revenue	34,392,600	34,549,428	(156,828)	(0.5)
Charges for Services	26,215,400	26,524,438	(309,038)	(1.2)
Fines and Forfeitures	4,230,040	3,995,340	234,700	5.9
Interest Revenue	9,287,000	8,331,704	955,296	11.5
Other Miscellaneous Revenue	2,247,400	1,868,406	378,994	20.3
<b>Subtotal Revenues</b>	<b>\$ 197,079,000</b>	<b>\$ 186,596,896</b>	<b>\$ 10,482,104</b>	<b>5.7 %</b>
Carryover/Fund Balance	2,676,000	4,197,630	(1,521,630)	(36.2)
<b>Subtotal Available Resources</b>	<b>\$ 199,755,000</b>	<b>\$ 190,794,526</b>	<b>\$ 8,960,474</b>	<b>4.7 %</b>
Law Enforcement Levy	7,737,470	—	7,737,470	—
<b>Total Resources and Levy</b>	<b>\$ 207,492,470</b>	<b>\$ 190,794,526</b>	<b>\$ 16,697,944</b>	<b>8.8 %</b>

Our revenue projections are based largely upon the following assumptions:

- h The local economy will grow at a moderate pace in 2001. The level of economic growth will likely be somewhat less than that experienced in recent years.
- h Inflation will be approximately 3%-4% next year, thus giving a modest boost to Sales Taxes, Intergovernmental Revenues, and Charges for Services.
- h Interest rates will stabilize at their current levels, which is a moderate increase above the low rates experienced in the 1996-1999 period.
- h We will continue to receive contract revenues from the new cities for several major services.

Based upon the above assumptions and an in-depth review of our revenue patterns, we are projecting a growth in General Fund revenues of 5.7% in 2001. The recommended use of Prior Fund Balance in 2001 is only \$2,676,000, versus \$4,197,630 in 2000. The resulting increase in available resources is thus calculated to be 4.7%.

A parenthetical note regarding all the comparative figures appearing in this message is appropriate. As we discussed with the Council at our earlier budget workshops, we are recommending that the law enforcement levy, which funds a portion of the Sheriff's Department, be included in the General Fund. This realignment will both provide a more accurate and complete picture of the total funding for Sheriff Services, and will reduce the administrative expenses associated with the division of the Sheriff's Department into 2 budget entities. The only disadvantage with this approach is that it will be somewhat difficult to compare the 2000 and 2001 totals in the General Fund. To avoid this one-time distortion, the budget message and figures involving the General Fund will reflect, as best we can, the status of the budget as if this combination were not taking place. This will result in a more appropriate comparison of 2001 vs. 2000. With the Law Enforcement Levy included in the 2001 Budget, the total bottom-line increase is 8.8%.

Comparative revenue increase figures for the last decade are shown in the table. The projected increase of 5.7% in 2001 is in line with recent increases, but much less than the early and mid-90's due to two factors:

- h In several of the preceding years there was a major new revenue source (e.g., state criminal justice funds, criminal justice sales tax, jail/juvenile sales tax). No new revenue source is projected to be forthcoming in 2001.
- h During most years there are mid-year events which give rise to revenue increases, but which almost always are accompanied by at least a corresponding increase in related expenses (e.g., new specific grants, storm reimbursements, special elections). This could well happen again as fiscal 2001 unfolds; thus pushing the final percent increase above the originally budgeted 4.7%.

**Percent Change in General Fund Revenues**

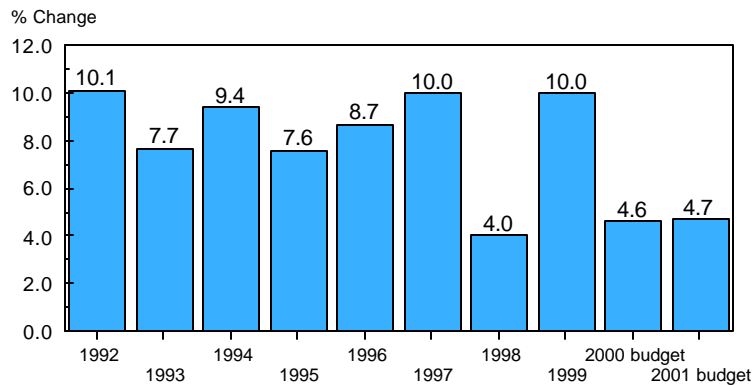


Figure 1

It needs to be kept in mind throughout our review of next year's budget that either I-695 or I-722 could have both short-term and long-term negative impacts upon County finances. Due to the ambiguities in both measures, it is difficult to precisely calculate that impact. However, it is very likely that revenue losses would certainly amount to several million dollars annually. Also, the possible requirement for voter approval of all tax and fee increases would cause us to spend excessively for election costs.

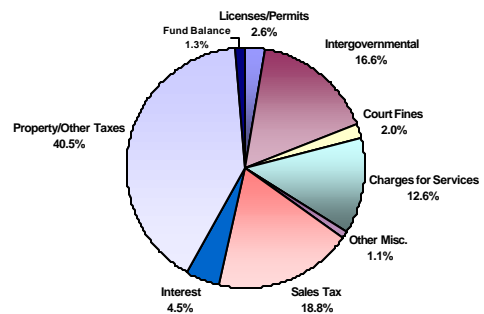
These initiatives could well result in a gradual and inexorable erosion in our financial foundation and lead to significant reductions in public safety, the justice system, road maintenance, health services, and other vital county programs.

## Revenue Sources

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

- h **Property Taxes** from both new construction and existing property are projected to increase by 9.4% in 2001. This increase is based upon two factors. The first factor is a 3.9% growth due to new construction and improvements. The second is our recommendation that we request only a 5.5% increase in property tax revenue from existing property. This is below the legally available 6% maximum, but will still allow us fund priority services and move forward with the next phase of the New Jail financing plan.

**2001 General Fund Revenues**



- h **Other Taxes** will simply grow by close to the level of inflation.

# General Fund

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- h **Sales Taxes** are projected to increase by a solid 8.8%. This is based upon the actual revenue patterns for 1999 and 2000 Y-T-D, with moderate growth projected in 2001.
- h **Licenses and Permits** are projected to grow by a modest 3.4% in 2001. This growth is due almost entirely to projected increases in Cable Franchise Fee revenues.
- h **Intergovernmental Revenues** – this category of revenue is projected to show no bottom-line growth in 2001, but there are several individual revenue accounts which are estimated to change significantly vis-à-vis the 2000 budget.
  - **Federal Grants** – will be well under the 2000 level due to the presence of many one-time grants in 2000 which are not likely to be repeated in 2001. The loss of these grants will often result in a corresponding decrease in expenses which were related to these grants.
  - **State Shared Revenues**–will increase significantly due to State funding which partially offsets the impact of I-695.
  - **-Criminal Justice**–will decline significantly due to the MVET impact of I-695.
  - **Jail Reimbursements** – due to the early release program, these revenues are projected to decrease by 8.6% from the 2000 budget. This may change if additional opportunities become available.
- h **Charges for Service Revenues** are also estimated to be almost unchanged from the 2000 budget. But here again the moderate bottom-line change is composed of many dramatic changes in specific revenue sources, both increases and decreases:
  - **Recording Fee revenues** are currently running below 2000 budgeted levels, and we are projecting that level of activity to continue in the new year.
  - **Election revenues** will be increased over 2000 because the state is required to reimburse us for their election costs in odd numbered years.
  - **Indirect cost Charges** to other funds will decrease by 14%, due mostly to the figures generated by the plan methodology. A second cause is the fact that the transfer of the Law Enforcement Levy to the General Fund also eliminates this source of revenue from that fund.
- h **Fines and Forfeits** are projected to be above the 2000 Budget by 5.9%, based mostly upon the actual revenue pattern in the current year.
- h **Interest Revenues** are projected to grow by 11% over 2000, due to recent increase in interest rates.
- h **Miscellaneous Revenues** will grow by over 20% in 2001, due largely to a projected increase in timber sales, and the transfers from the new Behavioral Health fund for related staff in the Budget and Finance and Personnel departments.
- h **Prior Fund Balance** use was budgeted at \$4.2 million in 2000. For next year we are recommending that we allocate only \$2,676,000, which will be used for one time Building Remodeling expenses, a contribution to the Tacoma Art Museum, and the reallocation of Criminal Justice Task Force monies carried over from 2000.

## Expenditures

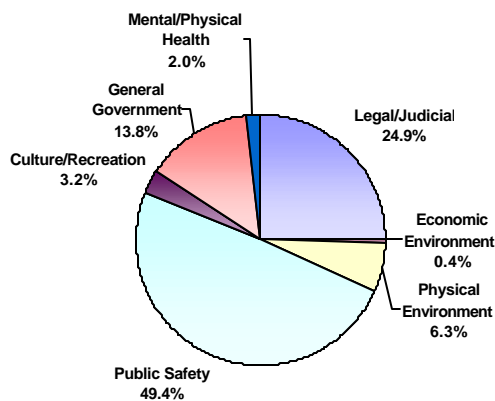
The 4.7% resource growth discussed in the preceding section should be sufficient to allow us to continue most programs and staff at the 2000 level, and to enhance many priority services. The following table summarizes the 2001 General Fund Expenditure Budget, and compares it with the 2000 budget.

<b>GENERAL FUND EXPENDITURES BY FUNCTION</b>				
	<b>2001 Budget</b>	<b>2000 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
General Government	\$ 28,700,820	\$ 28,104,030	\$ 596,790	2.1 %
Public Safety	94,734,460	90,533,189	4,201,271	4.6
Physical Environment	13,101,000	12,597,100	503,900	4.0
Legal & Judicial	51,588,830	47,769,041	3,819,789	8.0
Economic Environment	855,090	684,910	170,180	24.8
Mental/Physical Health	4,097,240	4,426,466	(329,226)	(7.4)
Cultural & Recreation	6,677,560	6,679,790	(2,230)	(0.0)
<b>Total General Fund (excluding Law Levy)</b>	<b>199,755,000</b>	<b>190,794,526</b>	<b>8,960,474</b>	<b>4.7</b>
Public Safety - Law Levy	7,737,470	—	7,737,470	∞
<b>Total General Fund</b>	<b>\$ 207,492,470</b>	<b>\$ 190,794,526</b>	<b>\$ 16,697,944</b>	<b>8.8 %</b>

As indicated by the functions table, the emphasis in 2001 continues to be Public Safety and Legal/Judicial services. Of the total General Fund increase of \$8,960,474 (excluding the Law Enforcement Levy), approximately \$8 million is allocated to these two major functions. That equals 86% of next year's budget increase. In total, approximately 73% of the entire General Fund budget is now allocated to these priority services. This percentage continues to grow by approximately 1% of the total each year, and is higher than other large Washington counties. This emphasis on public safety and justice services continues the pattern established over the last decade. Approximately 90% of all the staff added in the General Fund in the last decade have been in the Public Safety and Justice Services departments.

