

# **Pierce County**

## **2000 Budget In Brief**

*This document is a “brief” look at the adopted 2000 Pierce County budget. We hope it will enhance your understanding of how the County is organized, the services it provides, and the funding sources used to provide those services. Our purpose is to deliver to the citizens of Pierce County the very highest quality of services as efficiently and economically as possible, making every dollar count. Thank you for the opportunity to serve you and to be able to make Pierce County government the best it can be.*

### **County Executive**

Doug Sutherland

### **County Council**

Jan Shabro

Sarah Casada

Ken Madsen

Harold Moss

Wendell Brown

Pat O'Malley

Karen Biskey



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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

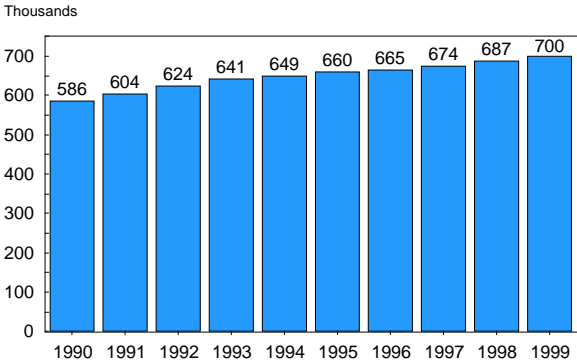
Pierce County is served by Sea-Tac Airport 16 miles to the north and the Tacoma Narrows Airport between Gig Harbor and the City of Tacoma. There are also three general aviation airports. Interstates 5 and 705 run through the County as do numerous state highways. Pierce Transit provides excellent bus 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

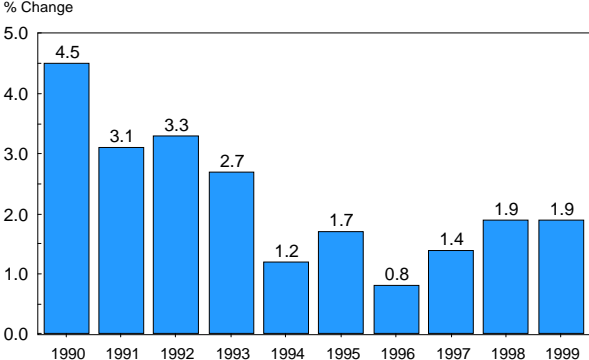
Pierce County is home to an estimated 700,000 people, making it the second largest county in the state. Its five largest cities are Tacoma (187,200), Lakewood (63,820), Puyallup (30,740), University Place (29,550), and Edgewood (10,700).

The annual average increase in population has been 1.9% per year from 1990 to 1999, with the actual year-to-year changes exhibiting much variation.

Pierce County Population History

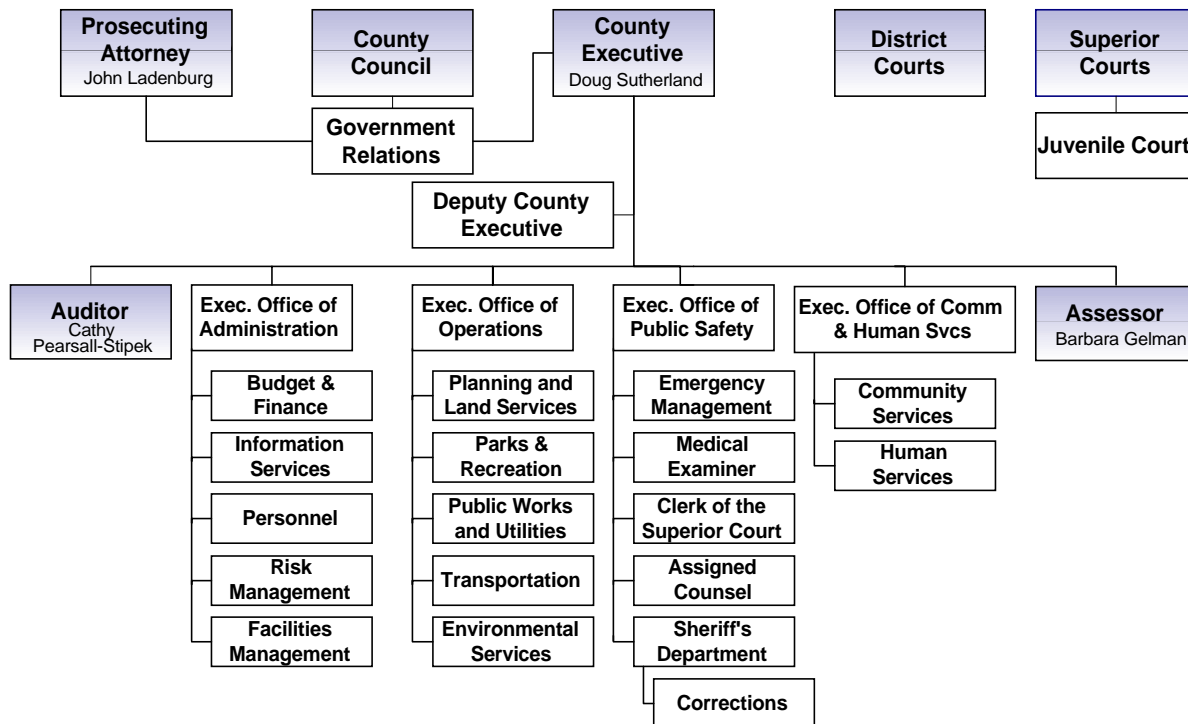


Pierce County Population Percent Change



# Organizational Overview

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



## 2000 COUNTY COUNCIL

Jan Shabro	District 1
Sarah Casada	District 2
Ken Madsen	District 3
Harold Moss	District 4
Wendell Brown	District 5
Pat O'Malley	District 6
Karen Biskey	District 7

## 2000 DISTRICT COURT 1 JUDGES

Judy Rae Jasprica Presiding Judge  
 Ronald E. Culpepper  
 James R. Heller  
 David M. Kenworthy  
 Jack F. Nevin

## 2000 DISTRICT COURT 2 JUDGE

Thomas A. Farrow

## 2000 DISTRICT COURT 3 JUDGE

Paul Treyz

## 2000 DISTRICT COURT 4 JUDGE

Richard F. DeJean

## 2000 SUPERIOR COURT JUDGES

Vicki L. Hogan ..... Presiding Judge  
 Stehanie A. Arend  
 John A. McCarthy  
 Nile E. Aubrey  
 Terry D. Sebring  
 Sergio Armijo  
 D. Gary Steiner  
 Rosanne Buckner  
 Karen L. Strombom  
 Bryan E. Chushcoff  
 Brian Tollefson  
 Bruce W. Cohoe  
 Rudolph J. Tollefson  
 Thomas J. Felnagle  
 Arthur W. Verharen  
 Frederick W. Fleming  
 Marywave Van Deren  
 Frederick B. Hayes  
 Kitty-Ann van Doorninck  
 Thomas P. Larkin

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. To improve operational effectiveness and coordination of effort, the County Executive established a management team comprised of four Executive divisions: Administration, Public Safety, Community and Human Services, and Operations. Each of the division directors has oversight responsibility for specific functions and departments, as indicated above.

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

Upon assuming office in January 1993, Pierce County Executive Doug Sutherland 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:

- η the **Mission Statement**, which in turn leads to
- η the **County Service and Administrative Goals** shown below, which in turn guide the County in the development of appropriate policies and procedures, and form the basis for the “Mission Driven Budget Objectives”
- η 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 2000 Budget Document.



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

- η improved management of resources such as personnel, technology, financial and facilities
- η improved collaboration on shared projects and opportunities within departments, between departments, and with citizens and customers
- η strengthened partnership with citizens through greater involvement; marketing and regional thinking
- η 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.

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*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.*

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For the 2000 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 2000 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 2000 Pierce County Budget totals \$623,708,715, which is an increase of \$40.3 million (6.9%) over 1999. Most of the increase is due to the budgeting for the new Jail construction project.

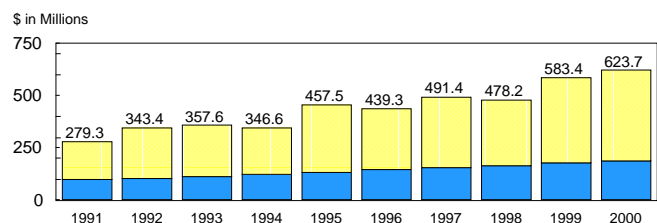
As has been the case in most years, the task of matching scarce resources with ever increasing service demands has been difficult. Our current revenue base is simply not adequate to finance all the services requested by our citizens and proposed by our department directors. In the General Fund alone, the supplemental requests for new services and staff were in excess of \$15 million. Most of those requests could not be accommodated in the 2000 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:

- η 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 must maintain in place the programs previously budgeted to combat these major problems, and augment these programs as finances allow.

**Total Budget**



	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
GenFund	99.1	105.8	112.8	122.7	132.9	145.5	156.5	165.8	177.7	187.2
All Others	180.2	237.6	244.8	223.9	324.6	293.8	334.9	312.4	405.7	436.5

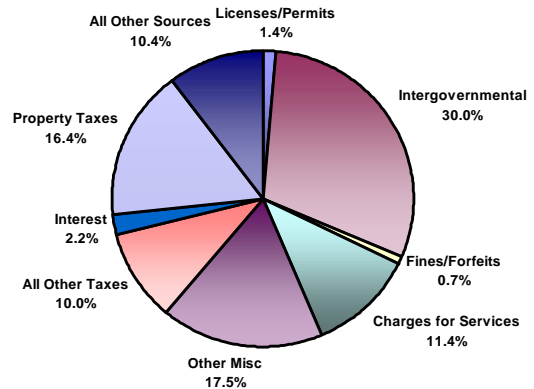
# Budget Highlights

- η Second, we must move 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 finances the second year implementation of our strategy to deal with this major undertaking.
- η Third, we will continue to emphasize **pro-active prevention programs** which seek to prevent problems from initially occurring or becoming worse. 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.
- η 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**.

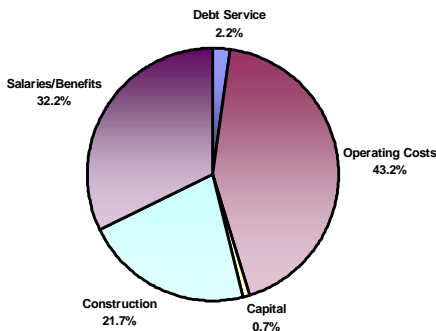
## Total Pierce County Revenue & Expenditure Overview

In total, the County’s budget will be 6.9% above the 1999 level. 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 10% reflects the use of prior fund balance and equity transfers. The 17% 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.

**2000 Total County Revenues Summarized by Source**



**2000 Total County Expenditures Summarized by Object Classification**

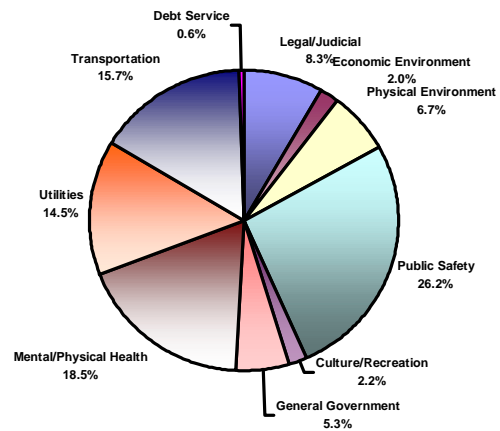


Just over 32% of the County’s total budget line-item is allocated to personnel costs. All other operating costs consume approximately 43%. The remaining 24% is for capital construction, and debt service.

# Budget Highlights

The Public Safety and Justice Services systems combined accounts for over 34% of the total County expenditures, with the Mental and Physical Health system absorbing 19%. Almost 37% of the total expenditures is invested in the support of Transportation, Utilities, and the Physical Environment. Approximately 2% of the total expenditures is related to Culture and Recreation, 2% is expended for Economic Environment activity and 6% supports general government functions and debt service. The revenues for Internal Service Funds have been excluded from the pie chart percentages since these costs are charged directly to all the other budgets.

**2000 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 2000 revenues, with a comparison to the current year, is shown in the table below:

<b>GENERAL FUND REVENUE SUMMARY</b>				
	<b>2000</b>	<b>1999</b>	<b>Absolute</b>	<b>Percent</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
Property Taxes	\$ 62,293,910	\$ 56,999,960	\$ 5,293,950	9.3 %
Other Taxes	8,141,200	7,569,000	572,200	7.6
Sales Tax	35,575,000	32,950,000	2,625,000	8.0
Licenses And Permits	5,117,470	4,672,000	445,470	9.5
Intergovernmental Revenue	32,969,680	33,987,072	(1,017,392)	(3.0)
Charges For Services	25,664,290	24,833,588	830,702	3.3
Fines And Forfeitures	3,995,340	4,028,010	(32,670)	(0.8)
Interest Revenue	7,842,340	7,461,740	380,600	5.1
Other Miscellaneous Revenue	1,770,300	1,874,924	(104,624)	(5.6)
Carryover	1,782,390	—	1,782,390	100.0
Prior Fund Balance	2,007,860	3,317,500	(1,309,640)	(39.5)
<b>Total Revenues</b>	<b>\$ 187,159,780</b>	<b>\$ 177,693,794</b>	<b>\$ 9,465,986</b>	<b>5.3 %</b>

Our revenue projections are based largely upon the following assumptions:

- η The local economy will grow at a moderate pace in 2000. The level of economic growth will likely be somewhat less than that experienced in recent years.
- η Inflation will be approximately 3% next year, thus giving a modest boost to Sales Taxes, Intergovernmental Revenues, and Charges for Services.
- η Interest rates will be only slightly above the relatively low levels experienced in 1996-1999.
- η We will continue to receive contract revenues from the new cities for several major services.

