

City of Dupont



2008 Annual Budget

**CITY OF DUPONT
WASHINGTON**

2008 ADOPTED ANNUAL BUDGET

**Prepared by:
Support Services Department**



Elected Officials

Tamara Jenkins
Penny Coffey
John Ehrenreich
Larry Wilcox
Roger Westman
Kathleen Trotter
Ali Bailey
Vicky Marin

Mayor
Deputy Mayor
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

Administration

Bill McDonald
Dawn Masko
John Darling
Peter Zahn
Robert Merritt
Ron Goodpaster
Shelley Kerlake

City Administrator
Asst. City Administrator/Finance Director
Community Development Director
Public Works Director
Interim Fire Chief
Interim Police Chief
Contract City Attorney

CITY OF DuPONT

Ordinance No. 07-857

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE CITY OF DuPONT FOR THE FISCAL YEAR ENDING DECEMBER 31, 2008.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DuPONT:

Section 1. The annual budget of the City of DuPont for the year 2008 is hereby adopted in its final form and content as set forth below.

Section 2. Estimated resources for each separate fund of the City of DuPont for the year 2008 are set forth in summary form below and are hereby appropriated as follows.

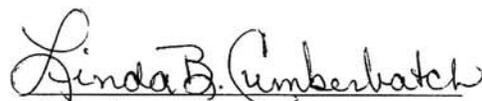
FUND	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General Fund	\$7,056,452	\$6,336,794	\$ 719,658
Street Fund	378,860	361,979	16,881
Street Depreciation Fund	454,504	65,000	389,504
Hotel/Motel Tax Fund	257,121	79,000	178,121
Public Safety Mitigation Fund	1,016,934	0	1,016,934
Technology Fund	15,272	11,250	4,022
Glacier NW Settlement Fund	835,257	100,000	735,257
GO Bonds/Debt Service Fund	73,589	62,073	11,516
LID Fund	462,589	0	462,589
Capital Projects Fund	3,489,208	1,631,603	1,857,605
Water Utility Fund	3,399,112	1,183,778	2,215,334
Sewer Utility Fund	1,122,925	1,062,357	60,568
Stormwater Utility Fund	1,243,896	642,091	601,805
Equip Replace (ER&R) Fund	1,500,273	139,228	1,361,045
GRAND TOTAL:	\$21,305,992	\$11,675,153	\$ 9,630,839

Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

Section 4. This Ordinance shall be in force and take effect January 1, 2008, after its publication according to law.

PASSED BY THE DuPONT CITY COUNCIL and approved by the Mayor this 11th day of December, 2007.

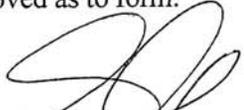
CITY OF DUPONT


Mayor Steve Young

ATTEST/AUTHENTICATED:


Erin Larsen, City Clerk

Approved as to form:


Shelley Kerslake, City Attorney

Filed with the City Clerk: 12-18-07
Passed by the City Council: 12-11-07
Date of Publication: 12-20-07
Effective Date: 12-25-07

**WASHINGTON FINANCE
OFFICERS ASSOCIATION**

PRESENTS THIS

**DISTINGUISHED
BUDGET PRESENTATION AWARD
FOR THE BUDGET YEAR 2007**

TO THE

City of DuPont



A handwritten signature in black ink, appearing to read "J. M. ...", written over a horizontal line.

President



A handwritten signature in black ink, appearing to read "Teresa L. Cornfield", written over a horizontal line.

Budget Award Chairperson

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Unique History ... Vibrant Future

2008 Budget Message

A Critical Bridge Year for Services

The City of DuPont entered a new phase in 2007 with a slowdown in the residential real estate market and the pace of growth. The ripple effect of the slowdown was evidenced in development revenues which in previous years have grown vigorously. It is estimated that development revenues will prove to have dropped significantly (approximately \$300,000) when years end is finalized. The Northwest Landing project is in the last phase of its residential development and anticipates building out by the end of 2009. Commercial and industrial development has started to become the dominant activity involving our planning and building sections.

The revenue picture in 2008 is bleak with the General Fund revenues reflecting the onerous restrictions imposed on property tax increases. The City hoped to address this issue with a special levy election establishing a junior taxing district dedicated to Parks and Recreation. As any new levy measure is uncertain, at this writing the 2008 DuPont City Budget was built using current revenues. As a result, all services dependant on the General Fund have received a high level of scrutiny. The Public Works budget does not include adequate funding to contract for greenway and park maintenance at the level provided in the previous four years. The 2008 Budget is the first in several years that does not provide for an increase in permanent staff positions, with the exception of changing a contract position into a part-time permanent employee. As a result, the organization will be forced to absorb the impact of growth and development within currently available resources.

The sustainability of programs and demand for new services, some of which are mandated by our own development regulations e.g. acceptance of new parks, have made this a budget where the weighing of priorities has been required more than ever in the past. Another example of a difficult service choice was the late 2007 addition of ALS service in the Fire Department. The inability to grow revenues in pace with service demand is a dominant theme in 2008.

A tax levy lift was approved by residents in 2003 increasing the City's general property tax rate from \$0.324 per \$1,000 of assessed valuation to \$1.324 per \$1,000 assessed valuation. The residents expressed their desire to use the increased revenue to fund increased public safety and greenway maintenance. I believe the City has delivered on that desire. However, given the limitations placed on property tax levies, the \$1.324 per \$1,000 assessed valuation has eroded over the 4 succeeding years and will be \$0.979 per \$1,000 assessed valuation in 2008. Therefore, tough decisions have had to be made. A detailed explanation will follow. Inflation has resulted in the City's expenses rising at a much more rapid rate than the allowable increase in the tax levy rate.

Budget Overview

The 2008 Budget totals \$11,675,153 in all funds, including over \$8.8 million in operating funds. As mentioned, the City staffing level remains the same. The Administration is taking a hard look at ways that current staffing may be used more efficiently to improve service delivery. The City of DuPont has a tradition of doing more for less and having extremely dedicated and professional staff. The loyal and valuable members of our City organization including our department Directors deserve high praise for their commitment.

Total budgeted resources for 2008 are \$21,305,992. Budgeted beginning fund balance for all funds in 2008 is \$10,150,080 and the 2008 budget for total revenues is \$11,155,912. Property tax rates will decrease for the fourth consecutive year. The regular property tax rate will be \$0.979 per \$1,000 of assessed valuation, as opposed to \$1.058 in 2007. The city's total property tax levy for collection in 2008 is \$1,187,503. Total assessed city property values increased by about \$178 million (17%) to \$1.2 billion. The EMS levy decreased from \$0.44 in 2007 to \$0.41, with a total collection of \$497,874 in 2008.

Total budgeted expenditures for 2008 are \$11,675,153, a \$349,569 decrease from the 2007 revised budget. Total budgeted ending fund balance across all funds is \$9,630,839, an increase of \$780,032 from the 2007 revised budget. Personnel costs are 53% of total operating expenses, while services and debt service are 35% and 12% respectively. The percentages for personnel, services and debt service in 2007 were 54%, 40% and 6% respectively.

Budgeted operating revenues (total revenues minus transfers and grants) for 2008 are \$10,227,185 as compared to \$8,377,408 in 2007. The 2008 budget for operating expenditures (total expenditures minus transfers and capital outlays) is \$8,817,373 compared to \$7,309,307 in 2007. Taxes make up 47% (\$5,264,296) and charges for services, including utility services are 37% (\$4,098,697) of total citywide operating revenues.

The operating budget includes all expenses that are not classified as capital or inter-fund transfers. These expenses include all personnel costs, supplies, professional services, debt payments, excluding special assessment debt and intergovernmental costs within the General and Debt Service Funds, Enterprise Funds (Water, Sewer and Storm) and Special Revenue Funds (Streets, Hotel/Motel, Public Safety Mitigation, Technology, and Glacier NW Settlement).

A \$680,843 ending balance is budgeted for the General Fund in 2008. This ending fund balance exceeds the management policy of 10% of General Fund revenues of \$5,419,435. Applicable General Fund revenues are total budgeted revenues less beginning fund balance, EMS levy proceeds, reimbursable engineering fees, and investment interest.

The city's capital budget for 2008 is \$2,359,539 and includes funding for general capital equipment and projects. This compares to \$1,405,517 in 2007. A major active project in 2008 is the completion of the Civic Center. Costs associated with development of Civic Drive and sewer, water, and stormwater utilities have been assumed by the City.

The 2008 budget is my last as DuPont's Mayor. My thanks and appreciation to all involved in the preparation of this budget. It was clear that 2008 would not be business as usual and it certainly has posed some difficult challenges. The City has a robust budget process which gives opportunity for full expression of diverse opinions. As such, it is almost certain that nobody will be perfectly satisfied with our work. Nevertheless, the 2008 Budget keeps DuPont marching forward and builds on the solid foundation of previous years' budgets.



Steve Young
Mayor

DuPont City Council

Strategic Plan

This document updates the City of DuPont Vision and Mission Statements. Priority Goals and Guidance Policies are articulated to provide more clarity and guidance to operating departments.

City of DuPont

Vision Statement: DuPont is a vital city known for its planned setting and hometown sense of community. The City successfully blends natural beauty and a rich northwest history.

DuPont City Council's Mission Statements:

To provide the citizens of the City of DuPont a beautiful natural environment; high quality government services; progressive leadership and community inclusion.

Goals and Guidance Policies:

The City Council as the legislative body is tasked with providing a clear framework of goals and policies to guide municipal operations. This is a process accomplished primarily during budget development.

The goals and policies in this document are the Council's guidelines to the Mayor and executive staff. They are a framework, which guides the efforts of the Mayor, City Administrator and Department Directors in budget development and operational decisions.

Goal Statement #1 - City Leaders and Workforce

- To maintain an effective city leadership team and a professional workforce.

Guidance Policies:

1. Support a culture of excellence.
2. Strive for employee retention and organizational stability.
3. Provide regular performance audits and reviews.
4. Formally recognize employee excellence.
5. Facilitate collaboration, partnerships and teamwork.

Goal Statement #2 – Innovation

- Reward organization initiatives that challenge current processes and result in improved business practices.

Guidance Policies:

1. Ensure customer service is a primary value.
2. Seek new options for the delivery of services.
3. Support the use of best management practices.
4. Outsource services where there is a cost or quality incentive.
5. Use citizen input to improve services and operations.

Goal Statement #3 – Budget

- The primary financial plan is the City Budget. It should link the City's Mission Statement, Goals and Policy Guidance, and Departmental Operating Plans.

Guidance Policies:

1. The annual budget must be simple, clear and defensible.
2. Use a five-year revenue and expenditure model.
3. Explore what-if scenarios as a decision tool.
4. Actively seek alternative revenue sources.
5. Services must be in balance with financial resources.
6. Utility rates must fully support all operating and capital costs.

Goal Statement #4 – Financial Management

- **Financial controls shall insure proper expenditure of public funds, accurate financial records, and timely, reliable monitoring reports.**

Guidance Policies

1. **The City's credit rating should be at least AA.**
2. **Financial statements should be timely and accurate.**
3. **The State Audit Report should have no material findings.**
4. **Expenditures should be less than appropriations.**
5. **Fund Balances should be increasing.**
6. **Financial Policies should provide clear direction to departments.**

Goal Statement #5 – Levels of Service

- **Service levels should be based on objective standards, changes in demand, and the most efficient use of personnel, equipment and technology.**

Guidance Policies:

1. **The city core services are public utilities, public safety, code enforcement, leisure services and governance.**
2. **Police service levels should be based on current population, known crime risks and experience.**
3. **Fire service levels should be based on real risks, objective response standards, and affordable cost.**
4. **Public utilities must operate with the lowest reasonable level of service interruption.**
5. **The City Emergency Management Plan shall emphasize quick mobilization and self-reliance.**
6. **Leisure services shall be provided in a variety of spaces, with activities useful to all age groups.**

Goal Statement # 6 – Preservation

- **The City will preserve and enhance its natural and historic resources**

Guidance Policies:

1. **Historic sites and artifacts will be actively protected in cooperation with the Historic Society.**
2. **Public education efforts should promote DuPont’s natural and historic treasures.**
3. **The City will collaborate with Tribal Governments to protect and preserve their sites of special significance.**
4. **Historic sites and markers will be developed to build community pride, regional identity, and tourism.**

Goal Statement #7 - Parks and Recreation

- **The City encourages the development of a mix of options for passive and active recreation.**

Guidance Policies:

1. **Master plans for all parks, trails and open spaces will manage development and use.**
2. **Provide a balance in park and recreation development between active and passive uses.**
3. **Develop facilities sensitive to maintenance costs and security.**
4. **Explore creative funding mechanisms such as fees, charges, special districts, and public/private partnerships.**

Goal Statement # 8 – Economic Development

- **The City will focus its attention on a timely, consistent, predictable community development process and will encourage proactive economic development practices.**

Guidance Policies:

1. **The Comprehensive Plan should encourage long-term economic health and a sustainable business community.**
2. **The City encourages diverse commercial and industrial development.**
3. **Development should mitigate its impacts.**
4. **The City will partner with the business community to work on issues of mutual interest.**

Goal Statement #9 – Community Relations

- **The City will actively inform its citizens about city operations and actions and seek opportunities for partnerships.**

Guidance Policies:

1. **The City will have an ongoing system for cultivating and increasing citizen involvement.**
2. **The budget process will encourage citizen comments and ideas.**
3. **A community identity as many villages but one City will be promoted.**
4. **Department communications will inform the public on important issues of health, safety, and security.**
5. **City officials will represent Dupont's interests at regional forums.**
6. **The City will maximize the use of communications technology to create a virtual City Hall.**

2008 BUDGET PROCESS CALENDAR

AUGUST 14

- Mid-Year Progress Report

SEPTEMBER 6

- Council Workshop – Goals & Objectives

OCTOBER 9

- Mayor’s Draft of Recommended 2008 Budget distributed to City Council

OCTOBER 16

Budget Workshop

- Department Budget Reviews
 - Community Development
 - Public Works

OCTOBER 29

Budget Workshop

- Department Budget Reviews
 - Police
 - Fire

NOVEMBER 5

Budget Workshop

- Department Budget Reviews
 - Governance
 - Support Services

NOVEMBER 13

(Regular Council Meeting)

- Mayor’s Proposed 2008 Budget
- Public Hearing – 2008 Budget & Revenue
- 1st Reading – Property Tax, Special Levy, and EMS Property Tax Ordinances

NOVEMBER 20

Budget Workshop

NOVEMBER 27

(Council Meeting)

- Council Adoption of Property Tax, Special Levy, and EMS Property Tax Ordinances
- 1st Reading – 2008 Budget Ordinance
- Public Hearing – Citizen Comments