As shown below in the table below, the 4.7% budget increase for expenditures is less than all previous years except 1998 (which reflected the low I.P.D. basis for property tax revenues).

**2001 General Fund Expenditures**



**Percent Change in General Fund Expenditures**

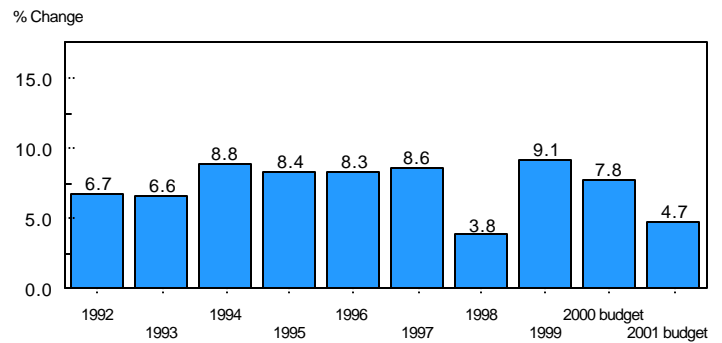


Figure 2

# Other County Funds

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The major 2001 budget and program changes by functional category and department are listed as follows:

## 2001 Service & Program Changes

### ***Public Safety And Justice Services:***

#### **Sheriff**

- h 1 lieutenant, 2 deputies, and 1 community service officer for the South Hill area
- h 2 new deputies assigned to the mountain detachment
- h 1 office assistant for the sexual offender registration program
- h 1 new deputy for the department's training division
- h 1 community service officer in the County
- h City Building to "free-up" a desk duty deputy
- h \$50,000 to fund an enforcement officer to enforce compliance with incarceration alternatives

#### **Corrections**

- h 2 new correctional officers to reduce overtime
- h 1 additional staff in the mental health unit in place of contracted services
- h the one-time \$1.7 million allocated to the Jail Construction Fund per the Jail Financing Plan
- h \$170,000 for Criminal Justice Force recommendations which include \$275,000 for additional jail beds; \$160,000 for two additional work crews, primarily for use by Superior Court; \$275,000 to expand electronic Home Monitoring through the jail (includes 1 new correctional officer).
- h a \$400,000 allocation for new Jail transition costs

#### **Probation Division**

- h a full year's cost for the new Day Reporting Center for misdemeanor offenders (budgeted to commence July 1, 2000)

#### **Superior Court**

- h the full year's expense for the 21st Judge and 2 related staff positions plus required operating expenses (10/2000 budgeted starting date)
- h an additional 1.5 legal assistant positions
- h \$333,000 to restore Drug Court to one full-time judge

#### **Clerk**

- h 1 additional legal assistant related to the 21st Judge
- h 1 additional legal assistant for the courtroom facilitator function and child support (revenue reimbursed)
- h a \$300,000 allocation for a judicial system wide imaging project

#### **Prosecutor**

- h 2 new legal assistant positions and several staff classification upgrades
- h major allocation for the conversion from WordPerfect to Word

#### **Assigned Counsel**

- h 1 new attorney in the felony division, and 1 new attorney in the juvenile division (partially offset by extra hire cost reduction)
- h 1 legal assistant for support functions

#### **Juvenile**

- h the addition of 4 detention officers to reduce overtime and extra hire expenses
- h 1 additional probation supervisor and a .5 FTE support position

#### **District Court Tacoma**

- h a reduction of 2 positions reflecting the workload decline since the mid-90's.
- h additional video arraignment capability

#### **Jail Construction Reserve**

- h funding for the third phase of the Jail financing plan



## District Court Eatonville

- h the reduction of the Judge's position from 75% to 50% in light of caseload decline

## **ALL OTHER PROGRAMS & SERVICES:**

### Assessor-Treasurer

- h an increase to the 8 hour day status (9-2001)
- h a half-time position for the property card imaging project

### County Council

- h 2 position reduction

### Cooperative Extension

- h 1 less agent position due to a reduction in funding from Washington State University

### Economic Development

- h the addition of an economic development specialist position

### Building Remodeling Projects

- h a one-time allocation of \$1,250,000 from prior fund balance for necessary remodeling projects (e.g. 950 Fawcett, County-City Building)

### Miscellaneous Current Expense

- h the only significant new items are allocations for the repayment of the 950 Fawcett Building loan (\$300,000) and a one-time \$200,000 grant to the Tacoma Art Museum.

The remaining General Fund departments not mentioned above experienced a largely status-quo budget. As a cautionary note, the percentage change in a particular budget may not always be a valid indication of the extent to which a department's real inflation adjusted resources were growing (or decreasing) from the prior year. This is often the case because:

- Many departments had grants or service contracts in 2000 which are not renewed in 2001, or vice versa.
- Several departments have other unique items in 2000 which are not present in 2001 (special election costs, capital equipment purchases, severance payments, etc.).

It is necessary to review each department's situation in some detail to determine what is happening in 2000.

## **Initiatives 695 – 722**

Initiative 695 was declared unconstitutional by a Superior Court judge, and as of this date a decision from the State Supreme Court has not yet been rendered. Another tax limiting Initiative (722) is on the November ballot, and this measure could also have serious short term and long-term consequences for the County.

In our opinion, there are significant aspects of I-695 and I-722 which makes any definitive judgement about the long-term impacts almost impossible.

First, there are, or will be, legal challenges regarding the constitutionality of the Initiatives themselves that may render them partially or totally invalid. Second, the state legislature may take measures to deal with the impacts of these Initiatives which could ameliorate the financial impacts (both at the state and local level). Third, local voters may approve necessary tax and fee increases in the future, which will allow us to maintain county services.

In light of all of these considerations, I am not now recommending any specific I-695 or I-722 course of action for the 2001 budget. It is my recommendation that we proceed with the review of this proposed budget and then deal with I-695 or I-722 if, and when, necessary.

If budget reductions prove to be necessary in 2001, I would certainly recommend that we look first to the new services and staff included in this budget.

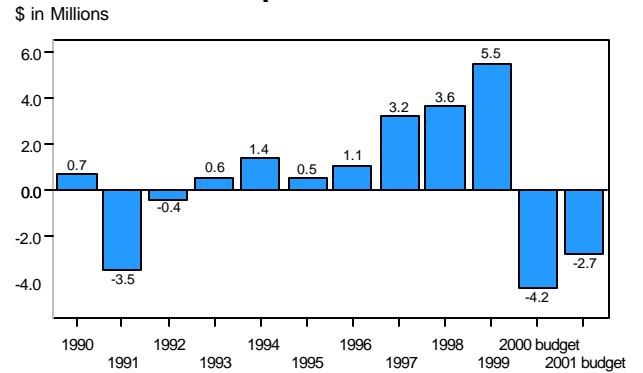
# General Fund

## Use of Prior Fund Balance

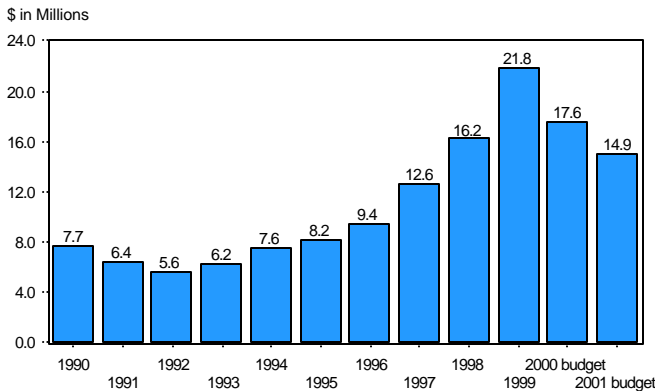
The tables below present the financial results for the General Fund during the 1990-1999 period with projections based on the budgets for 2000 and 2001. As indicated, the trend during the last decade has been largely positive. Both a strong economy and prudent fiscal policies have produced positive financial results. In fiscal 2000, we have budgeted a 4.2 million deficit, not all of which is for one-time expenses.

If the 2000 actual results match the budget, the General Fund balance will be approximately \$17.6 million at the end of 2000. It is the County's policy to maintain a fund balance for emergency and working capital purposes, which is between 5% and 8% of the budget. We will be above that range by the end of fiscal 2000, but below 8% at the end of 2001 (as shown in the table). **Thus we are recommending that far less fund balance be allocated in 2001, and primarily for one-time expenses.**

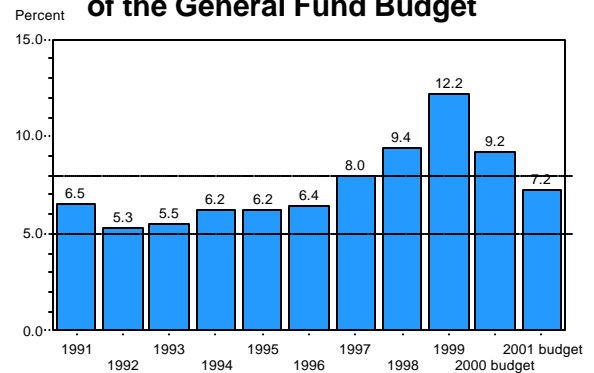
**General Fund Summary  
Difference Between Revenues & Expenditures**



**Unreserved General Fund Balance**



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



We need to emphasize that the above charts for 2000 represent the budgeted figures. However, our projections now indicate that fiscal 2000 actual results are likely to be more positive than budgeted. This is due to the local economy producing revenues above the budgeted level for sales taxes, the recent increase in interest rates, and the State budget response to the MVET loss.

# Other County Funds

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 presented later in the document.