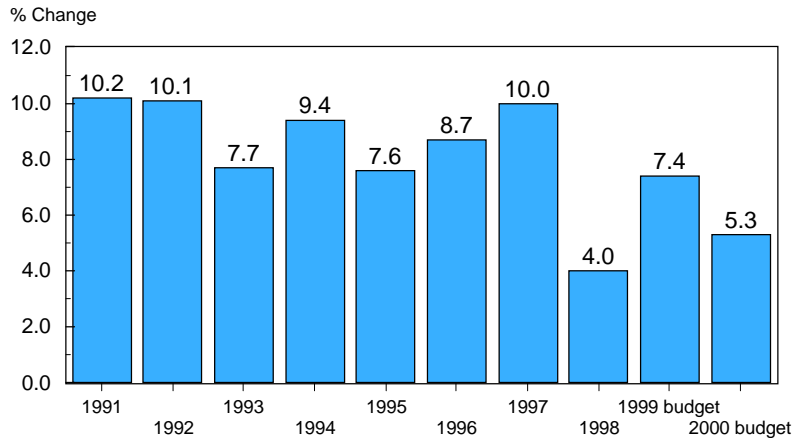
Based upon the above assumption and an in-depth review of our revenue pattern, we are projecting a moderate growth in General Fund revenues of 4.9% in 2000 (excluding fund balance and carryover).

Comparative revenue increase figures for the last decade are shown in the table. As this table shows, there has been a slight downward trend since 1991. The projected increase of 5.3% in 2000 (including fund balance and carryover) is in line with recent increases, but less than the early 90's due to two factors:

- η 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 2000.

- 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 in 2000; thus pushing the final percent increase above the originally budgeted 5.3%.

**Percent Change in General Fund Revenues**



It needs to be emphasized and kept in mind throughout our review of next year's budget that I-695 will have both short-term and long-term impact upon County finances. The short-term impact will be a loss of \$2.0 million in General Fund revenues, and \$734,000 loss for the Road fund. At least another \$3.3 million revenue loss will be felt by the Health Department. These amounts will increase in 2001 and beyond.

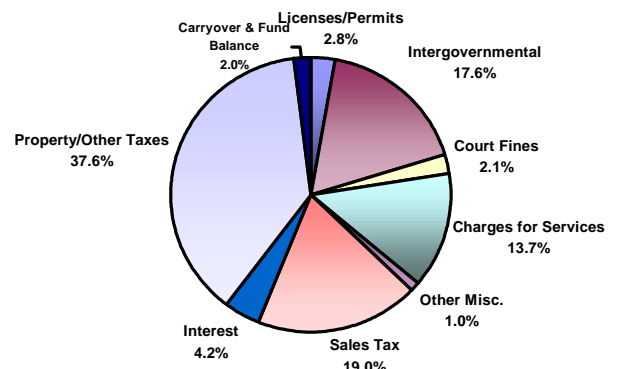
In the long-term, the need for voter approval of all tax and fee increases will, at the very least, cause us to spend excessively for election costs. At worst, it will result in a gradual and inexorable erosion in our financial foundation and lead to significant reductions in public safety, road maintenance, health services, and other vital county programs.

## Revenue Sources

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

- Property Taxes** from both new construction and existing property are projected to increase by 9.3% in 2000. This increase is based upon two factors. The first factor is a 3.3% growth due to new construction and improvements. The second is our recommendation that we generate the legally available 6% increase in property tax revenue from existing property. This level of increase will allow us to move forward with the second phase of the new Jail funding plan.
- The **Other Taxes** category is also increasing significantly. This is due primarily to the recent initiation of mini-casino card playing activity, which has produced a surge in gambling tax revenue.

**2000 General Fund Revenues**



# General Fund

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- η **Sales Taxes** are projected to increase by a solid 8.0%. This is based mostly upon the actual revenue pattern in 1998 and 1999, with moderate growth in 2000.
- η **Licenses and Permits** are projected to grow by 9.5% in 2000. This large growth is caused by two items. First, we are projecting that building permit activity will continue at the high levels being registered in 1999. Second, we are proposing fee increases to bring our fees more in line with surrounding jurisdictions.
- η **Intergovernmental Revenues** – this category of revenue is projected to show a bottom-line decrease of 3.0%. This is primarily due to the loss of revenue from I695. There are also several individual revenue accounts which are estimated to change significantly vis-à-vis the 1999 budget.
  - **Federal Grants** – will be well under the 1999 level due to the presence of many one-time grants in 1999 which are not likely to be repeated in 2000. Also affecting this category is the fact that Drug Court grants will not be received directly by the County, but instead by the Pierce County Alliance.
  - **Jail Reimbursements** – based upon the 1999 activity and a moderate increase for inflation, these revenues are projected to increase by 19% over the 1999 budget.
- η **Charges for Service Revenues** are estimated to increase by 3.3% in 1999. Here again, this moderate bottom-line growth is composed of many dramatic changes in specific revenue sources, both increases and decreases:
  - **Recording Fee revenues** are running high in 1999 and we are projecting that level of activity to continue in the new year.
  - **Election revenues** are well below 1999, both because the state is required to reimburse us for their election costs only in odd numbered years, and because we only budget special election revenues if and when a special election occurs.
  - **Land Use Planning fees** are projected to be well above 1999 due to both new fees to support E.S.A. and N.P.D.E.S activities, and general fee increases to bring our fees more in line with surrounding jurisdictions.
- η **Fines and Forfeits** are projected to be almost exactly equal to 1999. This assumes that the traffic division will be able to fill the void left by the State Patrol pullout through the addition of 6 new deputies included in the Sheriff's budget.
- η **Interest Revenues** are projected to increase by 5% over 1999, due to slightly higher interest rates.
- η **Miscellaneous Revenues** will show a slight drop in 2000 due to several factors (e.g., trauma care tribal gambling revenues in 1999 only, and a decline in state forest revenues).

The 2000 budget is balanced using \$3,521,910 in carryover/fund balance. \$2,007,860 is prior fund balance is to replace the loss of motor vehicle tax revenues due to I-695. The remaining \$1,514,050 finances Council approved additions to the Executive's preliminary 2000 budget, using carryover funds for final 1999.

## Expenditures

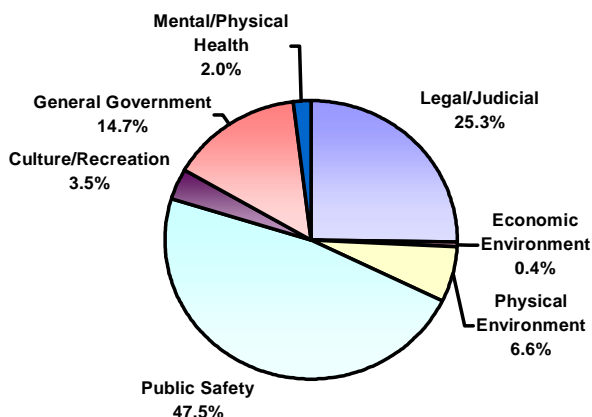
The revenue growth discussed in the preceding section will allow us to continue most programs and services at the 1999 level, and to augment many priority services. The following table summarizes the 2000 General Fund Expenditure Budget, and compares it with the 1999 budget.

<b>GENERAL FUND EXPENDITURES BY FUNCTION</b>				
	2000 Budget	1999 Budget	Absolute Change	Percent Change
General Government	\$ 27,401,900	\$ 26,549,350	\$ 852,550	32.0 %
Public Safety	88,699,670	83,486,632	5,213,038	6.2
Physical Environment	12,207,650	11,410,978	796,672	7.0
Legal & Judicial	47,372,060	45,303,947	2,068,113	4.6
Economic Environment	684,910	592,970	91,940	15.5
Mental/Physical Health	4,281,850	3,872,830	409,020	10.6
Cultural & Recreation	6,511,740	6,477,087	34,653	0.5
<b>Total Expenditures</b>	<b>\$ 187,159,780</b>	<b>\$ 177,693,794</b>	<b>\$ 9,465,986</b>	<b>5.3 %</b>

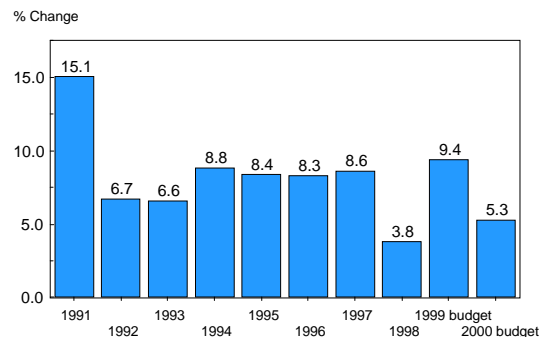
As indicated by the functions table, the emphasis in 2000 continues to be Public Safety and Legal/Judicial services. Of the total General Fund increase of \$9,465,986, approximately \$7,281,151 is allocated to these two major functions. That equals 77% of next year's budget increase. In total, approximately 73% of the General Fund budget is allocated to these priority services (if we include the Law Enforcement fund, the percentage would be 74%). 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 in the table below the 5.3% budget increase for expenditures is somewhat less than all previous years except 1998 (which reflected the I.P.D. for property tax revenues).

**2000 General Fund Expenditures**



**Percent Change in General Fund Expenditures**



# General Fund

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The major 2000 budget and program changes by functional category and department are listed as follows:

## 2000 Service & Program Changes

### *Public Safety And Justice Services:*

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#### **Sheriff**

- η 6 new deputies for East Side traffic (partially COPS grant funded)
- η 2 new deputies and 2 new detectives in East Patrol, and 1 new deputy for the Peninsula
- η continuation of 2 crime research technicians (grant ending)
- η full year funding for 2 new School Resource Officers (added in the fall of 1999)
- η communication systems enhancements for patrol vehicles

#### **Corrections**

- η 2 new correctional officers to reduce overtime
- η a \$1.6 million allocation for a new computerized Jail Management System
- η additional overtime for "trainee coverage"
- η a one-time allocation for new Jail transition costs (\$1,700,000 for 2000-2002)

#### **Probation Division**

- η the addition of 1 legal assistant
- η 1 new probation officer (fee supported)
- η Day Reporting Center for misdemeanor offenders (beginning July 1, 2000)

#### **Superior Court**

- η the 21st Judge and 2 related staff positions plus required operating expenses (10-1-2000)
- η a \$54,000 allocation for courtroom improvements (in REET Capital fund)
- η major allocations for continued computerization
- η continuation of the Civil Pro-Tem program
- η a new Criminal Pro-Tem program

#### **Prosecutor**

- η 3 new positions in the Juvenile division
- η continued support for the LINX project, and major computer hardware and software upgrades

#### **Juvenile**

- η the addition of 1 permanent court services assistant and 1 accounting assistant
- η computer hardware and software upgrades for the LINX project

#### **District Court Tacoma**

- η a reduction of .7 FTE commissioner (4-1-2000), and 1 legal assistant
- η additional video arraignment capability

#### **Medical Examiner**

- η 1 new transport agent position
- η Jail Construction Reserve
- η funding for the second phase of the Jail financing plan



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## **All Other Programs & Services:**

### **Planning and Land Services**

- η 3 new E.S.A. positions (supported by new fees)
- η 3 new NPDES positions (supported by new fees)
- η support for 3 additional Land Use Advisory Commissions
- η ¼ additional office assistant
- η funding for additional civil engineering work performed by Public Works

### **Assessor-Treasurer**

- η 1 new cartographer position
- η computer software upgrades

### **Auditor**

- η 1 additional position in the Auto Licensing division

### **Bond Debt Service**

- η debt service for the new parking garage

### **Parks and Recreation**

- η a \$109,000 allocation for the South Hill Park
- η a \$73,000 payment from Lakewood for half of the Ft. Steilacoom Park maintenance expenses

### **Special Projects**

- η a new research staff position in the Performance Audit program
- η The remaining General Fund departments not mentioned above experienced a status-quo budget.

These positive changes in the General Fund budget are due to three main factors:

- η The recent State Retirement System decrease in pension rates has had a positive impact, and will result in a General Fund savings of approximately \$2.0 million in 2000.
- η The strength of the local economy continues to produce significant increases in several revenue categories (sales taxes, property taxes from new construction, planning and permit fees, recording fees, etc.).
- η Proposed fee increases, especially in P.A.L.S., will add to available resources.

In many years the percentage change in a particular budget was a valid indication of the extent to which a department's real inflation adjusted resources were growing (or decreasing) from the prior year. However, for the fiscal 2000 budget, **the percentage change is very often not a valid indicator of relative change**. The following reasons account for this phenomenon:

- η Many departments had grants or service contracts in 1999 which are not present in 2000, or vice versa.
- η The large mid-year supplemental budget ordinance recently approved by Council caused several departments to have unusually large allocations in 1999.
- η Several departments have unique items in 1999 which are not present in 2000 (special election costs, jail annex loan repayments, severance payments).

It is necessary to review each department's situation in some detail to determine what is happening in 2000. I would refer the reader to the "Budget Highlights" section in each departmental budget for a fuller explanation of any budgetary changes.

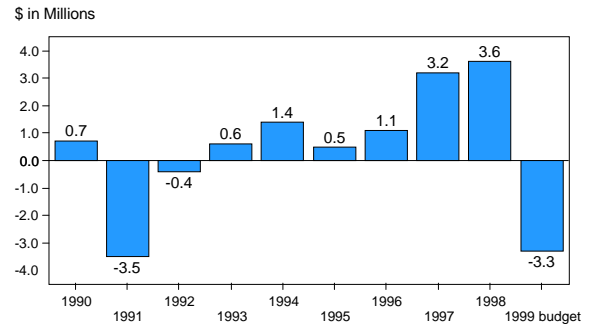
# General Fund

## Use of Prior Fund Balance

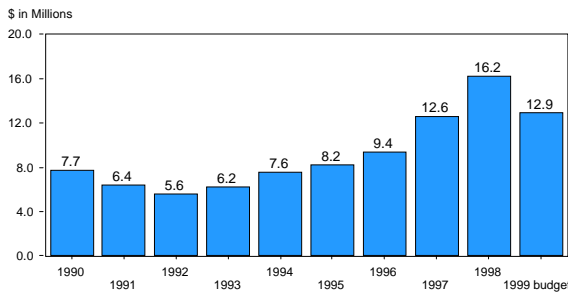
The tables below present the financial results for the General Fund during the 1990-1999 period. As indicated in Figure 3, the trend during the last decade has been very positive. Both a strong economy and prudent fiscal policies have produced positive financial results. In fiscal 1999, we have budgeted a deficit due to the large one-time \$3.3 million allocation of fund balance (primarily for the Jail Construction Reserve).