DECEMBER 4

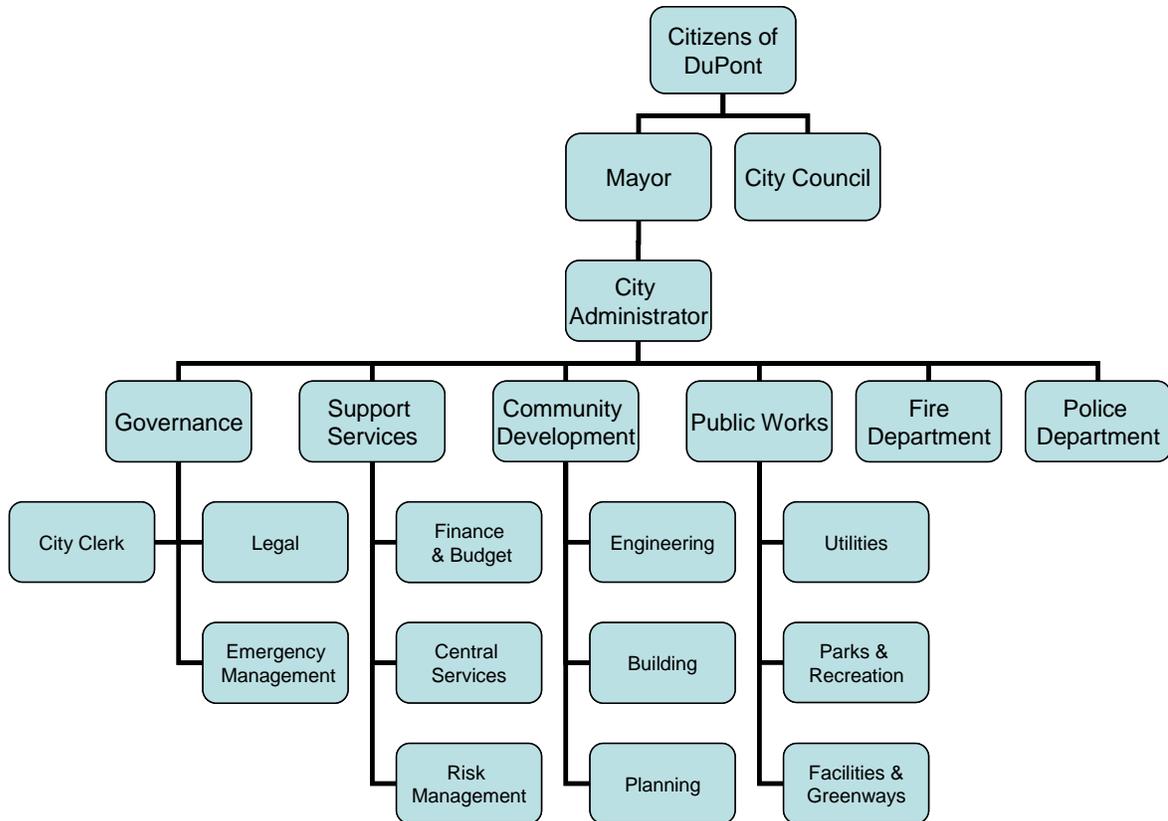
Budget Workshop

DECEMBER 11

(Regular Council Meeting)

- Council Adoption of 2008 Budget

City of DuPont Organizational Chart



**City of DuPont
2008 Budget Summary**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 680,843	\$ 6,375,609	\$ 6,336,794	\$ 719,658
Street Fund	33,212	345,648	361,979	16,881
Street Depreciation Fund	267,181	187,323	65,000	389,504
Hotel/Motel Tax Fund	171,797	85,324	79,000	178,121
Public Safety Mitigation Fund	520,896	496,038	-	1,016,934
Technology Fund	14,772	500	11,250	4,022
Glacier NW Settlement Fund	789,257	46,000	100,000	735,257
GO Bond Debt Service Fund	11,041	62,548	62,073	11,516
LID Debt Service Fund	359,731	102,858	-	462,589
Capital Projects Fund	2,412,708	1,076,500	1,631,603	1,857,605
Water Utility Fund	1,990,487	1,408,625	1,183,778	2,215,334
Sewer Utility Fund	1,083,775	39,150	1,062,357	60,568
Stormwater Utility Fund	695,896	548,000	642,091	601,805
Equipment Rental & Replacement Fund	1,118,484	381,789	139,228	1,361,045
	\$ 10,150,080	\$ 11,155,912	\$ 11,675,153	\$ 9,630,839
Cash Utilized from Fund Balances		519,241	-	
Total Revenues & Expenditures		\$ 11,675,153	\$ 11,675,153	

REVENUE & OTHER SOURCES SUMMARY

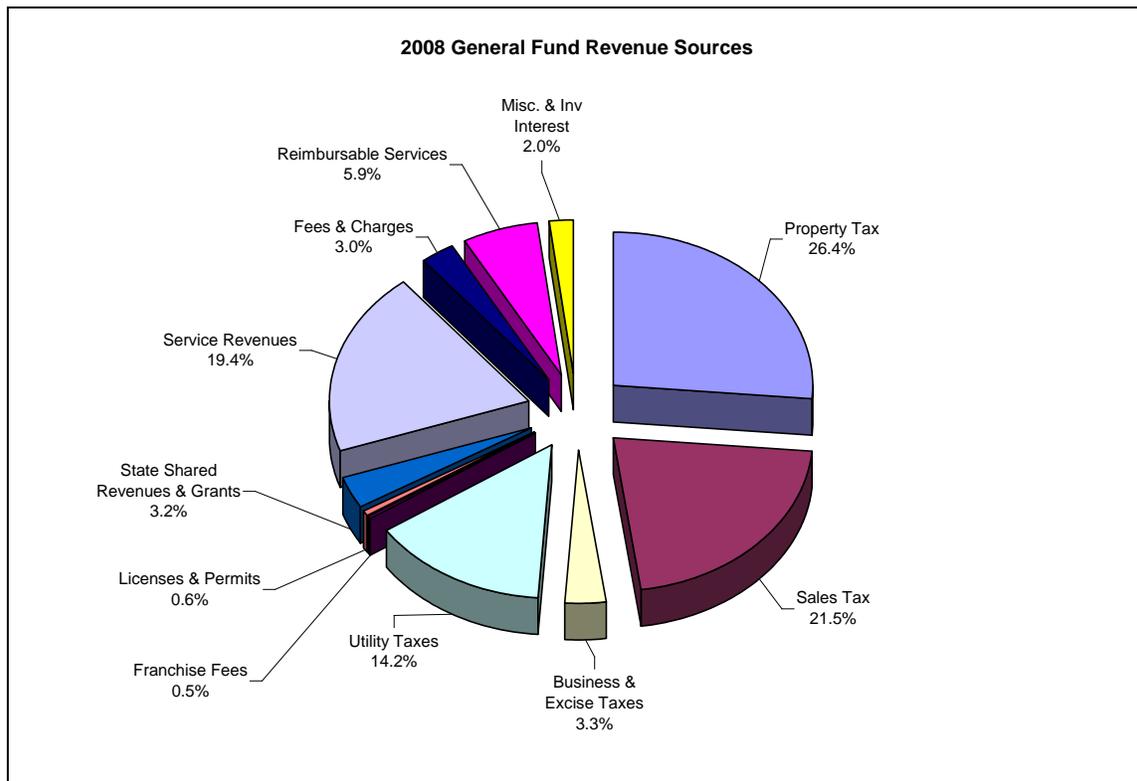
	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
TAXES						
Property Tax	\$ 776,109	\$ 926,680	\$ 1,086,244	\$ 1,086,244	\$ 1,086,004	\$ 1,187,503
Property Tax - EMS	293,027	388,275	455,360	455,360	455,251	497,874
Property Tax - Special Levy	35,600	33,924	37,015	37,015	37,010	34,810
Retail Sales Tax	994,524	902,592	1,183,203	1,133,203	1,009,127	1,192,500
Local Sales & Use Tax	37,070	48,596	50,820	57,400	60,090	64,270
Local Criminal Justice Sales Tax	62,073	81,453	94,505	100,000	101,183	111,680
Private Harvest Tax	55	72	-	-	81	-
Business & Occupation Tax	143,311	173,538	169,030	190,000	203,437	209,000
Utility Taxes	567,351	708,852	738,190	842,640	842,622	910,235
Hotel/Motel Tax	47,847	65,374	68,250	68,250	72,425	79,924
Real Estate Excise Tax	795,388	807,611	930,000	930,000	938,567	976,500
TOTAL TAXES	3,752,355	4,136,967	4,812,617	4,900,112	4,805,797	5,264,296
UTILITY COLLECTIONS						
Water	1,095,890	1,268,009	1,356,960	1,356,960	1,232,278	1,408,625
Sewer	165,233	186,644	172,500	208,600	209,675	39,150
Storm Water	362,288	445,759	497,000	497,000	470,602	548,000
TOTAL UTILITY COLLECTIONS	1,623,411	1,900,412	2,026,460	2,062,560	1,912,555	1,995,775
LICENSES & PERMITS	838,755	625,030	753,000	615,000	584,626	594,680
INTERGOVERNMENTAL REVENUE	279,106	248,095	256,343	335,890	262,622	380,646
CHARGES FOR SERVICES	1,972,449	1,528,648	1,401,512	1,280,711	1,040,224	2,102,922
FINES, FORFEITS & PENALTIES	708	250	300	300	100	200
RENTAL & INVESTMENT INCOME	161,469	284,346	278,415	290,415	377,139	339,825
CONTRIBUTIONS & DONATIONS	45,168	55,348	36,214	51,014	84,917	89,423
OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.)	1,481,129	1,964,287	134,436	151,141	183,958	98,132
INTERFUND TRANSFERS	1,600,210	351,137	206,187	206,187	179,137	290,013
BEGINNING FUND BALANCE						
General Fund	1,087,512	1,634,447	1,491,362	1,326,111	1,326,111	680,843
Street Fund	54,879	58,239	27,773	23,557	23,557	33,212
Street Depreciation Fund	98,135	145,098	187,726	195,127	195,127	267,181
Hotel/Motel Tax Fund	31,032	70,366	112,466	117,203	117,203	171,797
Public Safety Mitigation Fund	155,556	163,696	430,146	506,456	506,456	520,896
Technology Fund	26,199	15,687	12,155	14,047	14,047	14,772
Glacier NW Settlement Fund	696,184	711,751	745,751	748,007	748,007	789,257
Debt Service Funds	230,890	170,476	177,911	230,524	230,524	370,772
Capital Projects Fund	2,087,588	2,800,366	3,277,908	2,778,946	2,778,946	2,412,708
Water Fund	2,088,314	1,230,374	1,774,902	1,783,667	1,783,667	1,990,487
Sewer Fund	175,429	1,213,011	1,439,117	1,550,942	1,550,942	1,083,775
Storm Water Fund	537,164	555,040	664,071	685,186	685,186	695,896
Equipment Rental & Replacement	422,412	661,955	1,025,913	1,022,426	1,022,426	1,118,484
TOTAL FUND BALANCES	7,691,294	9,430,506	11,367,201	10,982,199	10,982,199	10,150,080
TOTAL REVENUE FROM ALL SOURCES	\$ 19,446,054	\$ 20,525,026	\$ 21,272,685	\$ 20,875,529	\$ 20,413,274	\$ 21,305,992

EXPENDITURE & OTHER USES SUMMARY

	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	35,854	69,487	73,387	73,387	57,820	63,647
Executive	156,292	180,993	238,294	259,826	248,741	288,875
Legal	102,334	105,003	100,000	100,000	92,666	100,000
Emergency Management	7,289	49,737	79,479	86,979	58,038	40,873
Finance	122,595	171,636	181,348	181,348	139,072	180,380
Central Services	83,954	89,560	104,179	112,625	100,805	94,560
Information Technology	13,906	25,223	25,266	30,820	27,459	36,901
Non-Departmental	-	-	94,773	103,740	73,743	151,516
Police Department	940,820	1,135,840	1,305,919	1,335,577	1,320,691	1,528,351
Fire Department	968,277	1,277,991	1,550,666	1,615,139	1,579,445	1,973,792
Community Development	1,398,642	1,195,544	1,232,335	1,212,359	1,066,793	1,123,323
Parks & Greenways	317,659	433,617	601,757	640,438	529,785	552,326
Public Works - Streets	233,653	282,898	338,956	338,956	294,284	361,979
Debt Service	80,004	78,176	82,152	82,152	81,152	62,073
Total Operations Expenditures	4,461,279	5,095,705	6,008,511	6,173,346	5,670,494	6,558,596
PROPRIETARY EXPENDITURES						
Water Utility	592,127	650,798	795,086	795,086	793,459	928,778
Sewer Utility	123,883	211,727	281,059	622,125	604,659	942,296
Stormwater Utility	285,002	309,495	298,865	301,010	240,695	387,703
Total Proprietary Expenditures	1,001,012	1,172,020	1,375,010	1,718,221	1,638,813	2,258,777
Total Operating Expenditures	5,462,291	6,267,725	7,383,521	7,891,567	7,309,307	8,817,373
OTHER FINANCING USES						
Capital Outlay	980,018	368,546	342,631	626,014	348,211	135,250
Capital Improvement Projects	1,325,610	1,561,890	2,493,177	3,032,944	1,057,306	2,224,289
Debt Service - Local Improvement District	543,417	849,713	-	-	-	-
Interfund Transfers	1,600,210	351,137	206,187	206,187	179,137	290,013
Internal Services (Capital)	23,885	85,188	159,700	211,700	159,978	139,228
One-Time Expenditures (Operations)	80,118	40,492	34,000	56,310	47,665	69,000
Total Other Financing Uses	4,553,258	3,256,966	3,235,695	4,133,155	1,792,297	2,857,780
TOTAL EXPENDITURES & OTHER USES	10,015,549	9,524,691	10,619,216	12,024,722	9,101,604	11,675,153
ENDING FUND BALANCES						
Reserved for:						
Capital Improvement Projects	2,800,366	2,778,947	1,990,544	1,463,866	3,219,641	1,857,605
Debt Service	170,476	227,174	281,698	334,311	374,236	474,105
Street Depreciation	145,098	195,127	230,940	231,031	270,325	389,504
Hotel/Motel - Tourism	70,366	117,203	144,216	133,953	153,640	178,121
Public Safety Mitigation	163,696	506,457	695,146	583,956	531,036	1,016,934
Technology Grant	15,687	14,047	2,455	4,347	14,761	4,022
Glacier NW Settlement	711,751	748,007	781,751	784,007	788,193	735,257
Proprietary Funds	2,998,424	4,019,795	4,191,362	3,513,905	3,724,561	2,877,707
Internal Service Funds	661,955	1,022,426	1,147,875	1,104,576	1,177,595	1,361,045
Unreserved/undesignated	1,692,686	1,371,152	1,187,482	696,855	1,057,682	736,539
ENDING FUND BALANCES	9,430,505	11,000,335	10,653,469	8,850,807	11,311,670	9,630,839
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 19,446,054	\$ 20,525,026	\$ 21,272,685	\$ 20,875,529	\$ 20,413,274	\$ 21,305,992