## Community & Human Services Funds

The County is a major provider of community and human services through programs funded primarily from state and federal grant allocations which vary for each fiscal period. The reduction in **Community Action** is due primarily to fluctuations in the spending limits for Federal funding of weatherization programs. The 2001 budget for **Community Development** continues the existing level of service. The 2001 budget for the **Housing Repair Program** is significantly less than 2000 due to the completion of the federally funded Supportive Housing and Home Programs. Within **Human Services**, programs are slated for a moderate growth in funding. The Jail Mental Health program includes a new position to stabilize activities in lieu of contracted services. The Puget Sound Behavioral Health fund separately accounts for the community inpatient program which is a service under the Mental Health unit of the Human Services Department. This program was internalized in August of 2000 and the related supplemental budget is in process. The 2001 budget for this fund anticipates the general maintenance of previous service levels, with some limited capacity

<b>Community &amp; Human Services</b>		
Fund	2001 Budget	2000 Budget
Community Action	\$ 4,757,460	\$ 4,990,144
Community Development	6,715,610	6,789,700
Housing Repair Program	6,319,290	8,999,186
Human Services	79,758,420	76,702,250
Puget Sound Behavioral Hlth	18,668,430	-
<b>Total</b>	<b>\$ 116,219,210</b>	<b>\$ 97,481,280</b>

expansion. Please keep in mind that the Behavioral Health facility is self-supporting (federal and state grants, commercial insurance and private payments).

It needs to be emphasized that in many programs, the funding by state and federal sources is simply not adequate to finance the service level which ought to 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 2001. However, even these new grants will probably be insufficient to cope with many of 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, as indicated in the table. In addition, many of the General Fund dollars allocated to the Health Department will in turn be budgeted for social and human services.

<b>General Fund Contributions</b>	
AIDS Foundation.....	\$22,000
Alliance Against Domestic Violence.....	5,000
Boys & Girls Club.....	1,500
Breast Cancer Awareness.....	25,000
Centro Latino.....	20,000
Children's Commission.....	39,000
Community Action Grant Match.....	50,000
Day Care Referral Program.....	22,000
Domestic Violence Commission.....	28,000
D.U.I. Program.....	9,000
Emergency Food Network.....	14,000
Family Counseling Services.....	3,750
Involuntary Commitment Program.....	98,000
Mental Health Services in the Corrections operations.....	548,460
Pierce County Alliance – CRESTOS.....	9,000
Senior Centers.....	215,500
Sexual Assault – Allenmore.....	11,000
Social Service Programs (earmarked property taxes).....	964,210
Social Service (substance abuse program from liquor taxes)...	29,600
TACID.....	27,500
	<b>\$2,142,520</b>

# Other County Funds

## County Road Funds

The County Road activities are actually divided into two separate funds - one for Maintenance and the other for Construction projects. The **Maintenance Fund** provides for all the administrative, general engineering, and roadway maintenance activities, and is budgeted at 7% above the 2000 level. This budget level will provide for a moderate increase in maintenance activity, and includes 4 additional staff to initiate a new traffic calming program.

The **Roads Construction** fund is budgeted at a total of \$45.9 million in 2001, which is well above the 2000 budget. This increase will provide for a strong road construction and improvement program next year.

Road Maintenance Expenditures	
1996 Actual	\$ 41,465,215
1997 Actual	\$ 43,956,810
1998 Actual	\$ 41,540,239
1999 Actual	\$ 43,414,053
2000 Budget	\$ 47,126,640
2001 Budget	\$ 50,404,110

## Enterprise Funds

The County operates six enterprise funds, so named because they function as business enterprises which charge their customers for the services provided. These funds are **Sewer Utility, Golf Courses, Solid Waste, Airport**, and the new **Ferry Services** and **Water Utility** funds. Also related to the Sewer Utility fund are several other funds which provide resources for, or are used to account for, activities of the overall Sewer Utility (usually construction and debt service funds). The comparative budget figures for both 2001 and 2000 are shown in the table.

Enterprise Funds			
Fund	2001 Budget	2000 Budget	% Change
Sewer Utility	\$ 96,339,660	\$ 83,365,910	15.6 %
Golf Courses	958,900	943,910	1.6 %
Solid Waste	4,721,180	4,547,470	3.8 %
Airport	585,360	381,880	53.3 %
Ferry Services	2,432,780	2,270,540	7.1 %
Water Utility	592,060	454,250	30.3 %

The Sewer Utility operations and maintenance section of its budget will be very close to the 2000 level. However, its contribution for construction activity will be significantly above last year. The resulting total Sewer Utility budget will be about 16% above the 2000 level.

The large increase in the 2001 **Airport** fund is due to capital and repair items and the purchase of additional land. Finally, the Water Utility fund growth reflects the various plan and system studies in the "start-up" phase of the new utility.

## Internal Service Funds

Internal Service Fund operations 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 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 any significant changes in the 2001 budgets:

- h **Facilities Maintenance** fund – reflects a significant increase due to the facility maintenance expenses at the new Behavioral Health buildings.
- h **Radio Communications** – the large budget increase reflects several major capital construction projects related to our communication systems infrastructure.
- h **Information Services** – reflects 3 additional staff and an 8 hour day for certain staff positions in order to respond to user department service requirements, and to be market competitive with salaries.
- h **Fleet Rental** – the large budget decrease reflects a substantial reduction in the number of automobiles scheduled for replacement.

## Other County Funds

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Many of these internal service funds will rely upon prior fund balance in order to support their 2001 budgets. This results from both the scheduled replacement of capital assets using depreciation reserves, and our desire to keep charges to other funds (especially the General Fund) 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 2000 budget highlights are:

- h The **911 System** fund includes major technology enhancements (digital network equipment, T-1 lines, LESA back-up capability, etc.).al rate (and hence revenues). This issue may not be resolved until early in 2000.
- h The **Imaging System** fund contains major allocations to preserve the oldest records in the Auditor's Office, and to address the "property cards" in the Assessor's office.
- h The **Jail Construction** fund includes monies to complete the project.

# Summation

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## Unresolved Issues

Most issues are resolved during the budget preparation and adoption process. However, there are usually several issues which will “play-out” later once the new year is underway, and as developments unfold or new information becomes available. This budget is not unusual in that respect. We have several issues that are still in their formative stages, and which will need a resolution, and perhaps additional funding, in 2001.

- h **Office Space/Courtrooms** – we will be renting at least 160,000 sq. ft. of office space and 40,000 sq. ft. of storage space next year, at an estimated cost in excess of \$2,000,000. This problem becomes more acute each year, and needs to be addressed in the near future. A related space problem concerns the Superior Court, which over the long run will likely require additional courtrooms, judges chambers, and space for support staff.
- h **Medical Insurance** – preliminary rate quotes for medical insurance are well in excess of what is budgeted, and what we can reasonably afford. We are in the process of analyzing alternative plans which we hope will maintain our basic benefit program at rates that are affordable.
- h **LESA** – there are several operational, technology and management issues which are confronting the Law Enforcement Support Agency. These issues will take some time to properly evaluate, and to then implement a solid course of action(s). The solutions might involve additional appropriations for staff and technology enhancements.
- h **Endangered Species Act** – the County's responsibilities under the Endangered Species Act are still unfolding, and subject to a future series of federal and state guidelines, plan approvals, and locally adopted regulations and practices. We have already budgeted significant monies to fund our participation in this process, to assist in the generation of the necessary regulations and plans, and to finance several capital improvements. It is uncertain whether additional allocations may be required to fully comply with all that will be eventually mandated by this Act.
- h **Zoo/Trek/Parks Sales Tax** – the recently approved sales tax for the Zoo, Northwest Trek, and other parks in the County is not reflected in this budget. There are many issues which have yet to be resolved (timing, authorization and allocation protocols, specific expenditure recommendations), and any required formal budget appropriation may need to be dealt with at a later date.

## Overview

Our revenue limitations have and will prevent us from meeting all the legitimate service needs of our community. Those same limitations have resulted in our not initiating as many innovations as we would have preferred to champion. That being said, we have made great strides over the last several years in enhancing most of our vital service areas public safety, justice services, land use planning and regulation, incarceration alternatives, road maintenance and construction, computer systems and infrastructure, and particularly environmental programs. The construction of the New Jail is well underway, and a financing plan is in place. In my opinion, this last budget builds upon these solid accomplishments, and will result in positive service improvements.

## Prognosis for Fiscal 2002

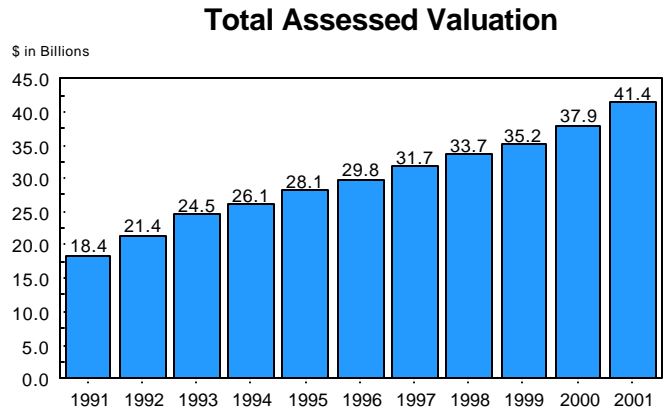
It appears that the local economy is still solid, and economists are projecting modest growth for the 2001-2002 time frame. This will probably result in correspondingly moderate revenue growth.

The major service contracts with the new cities (sheriff services, corrections, and road maintenance) will likely be maintained at least through 2002. However, an additional incorporation (Gateway) is being considered within the next 18 months. The impact of this potential incorporation could be as significant and uncertain as was the case with the University Place-Lakewood-Edgewood incorporations in 1995-1996. The most immediate concerns for fiscal 2001 and beyond lies with the potential impact of both Referendum 47 (I.P.D. property tax limitation) and I-722 and I-695. Property taxes represent our largest source of revenue, and any major curtailment in this revenue category will result in severe service reductions. As the Implicit Price Deflator percentages for 1998-2001 clearly show (1.9%, .85%, 1.42% and 2.61% respectively), this measure is in no way related to inflationary pressures on the County budget (e.g. union C.O.L.A.'s, medical insurance premium increases, vehicle fuel expenses). To limit ourselves to the Implicit Price Deflator or to have no increase in property tax or other revenues will inevitably result in drastic cutbacks in priority services.

# Other Financial Information

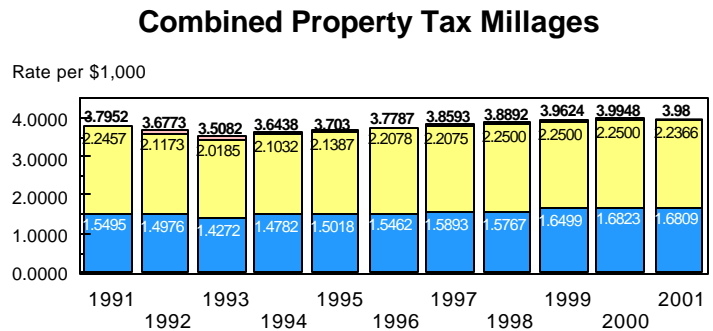
## Property Taxes and Assessed Valuation

Property tax is the largest source of revenue in the General Fund and is a major source of revenue for the Road Fund. The growth in this revenue is dependent upon both the actual growth in assessed valuation and the potential growth in the tax rate. The growth in assessed valuation from 2000 to 2001 was approximately \$3.45 billion (9.1%), which is more than the percentage growth experienced last year (7.7%). Approximately 65% of the growth is due to new construction, and 35% is due to the revaluation of existing properties.