If the 1999 budget figures hold, the General Fund balance will be approximately \$12.4 million at the end of 1999 (see Figure 4). This assumes that fiscal 1999 will record a deficit due to the aforementioned \$3.3 million allocation. 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 at the high end of that range by the end of fiscal 1999 (as shown in the table).

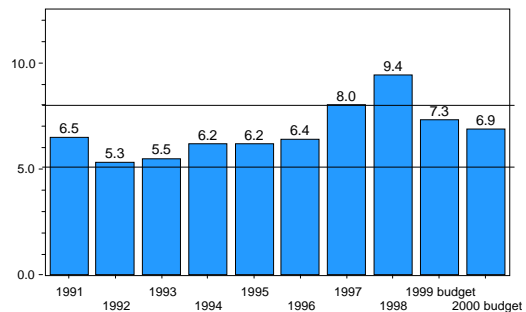
**General Fund Summary  
Difference Between Revenues & Expenditures**



**Unreserved General Fund Balance**



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



I need to emphasize that the above charts for 1999 represent the budgeted figures. However, our projections indicate that fiscal 1999 actual results will be much more positive than budgeted. This is due to the local economy producing revenues above the budgeted level for many categories (sales taxes, building and development fees, interest revenues, gambling fees, recording fees, etc.). It is quite possible that we will not record a deficit in fiscal 1999 if present trends continue.

# 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 energy and weatherization programs. In 2000 the anticipated activity level for **Community Development** funded construction projects is down significantly. Portions of both the Supportive Housing and Home Program grants will be complete in 1999, resulting in a reduction of **Housing Repair Program** for 2000. Within **Human Services**, increases in Developmental Disabilities and Mental Health are set off by decreases in Aging and Long-Term Care and Chemical Dependency services resulting in a slight overall increase. The Human Services budget also includes one new Mental Health Evaluation Specialist for the jail to provide appropriate treatment and referral services.

Community & Human Services		
Fund	2000 Budget	1999 Budget
Community Action	\$ 4,459,700	\$ 5,044,683
Community Development	6,789,700	9,015,328
Housing Repair Program	4,078,700	7,146,547
Human Services	75,227,840	75,095,390
<b>Total</b>	<b>\$ 90,555,940</b>	<b>\$ 96,301,948</b>

General Fund Contributions	
AIDS Foundation .....	\$22,000
Alliance Against Domestic Violence.....	25,000
Breast Cancer Awareness Center.....	1,500
Boys & Girls Club.....	26,500
Centro Latino.....	25,000
Child Abuse Prevention Resources .....	10,000
Children's Commission .....	39,000
Community Action Grant Match.....	50,000
Day Care Referral Program .....	6,000
Domestic Violence Commission .....	27,000
Domestic Violence Family Program.....	83,000
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.....	494,250
Pierce County Alliance – CRESTOS .....	9,000
Salvation Army-Puyallup Corps .....	25,000
Salvation Army-South Hill Senior Center .....	25,000
Senior Centers.....	215,500
Sexual Assault – Allenmore.....	11,000
Social Service Programs (earmarked property taxes) .....	880,670
Social Service (substance abuse program from liquor taxes) .....	13,550
TACID .....	20,000
	\$2,133,720

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 2000. 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.

# 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 8.4% above the 1999 level. This budget level will provide for the same general level of maintenance activity as in prior years, and provide for an increased contribution to the Road Construction fund.

The **Roads Construction** fund is budgeted at a total of \$37 million in 2000, which is well above the 1999 budget. This increase will provide for a strong road construction and improvement program next year.

Road Maintenance Expenditures	
1995 Actual	\$ 39,500,205
1996 Actual	\$ 41,465,215
1997 Actual	\$ 43,956,810
1998 Actual	\$ 41,540,239
1999 Budget	\$ 43,485,600
2000 Budget	\$ 47,126,640

## 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 Utilities, Golf Courses, Solid Waste, Airport,** and the **new Ferry Services** and **Water Utility** funds. Also related to the Sewer Utilities 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 2000 and 1999 are as follows: The Sewer Utilities operations and maintenance section of this budget will be very close to the 1999 level. However, 2000 Sewer Utilities construction activity, primarily funded with U.L.I.D. bonds, will be significantly below 1999. The resulting total Sewer Utility budget will be about 14% below the 1999 level. The Golf Courses budget decrease is due to the absence of any major capital projects in 2000. The large decrease in the Solid Waste fund budget results from the Hidden Valley Landfill Closure being completed by the end of 1999. The large decrease in the 2000 Airport fund is due to a decline in capital expenses and the completion of the Master Plan in 1999. The Ferry Services fund increase is due to proposed repairs and refurbishing of the Christine Anderson ferry and the Anderson Island dock. Finally, the Water Utility fund growth reflects the various plan and system studies included in the 2000 budget.

Enterprise Funds			
Fund	2000 Budget	1999 Budget	% Change
Sewer Utility	\$ 83,365,910	\$ 96,633,110	(13.7)%
Golf Courses	943,910	1,300,790	(27.4)%
Solid Waste	4,547,470	6,345,970	(28.3)%
Airport	381,880	492,540	(22.5)%
Ferry Services	2,270,540	1,633,370	39.0 %
Water Utility	454,250	125,000	263.4 %

## 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. Most of the 2000 budgets are very close to the 1999 levels. The following summarizes any significant changes in the 2000 budgets:

- η **Radio Communications** – the large budget decrease reflects the fact that 1999 included several major capital construction projects related to our communication systems infrastructure.
- η **Facilities Maintenance** fund – reflects a moderate decrease (7%) due to the transfer of Health Building maintenance responsibilities to the Health Department, and a reduction in major repair costs at the County-City Building.

## Other County Funds

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Many of these internal service funds will rely upon prior fund balance in order to support their 2000 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 1999 budget highlights are:

- η The **Conservation Futures** fund for the acquisition and preservation of open space has been budgeted at the full tax rate, but state constitutional limitations may again reduce the final rate (and hence revenues). This issue may not be resolved until early in 2000.
- η The **Hotel/Motel** fund includes recommended allocations for the new special tax increase of 3% enacted in 1999.
- η 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.
- η The new **Jail Construction** fund includes monies for the full project.
- η The **Parks Construction** fund is proposing a major program for 2000 (\$2,769,500). The majority of the budget would be allocated for the development of the Peninsula Sports Complex and South Hill Park, and for improvements at the Sprinker Recreation Facility.

# Summation

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## Unresolved Issues

Most issues are resolved through the mechanisms of the budget preparation and adoption process. However, there are usually several issues which will “play-out” later in the year as developments unfold or as 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 2000.

- η **Permanent Jail Project** - we still need a firm commitment to proceed with the new permanent jail. The cost of the new facility is now being finalized, and a long-term strategy for the financing of this project has been developed. We need to move forward.
- η **Office Space** – we will be renting at least 160,000 sq. ft. of office space and 40,000 sq. ft. of storage space next year (excluding the Health Department), 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. However, the uncertainties surrounding both the long-term impacts of incorporations and the potential impact of I-695 make an early resolution very difficult.
- η **State Patrol** – the impact of the State Patrol’s phased “pull out” from county road responsibilities is still being ascertained, but will undoubtedly further stretch our resources in the East Patrol area.
- η **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 can maintain our basic benefit program at rates that are affordable.
- η **Y2K Issues** – we are very close to completing all the adjustments necessary to make our computer systems Y2K compliant. However, it is possible that this “once in a lifetime” project will not be 100% successful, and unforeseen problems will develop. It is also possible that public safety staff may need to respond to community issues which may develop. The 2000 budget includes a modest amount for Y2K response, which will be adequate only if the problems are not severe.
- η **Initiative 695** – the successful passage of I-695 last November could have serious short-term and long-term consequences for the County. There are significant aspects of I-695 which render any definitive judgement about the long-term impacts almost impossible. First, there are likely to be legal challenges regarding the constitutionality of the Initiative itself that may render it invalid. Second, the state legislature may take measures to deal with the impact of I-695 that 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, it is pure speculation to forecast the specific long-term impact of the November passage of I-695. Therefore I695 will be addressed once more information is known. This course of action will allow us to a) finalize the financial results from 1999, b) analyze the year 2000 revenue and expenditure estimates once the new year is underway, c) obtain some indication from the state legislature regarding its response to this initiative, whether passed or not, d) evaluate the status of likely legal challenges, e) estimate the expenses and revenues associated with the possible need to place vehicles on the personal property tax rolls, and f) more fully analyze the exact requirements of the initiative vis- à -vis tax rates, fee increases and revenue increases.

If budget reductions prove to be necessary in 2000, we would certainly consider looking first to the new services and staff contained in this budget. In most instances, these enhancements may not be as important as the base service levels already budgeted in 1999.

## Overview

Revenue limitations prevent us from adequately addressing all the concerns of our citizens, or initiating as many innovations as we would like to see. However, we feel that this Budget does support our most valuable programs, and provides improvements in several critical areas. Major allocations are recommended for public safety and the judicial system, and we have budgeted the second phase of the funding strategy for the new Jail. In our opinion, this is a solid budget which will result in positive service improvements.

## Prognosis for Fiscal 2001

It appears that the local economy is still growing, and economists are projecting modest growth for the 2000-2001 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 2001. However, an additional incorporation (Gateway) is possible within the next 2 years. 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.

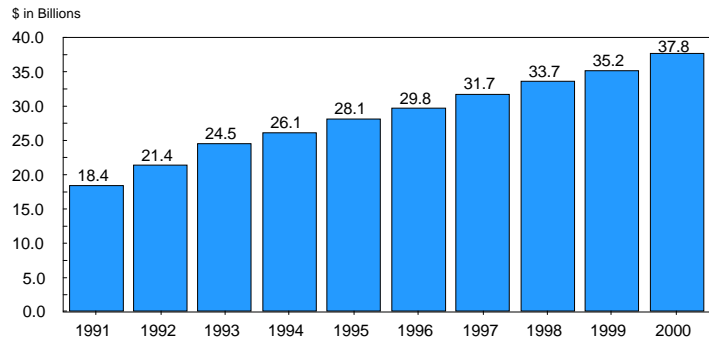
The most immediate concern for fiscal 2001 and beyond lies with the potential impact of both Referendum 47 (I.P.D. property tax limitation) and I-695. Property taxes represent our largest source of revenue, and any major curtailment in this revenue category will result in severe service reductions. As the Implicit Price Deflator percentages for 1998, 1999, and 2000 clearly show (1.9%, .85%, and 1.42% 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 operating expenses). To limit ourselves to the Implicit Price Deflator or to have no increase in property tax or other revenues (without a formal and expensive vote of the people) is to commit absolute fiscal suicide in the General Fund.

# 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 1999 to 2000 was approximately \$2.55 billion (7.2%), which is more than the percentage growth experienced last year (5.6%). Approximately 47% of the growth is due to new construction, and 53% is due to the revaluation of existing properties.

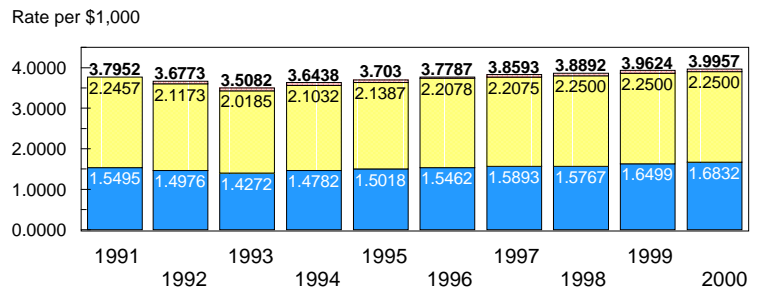
**Total Assessed Valuation**



## Property Tax Levy Rates

Levy rates determine the amount of tax that a property owner pays per thousand dollars of assessed value. The 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 1.42% in 2000. 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. The 2000 budget reflects the full 106% increase. These monies will be primarily used to fund priority Public Safety and Justice Services programs. This will result in only a modest increase in the Tax rates, as shown in the following table:

**Combined Property Tax Millages**



	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General	1.5495	1.4976	1.4272	1.4782	1.5018	1.5462	1.5893	1.5767	1.6499	1.6832
Road	2.2457	2.1173	2.0185	2.1032	2.1387	2.2078	2.2075	2.2500	2.2500	2.2500
CF	0	0.0624	0.0625	0.0624	0.0625	0.0247	0.0625	0.0625	0.0625	0.0625

Property Tax Levies				
	1999		2000	
	Tax Rate <sup>1</sup>	Revenue	Tax Rate <sup>1</sup>	Revenue
	<b>Assessed Value: \$35,243,497,408</b>		<b>Assessed Value: \$37,797,175,771</b>	
<b>A. County Levy (\$1.80 maximum)</b>				
General Fund	\$ 1.6145	\$ 56,900,627	\$ 1.6477	\$ 62,277,910
Veteren's Relief	0.0125	440,544	0.0122	461,720
Social Services	0.0229	807,077	0.0233	880,670
<b>Total County Levy</b>	<b>1.6499</b>	<b>58,148,247</b>	<b>1.6832</b>	<b>63,620,300</b>
<b>B. Conservation Futures (\$.0625 Maximum)</b>	<b>0.0625</b>	<b>2,202,719</b>	<b>0.0625</b>	<b>2,362,320</b>
	<b>Assessed Value: \$14,885,283,520</b>		<b>Assessed Value: \$16,048,637,045</b>	
<b>C. Road District Levy (\$2.25 Maximum)</b>				
Allocated to Road Fund	1.8095	26,934,921	1.8095	29,039,200
Law Enforcement Levy	0.4405	6,556,968	0.4405	7,070,230
<b>Total Road District Levy</b>	<b>2.2500</b>	<b>33,491,888</b>	<b>2.2500</b>	<b>36,109,430</b>
<b>TOTAL COUNTY TAX LEVIES</b>	<b>\$ 3.9624</b>	<b>\$ 93,842,854</b>	<b>\$ 3.9957</b>	<b>\$ 102,092,050</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, 1999