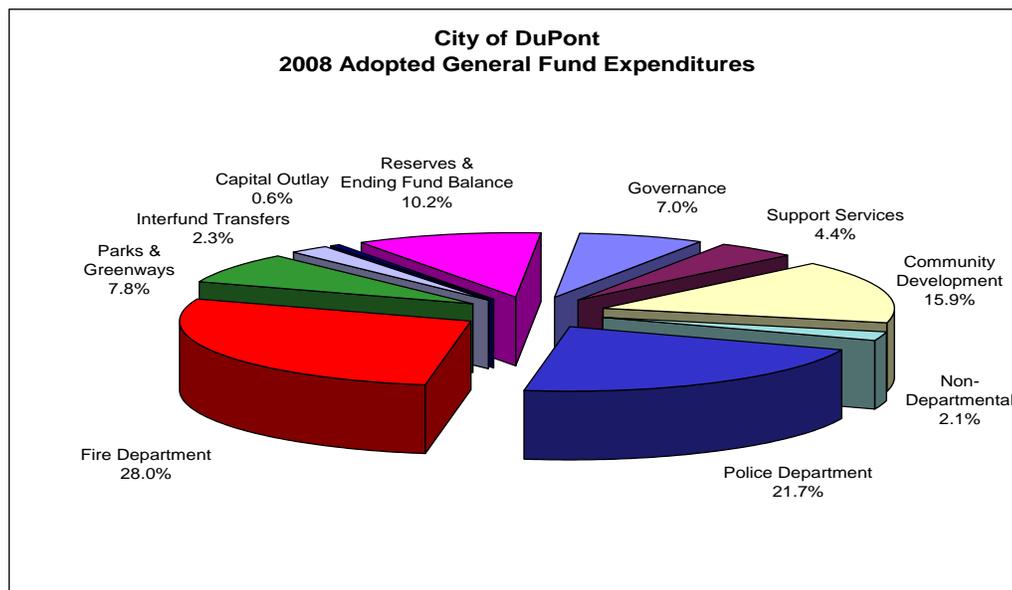
**REVENUE & OTHER SOURCES SUMMARY
GENERAL FUND**

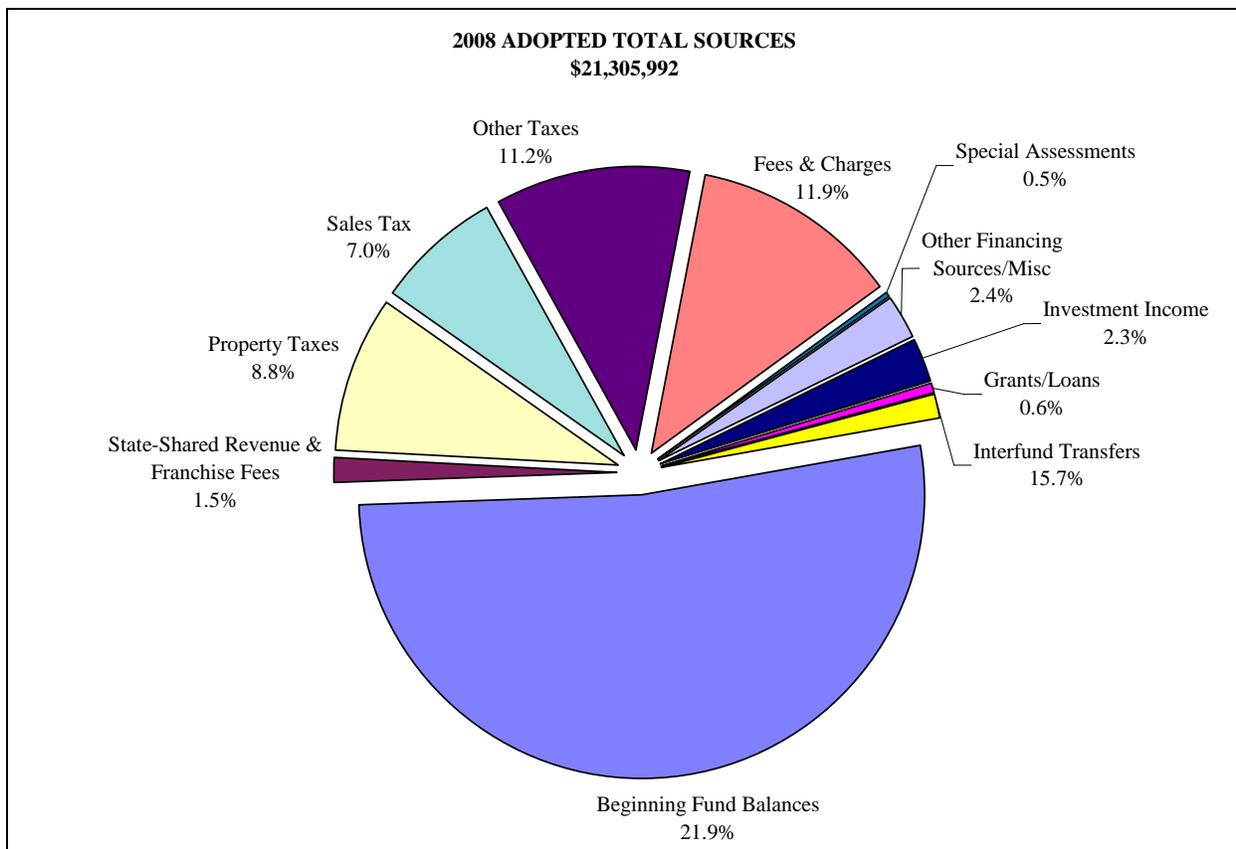
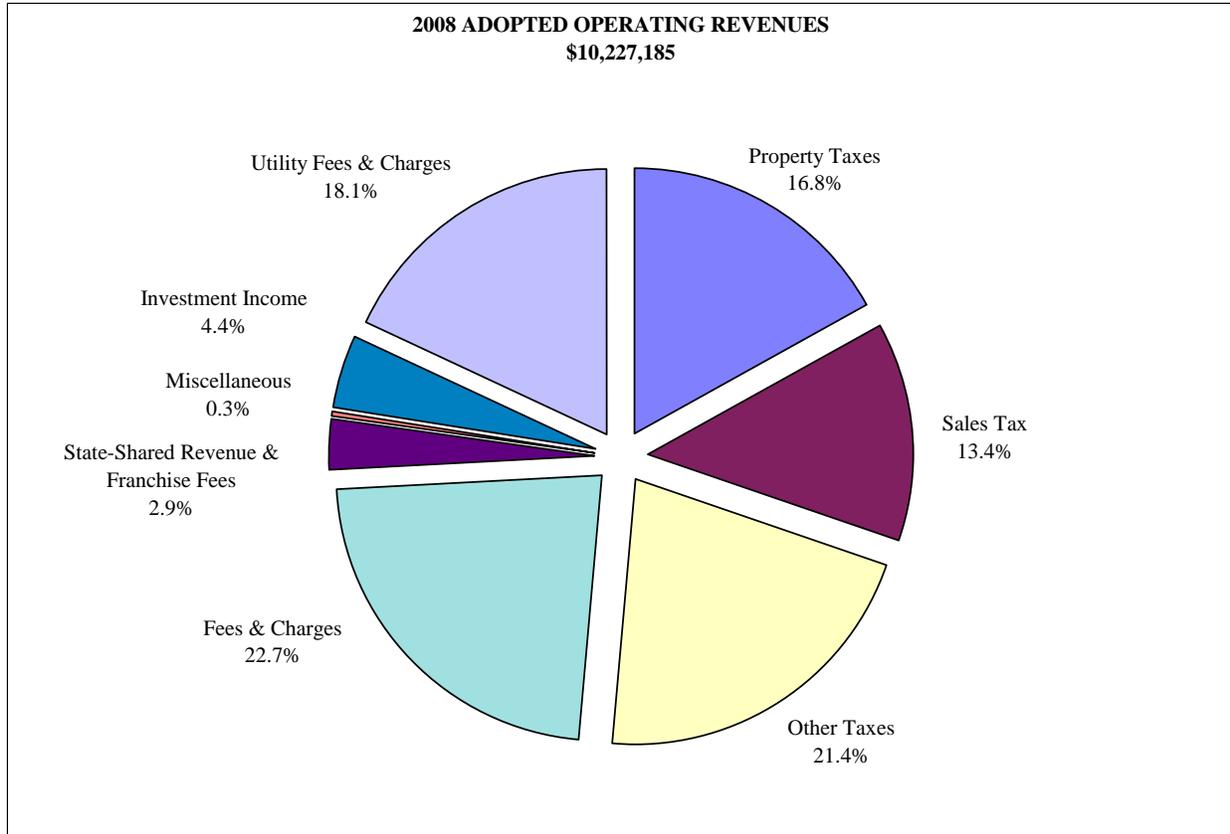
	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Budget
TAXES						
Property Tax	\$ 776,109	\$ 926,680	\$ 1,086,244	\$ 1,086,244	\$ 1,086,004	\$ 1,187,503
Property Tax - EMS	293,027	388,275	455,360	455,360	455,251	497,874
Retail Sales Tax	994,524	902,592	1,183,203	1,133,203	1,009,127	1,192,500
Local Sales & Use Tax	37,070	48,596	50,820	57,400	60,090	64,270
Local Criminal Justice Sales Tax	62,073	81,453	94,505	100,000	101,183	111,680
Private Harvest Tax	55	72	-	-	81	-
Business & Occupation Tax	143,311	173,538	169,030	190,000	203,437	209,000
Utility Taxes	567,351	708,852	738,190	842,640	842,622	910,235
TOTAL TAXES	2,873,520	3,230,058	3,777,352	3,864,847	3,757,795	4,173,062
LICENSES & PERMITS	835,565	623,300	752,000	614,000	582,821	592,680
INTERGOVERNMENTAL REVENUE	184,577	122,355	91,423	170,970	102,459	203,858
CHARGES FOR SERVICES	1,234,017	809,131	837,650	713,486	699,326	1,275,895
FINES, FORFEITS & PENALTIES	708	250	300	300	100	200
RENTAL & INVESTMENT INCOME	57,927	84,432	93,600	105,600	103,056	110,850
CONTRIBUTIONS & DONATIONS	1,483	20	-	14,800	15,628	13,500
OTHER REVENUE SOURCES	14,847	59,539	1,500	9,380	15,651	5,564
BEGINNING FUND BALANCE	1,087,512	1,634,447	1,491,362	1,326,111	1,326,111	680,843
TOTAL REVENUE FROM ALL SOURCES	\$ 6,290,156	\$ 6,563,532	\$ 7,045,187	\$ 6,819,494	\$ 6,602,947	\$ 7,056,452



**EXPENDITURE & OTHER USES SUMMARY
GENERAL FUND**

	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	35,854	69,487	73,387	73,387	57,820	63,647
Executive	156,292	180,993	238,294	259,826	248,741	288,875
Legal	102,334	105,003	100,000	100,000	92,666	100,000
Emergency Management	7,289	49,737	79,479	86,979	58,038	40,873
Finance	122,595	171,636	181,348	181,348	139,072	180,380
Central Services	83,954	89,560	104,179	112,625	100,805	94,560
Information Technology	13,906	25,223	25,266	30,820	27,459	36,901
Non-Departmental	-	-	94,773	103,740	73,743	151,516
Police Department	940,820	1,135,840	1,305,919	1,335,577	1,320,691	1,528,351
Fire Department	968,277	1,277,991	1,550,666	1,615,139	1,579,445	1,973,792
Community Development	1,398,642	1,195,544	1,232,335	1,212,359	1,066,793	1,123,323
Parks & Greenways	317,659	433,617	601,757	640,438	529,785	552,326
Total Operating Expenditures	4,147,622	4,734,631	5,587,403	5,752,238	5,295,058	6,134,544
OTHER FINANCING USES						
Capital Outlay	156,703	153,065	128,203	224,086	145,927	39,000
Capital Improvement Projects	-	21,239	-	-	-	-
Interfund Transfers	303,690	307,000	162,000	162,000	135,000	163,250
One-Time Expenditures (Operations)	47,694	-	-	-	-	-
Total Other Financing Uses	508,087	481,304	290,203	386,086	280,927	202,250
TOTAL EXPENDITURES & OTHER USES	4,655,709	5,215,935	5,877,606	6,138,324	5,575,985	6,336,794
ENDING FUND BALANCES						
Unreserved/undesignated	1,634,447	1,347,597	1,167,581	681,170	1,026,962	719,658
ENDING FUND BALANCES	1,634,447	1,347,597	1,167,581	681,170	1,026,962	719,658
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 6,290,156	\$ 6,563,532	\$ 7,045,187	\$ 6,819,494	\$ 6,602,947	\$ 7,056,452





City of DuPont
2008 Revenues by Fund

General Fund

Property Tax	\$ 1,685,377
Sales Tax	1,368,450
Business & Excise Taxes	211,275
Utility Taxes	907,960
Franchise Fees	28,810
Licenses & Permits	38,320
State Shared Revenues & Grants	203,858
Service Revenues	1,234,867
Fees & Charges	190,278
Reimbursable Services	376,500
Investment Interest	81,800
Miscellaneous	48,114
	<hr/>
Total General Fund	6,375,609

Other Funds

Street Fund	345,648
Street Depreciation Fund	187,323
Hotel/Motel Tax Fund	85,324
Public Safety Mitigation Fund	496,038
Technology Fund	500
Glacier NW Settlement Fund	46,000
GO Bond Debt Service Fund	62,548
LID Debt Service Fund	102,858
Capital Projects Fund	1,076,500
Water Utility Fund	1,408,625
Sewer Utility Fund	39,150
Stormwater Utility Fund	548,000
Equipment Rental & Replacement Fund	381,789
	<hr/>
Total Other Funds	4,780,303

Total All Funds \$ 11,155,912

**City of DuPont
2008 Budget
Detail Revenues by Type**

General Fund Revenues	2006 Actual	2007 Revised Budget	2007 Actual	2008 Adopted Budget
<u>Property Tax</u>				
General Property Tax	\$ 926,680	\$ 1,086,244	\$ 1,086,004	\$ 1,187,503
EMS Levy	388,275	455,360	455,251	497,874
	<u>1,314,955</u>	<u>1,541,604</u>	<u>1,541,255</u>	<u>1,685,377</u>
<u>Private Harvest Tax</u>	72	-	81	-
<u>Sales Taxes</u>				
Retail Sales Tax	902,592	1,133,203	1,009,127	1,192,500
Local Sales & Use Tax	48,596	57,400	60,090	64,270
Sales Tax - Criminal Justice	81,453	100,000	101,183	111,680
	<u>1,032,641</u>	<u>1,290,603</u>	<u>1,170,400</u>	<u>1,368,450</u>
<u>Business Taxes</u>				
Business & Occupation Tax	173,538	190,000	203,437	209,000
Electrical Utility Tax	236,159	299,750	293,741	320,000
Water Utility Tax	72,524	74,715	67,608	76,960
Gas Utility Tax	165,795	210,000	220,831	235,000
Sewer Utility Tax	45,843	47,400	53,386	53,340
Garbage Utility Tax	27,334	31,800	31,566	33,390
Stormwater Utility Tax	25,163	28,200	26,117	30,160
Telephone Utility Tax	134,244	148,700	148,555	159,110
Business Taxes - Penalty	371	500	818	700
	<u>880,971</u>	<u>1,031,065</u>	<u>1,046,059</u>	<u>1,117,660</u>
<u>Leasehold Excise Tax</u>	1,419	1,575	-	1,575
<u>Licenses & Permits</u>				
Business Licenses	24,749	34,000	33,615	35,020
Franchise Fees	21,668	24,000	26,190	28,810
Alarm Permits	2,500	3,000	1,450	2,000
Animal Licenses	1,250	1,300	1,486	1,300
	<u>50,167</u>	<u>62,300</u>	<u>62,741</u>	<u>67,130</u>
<u>State Shared Revenues</u>				
Criminal Justice - Population	1,031	1,484	1,305	1,635
Criminal Justice - Special Programs	4,070	6,611	5,093	6,541
DUI - Cities	899	925	1,513	1,200
Liquor Board Excise Tax	23,201	28,225	30,114	33,140
Liquor Board Profits	35,101	49,178	48,354	50,162
	<u>64,302</u>	<u>86,423</u>	<u>86,379</u>	<u>92,678</u>
<u>Grant Proceeds</u>				
GMA Update Grant	-	5,000	-	-
FEMA Grants/Disaster Recovery Proceeds	53,254	-	-	39,268
Police Grants	-	78,108	9,549	71,912
Miscellaneous Grants	4,800	1,439	6,530	-
	<u>58,054</u>	<u>84,547</u>	<u>16,079</u>	<u>111,180</u>
<u>Service Revenues</u>				
Building Permits	407,004	415,000	376,136	375,200
Plumbing Permits	43,826	36,000	36,621	40,000
Mechanical Permits	49,591	39,000	39,208	37,000
Grading Permits	9,742	7,000	5,182	5,000
Sprinkler Permits	17,769	12,000	11,751	15,000
Miscellaneous Fire Permits	1,661	10,200	13,048	12,500
Miscellaneous Permits & Fees	28,391	16,000	16,534	11,000
Land Use Applications	15,150	16,500	21,600	29,850
Sub-Division Fees	6,450	2,500	3,325	4,000
Plan Examination Fees	296,721	226,701	269,755	396,500
Developer Mitigation Fees	-	-	-	296,017
Fire System Examination & Inspection Fees	6,429	5,000	5,838	6,800
SEPA Review Fees	-	-	3,600	6,000
	<u>882,734</u>	<u>785,901</u>	<u>802,598</u>	<u>1,234,867</u>