## Property Tax Levy Rates

Levy rates determine the amount of tax that a property owner pays per thousand dollars of assessed value. The passage of Referendum 47 in 1999 limited the maximum growth in property taxes from existing property to the percentage increase in the Implicit Price Deflator (IPD), which is only 1.0261% in 2001. Any increase above the IPD, up to the 6% maximum permitted under the state law, requires a "super majority" (i.e., at least 5 of the 7 Councilmembers) vote by the County Council. We are recommending only a 5.5% increase in property tax revenue for 2001. This will allow us to reduce the tax rate and still fund vital programs and services, including the continuation of the new jail funding strategy.



	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
General	1.5495	1.4976	1.4272	1.4782	1.5018	1.5462	1.5893	1.5767	1.6499	1.6823	1.6809
Road	2.2457	2.1173	2.0185	2.1032	2.1387	2.2078	2.2075	2.2500	2.2500	2.2500	2.2366
CF	0	0.0624	0.0625	0.0624	0.0625	0.0247	0.0625	0.0625	0.0625	0.0625	0.0625

<b>Property Tax Levies</b>				
	<b>2000</b>		<b>2001</b>	
	Tax Rate <sup>1</sup>	Revenue	Tax Rate <sup>1</sup>	Revenue
	<b>Assessed Value: \$37,932,381,976</b>		<b>Assessed Value: \$41,382,528,145</b>	
<b>A. County Levy (\$1.80 maximum)</b>				
General Fund	\$ 1.6468	\$ 62,467,047	\$ 1.6460	\$ 68,114,070
Veteren's Relief	0.0122	462,775	0.0116	479,680
Social Services	0.0233	883,825	0.0233	964,210
<b>Total County Levy</b>	<b>1.6823</b>	<b>63,813,647</b>	<b>1.6809</b>	<b>69,557,960</b>
<b>B. Conservation Futures (\$.0625 Maximum)</b>	<b>0.0625</b>	<b>2,370,774</b>	<b>0.0625</b>	<b>2,586,410</b>
	<b>Assessed Value: \$16,052,359,333</b>		<b>Assessed Value: \$17,668,183,564</b>	
<b>C. Road District Levy (\$2.25 Maximum)</b>				
Allocated to Road Fund	1.8081	29,024,271	1.7987	31,779,760
Law Enforcement Levy	0.4401	7,064,643	0.4379	7,737,470
Court Ordered Refund RCW 84.68 <sup>2</sup>	0.0018	28,894	-	-
<b>Total Road District Levy</b>	<b>2.2500</b>	<b>36,117,808</b>	<b>2.2366</b>	<b>39,517,230</b>
<b>TOTAL COUNTY TAX LEVIES</b>	<b>\$ 3.9948</b>	<b>\$ 102,302,229</b>	<b>\$ 3.9800</b>	<b>\$ 111,661,600</b>

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



# Other Financial Information

## 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.

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

### Debt Capacity as of September 30, 2000

<b>2000 Assessed Valuation for 2001 Tax Collections</b>		<b>\$ 41,382,528,145</b>
<b>A. Inside Levy (issued without vote of the people)</b>		
Legal Limit (1.5% of property value)		\$ 620,737,922
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Bonds	\$ 25,750,000	
Net Limited General Obligation Proprietary Type Bonds	5,305,000	
Estimated Compensated Absences (12/31/99)	10,227,512	
Installment Contract - Ferry (12/31/99)	2,408,041	
Bond Anticipation Note	1,070,041	
Total Limited Tax General Obligation Debt		44,760,594
<b>Limited Tax General Obligation Debt Margin Available</b>		<b>\$ 575,977,328</b>
<b>B. Outside Levy (issued with vote of the people)</b>		
Legal Limit (2.5% of property value)		\$ 1,034,563,204
<i>Amount of Debt Applicable to Debt Limit:</i>		
Net Limited General Obligation Debt		\$ 44,760,594
<b>Total General Obligation Debt Margin Available</b>		<b>\$ 989,802,610</b>

### Pierce County Bonded Debt Ratios Estimated at September 30, 2000

General Obligation Bonded Debt per Capita (excluding Proprietary GO/Debt, Compensated Absences, & Installment Contract)	<b>\$ 37.99</b>
Ratio of direct G.O. Bonded Debt to Assessed Value (including Proprietary GO/Debt)	<b>0.08%</b>
Assessed Valuation per Capita	<b>\$ 58,615</b>

### Pierce County Bond Ratings

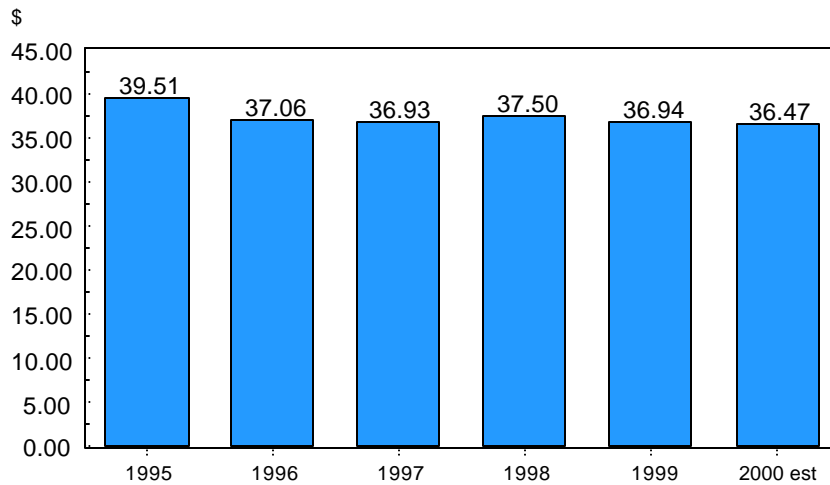
	General Obligation	Sewer Revenue (Uninsured)
Moody's	<b>Aa3</b>	<b>A-1</b>
Standard and Poors	<b>AA-</b>	<b>A+</b>

## Other Financial Information

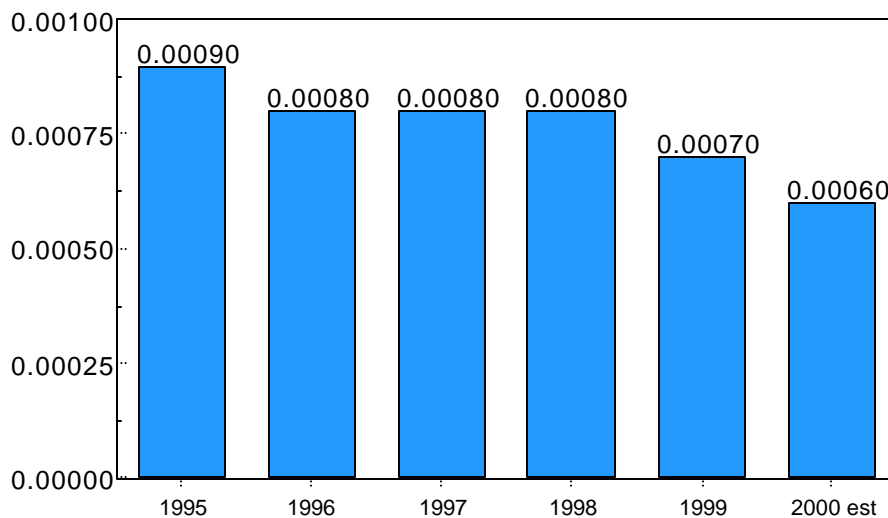
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Pierce County has historically maintained consistently low bonded debt obligations, as shown in the ratio table below. The ratios of Net Bonded Debt per Capita and Net Bonded Debt to Assessed Valuation has not changed appreciably in the last five years,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

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



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



## **Capital Improvement Program Summary**

On November 29, 1994 the Pierce County Council adopted the Pierce County Comprehensive Plan to comply with the provisions of the Growth Management Act (ESHB 2929). The plan includes a six-year Capital Facilities Plan (CFP) for financing capital improvements that supports the County's current and future population and economy. This plan is amended annually. The plan amendment to reflect projects for 2001 through 2006 was adopted by the County Council in November of 2000. State legislation requires the County's Capital Facilities Plan to include certain public facilities which are not governed, owned, financed or constructed by Pierce County such as school districts, water districts, fire districts, library districts, and public transportation systems. One of the principal criteria for identifying needed capital improvements is standards for level of service (LOS). The CFP specifies the LOS standards for each public facility and requires that new development be served by adequate facilities. The document also includes the designation of facilities required to be concurrent which means "...that adequate public facilities are available when the impacts of development occur". Objectives, principles, and standards that guide and implement the provision of adequate public facilities are contained in the CFP.

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

In many instances, the CFP reflects other long-range or master plans which have been adopted by the County Council for certain types of facilities, such as the Transportation Improvement Plan, 14-year Ferry Plan, Comprehensive Solid Waste Plan, Comprehensive Flood Control Management Plan, Surface Water Management Plan, Parks and Recreation Master Plan, etc. The Capital Facilities Plan does not authorize the expenditure of funds over the six-year time frame of the plan. Rather, the funds for capital projects are appropriated annually in the County's Budget.

### ***Definition of Capital Improvement***

In order to be considered a "capital improvement", 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 \$20,000. Excluded from the definition are such items as vehicles, office and data processing equipment, other equipment items (unless they are an integral part of the larger physical improvement), and normal repairs and maintenance. Capital projects and expenditures reflected in the CFP include the cost of design/engineering, land acquisition, construction and acquisition of related equipment, debt service on bond issues, etc.

### ***Impact on the 2001 Operating Budget***

The 2001 budget includes capital improvement projects related to roads, utilities, parks, general government buildings, and river and surface water systems as shown in the summary following this discussion. When completed, these capital projects will impact 2001 operating budgets to varying degrees, and those impacts have been included in the appropriate budgets.