<b>1999 Assessed Valuation for 2000 Tax Collections</b>		<b>\$ 37,797,175,771</b>
<b>A. Inside Levy (issued without vote of the people)</b>		
Legal Limit of 1 1/2% of property value		\$ 566,957,637
<i>Amount of Debt Applicable to Debt Limit</i>		
Net Limited General Obligation Bonds	\$ 27,910,000	
Net Limited General Obligation Proprietary Type Bonds	6,625,000	
Estimated Compensated Absences (12/31/98)	9,585,318	
Bond Anticipation Note	922,000	
Total Net Limited Tax General Obligation Debt		45,042,318
<b>Limited Tax General Obligation Debt Margin Available</b>		<b>\$ 521,915,319</b>
<b>B. Outside Levy (issued with vote of the people)</b>		
Legal Limit of 2 1/2% of property value		\$ 944,929,394
<i>Amount of Debt Applicable to Debt Limit</i>		
Net Limited General Obligation Debt		\$ 45,042,318
<b>Limited Tax General Obligation Debt Margin Available</b>		<b>\$ 899,887,076</b>

### Pierce County Debt Ratios Estimated at September 30, 1999

General Obligation Bonded Debt per Capita (excluding Proprietary GO/Debt and compensated Absences)	<b>\$ 41.19</b>
Ratio of direct G.O. Bonded Debt to Assessed Value	<b>0.09%</b>
Assessed Valuation per Capita	<b>\$ 53,996</b>

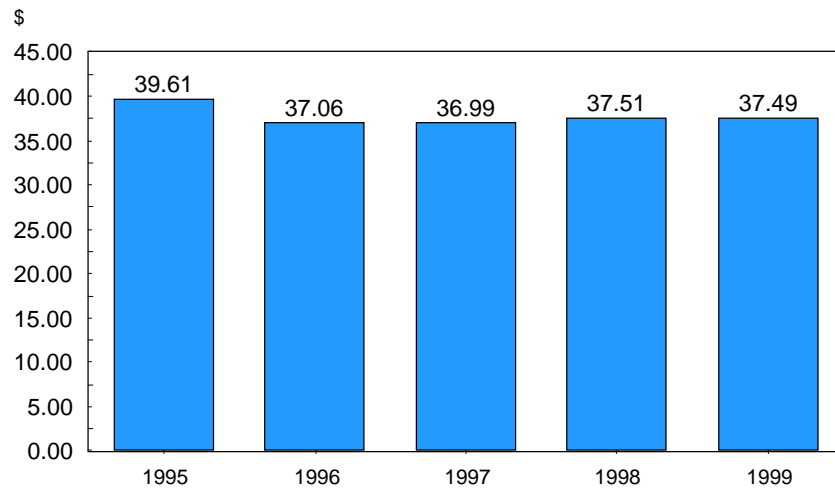
### Pierce County Bond Ratings

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

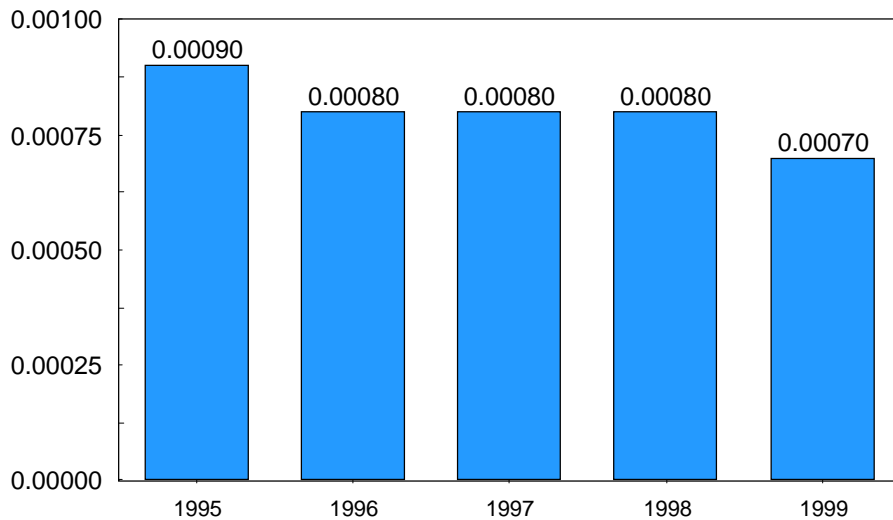
# Other Financial Information

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 \$40 - \$45 million debt for the new Detention Center (mid 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 2000 through 2005 was adopted by the County Council in November of 1999. 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 2000 Operating Budget***

The 2000 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 2000 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.

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).

## Other Financial Information

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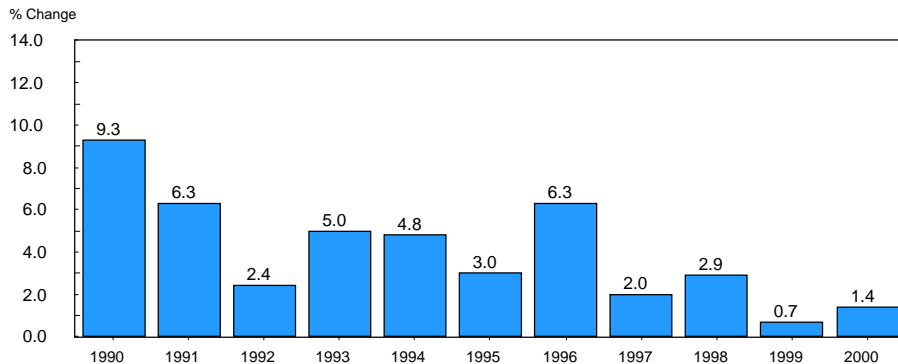
<b>Airport - improvement projects</b>	\$ 124,000
<b>Adult Detention Center - new facility</b>	20,000,000
<b>General Administration Buildings- improvement projects and major repairs</b>	815,000
<b>Juvenile Detention Facilities - improvement projects and major repairs</b>	192,000
<b>Courts - improvement projects</b>	154,000
<b>Ferry System - Anderson Island parking</b>	400,000
<b>Sheriff Department Buildings - West Precinct repairs</b>	40,000
<b>Parks and Recreation - regional parks/paths and trails</b>	7,944,640
<b>River Improvement- various projects</b>	1,579,000
<b>County Roads - Transportation Improvement Plan projects</b>	37,076,000
<b>Sewer Utilities - system capital improvements</b>	30,109,700
<b>Solid Waste Management - Prarie Ridge Capacity Expansion</b>	50,000
<b>Surface Water Management - stormwater systems</b>	7,414,400
<b>Total Capital Project Appropriation–2000</b>	\$ 105,898,740

# Other Financial Information

## Staffing Information

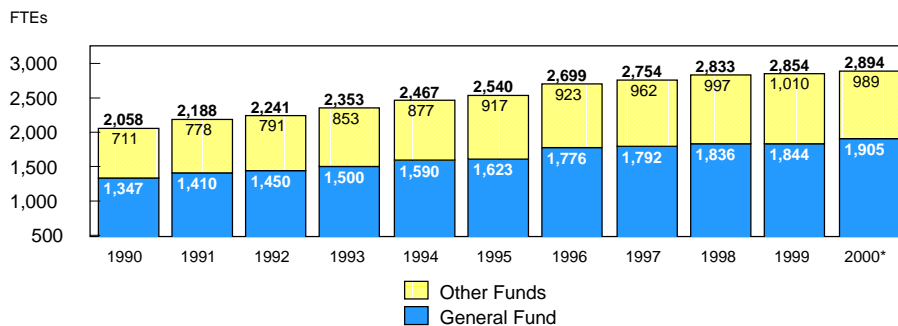
As the population of Pierce County has increased, the demand for county services has risen correspondingly. General Fund staffing has increased by 558 FTEs (41%) since 1990 while staffing in all other funds (special revenue, enterprise, and internal services) has increased by 278 FTEs (39%). Overall, 836 FTEs have been added since 1990, which represents an increase of (41%).

**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, primarily the Prosecutor's Office, 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. Budget limitations have reduced the staff increases in the last four years to the lowest level in the last decade.

**County-wide Staffing Summary**



\* In 2000 twenty-seven Sheriff Department employees were transferred from the Law Enforcement Levy fund to the General fund

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

# Other Financial Information

## STAFFING SUMMARY

	1990 FTE	1992 FTE	1994 FTE	1996 FTE	1998 FTE	1999 FTE	2000 FTE	Change from 1990
<b>General Fund:</b>								
Assessor/Treasurer	89.25	94.25	96.25	96.50	97.80	97.80	98.80	9.55
Assigned Counsel	61.45	67.35	71.31	87.77	92.70	88.80	88.80	27.35
Auditor	40.00	41.00	41.00	41.00	41.00	40.00	41.00	1.00
Budget & Finance	40.45	40.85	42.20	42.65	42.85	41.85	41.85	1.40
Clerk of the Superior Court	41.00	42.00	45.00	49.50	50.00	52.00	52.00	11.00
Cooperative Extension	11.00	11.00	11.60	13.60	13.60	13.60	13.60	2.60
Corrections	193.00	201.40	234.00	331.60	341.30	343.30	345.30	152.30
County Council	26.00	31.70	31.00	31.00	32.00	31.00	31.00	5.00
County Executive	7.00	7.00	8.75	8.75	6.75	6.75	6.75	(0.25)
District Court 1 - Tacoma	50.00	58.00	64.00	69.10	68.20	68.20	66.50	16.50
District Court 2 - Gig Harbor	3.25	4.60	6.00	6.00	6.77	6.20	6.20	2.95
District Court 3 - Eatonville	2.41	3.60	3.75	3.75	3.75	3.75	3.75	1.34
District Court 4 - Buckley	1.10	1.10	1.10	1.10	1.25	1.30	1.30	.20
District Court Probation	12.00	12.50	16.50	22.00	29.00	30.00	35.00	23.00
Economic Development	2.70	2.75	2.75	2.15	3.58	3.45	3.80	1.10
Emergency Management	18.70	22.50	23.30	23.30	21.30	21.30	21.40	2.70
Facilities Management	5.60	6.19	3.56	-	-	-	-	(5.60)
Juvenile	125.05	130.20	142.40	167.20	173.22	171.02	173.02	47.97
Medical Examiner	9.00	10.00	12.00	14.00	12.00	12.00	13.00	4.00
Parks & Recreation Services	43.75	44.53	46.00	47.23	47.95	49.20	49.30	5.55
Personnel	13.00	16.00	19.00	22.00	22.00	22.00	22.00	9.00
Planning & Land Services	115.00	137.00	135.00	123.00	121.50	119.20	125.45	10.45
Prevention Services & Pgms	-	-	-	-	-	-	.80	.80
Prosecuting Attorney	140.00	157.60	176.50	207.00	215.60	213.07	216.07	76.07
River Improvement	12.25	12.25	11.77	-	-	-	-	(12.25)
Sheriff	210.50	219.60	267.00	273.00	293.50	309.50	345.50	135.00
Special Projects	5.50	5.00	6.25	11.54	14.63	14.63	14.99	9.49
Superior Court	68.40	70.40	72.40	81.40	83.38	84.38	87.38	18.98
<b>Total General Fund</b>	<b>1,347.36</b>	<b>1,450.37</b>	<b>1,590.39</b>	<b>1,776.14</b>	<b>1,835.63</b>	<b>1,844.30</b>	<b>1,904.56</b>	<b>557.20</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	1.00	1.00
Community Action	31.84	33.88	47.91	35.82	47.88	55.31	57.31	25.47
Community Development	11.00	9.15	9.80	12.75	13.32	11.45	9.96	(1.04)
Conservation Futures Fund	-	-	.85	1.00	1.00	1.00	1.00	1.00
County Road Fund	259.00	301.00	327.00	329.00	329.20	327.02	327.15	68.15
Criminal Justive Fund	-	-	-	-	1.00	1.00	-	-
Drug Investigation Fund	-	1.00	2.00	2.00	-	-	-	-
Geographical Info.System	1.00	4.00	6.00	17.00	18.00	18.00	18.00	17.00
Housing Repair Program	5.00	10.00	10.00	10.00	10.00	12.00	12.00	7.00
Human Services	76.36	83.86	94.00	116.30	134.12	136.62	136.62	60.26
Law Enforcement Fund	72.75	78.30	86.30	71.50	72.00	73.00	47.00	(25.75)
Paths and Trails	1.00	1.00	1.50	1.25	2.05	2.05	1.05	.05