**City of DuPont
2008 Budget
Detail Revenues by Type**

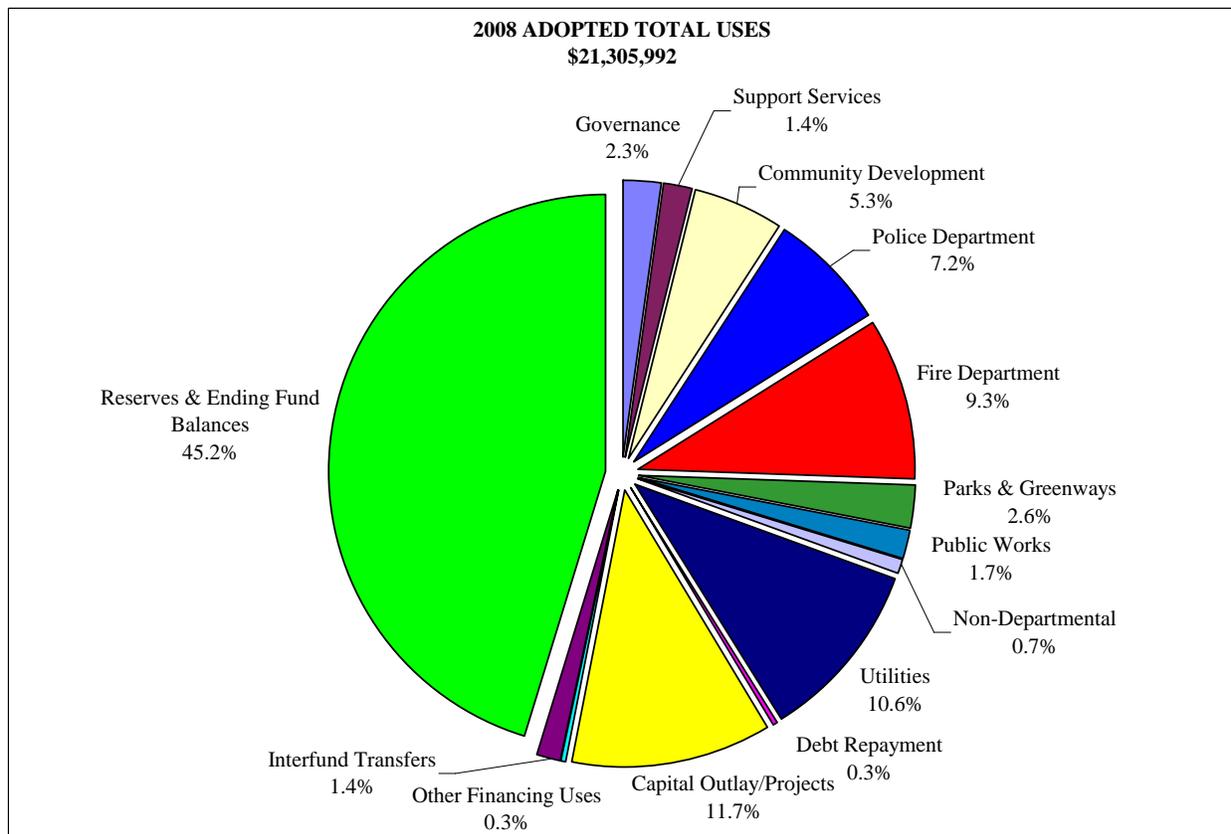
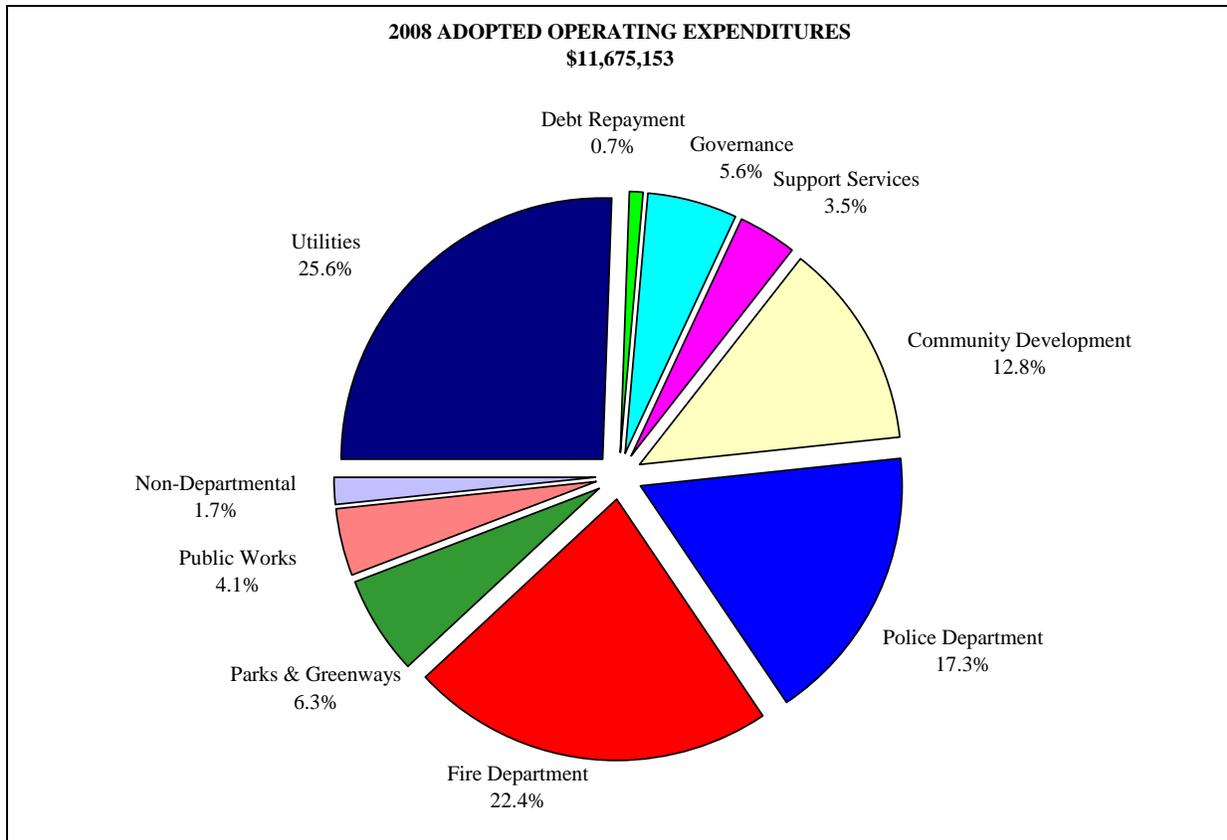
General Fund Revenues	2006 Actual	2007 Revised Budget	2007 Actual	2008 Adopted Budget
<u>Fees & Charges</u>				
Invoice Processing	23,453	26,000	21,852	23,000
General Copies/Postage/Misc. Sales	1,195	1,150	1,066	1,250
Civil Service & Legal Fees	960	-	90	-
Fingerprinting Charges	801	500	882	800
Ambulance Transport Fee	-	44,000	-	154,128
Miscellaneous Charges	1,452	-	2,605	1,400
Personal Safety Sales/Concession Sales	948	1,000	1,828	2,000
Program Fees	627	8,135	7,685	7,500
	<u>29,436</u>	<u>80,785</u>	<u>36,008</u>	<u>190,078</u>
<u>Reimbursable Services</u>	470,094	398,500	380,800	376,500
<u>Fines & Forfeitures</u>	250	300	100	200
<u>Investment Interest</u>				
Investment Interest	52,329	72,000	63,462	74,000
Property Tax Interest	3,425	2,600	4,496	4,000
Sales Tax Interest	3,660	3,500	4,416	3,800
	<u>59,414</u>	<u>78,100</u>	<u>72,374</u>	<u>81,800</u>
<u>Miscellaneous</u>				
Facilities Rentals	1,960	5,000	9,381	7,800
Long Term Leases	23,058	22,500	21,302	21,250
Contributions & Donations	20	14,800	15,628	13,500
Miscellaneous Revenue	59,538	9,380	15,651	5,564
	<u>84,576</u>	<u>51,680</u>	<u>61,962</u>	<u>48,114</u>
Total General Fund Revenue	<u>\$ 4,929,085</u>	<u>\$ 5,493,383</u>	<u>\$ 5,276,836</u>	<u>\$ 6,375,609</u>

**City of DuPont
2008 Budget
Detail Revenues by Type**

Other Fund Revenues	2006 Actual	2007 Revised Budget	2007 Actual	2008 Adopted Budget
101 Street Fund				
Street Permits	\$ 1,730	\$ 1,000	\$ 1,805	\$ 2,000
Motor Vehicle Fuel (Gas) Tax	125,740	164,920	160,163	176,788
Street Standards	165	200	15	200
Investment Interest	218	300	1,054	1,000
Miscellaneous Revenue	7,229	28,914	28,914	2,410
Transfer from General Fund	117,000	137,000	110,000	163,250
	<u>252,082</u>	<u>332,334</u>	<u>301,951</u>	<u>345,648</u>
102 Street Depreciation Fund				
Capital Contributions	\$ 55,328	\$ 36,214	\$ 69,289	\$ 75,923
Investment Interest	7,391	7,000	10,904	11,400
Transfer from Glacier NW Fund	-	-	-	100,000
	<u>62,719</u>	<u>43,214</u>	<u>80,193</u>	<u>187,323</u>
103 Hotel/Motel Tax Fund				
Hotel/Motel Taxes	\$ 65,374	\$ 68,250	\$ 72,425	\$ 79,924
Investment Interest	2,786	2,500	5,767	5,400
	<u>68,160</u>	<u>70,750</u>	<u>78,192</u>	<u>85,324</u>
104 Public Safety Mitigation Fund				
Fire Impact Fees	\$ 225,713	\$ 250,000	\$ 74,692	\$ 159,170
Voluntary Public Safety Mitigation Fees	257,938	54,000	-	322,868
Investment Interest	3,599	1,000	22,595	14,000
	<u>487,250</u>	<u>305,000</u>	<u>97,287</u>	<u>496,038</u>
105 Technology Fund				
Investment Interest	\$ 641	\$ 300	\$ 714	\$ 500
	<u>641</u>	<u>300</u>	<u>714</u>	<u>500</u>
107 Glacier NW Settlement Fund				
Investment Interest	\$ 36,256	\$ 36,000	\$ 40,187	\$ 46,000
	<u>36,256</u>	<u>36,000</u>	<u>40,187</u>	<u>46,000</u>
202 GO Bond Debt Service Fund				
Special Levy Property Tax	\$ 33,924	\$ 37,015	\$ 37,010	\$ 34,810
Investment Interest	559	415	905	475
Miscellaneous Revenue	205	225	1,987	500
Transfer from Capital Projects Fund	44,137	44,187	44,137	26,763
	<u>78,825</u>	<u>81,842</u>	<u>84,039</u>	<u>62,548</u>
203 LID Debt Service Fund				
Investment Interest	\$ 1,247	\$ 300	\$ 12,751	\$ 13,200
LID Interest Receivable	85,114	31,600	34,108	23,141
Special Assessment Principal	819,209	72,197	93,479	66,117
Miscellaneous Revenue	193	-	487	400
	<u>905,763</u>	<u>104,097</u>	<u>140,825</u>	<u>102,858</u>
301 Capital Projects Fund				
Real Estate Excise Tax - 1st .25 Percent	\$ 403,805	\$ 465,000	\$ 469,283	\$ 488,250
Real Estate Excise Tax - 2nd .25 Percent	403,805	465,000	469,283	488,250
Reimbursable Services	969	-	-	-
Investment Interest	126,292	115,000	139,583	100,000
Transfer from General Fund	-	25,000	25,000	-
	<u>934,871</u>	<u>1,070,000</u>	<u>1,103,149</u>	<u>1,076,500</u>
401 Water Utility Fund				
Sale of Publications	\$ 135	\$ 150	\$ 30	\$ 100
Reimbursable Services	100	1,060	624	600
Water Service	976,718	1,150,000	972,335	1,122,975
Water Connection Fee	100,675	50,000	87,231	105,000
Water Turn-On Fee	24,960	15,000	28,090	30,000
Permits/Inspection Fee	38,161	15,000	25,316	24,200
Hydrant Use	144	250	(449)	250
Investment Interest	111,283	110,000	100,784	110,000
Misc. Revenue - Penalties	15,183	15,000	13,276	15,000
Miscellaneous Revenue	650	500	5,041	500
	<u>1,268,009</u>	<u>1,356,960</u>	<u>1,232,278</u>	<u>1,408,625</u>

**City of DuPont
2008 Budget
Detail Revenues by Type**

Other Fund Revenues	2006 Actual	2007 Revised Budget	2007 Actual	2008 Adopted Budget
<u>402 Sewer Utility Fund</u>				
Sewer Service	\$ 141,270	\$ 141,600	\$ 143,500	\$ 39,150
Investment Interest	40,780	67,000	66,176	-
Miscellaneous Revenue	4,594	-	-	-
Public Works Trust Fund Loan Proceeds	992,800	-	-	-
Transfer from Water Fund	-	-	-	-
	<u>1,179,444</u>	<u>208,600</u>	<u>209,676</u>	<u>39,150</u>
<u>403 Stormwater Utility Fund</u>				
Stormwater Management	\$ 417,586	\$ 470,000	\$ 435,968	\$ 515,000
Investment Interest	28,173	27,000	34,634	33,000
	<u>445,759</u>	<u>497,000</u>	<u>470,602</u>	<u>548,000</u>
<u>501 Equipment Rental & Replacement Fund</u>				
Investment Interest	\$ 20,926	\$ 22,000	\$ 39,623	\$ 37,000
Replacement Reserves	234,733	263,025	266,191	344,789
Sale of Surplus Property/Insurance Recovery	-	8,825	9,333	-
Transfer from General Fund	190,000	-	-	-
	<u>445,659</u>	<u>293,850</u>	<u>315,147</u>	<u>381,789</u>
Total All Other Funds	<u>6,165,438</u>	<u>4,399,947</u>	<u>4,154,240</u>	<u>4,780,303</u>
Total Revenues	<u>\$ 11,094,523</u>	<u>\$ 9,893,330</u>	<u>\$ 9,431,076</u>	<u>\$ 11,155,912</u>