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

## Other Financial Information

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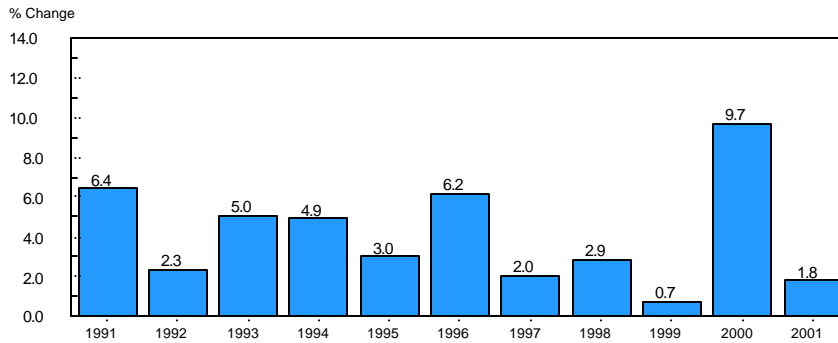
Existing County maintenance programs will absorb costs resulting from the completion of the Foothills Trail, capital improvements to the airport, county-owned facilities, and additional infrastructure projects (road/transportation, storm drainage, and sewer utilities).

<b>Airport - improvement projects</b>	\$ 157,000
<b>Adult Detention Center - new facility</b>	25,000,000
<b>General Buildings - improvement projects and major repairs</b>	5,310,000
<b>Juvenile Detention Facilities - improvement projects and major repairs</b>	349,000
<b>Ferry System - Anderson Island parking</b>	300,000
<b>Parks and Recreation - regional parks/paths and trails</b>	4,339,200
<b>River Improvement - plan implementation &amp; Land Acquisition</b>	2,131,700
<b>County Roads - Transportation Improvement Plan projects</b>	45,810,000
<b>Sewer Utilities - system Capital Improvement Program</b>	29,835,000
<b>Solid Waste Management - Prairie Ridge Capacity Expansion</b>	685,000
<b>Surface Water Management - stormwater systems</b>	9,027,800
<b>Total Capital Project Appropriation—2000</b>	\$ 122,944,700

## Staffing Information

As the population of Pierce County has increased, the demand for county services has risen correspondingly. General Fund staffing has increased by 587 FTEs (42%) since 1991 while staffing in all other funds (special revenue, enterprise, and internal services) has increased by 408 FTEs (52%). Overall, 995 FTEs have been added since 1991, which represents an increase of (46%).

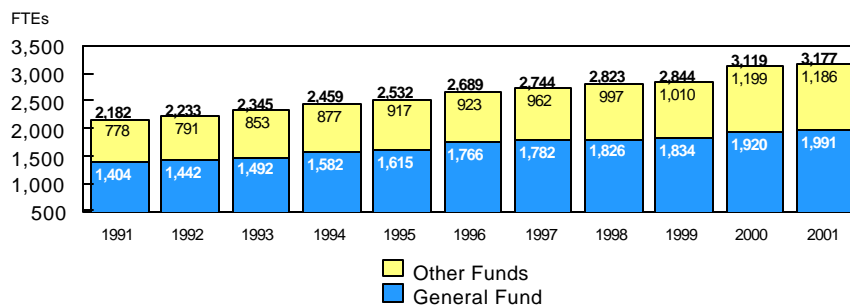
**Percent Change in County-wide Staffing**



The growth in staffing was particularly dramatic in the 1990-1991 period, but slowed significantly in 1992. In 1993 and 1994 we saw a slight upsurge as the impact of the state criminal justice revenue, the local option .1% sales tax and additional Road Fund revenues resulted in new staffing. The growth in 1996 through 2000 has been due to a) staffing requirements for the new Jail Annex and recently expanded juvenile detention facility, funded in part with the new .1% juvenile/jail sales tax, b) additional staff to address caseload issues in the court system, c) public safety staff enhancement (especially the Sheriff's Department), and d) an increase in Human Services staff related to continued implementation of the Mental Health Regional Support Network and Prepaid Health Plan.

In August of 2000, the County took over Inpatient Services at Puget Sound Behavioral Health, adding 183 new staff to the County. This accounts for 67% of the FTE growth between 1999 and 2000. Excluding Puget Sound Behavioral Health, revenue limitations have resulted in staff increases in the last five years which are substantially below those from 1991-1996.

**County-wide Staffing Summary**



- \* In 2000 twenty-seven Sheriff Department employees were transferred from the Law Enforcement Levy fund to the General fund
- \* In 2001, the Law Levy Fund was moved to the Sheriff Department in the General fund, including forty seven employees.

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

# Other Financial Information

## STAFFING SUMMARY

	1991 FTE	1994 FTE	1996 FTE	1998 FTE	1999 FTE	2000 FTE	2001 FTE	Change from 1991
<b>General Fund:</b>								
Assessor/Treasurer	92.25	96.25	96.50	97.80	97.80	98.80	99.30	7.05
Assigned Counsel	64.85	71.31	87.77	92.70	88.80	89.50	92.50	27.65
Auditor	40.00	41.00	41.00	41.00	40.00	41.00	41.00	1.00
Budget & Finance	41.50	42.20	42.65	42.85	41.85	43.95	43.95	2.45
Clerk of the Superior Court	42.00	45.00	49.50	50.00	52.00	52.50	54.50	12.50
Cooperative Extension	3.00	3.60	3.60	3.60	3.60	3.60	3.60	.60
Corrections	195.90	234.00	331.60	341.30	343.30	347.80	350.80	154.90
County Council	31.00	31.00	31.00	32.00	31.00	31.00	29.00	(2.00)
County Executive	7.00	8.75	8.75	6.75	6.75	6.75	6.75	(0.25)
District Court 1 - Tacoma	54.00	64.00	69.10	68.20	68.20	65.50	63.50	9.50
District Court 2 - Gig Harbor	4.00	6.00	6.00	6.77	6.20	6.00	6.00	2.00
District Court 3 - Eatonville	3.00	3.75	3.75	3.75	3.75	3.75	3.50	.50
District Court 4 - Buckley	2.00	1.10	1.10	1.25	1.30	1.30	1.30	(0.70)
District Court Probation	11.50	16.50	22.00	29.00	30.00	35.00	35.00	23.50
Economic Development	2.75	2.75	2.15	3.58	3.45	3.80	5.80	3.05
Emergency Management	19.55	23.30	23.30	21.30	21.30	21.40	22.40	2.85
Facilities Management	6.70	3.56	-	-	-	-	-	(6.70)
Juvenile	134.20	142.40	167.20	173.22	171.02	174.52	180.02	45.82
Medical Examiner	9.00	12.00	14.00	12.00	12.00	13.00	13.00	4.00
Parks & Recreation Services	44.43	46.00	47.23	47.95	49.20	49.68	50.68	6.25
Personnel	16.00	19.00	22.00	22.00	22.00	24.00	24.60	8.60
Planning & Land Services	121.00	135.00	123.00	121.50	119.20	127.75	126.75	5.75
Prevention Services & Pgms	-	-	-	-	-	.80	.73	.73
Prosecuting Attorney	154.00	176.50	207.00	215.60	213.07	219.07	221.07	67.07
River Improvement	12.25	11.77	-	-	-	-	-	(12.25)
Sheriff	216.60	267.00	273.00	293.50	309.50	357.00	412.00	195.40
Special Projects	5.00	6.25	11.54	14.63	14.63	14.99	13.89	8.89
Superior Court	70.40	72.40	81.40	83.38	84.38	87.38	88.88	18.48
<b>Total General Fund</b>	<b>1,403.88</b>	<b>1,582.39</b>	<b>1,766.14</b>	<b>1,825.63</b>	<b>1,834.30</b>	<b>1,919.84</b>	<b>1,990.52</b>	<b>586.64</b>
<b>Special Revenue Funds:</b>								
Anti-profiteering Revolv. Fd		-	1.00	-	-	-	-	-
Auditor Maint. & Operations	1.00	1.00	1.00	1.00	1.00	2.00	-	(1.00)
Community Action	31.34	47.91	35.82	47.88	55.31	59.31	58.56	27.22
Community Development	11.05	9.80	12.75	13.32	11.45	9.96	10.00	(1.05)
Conservation Futures Fund	-	.85	1.00	1.00	1.00	1.00	1.00	1.00
County Road Fund	297.00	327.00	329.00	329.20	327.02	326.35	329.55	32.55
Criminal Justive Fund	-	-	-	1.00	1.00	-	1.00	1.00
Drug Investigation Fund	1.00	2.00	2.00	-	-	-	-	(1.00)
Geographical Info. System	4.00	6.00	17.00	18.00	18.00	19.00	20.00	16.00
Housing Repair Program	5.00	10.00	10.00	10.00	12.00	12.00	12.00	7.00