# Other Financial Information

## STAFFING SUMMARY

	1990 FTE	1992 FTE	1994 FTE	1996 FTE	1998 FTE	1999 FTE	2000 FTE	Change from 1990
Pierce County Arts Comm.	1.10	2.10	3.10	3.10	3.10	2.10	1.79	.69
Rainier Commun. Comm.	-	-	-	2.00	5.00	5.00	5.00	5.00
RI Est Exc Tax Rvr	2.00	3.00	3.48	3.73	3.91	3.09	2.02	.02
Safe Streets Fund	1.00	1.00	.86	-	-	-	-	(1.00)
Surface Water Mgmt. Fd.	7.00	5.00	15.00	30.15	35.05	35.78	42.15	35.15
Tourism, Promo., Cap. Fac.	-	-	-	-	-	-	.13	.13
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	1.00
911 System	2.50	3.00	3.70	3.70	4.35	4.45	4.50	2.00
<b>Total Spc Rev Funds</b>	<b>474.55</b>	<b>540.29</b>	<b>616.50</b>	<b>645.30</b>	<b>684.98</b>	<b>692.87</b>	<b>670.68</b>	<b>196.13</b>
<b>Capital Projects:</b>								
1% For Arts Construction	-	-	-	-	-	-	-	-
Admin Bldg & Fac. Fund	.90	.33	.35	.10	.13	.13	.17	(0.73)
Interim Jail Construction	-	-	-	.78	-	-	-	-
Parking Facility Fund	-	-	-	-	.64	.64	.56	.56
Permanent Jail Const.	-	-	-	-	1.43	1.41	2.03	2.03
REET-Capital Projects	-	.30	1.23	1.27	1.07	1.27	1.40	1.40
Remann Hall Improv. Fund	-	1.00	1.72	1.10	-	-	-	-
<b>Total Capital Proj</b>	<b>.90</b>	<b>1.63</b>	<b>3.30</b>	<b>3.25</b>	<b>3.27</b>	<b>3.45</b>	<b>4.16</b>	<b>3.26</b>
<b>Enterprise Funds:</b>								
Airport	1.00	1.00	1.00	1.00	2.02	2.00	1.50	.50
Golf Courses	7.00	8.15	8.65	8.65	8.45	8.45	8.45	1.45
P.C. Ferry Services	-	-	-	-	-	-	.87	.87
Sewer Utilities Fund	76.00	80.00	86.00	86.02	98.65	101.06	103.26	27.26
Sewer Utility Construction	-	-	-	2.00	1.10	-	-	-
Solid Waste Mgmt. Fund	10.00	8.00	10.00	12.35	12.61	12.61	11.11	1.11
Water Utility Fund	-	-	-	-	-	-	.90	.90
<b>Total Enterp Funds</b>	<b>94.00</b>	<b>97.15</b>	<b>105.65</b>	<b>110.02</b>	<b>122.83</b>	<b>124.12</b>	<b>126.09</b>	<b>32.09</b>
<b>Internal Srv Funds:</b>								
Equipment Rental & Rev.	21.00	23.00	24.00	24.00	24.12	24.10	24.10	3.10
Facilities Management	20.10	21.08	20.14	27.40	36.45	36.77	34.01	13.91
Fleet Rental	2.35	2.40	3.30	3.15	3.15	3.15	3.15	.80
General Services	13.80	13.20	6.76	7.20	7.20	8.20	8.20	(5.60)
Information Services Fund	73.00	80.00	85.98	89.04	99.64	101.64	102.64	29.64
Radio Communic. Fund	4.30	4.50	4.50	5.50	6.35	6.25	7.10	2.80
Self Insurance Fund	5.65	5.65	5.65	5.80	6.30	6.30	6.30	.65
Workers Compensation	1.35	1.35	1.35	2.20	2.70	2.70	2.70	1.35
<b>Total Int Serv Fnds</b>	<b>141.55</b>	<b>151.18</b>	<b>151.68</b>	<b>164.29</b>	<b>185.91</b>	<b>189.11</b>	<b>188.20</b>	<b>46.65</b>
<b>TOTAL FUNDS</b>	<b>2,058.36</b>	<b>2,240.62</b>	<b>2,467.52</b>	<b>2,699.00</b>	<b>2,832.62</b>	<b>2,853.85</b>	<b>2,893.69</b>	<b>835.33</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 2000 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 2000 Revenues and Expenditures which displays this information by fund type.

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

The total 2000 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.

**General Fund Departmental Program Budgets ..... 36**

The multitude and variety of services provided by the departments in General Fund is clearly visible in the General Fund Departmental Program Budgets table.

**Total Estimated Revenues and Other Funding Sources ..... 40**

The Total Estimated Revenues and Other Funding Sources table presents the major revenue categories by fund type.



# Other Financial Information

## ALL FUNDS COMPARISON OF 2000 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	\$ 25,664,290	\$ 13,287,830	\$ —	\$ 965,000	\$24,288,230	\$23,198,800	\$ 2,143,539	\$ 89,547,689
Carry Over	1,782,390	—	—	—	—	—	—	1,782,390
Use Of Fund Balance	2,007,860	12,298,440	20,310	7,612,320	21,926,520	2,319,220	698,966	46,883,636
Fines And Forfeitures	3,995,340	90,380	—	—	—	—	—	4,085,720
Intergovernmental Rev.	32,969,680	104,658,810	—	17,777,400	716,460	127,120	15,692,847	171,942,317
Licenses And Permits	5,117,470	59,500	—	390,000	—	—	2,770,777	8,337,747
Other Financing Sources	—	134,000	—	—	15,416,020	981,660	—	16,531,680
Other Miscellaneous Rev.	9,612,640	4,605,560	3,607,940	65,679,240	29,516,730	17,605,260	1,235,356	131,862,726
Other Taxes	8,141,200	11,560,790	—	2,000,000	100,000	—	—	21,801,990
Property Tax	62,293,910	32,743,910	—	—	—	—	—	95,037,820
Sales Tax	35,575,000	320,000	—	—	—	—	—	35,895,000
<b>Total Revenues</b>	<b>\$ 187,159,780</b>	<b>\$ 179,759,220</b>	<b>\$3,628,250</b>	<b>\$94,423,960</b>	<b>\$91,963,960</b>	<b>\$44,232,060</b>	<b>\$22,541,485</b>	<b>\$ 623,708,715</b>
<b>Expenditures/Expenses:</b>								
Cultural & Recreation	\$ 6,511,740	\$ 2,420,850	\$ —	\$ 2,947,710	\$ 943,910	\$ —	\$ —	\$ 12,824,210
Debt Service	—	—	3,628,250	—	—	—	—	3,628,250
Economic Environment	684,910	10,867,770	—	—	—	—	—	11,552,680
General Government	27,401,900	1,293,880	—	1,837,090	—	—	—	30,532,870
Internal Service	—	—	—	—	—	44,232,060	—	44,232,060
Legal & Judicial	47,372,060	436,420	—	455,250	—	—	—	48,263,730
Mental/Physical Health	4,281,850	80,248,450	—	—	—	—	22,541,485	107,071,785
Physical Environment	12,207,650	22,188,130	—	—	4,547,470	—	—	38,943,250
Public Safety	88,699,670	11,227,080	—	52,107,910	—	—	—	152,034,660
Transportation	—	51,076,640	—	37,076,000	2,652,420	—	—	90,805,060
Utilities	—	—	—	—	83,820,160	—	—	83,820,160
<b>Total Expenditures</b>	<b>\$ 187,159,780</b>	<b>\$ 179,759,220</b>	<b>\$3,628,250</b>	<b>\$94,423,960</b>	<b>\$91,963,960</b>	<b>\$44,232,060</b>	<b>\$22,541,485</b>	<b>\$ 623,708,715</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" 2000 Budget for Pierce County is \$579,603,775 (total budget of \$623,708,715 less Internal Service Funds of \$44,232,060 plus \$127,120 in Intergovernmental Revenue from non-county sources).

# Other Financial Information

## TOTAL EXPENDITURES/EXPENSES

	1998 Budget	1999 Budget	1999 Estimate	2000 Budget	Absolute Change	Percent Change
<b>General Fund</b>						
Assessor/Treasurer	\$ 8,354,329	\$ 8,694,360	\$ 8,694,360	\$ 8,947,060	\$ 252,700	2.9 %
Assigned Counsel	8,208,294	8,482,750	8,436,970	8,690,530	207,780	2.4
Auditor	5,349,035	5,277,130	5,244,110	5,324,390	47,260	0.9
Bond Interest & Redemption	1,602,290	1,650,600	1,650,600	2,035,770	385,170	23.3
Budget & Finance	3,641,058	3,770,430	3,763,200	3,886,110	115,680	3.1
Clerk	3,108,913	3,300,460	3,270,690	3,498,510	198,050	6.0
Cooperative Extension	534,738	539,410	539,760	549,530	10,120	1.9
Corrections	26,520,364	27,540,440	27,302,714	30,367,280	2,826,840	10.3
County Council	2,725,489	2,880,920	2,880,920	2,944,450	63,530	2.2
County Executive	600,245	638,780	638,780	652,330	13,550	2.1
District Court # 1 Tacoma	5,259,547	5,358,990	5,358,980	5,413,740	54,750	1.0
District Court # 2 Gig Harbor	555,629	583,450	583,450	605,980	22,530	3.9
District Court # 3 Eatonville	308,712	327,430	328,000	320,390	(7,040)	(2.2)
District Court # 4 Buckley	101,263	113,107	112,160	116,980	3,873	3.4
District Court Probation	1,787,024	1,903,040	1,856,882	2,119,810	216,770	11.4
Economic Development	329,442	362,760	363,160	374,530	11,770	3.2
Emergency Management	2,092,339	2,250,580	2,314,070	2,182,850	(67,730)	(3.0)
Health Services	2,908,393	2,961,300	2,961,300	3,511,340	550,040	18.6
Jail Construction Reserve	—	4,662,563	4,662,563	3,663,000	(999,563)	(21.4)
Juvenile	11,947,122	13,279,102	13,306,540	13,576,540	297,438	2.2
Medical Examiner	1,208,499	1,362,230	1,342,980	1,478,690	116,460	8.5
Miscellaneous Current Expense	2,522,143	3,238,590	4,223,400	3,848,220	609,630	18.8
Parks And Recreation Services	5,281,859	5,704,677	5,670,554	5,697,210	(7,467)	(0.1)
Personnel	1,925,784	1,977,250	1,977,250	1,991,530	14,280	0.7
Planning And Land Services	9,411,348	10,128,078	10,179,615	10,884,110	756,032	7.5
Prevention Services & Programs	752,719	900,000	900,000	1,000,000	100,000	11.1
Prosecuting Attorney	15,538,453	16,652,430	16,625,000	17,086,310	433,880	2.6
Reserve - Criminal Justice Task Force	—	—	—	1,000,000	1,000,000	∞
Sheriff	29,541,186	31,735,017	31,697,363	33,697,960	1,962,943	6.2
Special Projects	1,952,556	2,784,010	2,617,420	2,673,160	(110,850)	(4.0)
State Auditor	122,863	142,000	142,020	146,000	4,000	2.8
Superior Court	8,078,071	8,491,910	8,611,236	8,875,470	383,560	4.5
<b>Total General Fund</b>	<b>162,269,707</b>	<b>177,693,794</b>	<b>178,256,047</b>	<b>187,159,780</b>	<b>9,465,986</b>	<b>5.3</b>
<b>Special Revenue Funds</b>						
Antiprofitereing Revolving Fnd	8,229	10,750	10,750	10,380	(370)	(3.4)
Auditor's Maint & Operation	446,525	544,030	450,460	570,000	25,970	4.8
Community Action	3,977,261	5,044,683	5,044,683	4,459,770	(584,913)	(11.6)
Community Development Fund	4,408,115	9,015,328	5,564,168	6,789,700	(2,225,628)	(24.7)
Conservation Futures Fund	1,716,575	2,294,780	2,289,370	2,437,320	142,540	6.2
County Road Fund	41,540,258	43,485,600	40,080,303	47,126,640	3,641,040	8.4
Criminal Justice Fund	710,704	841,310	841,530	596,830	(244,480)	(29.1)
Dispute Resolution Center Fund	127,681	137,000	137,000	139,000	2,000	1.5
Drug Investigation Fund	156,482	193,000	169,290	112,730	(80,270)	(41.6)
Emergency Managemt Grants Fd	—	300,000	200,000	300,000	—	—
Endangered Species Act	—	1,652,310	1,652,310	99,000	(1,553,310)	(94.0)
Flood Property Acquisition	520,467	86,140	105,990	—	(86,140)	(100.0)
Gis Fund	2,099,061	2,497,090	2,416,320	2,113,610	(383,480)	(15.4)
Housing Repair Program	3,370,505	7,146,547	7,146,547	4,078,070	(3,068,477)	(42.9)
Human Services	66,064,067	75,095,390	72,710,700	75,227,840	132,450	0.2
Law Enforcement Fund	6,465,966	6,967,420	6,967,255	7,359,550	392,130	5.6
Marine Services Fund	159,260	166,600	166,600	152,110	(14,490)	(8.7)
Paths And Trails Fund	1,378,064	1,318,960	1,189,350	1,532,250	213,290	16.2
Pierce County Arts Commission	509,612	311,420	286,950	304,200	(7,220)	(2.3)
Pierce County Fair	132,317	146,690	148,990	150,670	3,980	2.7
Rainier Communications Commiss	619,696	773,080	694,130	723,880	(49,200)	(6.4)
Real Estate Ex Tx River Imp Fd	957,683	1,231,930	1,231,930	1,579,130	347,200	28.2
Surface Water Management Fund	10,341,037	15,908,180	13,964,461	15,959,070	50,890	0.3
Tourism, Promotion, Facilities	214,978	321,930	318,430	433,730	111,800	34.7
Vehicle License Fee Fund	3,602,000	3,200,000	3,200,000	3,950,000	750,000	23.4
Veterans Relief	424,334	444,850	444,850	469,840	24,990	5.6
Visitor & Convention Promotion	142,176	—	—	—	—	—
Wellness Program	82,833	89,000	88,914	91,000	2,000	2.2
911 System	2,993,183	2,910,320	2,542,070	2,992,900	82,580	2.8
<b>Total Special Revenue Funds</b>	<b>\$ 153,169,069</b>	<b>\$ 182,134,338</b>	<b>\$ 170,063,351</b>	<b>\$ 179,759,220</b>	<b>\$ (2,375,118)</b>	<b>(1.3) %</b>