**City of DuPont
2008 Expenditures by Department**

General Fund

Governance	
Mayor & City Council	\$ 63,647
Executive & Legal Services	388,875
Emergency Management	79,873
Support Services	
Finance & Accounting	180,380
Central & I.T. Services	131,461
Police Department	1,528,351
Fire Department	
Fire Control & Prevention	1,269,958
EMS	703,834
Community Development	
Engineering	372,699
Building	467,260
Planning	283,364
Parks & Greenways	
Recreation & Events	65,706
Parks	232,462
Museum	40,211
Facilities	116,505
Greenways	97,442
General Government	
Non-Departmental	151,516
Operating Transfers	163,250
Total General Fund	<u>6,336,794</u>

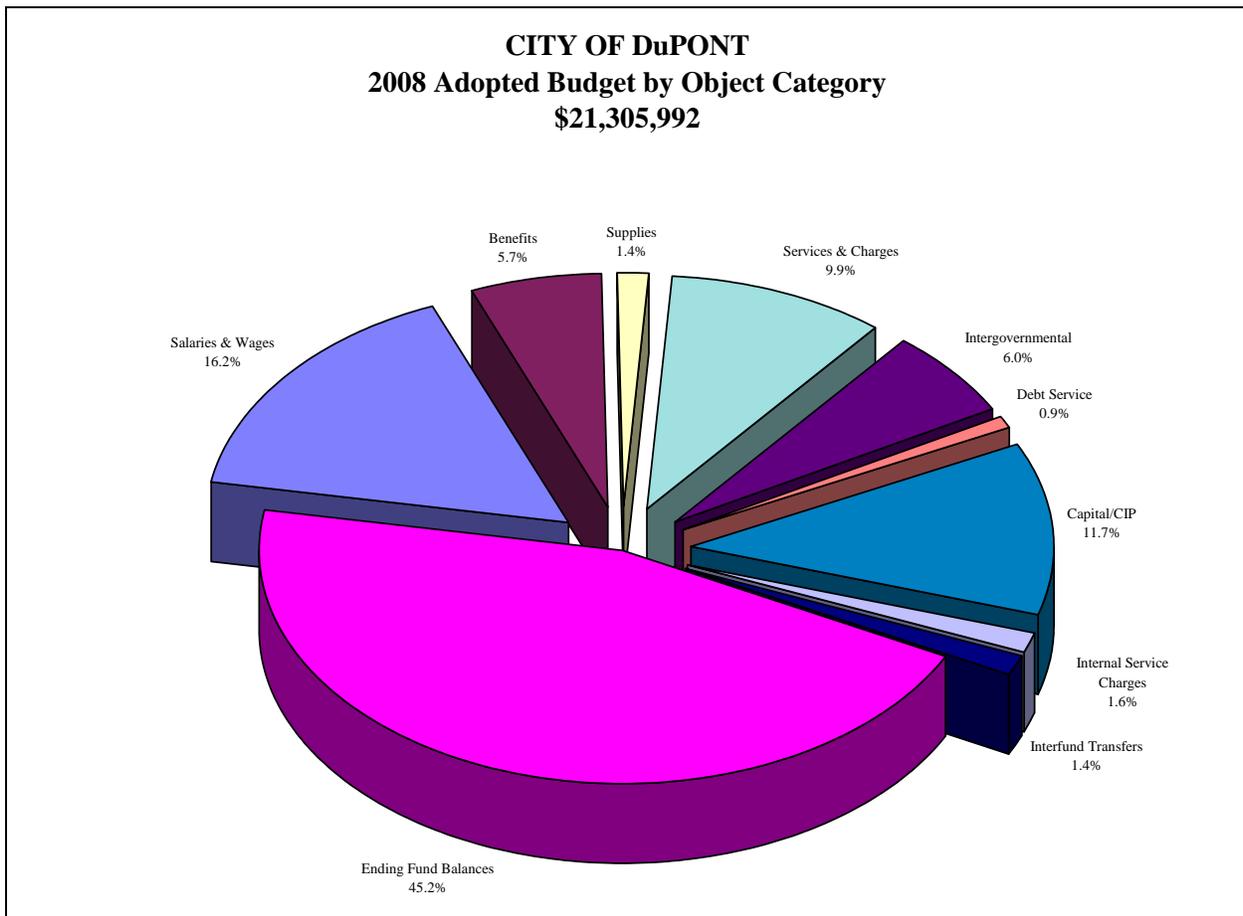
Other Funds

Street Fund	361,979
Street Depreciation Fund	65,000
Hotel/Motel Tax Fund	79,000
Public Safety Mitigation Fund	-
Technology Fund	11,250
Glacier NW Settlement Fund	100,000
GO Bond Debt Service Fund	62,073
LID Debt Service Fund	-
Capital Projects Fund	1,631,603
Water Utility Fund	1,183,778
Sewer Utility Fund	1,062,357
Stormwater Utility Fund	642,091
Equipment Rental & Replacement Fund	139,228
Total Other Funds	<u>5,338,359</u>

Total All Funds **\$ 11,675,153**

EXPENDITURES BY OBJECT CATEGORY

	2005	2006	2007		2008
	Actual	Actual	Budget	Actual	Adopted
EXPENDITURES BY OBJECT CATEGORY					
Salaries & Wages	\$ 2,089,350	\$ 2,616,456	\$ 3,166,862	\$ 3,000,600	\$ 3,460,010
Benefits	637,954	786,774	1,071,954	946,821	1,209,249
Supplies	175,967	219,528	257,781	240,122	302,973
Services & Charges	2,009,120	1,878,694	2,158,119	1,918,632	2,023,295
Intergovernmental	282,775	363,323	394,710	361,990	1,275,071
Internal Service Charges	101,507	234,733	266,191	266,191	345,064
SUBTOTAL OPERATIONS	5,296,673	6,099,508	7,315,617	6,734,356	8,615,662
Debt Service	165,618	168,217	575,950	574,950	201,711
TOTAL OPER EXPENDITURES	\$ 5,462,291	\$ 6,267,725	\$ 7,891,567	\$ 7,309,306	\$ 8,817,373
Capital Equipment	980,018	368,546	626,014	348,213	135,250
Capital Improvement Projects	1,325,610	1,561,890	3,032,944	1,057,306	2,224,289
Interfund Transfers	1,600,210	351,137	206,187	179,137	290,013
Debt Service - Local Improvement Distri	543,417	849,713	-	-	-
Internal Services-Capital	23,885	85,188	211,700	159,978	139,228
One-Time Expenditures (Operations)	80,118	40,492	56,310	47,665	69,000
SUBTOTAL OTHER FINANCE USE:	4,553,258	3,256,966	4,133,155	1,792,299	2,857,780
TOTAL EXPENDITURES & USES	10,015,549	9,524,691	12,024,722	9,101,605	11,675,153
Ending Fund Balances	9,430,505	11,000,337	8,850,807	11,311,670	9,630,839
TOTAL EXPENDITURES, USES & FUND BALANCES	\$ 19,446,054	\$ 20,525,028	\$ 20,875,529	\$ 20,413,275	\$ 21,305,992



**2008 ADOPTED BUDGETED EXPENDITURES
CLASSIFICATION BY FUND**

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHARGES	END-FUND BALANCE	TOTAL BUDGET
GOVERNMENTAL FUNDS									
General Fund - by department									
Governance	296,215	8,350	176,280	6,000	39,000	-	6,550	-	532,395
Support Services	143,840	17,600	119,444	12,500	-	-	18,457	-	311,841
Police	1,087,364	74,074	160,717	121,400	-	-	84,796	-	1,528,351
Fire	1,427,203	95,735	244,797	39,250	-	-	166,807	-	1,973,792
Community Development	684,515	12,950	416,477	-	-	-	9,381	-	1,123,323
Public Works - Parks & Greenways	204,209	40,650	287,439	150	-	-	19,878	-	552,326
Non-Departmental/Other Financing Uses	-	25	19,296	132,195	-	-	163,250	719,658	1,034,424
General Fund Total	3,843,346	249,384	1,424,450	311,495	39,000	-	469,119	719,658	7,056,452
Public Works - Streets	124,956	16,300	209,840	-	-	-	10,883	16,881	378,860
Street Depreciation	-	-	-	-	65,000	-	-	389,504	454,504
Hotel/Motel Tax	-	-	69,000	-	10,000	-	-	178,121	257,121
Public Safety Mitigation	-	-	-	-	-	-	-	1,016,934	1,016,934
Technology	-	-	-	-	11,250	-	-	4,022	15,272
Glacier NW Settlement	-	-	-	-	-	-	100,000	735,257	835,257
Debt Service	-	-	-	-	-	62,073	-	474,105	536,178
Capital Improvements	-	-	-	-	1,604,840	-	26,763	1,857,605	3,489,208
TOTAL EXPENDITURES	3,968,302	265,684	1,703,290	311,495	1,730,090	62,073	606,765	5,392,087	14,039,786
PROPRIETARY FUNDS									
Water	498,578	29,500	233,115	121,290	255,000	35,218	11,077	2,215,334	3,399,112
Sewer	17,800	463	18,077	3,536	120,061	902,420	-	60,568	1,122,925
Stormwater	184,579	14,200	130,939	40,750	254,388	-	17,235	601,805	1,243,896
Equipment Rental & Replacement	-	-	-	-	139,228	-	-	1,361,045	1,500,273
TOTAL EXPENDITURES	700,957	44,163	382,131	165,576	768,677	937,638	28,312	4,238,752	7,266,206
TOTAL ADOPTED EXPENDITURES	\$ 4,669,259	\$ 309,847	\$ 2,085,421	\$ 477,071	\$ 2,498,767	\$ 999,711	\$ 635,077	\$ 9,630,839	\$ 21,305,992

**2007 ACTUAL EXPENDITURES
CLASSIFICATION BY FUND**

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHARGES	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS									
General - by department									
Governance	260,263	20,451	166,716	5,024	14,832	-	4,810	-	472,096
Support Services	118,814	15,230	116,818	1,068	-	-	15,406	-	267,336
Police	958,818	67,273	123,367	110,921	102,082	-	60,312	-	1,422,773
Fire	1,121,999	60,749	240,337	32,102	203	-	124,257	-	1,579,647
Community Development	594,567	8,344	455,831	4	584	-	8,047	-	1,067,377
Public Works - Parks & Greenways	169,346	26,615	315,121	113	28,227	-	18,590	-	558,012
Non-Departmental/Other Financing Uses	-	116	14,269	59,358	-	-	135,000	1,026,962	1,235,705
General Fund Total	3,223,807	198,778	1,432,459	208,590	145,928	-	366,422	1,026,962	6,602,946
Public Works - Streets	109,869	10,624	164,196	-	505	-	9,595	30,720	325,509
Street Depreciation	-	-	4,995	-	-	-	-	270,325	275,320
Hotel/Motel Tax	-	-	41,756	-	-	-	-	153,640	195,396
Fire Mitigation	-	914	-	-	71,793	-	-	531,036	603,743
Technology	-	-	-	-	-	-	-	14,761	14,761
Glacier NW Settlement	-	-	-	-	-	-	-	788,193	788,193
Debt Service	-	-	-	-	-	81,152	-	374,236	455,388
Capital Improvements	-	-	-	-	618,317	-	44,137	3,219,641	3,882,095
TOTAL EXPENDITURES	3,333,676	210,316	1,643,406	208,590	836,543	81,152	420,154	6,409,514	13,143,351
PROPRIETARY FUNDS									
Water	421,069	24,481	192,556	108,895	289,811	35,532	10,926	1,932,675	3,015,945
Sewer	71,958	1,168	57,770	11,142	53,412	458,266	4,355	1,102,547	1,760,618
Stormwater	120,720	5,070	71,650	33,362	225,753	-	9,893	689,339	1,155,787
Equipment Rental & Replacement	-	-	-	-	159,978	-	-	1,177,595	1,337,573
TOTAL EXPENDITURES	613,747	30,719	321,976	153,399	728,954	493,798	25,174	4,902,156	7,269,923
TOTAL ACTUAL EXPENDITURES	\$ 3,947,423	\$ 241,035	\$ 1,965,382	\$ 361,989	\$ 1,565,497	\$ 574,950	\$ 445,328	\$ 11,311,670	\$ 20,413,274

SOURCES AND USES BY FUND CATEGORY

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Adopted</u>	<u>2007 Revised</u>	<u>2008 Actual</u>	<u>2008 Adopted</u>
GENERAL						
<u>SOURCES</u>						
Beginning Fund Balance	1,087,512	1,634,447	1,491,362 #	1,326,111	1,326,111	680,843
Operating Revenues	5,059,660	4,816,446	5,548,825	5,458,068	5,230,704	6,246,865
Other Financing Sources	142,984	91,153	5,000	35,315	46,132	128,744
Total	<u>6,290,156</u>	<u>6,542,046</u>	<u>7,045,187</u>	<u>6,819,494</u>	<u>6,602,947</u>	<u>7,056,452</u>
<u>USES</u>						
Operating Budget	4,147,622	4,734,631	5,527,876	5,752,238	5,295,058	6,134,544
Other Financing Uses	204,397	174,304	117,310	224,086	145,927	39,000
Interfund Transfers	303,690	307,000	162,000	162,000	135,000	163,250
Ending Fund Balance	1,634,447	1,326,111	1,238,001	681,170	1,026,962	719,658
Total	<u>6,290,156</u>	<u>6,542,046</u>	<u>7,045,187</u>	<u>6,819,494</u>	<u>6,602,947</u>	<u>7,056,452</u>
STREET						
<u>SOURCES</u>						
Beginning Fund Balance	54,879	58,239	27,773	23,557	23,557	33,212
Operating Revenues	98,481	135,081	195,334	195,334	191,952	182,398
Interfund Transfers	140,000	117,000	137,000	137,000	110,000	163,250
Total	<u>293,360</u>	<u>310,320</u>	<u>360,107</u>	<u>355,891</u>	<u>325,509</u>	<u>378,860</u>
<u>USES</u>						
Operating Budget	233,653	282,898	338,956	338,956	294,284	361,979
Other Financing Uses	1,468	3,865	1,250	1,250	505	-
Ending Fund Balance	58,239	23,557	19,901	15,685	30,720	16,881
Total	<u>293,360</u>	<u>310,320</u>	<u>360,107</u>	<u>355,891</u>	<u>325,509</u>	<u>378,860</u>
STREET DEPRECIATION						
<u>SOURCES</u>						
Beginning Fund Balance	98,135	145,098	187,726	195,127	195,127	267,181
Operating Revenues	3,278	7,391	7,000	7,000	10,904	11,400
Other Financing Sources	43,685	55,328	36,214	36,214	69,289	75,923
Interfund Transfers	-	-	-	-	-	100,000
Total	<u>145,098</u>	<u>207,817</u>	<u>230,940</u>	<u>238,341</u>	<u>275,320</u>	<u>454,504</u>
<u>USES</u>						
Operating Budget	-	12,690	-	7,310	4,995	-
Other Financing Uses	-	-	-	-	-	65,000
Ending Fund Balance	145,098	195,127	230,940	231,031	270,325	389,504
Total	<u>145,098</u>	<u>207,817</u>	<u>230,940</u>	<u>238,341</u>	<u>275,320</u>	<u>454,504</u>
HOTEL/MOTEL TAX						
<u>SOURCES</u>						
Beginning Fund Balance	31,032	70,366	112,466	117,203	117,203	171,797
Operating Revenues	49,334	68,160	70,750	70,750	78,193	85,324
Total	<u>80,366</u>	<u>138,526</u>	<u>183,216</u>	<u>187,953</u>	<u>195,396</u>	<u>257,121</u>
<u>USES</u>						
Operating Budget	10,000	21,323	34,000	49,000	41,756	69,000
Other Financing Uses	-	-	5,000	5,000	-	10,000
Ending Fund Balance	70,366	117,203	144,216	133,953	153,640	178,121
Total	<u>80,366</u>	<u>138,526</u>	<u>183,216</u>	<u>187,953</u>	<u>195,396</u>	<u>257,121</u>