# Other Financial Information

## STAFFING SUMMARY

	1991 FTE	1994 FTE	1996 FTE	1998 FTE	1999 FTE	2000 FTE	2001 FTE	Change from 1991
Human Services	74.36	94.00	116.30	134.12	136.62	143.74	144.74	70.38
Law Enforcement Fund	76.30	86.30	71.50	72.00	73.00	47.00	-	(76.30)
Paths and Trails	1.00	1.50	1.25	2.05	2.05	1.47	1.47	.47
Pierce County Arts Comm.	1.10	3.10	3.10	3.10	2.10	1.79	1.79	.69
Puget Sound behavioral health	-	-	-	-	-	183.29	183.29	183.29
Rainier Commun. Comm.		-	2.00	5.00	5.00	5.00	5.00	5.00
RI Est Exc Tax Rvr	2.00	3.48	3.73	3.91	3.09	2.02	1.72	(0.28)
Safe Streets Fund	1.00	.86	-	-	-	-	-	(1.00)
Surface Water Mgmt. Fd.	16.00	15.00	30.15	35.05	35.78	43.15	44.50	28.50
Tourism, Promo., Cap. Fac.		-	-	-	-	.13	.16	.16
Veterans Relief Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Wellness Program	-	1.00	1.00	1.00	1.00	1.00	-	-
911 System	2.50	3.70	3.70	4.35	4.45	4.50	4.50	2.00
<b>Total Spc Rev Funds</b>	<b>527.65</b>	<b>616.50</b>	<b>645.30</b>	<b>684.98</b>	<b>692.87</b>	<b>865.71</b>	<b>822.28</b>	<b>294.63</b>
<b>Capital Projects:</b>								
Admin Bldg & Fac. Fund	.90	.35	.10	.13	.13	.17	.16	(0.74)
Interim Jail Construction		-	.78	-	-	-	-	-
Parking Facility Fund		-	-	.64	.64	.56	-	-
Permanent Jail Const.		-	-	1.43	1.41	8.51	35.10	35.10
REET-Capital Projects	.10	1.23	1.27	1.07	1.27	1.07	1.55	1.45
Remann Hall Improv. Fund	.80	1.72	1.10	-	-	-	-	(0.80)
<b>Total Capital Proj</b>	<b>1.80</b>	<b>3.30</b>	<b>3.25</b>	<b>3.27</b>	<b>3.45</b>	<b>10.31</b>	<b>36.81</b>	<b>35.01</b>
<b>Enterprise Funds:</b>								
Airport	1.00	1.00	1.00	2.02	2.00	1.50	1.50	.50
Golf Courses	7.00	8.65	8.65	8.45	8.45	8.45	8.45	1.45
P.C. Ferry Services		-	-	-	-	.67	1.47	1.47
Sewer Utilities Fund	79.00	86.00	86.02	98.65	101.06	103.26	103.11	24.11
Sewer Utility Construction	-	-	2.00	1.10	-	-	-	-
Solid Waste Mgmt. Fund	11.00	10.00	12.35	12.61	12.61	11.11	11.21	.21
Water Utility Fund		-	-	-	-	.90	1.00	1.00
<b>Total Enterp Funds</b>	<b>98.00</b>	<b>105.65</b>	<b>110.02</b>	<b>122.83</b>	<b>124.12</b>	<b>125.89</b>	<b>126.74</b>	<b>28.74</b>
<b>Internal Srv Funds:</b>								
Equipment Rental & Rev.	23.00	24.00	24.00	24.12	24.10	24.10	24.10	1.10
Facilities Management	20.20	20.14	27.40	36.45	36.77	41.86	42.36	22.16
Fleet Rental	2.35	3.30	3.15	3.15	3.15	3.15	3.15	.80
General Services	13.80	6.76	7.20	7.20	8.20	8.20	8.20	(5.60)
Information Services Fund	80.00	85.98	89.04	99.64	101.64	104.00	107.00	27.00
Radio Communic. Fund	4.45	4.50	5.50	6.35	6.25	7.10	7.10	2.65
Self Insurance Fund	5.65	5.65	5.80	6.30	6.30	6.30	6.30	.65
Workers Compensation	1.35	1.35	2.20	2.70	2.70	2.70	2.70	1.35
<b>Total Int Serv Fnds</b>	<b>150.80</b>	<b>151.68</b>	<b>164.29</b>	<b>185.91</b>	<b>189.11</b>	<b>197.41</b>	<b>200.91</b>	<b>50.11</b>
<b>TOTAL FUNDS</b>	<b>2,182.13</b>	<b>2,459.52</b>	<b>2,689.00</b>	<b>2,822.62</b>	<b>2,843.85</b>	<b>3,119.16</b>	<b>3,177.26</b>	<b>995.13</b>

# Other Financial Information

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## Revenue and Expenditure Summaries

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

### **All Funds Comparison of 2001 Revenues and Expenditures .....31**

The most comprehensive presentation of the functional expenditures and their related funding sources can be found in the All Funds Comparison of 2001 Revenues and Expenditures which displays this information by fund type.

### **Total Expenditures/Expenses .....32**

The total 2001 budget for each Fund, or each department in the General Fund, can be found in the Total Expenditures/Expenses table

### **Departmental Expenditures/Expenses By Function.....34**

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



# Other Financial Information

## ALL FUNDS COMPARISON OF 2001 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	\$ 26,215,400	\$ 21,220,830	\$ —	\$ 2,351,000	\$ 24,979,100	\$ 25,317,460	\$ 1,927,829	\$ 102,011,619
Fines and Forfeitures	4,230,040	62,000	—	—	—	—	—	4,292,040
Intergovernmental Rev	34,392,600	123,410,120	—	22,079,520	899,780	427,120	19,942,891	201,152,031
Licenses and Permits	5,289,990	66,500	—	—	—	—	2,902,687	8,259,177
Other Financing Sources	—	134,000	—	450,000	6,470,100	733,100	—	7,787,200
Other Miscellaneous Rev	11,534,400	8,055,260	3,603,660	20,081,800	40,291,940	19,624,210	1,768,980	104,960,250
Other Taxes	16,083,970	4,645,620	—	2,300,000	105,000	—	—	23,134,590
Property Tax	68,130,070	35,810,060	—	—	—	—	—	103,940,130
Sales Tax	38,940,000	300,000	—	—	—	—	—	39,240,000
Use of Fund Balance	2,676,000	15,054,680	2,010	45,087,890	32,884,020	1,585,060	806,415	98,096,075
<b>Total Revenues</b>	<b>\$ 207,492,470</b>	<b>\$ 208,759,070</b>	<b>\$ 3,605,670</b>	<b>\$ 92,350,210</b>	<b>\$ 105,629,940</b>	<b>\$ 47,686,950</b>	<b>\$ 27,348,802</b>	<b>\$ 692,873,112</b>
<b>Expenditures/Expenses:</b>								
Cultural & Recreation	\$ 6,677,560	\$ 3,592,460	\$ —	\$ 1,726,240	\$ 958,900	\$ —	\$ —	\$ 12,955,160
Debt Service	—	—	3,605,670	—	—	—	—	3,605,670
Economic Environment	855,090	13,034,900	—	—	—	—	—	13,889,990
General Government	28,700,820	1,354,100	—	2,458,610	—	—	—	32,513,530
Internal Service	—	—	—	—	—	47,686,950	—	47,686,950
Legal & Judicial	51,588,830	513,150	—	600,410	—	—	—	52,702,390
Mental/Physical Health	4,097,240	103,667,750	—	—	—	—	27,348,802	135,113,792
Physical Environment	13,101,000	26,376,240	—	—	4,721,180	—	—	44,198,420
Public Safety	102,471,930	4,739,360	—	41,454,950	—	—	—	148,666,240
Transportation	—	55,481,110	—	46,110,000	3,018,140	—	—	104,609,250
Utilities	—	—	—	—	96,931,720	—	—	96,931,720
<b>Total Expenditures</b>	<b>\$ 207,492,470</b>	<b>\$ 208,759,070</b>	<b>\$ 3,605,670</b>	<b>\$ 92,350,210</b>	<b>\$ 105,629,940</b>	<b>\$ 47,686,950</b>	<b>\$ 27,348,802</b>	<b>\$ 692,873,112</b>

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

Internal Services are those services provided to ourselves, such as data processing, telecommunications, self insurance, vehicle and equipment pools, facilities maintenance, routing, mail processing, etc. The revenues to these Internal Service Funds are expenditures for the other funds receiving their services. Therefore, to obtain a truer net total budget for the County as a whole, we must remove the budget for the Internal Services (less any revenues from non-county sources). The “netted” 2001 Budget for Pierce County is \$645,613,282 (total budget of \$692,873,112 less Internal Service Funds of \$47,686,950 plus \$427,120 in Intergovernmental Revenue from non-county sources).

# Other Financial Information

## TOTAL EXPENDITURES/EXPENSES

	1999 Actual	2000 Budget	2000 Estimate	2001 Budget	Absolute Change	Percent Change
<b>General Fund</b>						
Assessor/Treasurer	\$ 8,705,645	\$ 8,947,060	\$ 8,947,060	\$ 9,356,520	\$ 409,460	4.6 %
Assigned Counsel	8,414,660	8,906,622	8,904,677	9,370,730	464,108	5.2
Auditor	5,209,628	6,046,520	6,044,370	5,493,360	(553,160)	(9.1)
Bond Debt Service	1,650,600	2,035,770	2,035,770	2,041,680	5,910	0.3
Budget & Finance	3,759,634	3,896,110	3,893,910	4,141,990	245,880	6.3
Building Remodel Projects	—	—	—	1,250,000	1,250,000	—
Clerk	3,283,492	3,498,510	3,493,790	4,010,040	511,530	14.6
Cooperative Extension	524,110	549,530	549,530	548,880	(650)	(0.1)
Corrections	27,469,740	30,367,280	30,351,083	31,365,690	998,410	3.3
County Council	2,679,770	2,944,450	2,944,450	2,996,900	52,450	1.8
County Executive	625,414	652,330	651,930	678,630	26,300	4.0
District Court # 1 Tacoma	5,336,767	5,413,740	5,413,040	5,459,340	45,600	0.8
District Court # 2 Gig Harbor	583,518	605,980	605,395	626,780	20,800	3.4
District Court # 3 Eatonville	325,563	320,390	319,708	298,640	(21,750)	(6.8)
District Court # 4 Buckley	112,428	116,980	116,740	124,020	7,040	6.0
District Court Probation	1,843,184	2,119,810	2,100,065	2,295,160	175,350	8.3
Economic Development	356,114	374,530	374,130	538,140	163,610	43.7
Emergency Management	2,212,027	2,282,210	2,282,070	2,283,320	1,110	—
Health Services	2,961,300	3,655,956	3,624,180	3,355,170	(300,786)	(8.2)
Jail Construction Reserve	4,662,563	3,663,000	3,663,000	4,863,000	1,200,000	32.8
Juvenile	13,040,876	14,016,895	13,995,171	14,469,850	452,955	3.2
Medical Examiner	1,287,112	1,478,690	1,475,813	1,682,610	203,920	13.8
Miscellaneous Current Expense	4,156,453	3,818,220	3,811,920	4,512,430	694,210	18.2
Parks and Recreation Services	5,654,421	5,865,260	5,863,460	5,628,180	(237,080)	(4.0)
Personnel	1,946,790	1,991,530	1,989,180	2,201,430	209,900	10.5
Planning and Land Services	9,986,470	11,273,560	11,254,134	11,769,120	495,560	4.4
Prevention Services & Programs	860,882	1,000,000	1,000,000	1,100,000	100,000	10.0
Prosecuting Attorney	16,370,360	17,168,166	17,145,057	18,051,620	883,454	5.1
Reserve - CJ Task Force	—	1,000,000	1,000,000	—	(1,000,000)	(100.0)
Sheriff	32,066,408	35,090,797	35,088,388	44,490,180	9,399,383	26.8
Special Projects	2,311,748	2,673,160	2,673,160	2,654,650	(18,510)	(0.7)
State Auditor	126,206	146,000	146,000	150,770	4,770	3.3
Superior Court	8,434,500	8,875,470	8,870,440	9,683,640	808,170	9.1
<b>Total General Fund</b>	<b>176,958,383</b>	<b>190,794,526</b>	<b>190,627,621</b>	<b>207,492,470</b>	<b>16,697,944</b>	<b>8.8</b>
<b>Special Revenue Funds</b>						
Antiprofitteering Revolving Fnd	970	10,380	10,380	—	(10,380)	(100.0)
Auditor's Maint & Operation	465,739	570,000	483,020	516,470	(53,530)	(9.4)
Community Action	4,675,656	4,990,144	4,990,144	4,757,460	(232,684)	(4.7)
Community Development Fund	4,397,733	6,789,700	5,528,571	6,715,610	(74,090)	(1.1)
Conservation Futures Fund	97,328	2,437,320	952,380	2,713,410	276,090	11.3
County Road Fund	43,414,053	47,126,640	44,205,590	50,404,110	3,277,470	7.0
Criminal Justice Fund	748,506	690,590	695,677	637,390	(53,200)	(7.7)
Dispute Resolution Center Fund	128,682	139,000	139,000	146,000	7,000	5.0
Drug Investigation Fund	165,856	129,090	129,090	112,880	(16,210)	(12.6)
Emergency Managemt Grants Fd	156,619	845,390	845,390	—	(845,390)	(100.0)
Endangered Species Act	73,071	1,821,060	1,821,060	58,440	(1,762,620)	(96.8)
Flood Property Acquisition	90,972	—	—	—	—	—
GIS Fund	2,420,948	2,143,670	2,112,450	2,622,970	479,300	22.4
Housing Repair Program	4,016,720	8,999,186	8,999,186	6,319,290	(2,679,896)	(29.8)
Human Services	70,080,515	76,702,250	79,062,240	79,758,420	3,056,170	4.0
Law Enforcement Fund	6,891,915	7,665,880	7,687,281	—	(7,665,880)	(100.0)
Marine Services Fund	134,820	165,960	143,110	164,730	(1,230)	(0.7)
Paths and Trails Fund	596,790	1,532,250	657,730	2,825,700	1,293,450	84.4
Pierce County Arts Commission	246,876	376,696	376,696	267,140	(109,556)	(29.1)
Pierce County Fair	130,120	150,670	150,670	158,410	7,740	5.1
Puget Sound Behavioral Health	—	—	7,820,410	18,668,430	18,668,430	—
Rainier Communications Commiss	699,536	723,880	719,720	837,630	113,750	15.7
Real Estate Ex Tx River Imp Fd	857,334	1,579,130	1,508,630	2,133,990	554,860	35.1
Surface Water Management Fund	11,747,301	15,959,070	16,382,972	18,847,430	2,888,360	18.1
Tourism, Promotion, Facilities	333,538	433,730	408,730	341,210	(92,520)	(21.3)
Vehicle License Fee Fund	3,200,000	3,950,000	3,950,000	5,077,000	1,127,000	28.5
Veterans Relief	431,883	469,840	465,490	483,440	13,600	2.9
Wellness Program	87,202	91,000	91,060	—	(91,000)	(100.0)
911 System	2,440,889	2,992,900	2,504,880	4,191,510	1,198,610	40.0
<b>Total Special Revenue Funds</b>	<b>\$ 158,731,572</b>	<b>\$ 189,485,426</b>	<b>\$ 192,841,557</b>	<b>\$ 208,759,070</b>	<b>\$ 19,273,644</b>	<b>10.2 %</b>