# Other Financial Information

## TOTAL EXPENDITURES/EXPENSES

	1998 Budget	1999 Budget	1999 Estimate	2000 Budget	Absolute Change	Percent Change
<b>Debt Service Funds</b>						
Crid Bond Fund, No 2-88 Et Al	\$ 24,576	\$ 28,510	\$ 28,510	\$ 38,410	\$ 9,900	34.7 %
Limited Tax Gob Fund 1992	286,998	287,430	287,430	287,010	(420)	(0.1)
Ltd Tax Go Bond Fund 1994	1,098,739	1,094,280	1,094,280	1,093,900	(380)	—
Ltd Tax Go Bond Fund 1997B	175,275	176,690	176,690	172,780	(3,910)	(2.2)
Ltd Tax Go Bond Fund 1998	—	222,360	222,360	—	(222,360)	(100.0)
Ltd Tax Go Bond Fund 1999	—	—	—	416,520	416,520	—
Ltd Tax Go Bond Fund, 1986	360,460	—	—	—	—	—
Ltd Tax Go Refund Bd Fd 1992	291,910	659,490	659,490	661,660	2,170	0.3
Ltd Tax Go Refund Bd Fd 1997	995,175	1,014,030	1,014,030	957,970	(56,060)	(5.5)
Public Works Loan Debt Svc Fnd	213,019	—	—	—	—	—
Rid 78-1 Bond Fund	28,989	11,420	11,420	—	(11,420)	(100.0)
<b>Total Debt Service Funds</b>	<b>3,475,141</b>	<b>3,494,210</b>	<b>3,494,210</b>	<b>3,628,250</b>	<b>134,040</b>	<b>3.8</b>
<b>Capital Projects Funds</b>						
Dac Building Acquisition	1,597,212	1,102,780	810,650	—	(1,102,780)	(100.0)
Dist.Ct. Bldg. Acquisition	44,358	—	—	—	—	—
Interim Jail Construction	199,818	1,760,000	1,699,170	—	(1,760,000)	(100.0)
Parking Facility Fund	730,929	4,336,030	3,689,500	813,370	(3,522,660)	(81.2)
Parks Construction Fund	285,091	2,489,540	453,403	2,769,500	279,960	11.2
Permanent Jail Construction	571,773	4,600,000	2,584,610	50,963,000	46,363,000	1,007.9
Public Works Construction Fund	19,068,316	26,997,000	19,620,907	37,076,000	10,079,000	37.3
Real Estate Ex Tax Cnty Improv	2,065,177	3,024,000	2,812,480	2,607,130	(416,870)	(13.8)
Remann Hall Improvement Fund	297,078	100,000	100,000	—	(100,000)	(100.0)
Rid Construction Fund	78,649	57,300	57,300	—	(57,300)	(100.0)
1% For Arts Construction	38,023	136,390	39,390	178,210	41,820	30.7
<b>Total Capital Projects Fund</b>	<b>24,987,925</b>	<b>44,618,630</b>	<b>31,883,000</b>	<b>94,423,960</b>	<b>49,805,330</b>	<b>111.6</b>
<b>Enterprise Funds</b>						
Airport Fund	343,443	492,540	511,887	381,880	(110,660)	(22.5)
Cust. Advance For Sewer Const.	—	—	—	85,000	85,000	—
Golf Courses	775,943	1,300,790	992,794	943,910	(356,880)	(27.4)
Pierce County Ferry Services	—	1,633,370	1,458,580	2,270,540	637,170	39.0
Sewer Bond Funds	9,549,366	9,197,330	9,197,330	8,846,270	(351,060)	(3.8)
Sewer Facil Restricted Reserve	6,213,839	10,745,000	8,063,000	10,754,250	9,250	0.1
Sewer Ulid Construction Funds	3,136,702	20,000,000	8,082,000	11,084,650	(8,915,350)	(44.6)
Sewer Utilities Fund	23,602,455	37,205,780	33,542,505	33,570,740	(3,635,040)	(9.8)
Sewer Utility Const Funds	7,193,265	19,485,000	18,286,660	19,025,000	(460,000)	(2.4)
Solid Waste Mgmt Fund	4,583,387	6,345,970	6,345,968	4,547,470	(1,798,500)	(28.3)
Water Utility Fund	—	125,000	125,000	454,250	329,250	263.4
<b>Total Enterprise Funds</b>	<b>55,398,400</b>	<b>106,530,780</b>	<b>86,605,724</b>	<b>91,963,960</b>	<b>(14,566,820)</b>	<b>(13.7)</b>
<b>Intragovernmental Service Funds</b>						
Equipment Rental & Revolving	6,061,768	9,285,460	8,756,050	9,345,030	59,570	0.6
Facilities Management	6,117,421	6,910,680	6,846,180	6,442,520	(468,160)	(6.8)
Fleet Rental	3,092,770	3,967,050	3,851,853	3,987,220	20,170	0.5
General Services	2,230,625	2,431,430	2,353,107	2,380,560	(50,870)	(2.1)
Information Services Fund	11,479,872	11,817,588	11,800,533	12,124,190	306,602	2.6
Radio Communications Fund	1,332,512	2,337,420	2,337,420	1,441,740	(895,680)	(38.3)
Self Insurance Fund	3,535,450	6,686,740	6,264,787	6,713,640	26,900	0.4
Workers Compensation	1,240,101	1,773,710	1,739,544	1,797,160	23,450	1.3
<b>Total Intragovernmental Service Funds</b>	<b>35,090,519</b>	<b>45,210,078</b>	<b>43,949,474</b>	<b>44,232,060</b>	<b>(978,018)</b>	<b>(2.2)</b>
<b>Health Department</b>	<b>27,335,183</b>	<b>23,723,600</b>	<b>23,723,600</b>	<b>22,541,485</b>	<b>(1,182,115)</b>	<b>(5.0)</b>
<b>Grand Total</b>	<b>\$ 461,725,944</b>	<b>\$ 583,405,430</b>	<b>\$ 537,975,406</b>	<b>\$ 623,708,715</b>	<b>\$ 40,303,285</b>	<b>6.9 %</b>

# Other Financial Information

## DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION

	2000 Budget	1999 Budget	Absolute Change	Percent Change
<b>General Government</b>				
Admin. Bldg & Facilities Fund	\$ 16,750	\$ 15,590	\$ 1,160	7.4 %
Assessor/Treasurer	8,947,060	8,694,360	252,700	2.9
Auditor	5,324,390	5,277,130	47,260	0.9
Auditor's Maint & Operation	570,000	544,030	25,970	4.8
Bond Interest & Redemption	703,530	287,430	416,100	144.8
Budget & Finance	3,886,110	3,770,430	115,680	3.1
County Council	2,944,450	2,880,920	63,530	2.2
County Executive	652,330	638,780	13,550	2.1
Miscellaneous Current Expense	1,384,760	1,484,860	(100,100)	(6.7)
Parking Facility Fund	813,370	4,336,030	(3,522,660)	(81.2)
Personnel	1,991,530	1,977,250	14,280	0.7
Rainier Communications Commiss	723,880	773,080	(49,200)	(6.4)
Real Estate Ex Tax Cnty Improv	1,006,970	623,790	383,180	61.4
Special Projects	1,421,740	1,396,190	25,550	1.8
State Auditor	146,000	142,000	4,000	2.8
<b>Total General Government</b>	<b>30,532,870</b>	<b>32,841,870</b>	<b>(2,309,000)</b>	<b>(7.0)</b>
<b>Public Safety</b>				
Bond Interest & Redemption	932,570	954,220	(21,650)	(2.3)
Corrections	30,367,280	27,540,440	2,826,840	10.3
Criminal Justice Fund	309,790	387,550	(77,760)	(20.1)
District Court Probation	2,119,810	1,903,040	216,770	11.4
Drug Investigation Fund	112,730	193,000	(80,270)	(41.6)
Emergency Management	2,182,850	2,250,580	(67,730)	(3.0)
Emergency Managemt Grants Fd	300,000	300,000	—	—
Interim Jail Construction	—	1,760,000	(1,760,000)	(100.0)
Jail Construction Reserve	3,663,000	4,662,563	(999,563)	(21.4)
Juvenile	11,924,560	11,694,632	229,928	2.0
Law Enforcement Fund	7,359,550	6,967,420	392,130	5.6
Marine Services Fund	152,110	166,600	(14,490)	(8.7)
Medical Examiner	1,478,690	1,362,230	116,460	8.5
Miscellaneous Current Expense	745,950	395,300	350,650	88.7
Permanent Jail Construction	50,963,000	4,600,000	46,363,000	1,007.9
Prevention Services & Programs	1,000,000	900,000	100,000	11.1
Real Estate Ex Tax Cnty Improv	1,144,910	1,754,350	(609,440)	(34.7)
Reserve - Criminal Justice Task Force	500,000	—	500,000	∞
Sheriff	33,697,960	31,735,017	1,962,943	6.2
Special Projects	87,000	88,610	(1,610)	(1.8)
911 System	2,992,900	2,910,320	82,580	2.8
<b>Total Public Safety</b>	<b>152,034,660</b>	<b>102,525,872</b>	<b>49,508,788</b>	<b>48.3</b>
<b>Physical Environment</b>				
Conservation Futures Fund	2,437,320	2,294,780	142,540	6.2
Endangered Species Act	99,000	1,652,310	(1,553,310)	(94.0)
Flood Property Acquisition	—	86,140	(86,140)	(100.0)
GIS Fund	2,113,610	2,497,090	(383,480)	(15.4)
Miscellaneous Current Expense	478,360	374,680	103,680	27.7
Planning And Land Services	10,884,110	10,128,078	756,032	7.5
Real Estate Ex Tx River Imp Fd	1,579,130	1,231,930	347,200	28.2
Solid Waste Mgmt Fund	4,547,470	6,345,970	(1,798,500)	(28.3)
Special Projects	845,180	908,220	(63,040)	(6.9)
Surface Water Management Fund	15,959,070	15,908,180	50,890	0.3
<b>Total Physical Environment</b>	<b>38,943,250</b>	<b>41,427,378</b>	<b>(2,484,128)</b>	<b>(6.0)</b>
<b>Legal &amp; Judicial</b>				
Antiprofitereing Revolving Fnd	10,380	10,750	(370)	(3.4)
Assigned Counsel	8,690,530	8,482,750	207,780	2.4
Bond Interest & Redemption	399,670	408,950	(9,280)	(2.3)
Clerk	3,498,510	3,300,460	198,050	6.0
Criminal Justice Fund	287,040	453,760	(166,720)	(36.7)
DAC Building Acquisition	—	1,102,780	(1,102,780)	(100.0)
Dispute Resolution Center Fund	139,000	137,000	2,000	1.5
District Court # 1 Tacoma	5,413,740	5,358,990	54,750	1.0
District Court # 2 Gig Harbor	605,980	583,450	22,530	3.9
District Court # 3 Eatonville	320,390	327,430	(7,040)	(2.2)
District Court # 4 Buckley	116,980	113,107	3,873	3.4
Juvenile	1,651,980	1,584,470	67,510	4.3
Miscellaneous Current Expense	212,500	—	212,500	∞
Prosecuting Attorney	17,086,310	16,652,430	433,880	2.6
Real Estate Ex Tax Cnty Improv	455,250	645,860	(190,610)	(29.5)
Remann Hall Improvement Fund	—	100,000	(100,000)	(100.0)
Reserve - Criminal Justice Task Force	500,000	—	500,000	∞
Superior Court	8,875,470	8,491,910	383,560	4.5
<b>Total Legal &amp; Judicial</b>	<b>\$ 48,263,730</b>	<b>\$ 47,754,097</b>	<b>\$ 509,633</b>	<b>1.1 %</b>