SOURCES AND USES BY FUND CATEGORY

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Adopted</u>	<u>2007 Revised</u>	<u>2008 Actual</u>	<u>2008 Adopted</u>
PUBLIC SAFETY MITIGATION						
<u>SOURCES</u>						
Beginning Fund Balance	155,556	163,696	430,146	506,456	506,456	520,896
Operating Revenues	638,030	487,250	305,000	305,000	97,287	496,038
Total	<u>793,586</u>	<u>650,946</u>	<u>735,146</u>	<u>811,456</u>	<u>603,743</u>	<u>1,016,934</u>
<u>USES</u>						
Other Financing Uses	629,890	144,490	40,000	227,500	72,707	-
Ending Fund Balance	163,696	506,456	695,146	583,956	531,036	1,016,934
Total	<u>793,586</u>	<u>650,946</u>	<u>735,146</u>	<u>811,456</u>	<u>603,743</u>	<u>1,016,934</u>
TECHNOLOGY						
<u>SOURCES</u>						
Beginning Fund Balance	26,199	15,687	12,155	14,047	14,047	14,772
Operating Revenues	384	641	300	300	714	500
Total	<u>26,583</u>	<u>16,328</u>	<u>12,455</u>	<u>14,347</u>	<u>14,761</u>	<u>15,272</u>
<u>USES</u>						
Other Financing Uses	10,896	2,281	10,000	10,000	-	11,250
Ending Fund Balance	15,687	14,047	2,455	4,347	14,761	4,022
Total	<u>26,583</u>	<u>16,328</u>	<u>12,455</u>	<u>14,347</u>	<u>14,761</u>	<u>15,272</u>
GLACIER NW SETTLEMENT						
<u>SOURCES</u>						
Beginning Fund Balance	696,184	711,751	745,751	748,007	748,007	789,257
Operating Revenues	15,567	36,256	36,000	36,000	40,186	46,000
Total	<u>711,751</u>	<u>748,007</u>	<u>781,751</u>	<u>784,007</u>	<u>788,193</u>	<u>835,257</u>
<u>USES</u>						
Interfund Transfers	-	-	-	-	-	100,000
Ending Fund Balance	711,751	748,007	781,751	784,007	788,193	735,257
Total	<u>711,751</u>	<u>748,007</u>	<u>781,751</u>	<u>784,007</u>	<u>788,193</u>	<u>835,257</u>
DEBT SERVICE						
<u>SOURCES</u>						
Beginning Fund Balance	230,889	170,476	177,911	230,524	230,524	370,772
Operating Revenues	41,448	36,128	37,955	37,955	53,140	49,385
Other Financing Sources	481,040	904,322	103,797	103,797	127,587	89,258
Interfund Transfers	40,520	44,137	44,187	44,187	44,137	26,763
Total	<u>793,897</u>	<u>1,155,063</u>	<u>363,850</u>	<u>416,463</u>	<u>455,388</u>	<u>536,178</u>
<u>USES</u>						
Debt Service	623,421	927,889	82,152	82,152	81,152	62,073
Ending Fund Balance	170,476	227,174	281,698	334,311	374,236	474,105
Total	<u>793,897</u>	<u>1,155,063</u>	<u>363,850</u>	<u>416,463</u>	<u>455,388</u>	<u>536,178</u>

SOURCES AND USES BY FUND CATEGORY

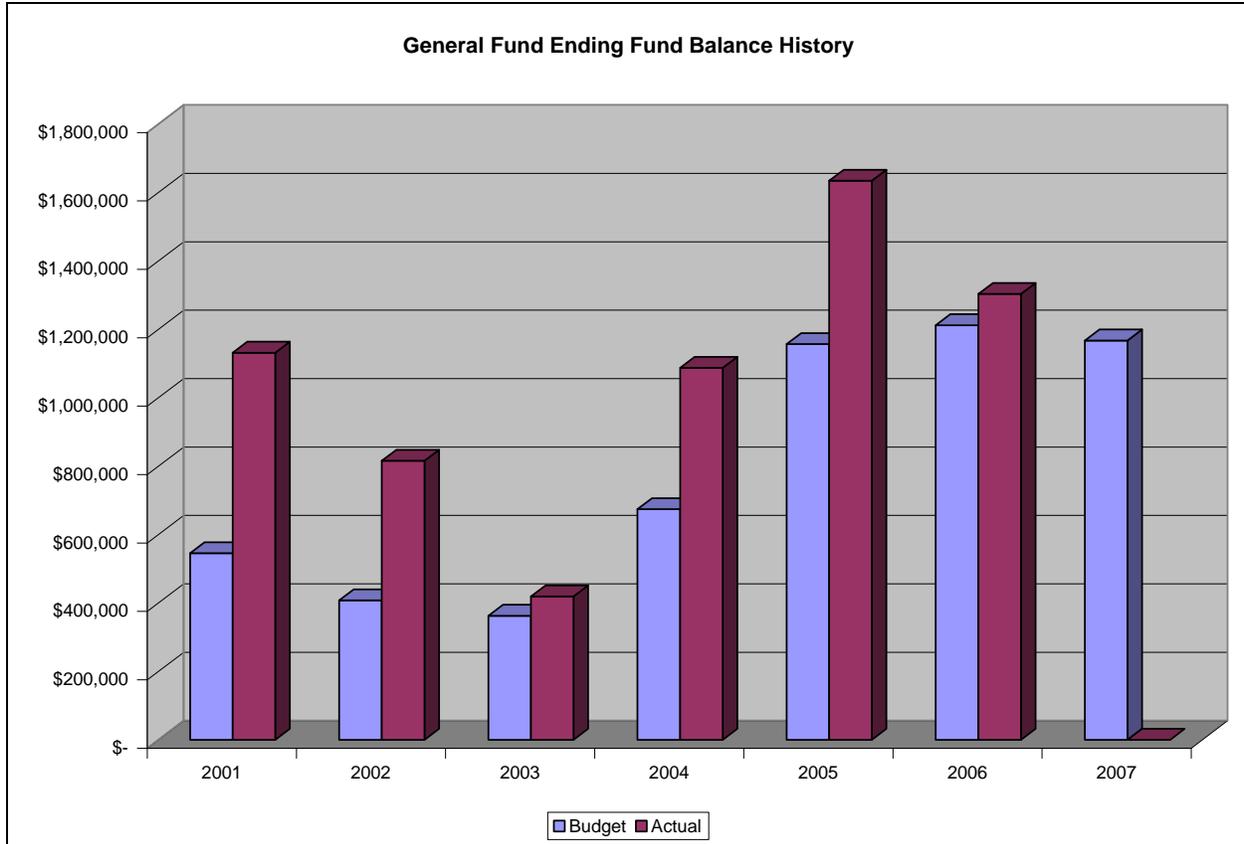
	<u>2005</u> Actual	<u>2006</u> Actual	<u>2007</u> Adopted	<u>2007</u> Revised	<u>2008</u> Actual	<u>2008</u> Adopted
SUBTOTAL OPERATING FUNDS						
<u>SOURCES</u>						
Beginning Fund Balance	2,380,386	2,969,760	3,185,290	3,161,032	3,161,032	2,848,730
Operating Revenues	5,906,182	5,587,353	6,201,164	6,110,407	5,703,080	7,117,910
Other Financing Sources	667,709	1,050,803	145,011	175,326	243,008	293,925
Interfund Transfers	180,520	161,137	181,187	181,187	154,137	290,013
Total	<u>9,134,797</u>	<u>9,769,053</u>	<u>9,712,652</u>	<u>9,627,952</u>	<u>9,261,257</u>	<u>10,550,578</u>
<u>USES</u>						
Operating Budget	4,391,275	5,051,542	5,900,832	6,147,504	5,636,093	6,565,523
Debt Service	623,421	927,889	82,152	82,152	81,152	62,073
Other Financing Uses	846,651	324,940	173,560	467,836	219,139	125,250
Interfund Transfers	303,690	307,000	162,000	162,000	135,000	263,250
Ending Fund Balance	2,969,760	3,157,682	3,394,108	2,768,460	3,189,873	3,534,482
Total	<u>9,134,797</u>	<u>9,769,053</u>	<u>9,712,652</u>	<u>9,627,952</u>	<u>9,261,257</u>	<u>10,550,578</u>
CAPITAL PROJECTS						
<u>SOURCES</u>						
Beginning Fund Balance	2,087,588	2,800,366	3,277,908	2,778,946	2,778,946	2,412,708
Operating Revenues	858,941	934,872	1,045,000	1,045,000	1,078,149	1,076,500
Other Financing Sources	-	-	-	-	-	-
Interfund Transfers	13,690	-	25,000	25,000	25,000	-
Total	<u>2,960,219</u>	<u>3,735,238</u>	<u>4,347,908</u>	<u>3,848,946</u>	<u>3,882,095</u>	<u>3,489,208</u>
<u>USES</u>						
Other Financing Uses	119,333	912,154	2,313,177	2,340,893	618,317	1,604,840
Interfund Transfers	40,520	44,137	44,187	44,187	44,137	26,763
Ending Fund Balance	2,800,366	2,778,947	1,990,544	1,463,866	3,219,641	1,857,605
Total	<u>2,960,219</u>	<u>3,735,238</u>	<u>4,347,908</u>	<u>3,848,946</u>	<u>3,882,095</u>	<u>3,489,208</u>
WATER						
<u>SOURCES</u>						
Beginning Fund Balance	2,088,315	1,230,374	1,774,902	1,783,667	1,783,667	1,990,487
Operating Revenues	1,095,890	1,268,009	1,356,960	1,356,960	1,232,278	1,408,625
Other Financing Sources	38,371	-	-	-	-	-
Total	<u>3,222,576</u>	<u>2,498,383</u>	<u>3,131,862</u>	<u>3,140,627</u>	<u>3,015,945</u>	<u>3,399,112</u>
<u>USES</u>						
Operating Budget	506,513	614,951	759,554	759,554	757,927	893,560
Debt Service	85,614	35,847	35,532	35,532	35,532	35,218
Other Financing Uses	144,075	63,918	256,250	564,659	289,811	255,000
Interfund Transfers	1,256,000	-	-	-	-	-
Ending Fund Balance	1,230,374	1,783,667	2,080,526	1,780,882	1,932,675	2,215,334
Total	<u>3,222,576</u>	<u>2,498,383</u>	<u>3,131,862</u>	<u>3,140,627</u>	<u>3,015,945</u>	<u>3,399,112</u>
SEWER						
<u>SOURCES</u>						
Beginning Fund Balance	175,429	1,213,011	1,439,117	1,550,942	1,550,942	1,083,775
Operating Revenues	165,233	186,644	172,500	208,600	209,676	39,150
Other Financing Sources	946,509	992,800	-	-	-	-
Interfund Transfers	1,256,000	-	-	-	-	-
Total	<u>2,543,171</u>	<u>2,392,455</u>	<u>1,611,617</u>	<u>1,759,542</u>	<u>1,760,618</u>	<u>1,122,925</u>
<u>USES</u>						
Operating Budget	123,883	157,534	113,333	163,859	146,393	39,876
Debt Service	-	54,194	167,726	458,266	458,266	104,420
Other Financing Uses	1,206,277	629,785	-	53,642	53,412	918,061
Ending Fund Balance	1,213,011	1,550,942	1,330,558	1,083,775	1,102,547	60,568
Total	<u>2,543,171</u>	<u>2,392,455</u>	<u>1,611,617</u>	<u>1,759,542</u>	<u>1,760,618</u>	<u>1,122,925</u>

SOURCES AND USES BY FUND CATEGORY

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Adopted</u>	<u>2007 Revised</u>	<u>2008 Actual</u>	<u>2008 Adopted</u>
STORMWATER						
<u>SOURCES</u>						
Beginning Fund Balance	537,164	555,040	664,071	685,186	685,186	695,896
Operating Revenues	362,288	445,759	497,000	497,000	470,602	548,000
Total	<u>899,452</u>	<u>1,000,799</u>	<u>1,161,071</u>	<u>1,182,186</u>	<u>1,155,788</u>	<u>1,243,896</u>
<u>USES</u>						
Operating Budget	285,002	309,495	298,865	301,010	240,695	387,703
Other Financing Uses	59,410	6,118	81,928	231,928	225,753	254,388
Ending Fund Balance	555,040	685,186	780,278	649,248	689,340	601,805
Total	<u>899,452</u>	<u>1,000,799</u>	<u>1,161,071</u>	<u>1,182,186</u>	<u>1,155,788</u>	<u>1,243,896</u>
EQUIPMENT REPLACEMENT						
<u>SOURCES</u>						
Beginning Fund Balance	422,412	661,955	1,025,913	1,022,426	1,022,426	1,118,484
Operating Revenues	11,560	20,926	22,000	22,000	39,623	37,000
Other Financing Sources	101,868	234,733	259,662	271,850	275,524	344,789
Interfund Transfers	150,000	190,000	-	-	-	-
Total	<u>685,840</u>	<u>1,107,614</u>	<u>1,307,575</u>	<u>1,316,276</u>	<u>1,337,573</u>	<u>1,500,273</u>
<u>USES</u>						
Other Financing Uses	23,885	85,188	159,700	211,700	159,978	139,228
Ending Fund Balance	661,955	1,022,426	1,147,875	1,104,576	1,177,595	1,361,045
Total	<u>685,840</u>	<u>1,107,614</u>	<u>1,307,575</u>	<u>1,316,276</u>	<u>1,337,573</u>	<u>1,500,273</u>
SUBTOTAL ENTERPRISE FUNDS						
<u>SOURCES</u>						
Beginning Fund Balance	3,223,320	3,660,380	4,904,003	5,042,221	5,042,221	4,888,642
Operating Revenues	1,634,971	1,921,338	2,048,460	2,084,560	1,952,179	2,032,775
Other Financing Sources	1,086,748	1,227,533	259,662	271,850	275,524	344,789
Interfund Transfers	1,406,000	190,000	-	-	-	-
Total	<u>7,351,039</u>	<u>6,999,251</u>	<u>7,212,125</u>	<u>7,398,631</u>	<u>7,269,924</u>	<u>7,266,206</u>
<u>USES</u>						
Operating Budget	915,398	1,081,980	1,171,752	1,224,423	1,145,015	1,321,139
Debt Service	85,614	90,041	203,258	493,798	493,798	139,638
Other Financing Uses	1,433,647	785,009	497,878	1,061,929	728,954	1,566,677
Interfund Transfers	1,256,000	-	-	-	-	-
Ending Fund Balance	3,660,380	5,042,221	5,339,237	4,618,481	4,902,157	4,238,752
Total	<u>7,351,039</u>	<u>6,999,251</u>	<u>7,212,125</u>	<u>7,398,631</u>	<u>7,269,924</u>	<u>7,266,206</u>
TOTAL ALL FUNDS						
<u>SOURCES</u>						
Beginning Fund Balance	7,691,294	9,430,506	11,367,201	10,982,199	10,982,199	10,150,080
Operating Revenues	8,400,094	8,443,563	9,294,624	9,239,967	8,733,408	10,227,185
Other Financing Sources	1,754,457	2,278,336	404,673	447,176	518,532	638,714
Interfund Transfers	1,600,210	351,137	206,187	206,187	179,137	290,013
Total	<u>19,446,055</u>	<u>20,503,542</u>	<u>21,272,685</u>	<u>20,875,529</u>	<u>20,413,276</u>	<u>21,305,992</u>
<u>USES</u>						
Operating Budget	5,306,673	6,133,522	7,072,584	7,371,927	6,781,108	7,886,662
Debt Service	709,035	1,017,930	285,410	575,950	574,950	201,711
Other Financing Uses	2,399,631	2,022,103	2,984,615	3,870,658	1,566,410	3,296,767
Interfund Transfers	1,600,210	351,137	206,187	206,187	179,137	290,013
Ending Fund Balance	9,430,506	10,978,850	10,723,889	8,850,807	11,311,671	9,630,839
Total	<u>\$ 19,446,055</u>	<u>\$ 20,503,542</u>	<u>\$ 21,272,685</u>	<u>\$ 20,875,529</u>	<u>\$ 20,413,276</u>	<u>\$ 21,305,992</u>