# Other Financial Information

## TOTAL EXPENDITURES/EXPENSES

	1999 Actual	2000 Budget	2000 Estimate	2001 Budget	Absolute Change	Percent Change
<b>General Fund</b>						
Assessor/Treasurer	\$ 8,705,645	\$ 8,947,060	\$ 8,947,060	\$ 9,356,520	\$ 409,460	4.6 %
Assigned Counsel	8,414,660	8,906,622	8,904,677	9,370,730	464,108	5.2
Auditor	5,209,628	6,046,520	6,044,370	5,493,360	(553,160)	(9.1)
Bond Debt Service	1,650,600	2,035,770	2,035,770	2,041,680	5,910	0.3
Budget & Finance	3,759,634	3,896,110	3,893,910	4,141,990	245,880	6.3
Building Remodel Projects	—	—	—	1,250,000	1,250,000	—
Clerk	3,283,492	3,498,510	3,493,790	4,010,040	511,530	14.6
Cooperative Extension	524,110	549,530	549,530	548,880	(650)	(0.1)
Corrections	27,469,740	30,367,280	30,351,083	31,365,690	998,410	3.3
County Council	2,679,770	2,944,450	2,944,450	2,996,900	52,450	1.8
County Executive	625,414	652,330	651,930	678,630	26,300	4.0
District Court # 1 Tacoma	5,336,767	5,413,740	5,413,040	5,459,340	45,600	0.8
District Court # 2 Gig Harbor	583,518	605,980	605,395	626,780	20,800	3.4
District Court # 3 Eatonville	325,563	320,390	319,708	298,640	(21,750)	(6.8)
District Court # 4 Buckley	112,428	116,980	116,740	124,020	7,040	6.0
District Court Probation	1,843,184	2,119,810	2,100,065	2,295,160	175,350	8.3
Economic Development	356,114	374,530	374,130	538,140	163,610	43.7
Emergency Management	2,212,027	2,282,210	2,282,070	2,283,320	1,110	—
Health Services	2,961,300	3,655,956	3,624,180	3,355,170	(300,786)	(8.2)
Jail Construction Reserve	4,662,563	3,663,000	3,663,000	4,863,000	1,200,000	32.8
Juvenile	13,040,876	14,016,895	13,995,171	14,469,850	452,955	3.2
Medical Examiner	1,287,112	1,478,690	1,475,813	1,682,610	203,920	13.8
Miscellaneous Current Expense	4,156,453	3,818,220	3,811,920	4,512,430	694,210	18.2
Parks and Recreation Services	5,654,421	5,865,260	5,863,460	5,628,180	(237,080)	(4.0)
Personnel	1,946,790	1,991,530	1,989,180	2,201,430	209,900	10.5
Planning and Land Services	9,986,470	11,273,560	11,254,134	11,769,120	495,560	4.4
Prevention Services & Programs	860,882	1,000,000	1,000,000	1,100,000	100,000	10.0
Prosecuting Attorney	16,370,360	17,168,166	17,145,057	18,051,620	883,454	5.1
Reserve - CJ Task Force	—	1,000,000	1,000,000	—	(1,000,000)	(100.0)
Sheriff	32,066,408	35,090,797	35,088,388	44,490,180	9,399,383	26.8
Special Projects	2,311,748	2,673,160	2,673,160	2,654,650	(18,510)	(0.7)
State Auditor	126,206	146,000	146,000	150,770	4,770	3.3
Superior Court	8,434,500	8,875,470	8,870,440	9,683,640	808,170	9.1
<b>Total General Fund</b>	<b>176,958,383</b>	<b>190,794,526</b>	<b>190,627,621</b>	<b>207,492,470</b>	<b>16,697,944</b>	<b>8.8</b>
<b>Special Revenue Funds</b>						
Antiprofitteering Revolving Fnd	970	10,380	10,380	—	(10,380)	(100.0)
Auditor's Maint & Operation	465,739	570,000	483,020	516,470	(53,530)	(9.4)
Community Action	4,675,656	4,990,144	4,990,144	4,757,460	(232,684)	(4.7)
Community Development Fund	4,397,733	6,789,700	5,528,571	6,715,610	(74,090)	(1.1)
Conservation Futures Fund	97,328	2,437,320	952,380	2,713,410	276,090	11.3
County Road Fund	43,414,053	47,126,640	44,205,590	50,404,110	3,277,470	7.0
Criminal Justice Fund	748,506	690,590	695,677	637,390	(53,200)	(7.7)
Dispute Resolution Center Fund	128,682	139,000	139,000	146,000	7,000	5.0
Drug Investigation Fund	165,856	129,090	129,090	112,880	(16,210)	(12.6)
Emergency Managemt Grants Fd	156,619	845,390	845,390	—	(845,390)	(100.0)
Endangered Species Act	73,071	1,821,060	1,821,060	58,440	(1,762,620)	(96.8)
Flood Property Acquisition	90,972	—	—	—	—	—
GIS Fund	2,420,948	2,143,670	2,112,450	2,622,970	479,300	22.4
Housing Repair Program	4,016,720	8,999,186	8,999,186	6,319,290	(2,679,896)	(29.8)
Human Services	70,080,515	76,702,250	79,062,240	79,758,420	3,056,170	4.0
Law Enforcement Fund	6,891,915	7,665,880	7,687,281	—	(7,665,880)	(100.0)
Marine Services Fund	134,820	165,960	143,110	164,730	(1,230)	(0.7)
Paths and Trails Fund	596,790	1,532,250	657,730	2,825,700	1,293,450	84.4
Pierce County Arts Commission	246,876	376,696	376,696	267,140	(109,556)	(29.1)
Pierce County Fair	130,120	150,670	150,670	158,410	7,740	5.1
Puget Sound Behavioral Health	—	—	7,820,410	18,668,430	18,668,430	—
Rainier Communications Commiss	699,536	723,880	719,720	837,630	113,750	15.7
Real Estate Ex Tx River Imp Fd	857,334	1,579,130	1,508,630	2,133,990	554,860	35.1
Surface Water Management Fund	11,747,301	15,959,070	16,382,972	18,847,430	2,888,360	18.1
Tourism, Promotion, Facilities	333,538	433,730	408,730	341,210	(92,520)	(21.3)
Vehicle License Fee Fund	3,200,000	3,950,000	3,950,000	5,077,000	1,127,000	28.5
Veterans Relief	431,883	469,840	465,490	483,440	13,600	2.9
Wellness Program	87,202	91,000	91,060	—	(91,000)	(100.0)
911 System	2,440,889	2,992,900	2,504,880	4,191,510	1,198,610	40.0
<b>Total Special Revenue Funds</b>	<b>\$ 158,731,572</b>	<b>\$ 189,485,426</b>	<b>\$ 192,841,557</b>	<b>\$ 208,759,070</b>	<b>\$ 19,273,644</b>	<b>10.2 %</b>