# Other Financial Information

## DEPARTMENTAL EXPENDITURES/EXPENSES BY FUNCTION

	2000 Budget	1999 Budget	Absolute Change	Percent Change
<b>Economic Environment</b>				
Community Development Fund	\$ 6,789,700	\$ 9,015,328	\$ (2,225,628)	(24.7) %
Economic Development	374,530	362,760	11,770	3.2
Housing Repair Program	4,078,070	7,146,547	(3,068,477)	(42.9)
Miscellaneous Current Expense	80,000	—	80,000	∞
Special Projects	230,380	230,210	170	0.1
<b>Total Economic Environment</b>	<b>11,552,680</b>	<b>16,754,845</b>	<b>(5,202,165)</b>	<b>(31.0)</b>
<b>Mental/Physical Health</b>				
Community Action	4,459,770	5,044,683	(584,913)	(11.6)
Health Department	22,541,485	23,723,600	(1,182,115)	(5.0)
Health Services	3,511,340	2,961,300	550,040	18.6
Human Services	75,227,840	75,095,390	132,450	0.2
Miscellaneous Current Expense	681,650	750,750	(69,100)	(9.2)
Special Projects	88,860	160,780	(71,920)	(44.7)
Veterans Relief	469,840	444,850	24,990	5.6
Wellness Program	91,000	89,000	2,000	2.2
<b>Total Mental/Physical Health</b>	<b>107,071,785</b>	<b>108,270,353</b>	<b>(1,198,568)</b>	<b>(1.1)</b>
<b>Cultural &amp; Recreation</b>				
Cooperative Extension	549,530	539,410	10,120	1.9
Golf Courses	943,910	1,300,790	(356,880)	(27.4)
Miscellaneous Current Expense	265,000	233,000	32,000	13.7
Parks And Recreation Services	5,697,210	5,704,677	(7,467)	(0.1)
Parks Construction Fund	2,769,500	2,489,540	279,960	11.2
Paths And Trails Fund	1,532,250	1,318,960	213,290	16.2
Pierce County Arts Commission	304,200	311,420	(7,220)	(2.3)
Pierce County Fair	150,670	146,690	3,980	2.7
Tourism, Promotion, Facilities	433,730	321,930	111,800	34.7
1% For Arts Construction	178,210	136,390	41,820	30.7
<b>Total Cultural &amp; Recreation</b>	<b>12,824,210</b>	<b>12,502,807</b>	<b>321,403</b>	<b>2.6</b>
<b>Debt Service</b>				
Crid Bond Fund, No 2-88 Et Al	38,410	28,510	9,900	34.7
Limited Tax Gob Fund 1992	287,010	287,430	(420)	(0.1)
Ltd Tax Go Bond Fund 1994	1,093,900	1,094,280	(380)	—
Ltd Tax Go Bond Fund 1997B	172,780	176,690	(3,910)	(2.2)
Ltd Tax Go Bond Fund 1998	—	222,360	(222,360)	(100.0)
Ltd Tax Go Bond Fund 1999	416,520	—	416,520	∞
Ltd Tax Go Refund Bd Fd 1992	661,660	659,490	2,170	0.3
Ltd Tax Go Refund Bd Fd 1997	957,970	1,014,030	(56,060)	(5.5)
RID 78-1 Bond Fund	1	11,420	(11,420)	(100.0)
<b>Total Debt Service</b>	<b>3,628,250</b>	<b>3,494,210</b>	<b>134,040</b>	<b>3.8</b>
<b>Transportation</b>				
Airport Fund	381,880	492,540	(110,660)	(22.5)
County Road Fund	47,126,640	43,485,600	3,641,040	8.4
Pierce County Ferry Services	2,270,540	1,633,370	637,170	39.0
Public Works Construction Fund	37,076,000	26,997,000	10,079,000	37.3
Rid Construction Fund	—	57,300	(57,300)	(100.0)
Vehicle License Fee Fund	3,950,000	3,200,000	750,000	23.4
<b>Total Transportation</b>	<b>90,805,060</b>	<b>75,865,810</b>	<b>14,939,250</b>	<b>19.7</b>
<b>Utilities</b>				
Cust. Advance For Sewer Const.	85,000	—	85,000	∞
Sewer Bond Funds	8,846,270	9,197,330	(351,060)	(3.8)
Sewer Facil Restricted Reserve	10,754,250	10,745,000	9,250	0.1
Sewer Ulid Construction Funds	11,084,650	20,000,000	(8,915,350)	(44.6)
Sewer Utilities Fund	33,570,740	37,205,780	(3,635,040)	(9.8)
Sewer Utility Const Funds	19,025,000	19,485,000	(460,000)	(2.4)
Water Utility Fund	454,250	125,000	329,250	263.4
<b>Total Utilities</b>	<b>83,820,160</b>	<b>96,758,110</b>	<b>(12,937,950)</b>	<b>(13.4)</b>
<b>Internal Service</b>				
Equipment Rental & Revolving	9,345,030	9,285,460	59,570	0.6
Facilities Management	6,442,520	6,910,680	(468,160)	(6.8)
Fleet Rental	3,987,220	3,967,050	20,170	0.5
General Services	2,380,560	2,431,430	(50,870)	(2.1)
Information Services Fund	12,124,190	11,817,588	306,602	2.6
Radio Communications Fund	1,441,740	2,337,420	(895,680)	(38.3)
Self Insurance Fund	6,713,640	6,686,740	26,900	0.4
Workers Compensation	1,797,160	1,773,710	23,450	1.3
<b>Total Internal Service</b>	<b>44,232,060</b>	<b>45,210,078</b>	<b>(978,018)</b>	<b>(2.2)</b>
<b>County Fund Total</b>	<b>\$ 623,708,715</b>	<b>\$ 583,405,430</b>	<b>\$ 40,303,285</b>	<b>6.9 %</b>

# Other Financial Information

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
<b>Department/Program</b>	<b>2000 Budget</b>	<b>1999 Budget</b>	<b>Absolute Change</b>	<b>Percent Change</b>
<b>Assessor/Treasurer</b>				
Administration	\$ 1,158,260	\$ 1,106,200	\$ 52,060	4.7 %
ULID Foreclosures	21,190	20,740	450	2.2
Appraisal	2,615,360	2,547,090	68,270	2.7
Customer Service	486,350	446,380	39,970	9.0
Geographic Services	732,280	676,300	55,980	8.3
Operation/Technology	2,895,000	2,821,440	73,560	2.6
Accts Mgmt/Rates/Bill	1,038,620	1,076,210	(37,590)	(3.5)
<b>Total Assessor/Treasurer</b>	<b>8,947,060</b>	<b>8,694,360</b>	<b>252,700</b>	<b>2.9</b>
<b>Assigned Counsel</b>				
Civil Commitment	485,710	551,140	(65,430)	(11.9)
District Court Misdemeanor	1,219,030	1,162,070	56,960	4.9
City Of Tacoma Municipal Court	1,010,420	942,900	67,520	7.2
Juvenile Court	1,633,740	1,507,680	126,060	8.4
City Of Fife Municipal Court	41,950	44,110	(2,160)	(4.9)
Federal Way Municipal Court	—	248,960	(248,960)	(100.0)
Superior Court Felony	4,103,470	3,826,760	276,710	7.2
Western State Legal Services	196,210	199,130	(2,920)	(1.5)
<b>Total Assigned Counsel</b>	<b>8,690,530</b>	<b>8,482,750</b>	<b>207,780</b>	<b>2.4</b>
<b>Auditor</b>				
Elections	1,877,910	1,793,040	84,870	4.7
Voter Registration	840,810	943,370	(102,560)	(10.9)
Recording	1,448,080	1,407,590	40,490	2.9
Licensing	940,930	897,410	43,520	4.8
Voter Pamphlet	216,660	235,720	(19,060)	(8.1)
<b>Total Auditor</b>	<b>5,324,390</b>	<b>5,277,130</b>	<b>47,260</b>	<b>0.9</b>
<b>Bond Interest &amp; Redemption</b>	<b>2,035,770</b>	<b>1,650,600</b>	<b>385,170</b>	<b>23.3</b>
<b>Budget &amp; Finance</b>				
Administration	654,700	623,310	31,390	5.0
Treasury Services	1,103,600	936,650	166,950	17.8
Payables, Payroll & Gen Acctg	1,156,530	1,286,090	(129,560)	(10.1)
Budget & Grant Administration	320,460	304,240	16,220	5.3
Purchasing & Contract Admin	330,770	330,460	310	0.1
Internal Audit/Mgmt Services	320,050	289,680	30,370	10.5
<b>Total Budget &amp; Finance</b>	<b>3,886,110</b>	<b>3,770,430</b>	<b>115,680</b>	<b>3.1</b>
<b>Clerk</b>				
Administration	856,700	823,190	33,510	4.1
Court House Facilitator	82,690	52,760	29,930	56.7
Child Support Program	257,540	221,440	36,100	16.3
Civil Commitment	328,980	316,070	12,910	4.1
Arbitration	55,420	55,230	190	0.3
Legal Services	887,620	873,210	14,410	1.7
Fiscal Services	247,680	233,780	13,900	5.9
Domestic Violence	251,330	194,250	57,080	29.4
Probate And Court Services	530,550	530,530	20	—
<b>Total Clerk</b>	<b>\$ 3,498,510</b>	<b>\$ 3,300,460</b>	<b>\$ 198,050</b>	<b>6.0 %</b>

## Other Financial Information

<b>GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS</b>				
Department/Program	2000 Budget	1999 Budget	Absolute Change	Percent Change
<b>Cooperative Extension</b>				
Administration	\$ 161,750	\$ 158,600	\$ 3,150	2.0 %
Growing With Plants	1,500	1,500	—	—
Facilitator Leadership Training	1,200	1,200	—	—
4-H Youth	127,170	120,040	7,130	5.9
Resource Center	1,000	770	230	29.9
Agriculture/Master Gardener	105,410	103,230	2,180	2.1
Family Living	141,500	144,070	(2,570)	(1.8)
Publications Program	10,000	10,000	—	—
<b>Total Cooperative Extension</b>	<b>549,530</b>	<b>539,410</b>	<b>10,120</b>	<b>1.9</b>
<b>Corrections</b>				
Administration	1,342,060	1,156,680	185,380	16.0
Electronic Monitoring	222,060	244,670	(22,610)	(9.2)
Care & Custody Of Prisoners	15,922,250	15,273,350	648,900	4.2
Medical Services	2,992,960	2,869,000	123,960	4.3
Court Transportation	1,687,400	1,544,790	142,610	9.2
Food Services	2,098,720	2,061,750	36,970	1.8
Mental Health	636,410	485,160	151,250	31.2
Booking & Release	898,910	854,210	44,700	5.2
Pretrial Services	1,305,320	1,231,650	73,670	6.0
Work Crew Program	61,190	59,180	2,010	3.4
Loan Repayment - Jail Annex	—	1,760,000	(1,760,000)	(100.0)
Jail Transition Costs	1,700,000	—	1,700,000	∞
Jail Information Mgmt System	1,500,000	—	1,500,000	∞
<b>Total Corrections</b>	<b>30,367,280</b>	<b>27,540,440</b>	<b>2,826,840</b>	<b>10.3</b>
<b>County Council</b>	<b>2,944,450</b>	<b>2,880,920</b>	<b>63,530</b>	<b>2.2</b>
<b>County Executive</b>	<b>652,330</b>	<b>638,780</b>	<b>13,550</b>	<b>2.1</b>
<b>District Court # 1 Tacoma</b>				
Administration/Operations	200,250	204,640	(4,390)	(2.1)
Technical Support Services	120,470	117,980	2,490	2.1
Civil	1,102,850	1,032,950	69,900	6.8
Infraction Processing	1,006,130	1,014,190	(8,060)	(0.8)
Criminal	2,984,040	2,989,230	(5,190)	(0.2)
<b>Total District Court # 1 Tacoma</b>	<b>5,413,740</b>	<b>5,358,990</b>	<b>54,750</b>	<b>1.0</b>
<b>District Court # 2 Gig Harbor</b>				
Administration	105,210	115,990	(10,780)	(9.3)
Domestic Violence	24,250	25,840	(1,590)	(6.2)
Civil	78,160	83,200	(5,040)	(6.1)
Infractions	91,110	89,510	1,600	1.8
Criminal	307,250	268,910	38,340	14.3
<b>Total District Court # 2 Gig Harbor</b>	<b>605,980</b>	<b>583,450</b>	<b>22,530</b>	<b>3.9</b>
<b>District Court # 3 Eatonville</b>	<b>320,390</b>	<b>327,430</b>	<b>(7,040)</b>	<b>(2.2)</b>
<b>District Court # 4 Buckley</b>	<b>116,980</b>	<b>113,107</b>	<b>3,873</b>	<b>3.4</b>
<b>District Court Probation</b>				
Work Crew Program	474,750	458,010	16,740	3.7
Probation Services	1,545,060	1,445,030	100,030	6.9
Day Reporting Center	100,000	—	100,000	∞
<b>Total District Court Probation</b>	<b>\$ 2,119,810</b>	<b>\$ 1,903,040</b>	<b>\$ 216,770</b>	<b>11.4 %</b>

(Table continued on the following page)

# Other Financial Information

## GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS

Department/Program	2000 Budget	1999 Budget	Absolute Change	Percent Change
<b>Economic Development</b>				
Administration/Planning	\$ 291,020	\$ 250,710	\$ 40,310	16.1 %
Benchmarking Program	—	21,840	(21,840)	(100.0)
World Trade Center	9,500	9,000	500	5.6
Central Ps Econ Dev	17,800	15,000	2,800	18.7
Economic Dev Board	56,210	56,210	—	—
Operation New Market	—	10,000	(10,000)	(100.0)
<b>Total Economic Development</b>	<b>374,530</b>	<b>362,760</b>	<b>11,770</b>	<b>3.2</b>
<b>Emergency Management</b>				
Fire Inspection Program	242,490	171,620	70,870	41.3
Fire Prevention & Invest	1,057,330	1,030,890	26,440	2.6
Emergency Management	553,920	753,450	(199,530)	(26.5)
Emergency Medical Services	209,150	205,940	3,210	1.6
Training Program	119,960	88,680	31,280	35.3
<b>Total Emergency Management</b>	<b>2,182,850</b>	<b>2,250,580</b>	<b>(67,730)</b>	<b>(3.0)</b>
<b>Health Services</b>	<b>3,511,340</b>	<b>2,961,300</b>	<b>550,040</b>	<b>18.6</b>
<b>Jail Construction Reserve</b>	<b>3,663,000</b>	<b>4,662,563</b>	<b>(999,563)</b>	<b>(21.4)</b>
<b>Juvenile</b>				
Administration	1,229,070	1,090,850	138,220	12.7
Volunteer Services	98,830	97,800	1,030	1.1
Investigations/Diagnostics	107,670	104,120	3,550	3.4
Case Supervision	4,921,720	4,651,447	270,273	5.5
Residential Care & Custody	4,485,210	4,695,275	(210,065)	(4.7)
Facilities Maintenance	1,082,060	1,055,140	26,920	2.6
Family Court	122,710	111,850	10,860	9.7
Juvenile Court Services	1,529,270	1,472,620	56,650	3.8
<b>Total Juvenile</b>	<b>13,576,540</b>	<b>13,279,102</b>	<b>297,438</b>	<b>2.2</b>
<b>Medical Examiner</b>				
Administration	509,980	587,480	(77,500)	(13.2)
Coroner Services	448,780	340,080	108,700	32.0
Inquests & Investigations	519,930	434,670	85,260	19.6
<b>Total Medical Examiner</b>	<b>1,478,690</b>	<b>1,362,230</b>	<b>116,460</b>	<b>8.5</b>
<b>Miscellaneous Current Expense</b>	<b>3,848,220</b>	<b>3,238,590</b>	<b>609,630</b>	<b>18.8</b>
<b>Parks And Recreation Services</b>				
Administration	1,478,510	1,446,810	31,700	2.2
Grounds Maintenance	367,560	362,650	4,910	1.4
Recreation Services	928,040	1,016,867	(88,827)	(8.7)
Community Centers	300,810	322,710	(21,900)	(6.8)
Parks Maintenance	2,462,540	2,505,640	(43,100)	(1.7)
Parks Acq & Improvement	159,750	50,000	109,750	219.5
<b>Total Parks And Recreation Svcs</b>	<b>5,697,210</b>	<b>5,704,677</b>	<b>(7,467)</b>	<b>(0.1)</b>
<b>Personnel</b>				
Administration	302,150	303,090	(940)	(0.3)
Organizational Development	293,860	291,060	2,800	1.0
Support Services	195,330	197,220	(1,890)	(1.0)
Eeo Services	96,760	95,860	900	0.9
Employment & Compensation	443,950	438,680	5,270	1.2
Labor Relations	374,580	369,100	5,480	1.5
Civil Service	284,900	282,240	2,660	0.9
<b>Total Personnel</b>	<b>1,991,530</b>	<b>1,977,250</b>	<b>14,280</b>	<b>0.7</b>
<b>Planning And Land Services</b>				
Development Process	8,677,460	8,209,016	468,444	5.7
Advanced Planning	1,159,160	1,125,822	33,338	3.0
Code Enforcement	497,530	440,410	57,120	13.0
NPDES Program	549,960	352,830	197,130	55.9
<b>Total Planning And Land Services</b>	<b>\$ 10,884,110</b>	<b>\$ 10,128,078</b>	<b>\$ 756,032</b>	<b>7.5 %</b>