ESTIMATE OF ENDING FUND BALANCES

Fund	Ending Fund Balance				
	2005 Actual	2006 Actual	2007 Budget	2007 Actual	2008 Adopted
General	1,634,447	1,326,111	681,170	1,026,962	719,658
Street	58,239	23,557	15,685	30,720	16,881
Street Depreciation	145,098	195,127	231,031	270,325	389,504
Hotel/Motel Tax	70,366	117,203	133,953	153,640	178,121
Public Safety Mitigation	163,696	506,457	583,956	531,036	1,016,934
Technology	15,687	14,047	4,347	14,761	4,022
Glacier NW Settlement	711,751	748,007	784,007	788,193	735,257
Debt Service/LID	170,476	227,174	334,311	374,236	474,105
Capital Projects	2,800,366	2,778,947	1,463,866	3,219,641	1,857,605
Water Utility	1,230,374	1,783,667	1,780,882	1,932,675	2,215,334
Sewer Utility	1,213,010	1,550,942	1,083,775	1,102,547	60,568
Stormwater Utility	555,040	685,186	649,248	689,340	601,805
ER&R	661,955	1,022,426	1,104,576	1,177,595	1,361,045
Total	9,430,505	10,978,851	8,850,807	11,311,671	9,630,839



BUDGET DOCUMENT

The City of DuPont budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council to the staff and community. As a result, the City Council, staff and public are involved in establishing the budget. The budget document provides four functions:

1. Policy Document – The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.
2. Operational Guide – The budget of the City reflects its operations. Activities of each City function and organization have been planned, discussed, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.
3. Link with the General Public – The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.
4. Legally Required Financial Planning Tool – The budget as a financial planning tool has been its most traditional use. Preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public moneys and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available.

BUDGET PROCESS

The City of DuPont operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and are either based on need, emerging issues, Council goals, and available resources.

The budget process begins in late spring with departments preparing requests for new staff, programs, or significant increases to their current year budget that will address emerging issues and other operational needs. The Finance Director and City Administrator conduct an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new initiatives. During the summer the departments also prepare their base budgets. These budget requests are submitted to the Finance Director for review. By late summer the Mayor reviews each department's budget requests and develops a preliminary budget recommendation.

As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in early October. Public hearings are held to obtain taxpayer's comments, and Council budget workshops are held throughout the fall. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final

operating budget as adopted is published, distributed, and made available to the public during the first quarter of the following year.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Division and department directors to ensure that funds are within the approved budget. Finance provides financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process. Typical amendments include administrative adjustments, carry forward appropriations resulting from projects that were not completed at year end, and new grant revenues awarded after the budget adoption.

The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

BASIS OF ACCOUNTING AND BUDGETING

Basis of Presentation – Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City uses thirteen (13) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of DuPont:

Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of DuPont:

General Fund

This fund is the primary fund of the City of DuPont. It accounts for all financial resources except those required or elected to be accounted for in another fund. It is used to meet the basic services that your local government provides. The General Fund covers Police, Fire, EMS, Parks and Recreation, Administration, Engineering, Planning, Building Development, Finance, Legal, and Legislative Services. Major revenue sources include taxes, fees, licenses and permits, and intergovernmental revenues (Federal, State and County).

Special Revenues Funds

These funds account for revenues that are legally restricted or designated to finance particular activities. The Street Fund is a Special Revenue Fund. Gas taxes are collected into the Street Fund and must be used for the maintenance of our arterial streets, sidewalks, and trails. Other Special Revenue funds include the Street Depreciation Fund, Hotel/Motel Tax Fund, Public Safety Mitigation Fund (formerly the Fire Mitigation Fund), Technology Fund, and Glacier NW Settlement Fund.

Debt Service Funds

These funds account for financial resources which are designated for the retirement of debt. The General Obligation Fund and the Local Improvement District (LID) Fund are Debt Service Funds. The General

Obligation bonds were voter approved bonds used to remodel the Community Center/City Hall in 1992 and the LID bonds are special assessment bonds used to construct the streets, utility infrastructure, sidewalks, etc. for the first phase of development in Northwest Landing. LID bonds are paid for through assessments against the benefited properties in the first phase of development.

Capital Project Fund

This fund accounts for financial resources which are designated for the acquisition or construction of general government capital projects. A part of the revenues received into this fund (such as Real Estate Excise Taxes or REET) are restricted by law to be used for general capital improvements.

Proprietary Fund Types

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily by user charges. The Water Utility Fund, the Sewer Utility Fund, and the Stormwater Fund are enterprise funds. These Utility Funds cover the City's water and sewer utilities, as well as the maintenance and costs of the City's stormwater system.

Internal Service Fund

This fund accounts for operations that provide goods or services to other departments or funds of the City on a cost-reimbursement basis. The Equipment Rental & Replacement (ER&R) Fund is an internal service fund. The ER&R Fund collects user fees from those departments with vehicles and major equipment. These fees are used to replace the vehicles or equipment based on a predetermined schedule.

With the exception of the General Fund, money within each fund cannot be used in other funds. Many of these revenues received in each fund are restricted in use by law and/or by legislative action. Funds may make interfund loans to other funds. However, any interfund loan must be paid back based on a predetermined schedule and must pay prevailing interest rates (usually the interest rate earned through the Local Government Investment Pool). The General Fund can make transfers to other funds if money is available.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of DuPont uses a cash basis of accounting. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for all funds. These funds are budgeted on the cash basis of accounting. The financial statements include budgetary comparisons for all funds.

Budgets are adopted at the fund level that constitutes the legal authority for expenditures. Annual appropriations for all funds lapse at the fiscal period end.

FINANCIAL POLICIES

Reserve Policy

The City recognizes the importance of maintaining a reserve account to meet unanticipated needs and to fund emergency expenditures. If a reserve account is nonexistent or low, there is concern by bond rating agencies about the entity's ability to make payments in times of economic downturn. On the other hand, if a reserve level is too high, there is concern that the entity is not using its resources adequately. Maintaining an adequate reserve is an essential component of cash management and good fiscal practice.

The City established a reserve policy for the General Fund beginning in the 1998 budget. The Council's policy at that time was to have 10% of annually projected revenues set aside in a contingency balance within the General Fund. However, due to revenue shortages, this level of funding has not always been possible. Beginning in 2005, the City began to reestablish its reserves. These reserves are again beginning to decline, due to declining development related revenues and a downturn in the economy, combined with escalating costs of providing public safety services to a growing community. The reserve balance is to be held for possible use as Council may deem appropriate. Possible uses include meeting revenue shortfalls during times of economic downturn, meeting unanticipated expenditure needs, and financing possible emergency situations.

Investment Policy

The City maximizes its investment returns while maintaining the safety of its principal by investing its revenues in the Local Government Investment Pool (LGIP). The LGIP is an investment vehicle maintained by the State Treasurer's Office to help local governmental entities achieve higher rates of return by pooling local funds for economy of scale. Currently the LGIP is the only authorized investment vehicle available to the City.

Although the LGIP's rate of return is lower than more aggressive investment vehicles (such as stocks and bonds), the City's investments in the LGIP are easily accessed and highly stable. In other words, we can divest within 24 hours to meet any unexpected cash flow needs and there is no risk to the City's principal. The monthly rate of return on investments is reported to the Council through the Finance report and is available to the general public upon request.

The Finance Division is responsible for making and withdrawing investments while considering the City's cash flow requirements. The cash flow objective is to maintain the City's bank account cash balance at such a level so that the balance should be no more than what is sufficient to cover the City's immediate financial obligations. Any money above this threshold is invested in the LGIP.

Purchasing Policy

The City of DuPont currently uses a purchase order system for operational purchasing needs. Any purchases and contracts above a specific level are handled in accordance with state mandated purchasing practices, such as small works roster and bidding requirements.

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration. Public comment is taken on the amendment at the first reading. After receiving the public comment, Council considers the proposed amendment prior to passage. Once

passed, any affected purchases may be made in accordance with the appropriate purchase order, small works roster, or bidding requirements.

Revenue Policy

The City's administration strives to maximize revenue by recommending stable and dependable tax measures and alternative revenue sources such as intergovernmental grants and loans. For established revenues, the Finance Division continues to pursue all collection efforts available to the City. User charges for services will also be proposed so that the charges are proportional to the actual costs of providing the related services.

Financial Communication

The City will continue to provide reports on the budget status to the Council, City departments, and DuPont's citizens. Spending figures are projected and compared to budgeted appropriations on a monthly basis. These reports are reviewed on a monthly basis by the affected departments, the Finance Director, and the City Administrator. Quarterly summary reports will be provided to the City Council for review. If fund projections exceed appropriations, an explanation must be provided by the appropriate department along with a course of action to correct the situation. Every effort is made to stay within budget. Any potential overruns in the bottom line will be documented for Council review for budget amendment consideration.

CITY REVENUES

Each of the thirteen (13) funds detailed within the 2008 Budget have a specific purpose and responsibility. The funds act much like the separate checking accounts maintained by family members. Each fund accounts for all revenues and all expenditures/expense transactions that occur throughout the year. This allows the City to accurately record revenues and authorize and monitor expenditures as to source and purpose for greater accountability and improved efficiency.

Most traditional local government functions, including police, fire, parks and recreation, finance, administration, planning, engineering, legal, building inspection, and legislative services, are budgeted within the General Fund. Following is a listing of many of the funding sources for the City. This list is not meant to be all-inclusive, but is meant to assist in understanding how and where much of the money comes from in the support of general services of the City.

TAX REVENUES

Tax revenues in 2008 (\$5,264,296) are projected to increase by \$458,499 or 9.54% over 2007 tax collections (\$4,805,797). The increase is primarily due to utility taxes, and retail sales tax and property tax associated with the continuing residential and commercial growth of the community.

Property Tax

Property taxes are the largest source of revenue in the General Fund. All real and personal property (except where exempt by law) is assessed by the Pierce County Assessor at 100 percent of the property's fair market value. Assessed values are adjusted each year based on market value changes.

Although property taxes represent a major source of funding for City services, the portion of each property owner's total tax bill allocated to the City is relatively small. In 2007, the total property tax rate

for DuPont was \$10.11 per \$1,000 of assessed valuation. Of that total, about 15.2 percent, or \$1.54 per \$1,000 assessed valuation, went to the City. This included the levy lid lift and EMS levy. In 2008, the total property tax rate for DuPont is \$9.28 per \$1,000 of assessed valuation. Of that total, about 15.3 percent, or \$1.42 per \$1,000 assessed valuation, goes to the City. This includes the levy lid lift and EMS levy.

Initiative 747, which passed in November 2001, limits the annual increase in the regular property tax levy to the lesser of one percent or the implicit price deflator. Previously, the cap was six percent. The City can only exceed the limitation with the approval of voters. I-747 does not affect special levies that are approved by voters. The initiative does not affect property values and has no impact on the annual valuation of property that is done by the County Assessor. It does not cap the value of your property or your total property tax bill.

In 2007 the Washington State Supreme Court ruled Initiative 747 unconstitutional. The Governor convened a special session of the Legislature to address the issue and a bill was passed to reinstate the one percent cap on annual property tax increases by taxing districts. The Legislature also approved a measure that allows home owners earning less than the median state income (currently \$57,000 per year) to defer up to half of their property taxes. Although they will have to pay the taxes with interest upon the sale of the house this will have an immediate impact on local taxing districts.

The City is also provided an allowance for new construction, which entitles the City to the property tax revenue generated by newly constructed businesses and homes. The new construction levy does not increase the overall tax rate paid by property owners. The City's total rate cannot be more than \$3.10 per \$1,000 of assessed valuation.

The annual tax impact on a property owner is usually different than the percent increase of the levy, since it depends on several factors such as changes in the assessed valuation of the property, growth in the City's overall assessed valuation, and levy increases by other taxing districts. The property tax rate is determined by dividing the levy amount by the assessed valuation per \$1,000.

DuPont voters approved a six-year EMS levy renewal during 2005 which went into effect in 2006. These funds must be used for EMS purposes. 2008 EMS property tax funds are projected to be \$497,874. The 2008 budget has appropriated \$703,834 for daily EMS operations; thus, the City has committed additional General Fund dollars to cover the additional costs that are not covered by the EMS levy.

DuPont voters also approved an increase to its regular property tax levy for collections commencing in 2003, with the rate thereafter being subject to otherwise applicable statutory limits. This additional tax revenue is needed to fund regular city operations. However, even with the voted rate increase, DuPont continues to have one of the lowest City property tax rates in 2008 in Pierce County.

Retail Sales and Use Tax

Sales tax is levied on the sale of consumer goods (except most food products and services) and construction. The amount of revenue generated by sales tax fluctuates from year to year due to changes in the economy, buying habits of consumers, and the level of construction taking place in the City.

The general sales tax rate within the City of DuPont is 8.8 percent. Of the 8.8 percent, one percent (less 0.15 percent that goes to Pierce County) is returned to the City of Dupont, and the remainder is distributed to the State and other public agencies. The City's effective rate is .84%.