# Other Financial Information

## DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION

	2001 Budget	2000 Budget	Absolute Change	Percent Change
<b>General Government</b>				
Admin. Bldg & Facilities Fund	\$ 17,600	\$ 16,750	\$ 850	5.1 %
Assessor/Treasurer	9,356,520	8,947,060	409,460	4.6
Auditor	5,493,360	6,046,520	(553,160)	(9.1)
Auditor'S Maint & Operation	516,470	570,000	(53,530)	(9.4)
Bond Debt Service	700,230	703,530	(3,300)	(0.5)
Budget & Finance	4,141,990	3,896,110	245,880	6.3
County Council	2,996,900	2,944,450	52,450	1.8
County Executive	678,630	652,330	26,300	4.0
Miscellaneous Current Expense	1,578,100	1,354,760	223,340	16.5
Parking Facility Fund	59,600	1,198,840	(1,139,240)	(95.0)
Personnel	2,201,430	1,991,530	209,900	10.5
Rainier Communications Commiss	837,630	723,880	113,750	15.7
Real Estate Ex Tax Cap Improv	2,381,410	1,015,570	1,365,840	134.5
Special Projects	1,402,890	1,421,740	(18,850)	(1.3)
State Auditor	150,770	146,000	4,770	3.3
<b>Total General Government</b>	<b>32,513,530</b>	<b>31,629,070</b>	<b>884,460</b>	<b>2.8</b>
<b>Public Safety</b>				
Bond Debt Service	939,020	932,570	6,450	0.7
Corrections	31,365,690	30,367,280	998,410	3.3
Criminal Justice Fund	270,240	384,790	(114,550)	(29.8)
District Court Probation	2,295,160	2,119,810	175,350	8.3
Drug Investigation Fund	112,880	129,090	(16,210)	(12.6)
Emergency Management	2,283,320	2,282,210	1,110	—
Emergency Managemt Grants Fd		845,390	(845,390)	(100.0)
Jail Construction Reserve	4,863,000	3,663,000	1,200,000	32.8
Juvenile	12,673,260	12,265,882	407,378	3.3
Law Enforcement Fund		7,665,880	(7,665,880)	(100.0)
Marine Services Fund	164,730	165,960	(1,230)	(0.7)
Medical Examiner	1,682,610	1,478,690	203,920	13.8
Miscellaneous Current Expense	690,690	745,950	(55,260)	(7.4)
Permanent Jail Construction	40,300,000	51,849,890	(11,549,890)	(22.3)
Prevention Services & Programs	1,100,000	1,000,000	100,000	10.0
Real Estate Ex Tax Cap Improv	1,154,950	1,104,910	50,040	4.5
Reserve - CJ Task Force		500,000	(500,000)	(100.0)
Sheriff	44,490,180	35,090,797	9,399,383	26.8
Special Projects	89,000	87,000	2,000	2.3
911 System	4,191,510	2,992,900	1,198,610	40.0
<b>Total Public Safety</b>	<b>148,666,240</b>	<b>155,671,999</b>	<b>(7,005,759)</b>	<b>(4.5)</b>
<b>Physical Environment</b>				
Conservation Futures Fund	2,713,410	2,437,320	276,090	11.3
Endangered Species Act	58,440	1,821,060	(1,762,620)	(96.8)
GIS Fund	2,622,970	2,143,670	479,300	22.4
Miscellaneous Current Expense	492,790	478,360	14,430	3.0
Planning and Land Services	11,769,120	11,273,560	495,560	4.4
Real Estate Ex Tx River Imp Fd	2,133,990	1,579,130	554,860	35.1
Solid Waste Mgmt Fund	4,721,180	4,547,470	173,710	3.8
Special Projects	839,090	845,180	(6,090)	(0.7)
Surface Water Management Fund	18,847,430	15,959,070	2,888,360	18.1
<b>Total Physical Environment</b>	<b>44,198,420</b>	<b>41,084,820</b>	<b>3,113,600</b>	<b>7.6</b>
<b>Legal &amp; Judicial</b>				
Antiprofitteering Revolving Fnd		10,380	(10,380)	(100.0)
Assigned Counsel	9,370,730	8,906,622	464,108	5.2
Bond Debt Service	402,430	399,670	2,760	0.7
Building Remodel Projects	1,250,000		1,250,000	—
Clerk	4,010,040	3,498,510	511,530	14.6
Criminal Justice Fund	367,150	305,800	61,350	20.1
Dispute Resolution Center Fund	146,000	139,000	7,000	5.0
District Court # 1 Tacoma	5,459,340	5,413,740	45,600	0.8
District Court # 2 Gig Harbor	626,780	605,980	20,800	3.4
District Court # 3 Eatonville	298,640	320,390	(21,750)	(6.8)
District Court # 4 Buckley	124,020	116,980	7,040	6.0
Juvenile	1,796,590	1,751,013	45,577	2.6
Miscellaneous Current Expense	515,000	212,500	302,500	142.4
Prosecuting Attorney	18,051,620	17,168,166	883,454	5.1
Superior Court	9,683,640	8,875,470	808,170	9.1
950 Building	300,000	92,080	207,920	225.8
Real Estate Ex Tax Cap Improv	300,410	530,801	(230,391)	(43.4)
Reserve - CJ Task Force		500,000	(500,000)	(100.0)
<b>Total Legal &amp; Judicial</b>	<b>\$ 52,702,390</b>	<b>\$ 48,847,102</b>	<b>\$ 3,855,288</b>	<b>7.9 %</b>

# Other Financial Information

## DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION

	2001 Budget	2000 Budget	Absolute Change	Percent Change
<b>Economic Environment</b>				
Community Development Fund	6,715,610	6,789,700	(74,090)	(1.1)
Economic Development	538,140	374,530	163,610	43.7
Housing Repair Program	6,319,290	8,999,186	(2,679,896)	(29.8)
Miscellaneous Current Expense	86,600	80,000	6,600	8.3
Special Projects	230,350	230,380	(30)	—
<b>Total Economic Environment</b>	<b>13,889,990</b>	<b>16,473,796</b>	<b>(2,583,806)</b>	<b>(15.7)</b>
<b>Mental/Physical Health</b>				
Community Action	4,757,460	4,990,144	(232,684)	(4.7)
Health Department	27,348,802	22,686,101	4,662,701	20.6
Health Services	3,355,170	3,655,956	(300,786)	(8.2)
Human Services	79,758,420	76,702,250	3,056,170	4.0
Miscellaneous Current Expense	648,750	681,650	(32,900)	(4.8)
Puget Sound Behavioral Health	18,668,430		18,668,430	—
Special Projects	93,320	88,860	4,460	5.0
Veterans Relief	483,440	469,840	13,600	2.9
Wellness Program		91,000	(91,000)	(100.0)
<b>Total Mental/Physical Health</b>	<b>135,113,792</b>	<b>109,365,801</b>	<b>25,747,991</b>	<b>23.5</b>
<b>Cultural &amp; Recreation</b>				
Cooperative Extension	548,880	549,530	(650)	(0.1)
Golf Courses	958,900	943,910	14,990	1.6
Miscellaneous Current Expense	500,500	265,000	235,500	88.9
Parks And Recreation Services	5,628,180	5,865,260	(237,080)	(4.0)
Parks Construction Fund	1,246,240	2,769,500	(1,523,260)	(55.0)
Paths & Trails Fund	2,825,700	1,532,250	1,293,450	84.4
Pierce County Arts Commission	267,140	376,696	(109,556)	(29.1)
Pierce County Fair	158,410	150,670	7,740	5.1
Tourism, Promotion, Facilities	341,210	433,730	(92,520)	(21.3)
1% For Arts Construction	480,000	149,700	330,300	220.6
<b>Total Cultural &amp; Recreation</b>	<b>12,955,160</b>	<b>13,036,246</b>	<b>(81,086)</b>	<b>(0.6)</b>
<b>Debt Service</b>				
CRID Bond Fund, No 2-88 Et Al	16,320	38,410	(22,090)	(57.5)
Limited Tax GOB Fund 1992	285,910	287,010	(1,100)	(0.4)
Ltd Tax GO Bond Fund 1994	1,087,510	1,093,900	(6,390)	(0.6)
Ltd Tax GO Bond Fund 1997B	168,790	172,780	(3,990)	(2.3)
Ltd Tax GO Bond Fund 1999	414,320	416,520	(2,200)	(0.5)
Ltd Tax GO Refund Bd Fd 1992	661,580	661,660	(80)	—
Ltd Tax GO Refund Bd Fd 1997	971,240	957,970	13,270	1.4
<b>Total Debt Service</b>	<b>3,605,670</b>	<b>3,628,250</b>	<b>(22,580)</b>	<b>(0.6)</b>
<b>Transportation</b>				
Airport Fund	585,360	381,880	203,480	53.3
County Road Fund	50,404,110	47,126,640	3,277,470	7.0
Pierce County Ferry Services	2,432,780	2,270,540	162,240	7.1
Public Works Construction Fund	46,110,000	37,076,000	9,034,000	24.4
RID Construction Fund		17,340	(17,340)	(100.0)
Vehicle License Fee Fund	5,077,000	3,950,000	1,127,000	28.5
<b>Total Transportation</b>	<b>104,609,250</b>	<b>90,822,400</b>	<b>13,786,850</b>	<b>15.2</b>
<b>Utilities</b>				
Cust. Advance For Sewer Const.		85,000	(85,000)	(100.0)
Sewer Bond Funds	8,588,700	8,846,270	(257,570)	(2.9)
Sewer Facil Restricted Reserve	16,382,060	10,754,250	5,627,810	52.3
Sewer ULID Construction		11,084,650	(11,084,650)	∞
Sewer Utility Fund	41,533,900	33,570,740	7,963,160	23.7
Sewer Utility Const Funds	29,835,000	19,025,000	10,810,000	56.8
Water Utility Fund	592,060	454,250	137,810	30.3
<b>Total Utilities</b>	<b>96,931,720</b>	<b>83,820,160</b>	<b>13,111,560</b>	<b>15.6</b>
<b>Internal Service</b>				
Equipment Services Division	9,884,830	9,345,030	539,800	5.8
Facilities Management	7,860,460	6,442,520	1,417,940	22.0
Fleet Rental	3,224,140	4,105,600	(881,460)	(21.5)
General Services	2,472,850	2,380,560	92,290	3.9
Information Services Fund	13,183,350	12,224,190	959,160	7.8
Radio Communications Fund	2,218,780	1,990,580	228,200	11.5
Self Insurance Fund	7,062,640	6,713,640	349,000	5.2
Workers Compensation	1,779,900	1,797,160	(17,260)	(1.0)
<b>Total Internal Service</b>	<b>47,686,950</b>	<b>44,999,280</b>	<b>2,687,670</b>	<b>6.0</b>
<b>County Fund Total</b>	<b>\$ 692,873,112</b>	<b>\$ 639,378,924</b>	<b>\$ 53,494,188</b>	<b>8.4 %</b>