# Other Financial Information

## GENERAL FUND DEPARTMENTAL PROGRAM BUDGETS

Department/Program	2000 Budget	1999 Budget	Absolute Change	Percent Change
<b>Prevention Services &amp; Programs</b>	\$ 1,000,000	\$ 900,000	\$ 100,000	11.1 %
<b>Prosecuting Attorney</b>				
Administration	1,196,050	1,231,800	(35,750)	(2.9)
Child Support	2,754,300	2,887,730	(133,430)	(4.6)
Civil Commitment	202,500	215,010	(12,510)	(5.8)
Felony	6,975,770	6,671,464	304,306	4.6
Misdemeanor	1,963,750	1,932,536	31,214	1.6
Juvenile	1,680,530	1,447,050	233,480	16.1
Civil	2,095,140	2,050,010	45,130	2.2
El Cid	218,270	216,830	1,440	0.7
<b>Total Prosecuting Attorney</b>	<b>17,086,310</b>	<b>16,652,430</b>	<b>433,880</b>	<b>2.6</b>
<b>Reserve - Criminal Justice Task Force</b>	<b>1,000,000</b>	<b>—</b>	<b>1,000,000</b>	<b>∞</b>
<b>Sheriff</b>				
Administration	2,652,510	2,491,140	161,370	6.5
Civil Unit & Court Security	1,151,500	1,104,150	47,350	4.3
Investigation	7,752,160	7,772,680	(20,520)	(0.3)
Patrol	14,668,180	11,776,527	2,891,653	24.6
Training	646,720	624,310	22,410	3.6
Traffic Policing	3,253,070	2,580,350	672,720	26.1
Property Room	856,570	819,780	36,790	4.5
Communications/Lesa	2,717,250	4,566,080	(1,848,830)	(40.5)
<b>Total Sheriff</b>	<b>33,697,960</b>	<b>31,735,017</b>	<b>1,962,943</b>	<b>6.2</b>
<b>Special Projects</b>				
Endangered Species Act	745,000	750,000	(5,000)	(0.7)
Government Relations	352,310	359,640	(7,330)	(2.0)
Communication Services	433,750	399,220	34,530	8.6
Performance Audit	403,130	413,890	(10,760)	(2.6)
Board Of Equalization	116,080	117,180	(1,100)	(0.9)
Property Management Services	105,740	95,550	10,190	10.7
Law & Justice Commission	4,000	5,610	(1,610)	(28.7)
Drinking Water Supply Program	100,180	158,220	(58,040)	(36.7)
Hearing Examiner	230,380	230,210	170	0.1
Trauma Care Project	88,860	160,780	(71,920)	(44.7)
Community Contracts Admin	10,730	10,710	20	0.2
Marriage Lic Family Services	83,000	83,000	—	—
<b>Total Special Projects</b>	<b>2,673,160</b>	<b>2,784,010</b>	<b>(110,850)</b>	<b>(4.0)</b>
<b>State Auditor</b>	<b>146,000</b>	<b>142,000</b>	<b>4,000</b>	<b>2.8</b>
<b>Superior Court</b>				
Administration	2,234,390	2,333,850	(99,460)	(4.3)
Civil	2,082,270	1,878,280	203,990	10.9
Criminal	2,218,040	2,037,770	180,270	8.8
Civil Commitment	229,570	205,340	24,230	11.8
Drug Court	372,840	449,050	(76,210)	(17.0)
Juvenile	425,270	396,660	28,610	7.2
Interpreter Program	246,820	212,670	34,150	16.1
Jury Management Program	1,066,270	978,290	87,980	9.0
<b>Total Superior Court</b>	<b>8,875,470</b>	<b>8,491,910</b>	<b>383,560</b>	<b>4.5</b>
<b>Total General Fund</b>	<b>\$ 187,159,780</b>	<b>\$ 177,693,794</b>	<b>\$ 9,465,986</b>	<b>5.3 %</b>

# Other Financial Information

<b>TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES</b>						
	1998	1999	1999	2000	Absolute	Percent
	Actual	Budget	Estimate	Budget	Change	Change
<b>General Fund</b>						
Taxes	\$ 93,082,872	\$ 97,518,960	\$ 99,269,560	\$ 106,010,110	\$ 8,491,150	8.7 %
Licenses And Permits	4,766,349	4,672,000	4,924,190	5,117,470	445,470	9.5
Intergovernmental Revenue	31,427,352	33,987,072	35,243,728	32,969,680	(1,017,392)	(3.0)
Charges For Services	22,348,935	24,833,588	25,352,807	25,664,290	830,702	3.3
Fines And Forfeitures	4,055,406	4,028,010	4,007,810	3,995,340	(32,670)	(0.8)
Other Miscellaneous Revenue	10,158,441	9,336,664	10,363,528	9,612,640	275,976	3.0
Carryover	—	—	—	1,782,390	1,782,390	∞
Use Of Fund Balance	—	3,317,500	—	2,007,860	(1,309,640)	(39.5)
<b>Total General Fund</b>	<b>165,839,355</b>	<b>177,693,794</b>	<b>179,161,623</b>	<b>187,159,780</b>	<b>9,465,986</b>	<b>5.3</b>
<b>Special Revenue Funds</b>						
Taxes	42,405,330	41,520,880	41,589,740	44,624,700	3,103,820	7.5
Licenses And Permits	54,935	59,500	65,000	59,500	—	—
Intergovernmental Revenue	102,060,598	114,804,335	119,551,332	104,658,810	(10,145,525)	(8.8)
Charges For Services	13,556,579	12,907,520	13,295,420	13,287,830	380,310	2.9
Fines And Forfeitures	115,858	145,750	114,100	90,380	(55,370)	(38.0)
Other Miscellaneous Revenue	6,819,166	5,012,242	5,219,508	4,605,560	(406,682)	(8.1)
<b>Subtotal</b>	<b>165,012,466</b>	<b>174,450,227</b>	<b>179,835,100</b>	<b>167,326,780</b>	<b>(7,123,447)</b>	<b>(4.1)</b>
Use Of Fund Balance	—	7,550,111	—	12,298,440	4,748,329	62.9
Other Financing Sources	358,161	134,000	196,030	134,000	—	—
<b>Subtotal</b>	<b>358,161</b>	<b>7,684,111</b>	<b>196,030</b>	<b>12,432,440</b>	<b>4,748,329</b>	<b>61.8</b>
<b>Total Spec. Rev. Funds</b>	<b>165,370,627</b>	<b>182,134,338</b>	<b>180,031,130</b>	<b>179,759,220</b>	<b>(2,375,118)</b>	<b>(1.3)</b>
<b>Debt Service Funds</b>						
Intergovernmental Revenue	191,717	—	—	—	—	—
Other Miscellaneous Revenue	3,277,268	3,494,210	3,494,210	3,607,940	113,730	3.3
<b>Subtotal</b>	<b>3,468,985</b>	<b>3,494,210</b>	<b>3,494,210</b>	<b>3,607,940</b>	<b>113,730</b>	<b>3.3</b>
Use Of Fund Balance	—	—	—	20,310	20,310	∞
Other Financing Sources	44,358	—	—	—	—	—
<b>Subtotal</b>	<b>44,358</b>	<b>—</b>	<b>—</b>	<b>20,310</b>	<b>20,310</b>	<b>∞</b>
<b>Total Debt Service Funds</b>	<b>3,513,343</b>	<b>3,494,210</b>	<b>3,494,210</b>	<b>3,628,250</b>	<b>134,040</b>	<b>3.8</b>
<b>Capital Project Funds</b>						
Taxes	3,374,910	1,800,000	2,660,020	2,000,000	200,000	11.1
Licenses And Permits	—	—	—	390,000	390,000	∞
Intergovernmental Revenue	11,546,203	14,742,000	8,549,633	17,777,400	3,035,400	20.6
Charges For Services	491,647	980,000	647,200	965,000	(15,000)	(1.5)
Other Miscellaneous Revenue	15,180,150	16,328,000	21,606,350	65,679,240	49,351,240	302.2
<b>Subtotal</b>	<b>30,592,910</b>	<b>33,850,000</b>	<b>33,463,203</b>	<b>86,811,640</b>	<b>52,961,640</b>	<b>156.5</b>
Use Of Fund Balance	—	3,939,300	—	7,612,320	3,673,020	93.2
Other Financing Sources	903,414	6,829,330	504,580	—	(6,829,330)	(100.0)
<b>Subtotal</b>	<b>903,414</b>	<b>10,768,630</b>	<b>504,580</b>	<b>7,612,320</b>	<b>(3,156,310)</b>	<b>(29.3)</b>
<b>Total Capital Project Funds</b>	<b>31,496,324</b>	<b>44,618,630</b>	<b>33,967,783</b>	<b>94,423,960</b>	<b>49,805,330</b>	<b>111.6</b>

## Other Financial Information

### TOTAL ESTIMATED REVENUES AND OTHER FUNDING SOURCES

	1998 Actual	1999 Budget	1999 Estimate	2000 Budget	Absolute Change	Percent Change
<b>Enterprise Funds</b>						
Taxes	—	—	—	100,000	100,000	∞
Intergovernmental Revenue	665,087	690,300	691,770	716,460	26,160	3.8
Charges For Services	22,664,696	23,229,640	23,272,640	24,288,230	1,058,590	4.6
Other Miscellaneous Revenue	18,406,101	29,608,140	29,237,817	29,516,730	(91,410)	(0.3)
<b>Subtotal</b>	<b>41,735,884</b>	<b>53,528,080</b>	<b>53,202,227</b>	<b>54,621,420</b>	<b>1,093,340</b>	<b>2.0</b>
Use Of Fund Balance	—	28,032,230	—	21,926,520	(6,105,710)	(21.8)
Other Financing Sources	5,620,695	24,970,470	23,138,383	15,416,020	(9,554,450)	(38.3)
<b>Subtotal</b>	<b>5,620,695</b>	<b>53,002,700</b>	<b>23,138,383</b>	<b>37,342,540</b>	<b>(15,660,160)</b>	<b>(29.5)</b>
<b>Total Enterprise Funds</b>	<b>47,356,579</b>	<b>106,530,780</b>	<b>76,340,610</b>	<b>91,963,960</b>	<b>(14,566,820)</b>	<b>(13.7)</b>
<b>Internal Service Funds</b>						
Intergovernmental Revenue	448,451	434,310	434,310	127,120	(307,190)	(70.7)
Charges For Services	20,104,502	22,652,320	22,534,720	23,198,800	546,480	2.4
Other Miscellaneous Revenue	16,900,552	18,141,250	18,186,207	17,605,260	(535,990)	(3.0)
<b>Subtotal</b>	<b>37,453,505</b>	<b>41,227,880</b>	<b>41,155,237</b>	<b>40,931,180</b>	<b>(296,700)</b>	<b>(0.7)</b>
Use Of Fund Balance	—	2,738,898	—	2,319,220	(419,678)	(15.3)
Other Financing Sources	909,633	1,243,300	1,246,690	981,660	(261,640)	(21.0)
<b>Subtotal</b>	<b>909,633</b>	<b>3,982,198</b>	<b>1,246,690</b>	<b>3,300,880</b>	<b>(681,318)</b>	<b>(17.1)</b>
<b>Total Internal Service Funds</b>	<b>38,363,138</b>	<b>45,210,078</b>	<b>42,401,927</b>	<b>44,232,060</b>	<b>(978,018)</b>	<b>(2.2)</b>
<b>T/PC Health Department</b>						
Licenses And Permits	2,605,966	2,652,510	2,652,510	2,770,777	118,267	4.5
Intergovernmental Revenue	19,615,716	17,176,700	17,176,700	15,692,847	(1,483,853)	(8.6)
Charges For Services	2,050,964	1,723,850	1,723,850	2,143,539	419,689	24.3
Other Miscellaneous Revenue	1,975,849	1,132,060	1,132,060	1,235,356	103,296	9.1
<b>Subtotal</b>	<b>26,248,495</b>	<b>22,685,120</b>	<b>22,685,120</b>	<b>21,842,519</b>	<b>(842,601)</b>	<b>(3.7)</b>
Use Of Fund Balance	—	1,038,480	—	698,966	(339,514)	(32.7)
<b>Subtotal</b>	<b>—</b>	<b>1,038,480</b>	<b>—</b>	<b>698,966</b>	<b>(339,514)</b>	<b>(32.7)</b>
<b>Total T/PC Health Dept.</b>	<b>26,248,495</b>	<b>23,723,600</b>	<b>22,685,120</b>	<b>22,541,485</b>	<b>(1,182,115)</b>	<b>(5.0)</b>
<b>Grand Total</b>	<b>\$ 478,187,861</b>	<b>\$ 583,405,430</b>	<b>\$ 538,082,403</b>	<b>\$ 623,708,715</b>	<b>\$ 40,303,285</b>	<b>6.9 %</b>