In September 2000, Pierce County voters approved a 0.1 percent increase in the general sales tax rate to provide funds to acquire, improve, rehabilitate, maintain, or develop regional and locals parks. Fifty

percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of Dupont can expect to receive \$64,270 in 2008.

In November 2001, Pierce County voters approved a 0.3 percent increase in the general sales tax rate for those areas within the Public Transportation Benefit Area (PTBA) boundaries. These funds are authorized for use by Pierce Transit to replace revenue lost when Initiative 695 cut off the Motor Vehicle Excise Tax as a source of funding for public transportation.

Criminal Justice Sales Tax

Under the authority granted by the State and approved by the voters, Pierce County levies an additional 0.1 percent sales tax to support criminal justice programs. The State collects this optional tax and retains 1.5 percent for administration. Of the amount remaining, 10 percent is distributed to the county and 90 percent is distributed to cities based on population. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes.

Utility Taxes

Utility taxes are levied on the gross operating revenues that public and private utilities earn from operations within the boundaries of the City. This applies to electric, natural gas, water, sewer, surface water, solid waste, and telephone. Legislation passed in 1982 limits the tax rate on electric, gas, steam, and telephone utilities to six percent. There are no restrictions on the tax rates for water, sewer, surface water, and solid waste utilities. Currently, a six percent tax rate applies to both residential and commercial customers of the utilities which the City imposes a utility tax on.

This revenue source could be affected by federal legislation. Congress has considered various bills that would limit the definition of “telephones” as it relates to emerging technology. This could eliminate such services as Digital Subscriber Lines (DSL) and Voice Over IP (VOIP) from taxation as part of the telephone utility.

Leasehold Excise Tax

Leasehold excise taxes are collected on property owned by state or local governments and leased to private parties (City’s share). Leasehold taxes are paid in lieu of property taxes. The state rate is 12.4% of which the City is given 4 percent.

Real Estate Excise Tax (REET)

The Real Estate Excise Tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The State levies this tax at the rate of 1.28 percent. Cities are also authorized to impose a local tax of 0.50 percent. The first 0.25 percent tax must be used primarily for local capital improvements identified under the capital facilities plan element of the City’s Comprehensive Plan. The second 0.25 percent, which is optional, must also be used solely on capital projects. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and parks. The acquisition of land for parks is not a permitted use of these funds.

Business & Occupation (B&O) Tax

The City of Dupont currently has a Business & Occupation Tax ordinance which requires all businesses conducting business within the city limits to pay a business and occupation tax. This tax applies to the gross revenues of most businesses with a rate of one-tenth of one percent. The City adopted a streamlined business & occupation tax ordinance in December 2004, which was a culmination of a project worked on for four years in cooperation with all local cities, the Association of Washington Businesses (AWB), and the Washington State Department of Revenue. Over the years, business leaders have expressed concern over the lack of uniformity among the various city business & occupation tax ordinances. This multi-year project was to resolve those differences and craft a solution to assist in meeting everyone's needs. With the adoption of this ordinance there were some fundamental changes in how taxes are reported and remitted to the city. Some of the highlights are: revisions to the administrative provisions that streamline all taxes paid with the same deadlines, late penalties, refunds, and appeals; and uniform apportionment and credit provisions to ensure against multiple tax burdens on businesses with activities in more than one B&O tax-imposing city. In 2007 the City adopted the allocation and apportionment provisions to the Model B&O tax ordinance in order to be in compliance with RCW 35.102.130. The Association of Washington Cities (AWC) estimates that this apportionment provision will cost Washington cities 30 million dollars annually.

Hotel/Motel Tax

Hotel/Motel tax is levied upon charges made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and other transient accommodations in the City. The tax rate is two percent of the selling price or charge made for the lodging. The tax is taken as a credit against the state sales tax, so that what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction. It is collected and administered by the Washington State Department of Revenue. State law requires that these taxes be credited to a special fund with limitations on use, principally to generate tourism/convention activities that bring new visitors to our area, as prescribed by RCW 67.28.310. Cities with over a 5,000 population are required to have a "Lodging Tax Advisory Committee" of at least five members appointed by the City Council. The City of DuPont created this committee in 2006.

LICENSES AND PERMITS

Building Related Permits

This category consists primarily of revenue collected by the Building Division and the Public Works Department. Included in this category are building permits, plumbing permits, grading permits, and mechanical permits. Fees imposed for permits are subject to a base charge determined by the type of permit, plus additional fees determined by either the dollar value or size (square foot or number of units) of the project.

Business Licenses and Permits

This category includes the issuance of business licenses, and permits for fire alarms, fire sprinkler systems, animal licenses, and other miscellaneous items. The fee structure for business permits is typically an annual fee or one-time charge depending on the particular type of license or permit. The City of Dupont also requires businesses with no physical presence in DuPont that are doing business in the city (e.g. contractors) to obtain a business license.

Franchise Fees

Franchise fees are charges levied on private utilities for the right to use city streets, alleys and other public properties. Cable TV franchise fees are governed by federal rather than state law and may be levied at a rate of five percent of gross revenues, regardless of the cost of managing the franchise process. The Federal Communication Commission ruled in 2002 that cable companies do not have to pay franchise fees on cable modem services.

INTERGOVERNMENTAL

State Shared Revenues

State shared revenues are received for liquor sales and motor vehicle excise taxes, including travel trailer and camper excise tax. These taxes are collected by the State of Washington and shared with local governments based on population. State shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

The April 1, 2007 population figure used in the 2008 Budget is 7,045 as determined by the Office of Financial Management for Washington State. This figure is important when determining distribution of state shared revenues on a per capita basis.

State shared revenues also used to include motor vehicle excise tax and local vehicle license fees. The passage of I-695 in November 1999 resulted in the repeal of the motor vehicle excise tax and the passage of I-776 in November 2002 repealed the \$15 local vehicle license fees, resulting in the loss of this revenue source beginning in 2003. The State Legislature has provided “backfill” funds for cities to mitigate against the loss of revenue from I-695, but future allocations were eliminated in order to balance the state budget.

Liquor Receipts Profits and Taxes

In Washington State, liquor sales are controlled by a state-operated monopoly. Cities and towns receive 40 percent of the profits generated by the Washington State Liquor Control Board and 28 percent of the liquor excise tax receipts. The profits are distributed on the last day of March, June, September, and December. The excise portion is distributed on the last day of January, April, July, and October. The purpose of allocating these funds back to the cities is to help defray the costs for the policing of liquor establishments located within the city limits. Cities are required to appropriate at least two percent of these revenues to support approved alcohol and drug addiction programs.

The per capita rate projection for 2008 is \$7.08 from liquor board profits and \$4.70 from liquor tax. This is an decrease for liquor board profits and an increase for liquor taxes from the 2007 revised per capita rates due to a number of new initiatives and programs by the Liquor Control Board aimed at increasing revenues or decreasing costs. 29 more stores will open on Sundays in 2008, which will result in an increase in expenditures, which will reduce liquor profits, but the extra store hours will increase gross sales, leading to enhanced liquor taxes.

Motor Vehicle Fuel Tax (Gas Tax)

In Washington State, cities receive a portion of the state-collected gasoline tax. Beginning July 1, 2003, the state fuel tax increased to 28 cents per gallon from 23 cents as part of the “Nickel Funding Transportation Package” enacted by the state legislature. The State distributes 10.6961 percent of the base amount of 23 cents to cities (less some small deductions).

New transportation funding enacted by ESSB 6103, passed by the 2005 Washington Legislature and signed into law by Governor Gregoire, will provide additional revenues to incorporated cities and towns. Cities and towns received 8.333 percent of a three cent tax increase which began July 1, 2005, and 8.333 percent of another three cent increase which began July 1, 2006. This is in addition to the base amount of 23 cents to cities.

Prior to 2006, 31.86 percent of gas tax proceeds received had to be deposited into an Arterial Street Fund for the construction, improvement, chip sealing, seal-coating, and repair of arterial highways and city streets. The remaining funds received were to be deposited in a Street Fund for street maintenance. Cities and towns with a population of less than 15,000 could combine the two funds and use all their gas tax money for maintenance if they desired. With the passage of SB 5969, beginning with the September 2005 distribution, cities only receive a single distribution. This means that cities can now spend any portion of their gas tax on street maintenance.

The revenue estimate for gas tax is based on a forecast provided by the Association of Washington Cities. Gas tax is imposed as a fixed amount per gallon of gas purchased (i.e. fluctuations in the price of gas will effect gas tax revenues only if consumption changes). In recent years, higher gas prices have resulted in lower consumption, which in turn has slowed the growth in this revenue source. The estimated per capita amount in 2008 is \$25.09.

Criminal Justice Revenues

The Washington State Legislature approved the Criminal Justice Funding Act in a special session of the Legislature in July 1990. The principal focus of the Act is to provide funding for county and city criminal justice systems, including police protection, mitigation of congested court systems, and relief of over-crowded jails.

Effective January 2004 the law changed on how the funds are distributed. Quarterly distributions of state general fund monies are based upon a purely per capita basis, with each city receiving a minimum of \$1,000, no matter how small their population.

The distribution is now divided into five separate distributions:

1. High Crime – For cities that have (1) a crime rate in excess of 125 percent of the statewide average; (2) levied an additional sales and use tax at the maximum rate per RCW 82.14.030, and (3) have less than 150 percent of the statewide average per capital yield for all cities from such local sales and use tax. 30 percent of the money available for this distribution is distributed to cities and towns with crime rates in excess of 175 percent of the statewide average. The monies are allocated based on population with no city receiving more than 50 percent (of the 30 percent). The remaining 70 percent of the money is distributed to cities and towns with crime rates in excess of 125 percent of the statewide average. These monies are also allocated based on population. No city may receive more than 30 percent of the total high crime monies available.

The other 50 percent of the municipal criminal justice assistance money is divided as follows:

2. Criminal Justice – Special Programs: Innovative Law Enforcement, At-Risk Children, and Domestic Violence – 54 percent is distributed to cities and towns on a per capita basis.
3. Criminal Justice – Contracted Services: 10 percent is distributed to cities and towns that contract with another governmental agency for a majority of the city's law enforcement services. These monies are allocated on a per capita basis.

4. Population – 16 percent is distributed to cities and towns based on population with no city receiving less than \$1,000 (per calendar year).
5. Violent Crime – 20 percent is distributed to cities and towns with a three-year average violent rate for each 1,000 in population in excess of 150 percent of the statewide three-year violent crime rate. Monies shall be distributed based on population with no city receiving more than one dollar per capita per calendar year.

The City of Dupont currently qualifies in two of the five funding areas: Special Programs and Population. The City does not qualify to receive the funds for high crime, violent crime, or contracted services.

The City also receives funding to help reduce impaired driving and to provide funding for the costs associated with enforcing laws relating to driving while under the influence of intoxicating liquor or any other drug and for other criminal justice purposes. This program is administered by the Department of Licensing and its revenue comes from licenses, permits, and fees.

CHARGES FOR SERVICES

Planning and Development Fees

These fees are collected for services related to the issuance of permits and the review of plans for compliance with City codes. Fees are generally collected at a level estimated to recover the cost of the service provided.

Utility Rates

The water, sewer, and stormwater rates fund most of the costs associated with providing these services in our community. Other revenue sources include hookup fees and interest earnings. These rates have not been increased for several years.

Miscellaneous Fees

Recreation fees are collected for participants in the City's recreation programs and activities. Other fees collected include sale of maps, documents and records, processing of invoices, fingerprinting fees, false alarm fees, and civil service testing fees.

MISCELLANEOUS REVENUE

Investment Income

In the City of Dupont, available cash is invested with the Local Government Investment Pool. The amount of interest received will vary with interest rates and the amount of cash available for investment during any particular budget year. Interest income is allocated to City funds according to average cash balance.

Rentals and Leases

Sources of rental and lease income include the rental of City owned facilities for events, and the leasing of City owned land for cell-tower usage.

Other Financing Sources

Other financing sources represent those funding sources that are one-time or non-recurring in nature. Examples include general long-term debt such as General Obligation Bonds, Local Improvement District (LID) financing, interfund transfers, insurance proceeds, restitution, and grants.

Interfund Transfers

Some funds receive revenues from other funds in the form of an interfund transfer. These transfers may represent payments for service, an operating transfer, or a concentration of revenues for a specific project. The following funds receive transfers from other funds.

- Street Fund is budgeted to receive a transfer in the amount of \$163,250 from the General Fund.
- General Obligation Debt Service Fund is budgeted to receive a transfer of \$26,763 from the Capital Projects Fund.
- Street Depreciation Fund is budgeted to receive a transfer from the Glacier Northwest Settlement Fund of \$100,000.

MAJOR BUDGET ASSUMPTIONS

- The 2007 population figure used in the 2008 Adopted Budget is 7,045 as determined by the Office of Financial Management for the State of Washington. This figure is important when determining distribution of State shared revenues on a per capita basis.
- The 2008 assessed valuation (AV) is \$1,212,061,693. The City's assessed valuation is determined by the Pierce County Assessor-Treasurer.
- Property taxes are levied based on assessed value and the City's authorized levy rate of \$1.42 per thousand dollars of assessed value. This includes the EMS and excess levies.
- Gas taxes, liquor excise taxes and liquor profits are based upon estimates from the Municipal Research and Services Center (MRSC).
- Building permit and land use fees are estimated by the Community Development department based on expected 2008 collections.
- Revenue forecasts are largely influenced by historical trends of revenue received, rates for services provided, inflation, and population growth, as well as other known factors specific to each revenue source.
- Service levels are the same or greater than provided in 2007 in most areas.
- Funding was reduced in Parks and Greenways and staff will be researching alternatives and options regarding levels of services and alternative funding mechanisms.
- The City began providing Advanced Life Support (ALS) services in late 2007. The 2008 budget reflects the annual cost of this program.
- Positions and salary ranges are based on the City's compensation and classification plan, incorporating increases in accordance with the approved collective bargaining agreements.
- Benefit amounts are based on employee benefit plans now in force, with the continued incorporation of a provision for employee sharing of the medical premium in accordance with the approved collective bargaining agreements. The employee medical premium contribution has also been applied to non-represented classifications.
- Equipment replacement funds contributions are budgeted from the operating expenses of departments owning the capital equipment or vehicles in an amount necessary to replace the equipment or vehicle at the end of its useful life.

RISK MANAGEMENT

The City of DuPont is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). This agency is a pool of Washington cities that uses its collective buying power to purchase general liability, public officials, property, and automobile insurance. The City was recognized with a Certificate of Excellence for having no claims in 2005. The City's industrial (worker's compensation) insurance is provided by Washington State Department of Labor and Industries, and unemployment insurance is paid through the State of Washington Employment Security Department. The City is also a member of the Association of Washington Cities Retrospective Rating Pool for workers' compensation claims. It is anticipated that membership in this pool will improve the City's management of claims as well as reduce future costs.

SALARIES AND BENEFITS

Employee compensation continues to be the largest expense for the City. Total salaries and benefits are budgeted at \$4,669,259. A ½ time Emergency Services Specialist position was added in the 2008 budget, the Assistant Building Official was reclassified to Building Official, and the Assistant Building Official position was eliminated, bringing the total authorized positions to 47. The Emergency Services Specialist position had previously been a contracted position.

The City currently has three bargaining units: the DuPont Employees Association (DEA), the DuPont Police Officers' Association Local #165 (DPA), and the DuPont Professional Fire Fighters Local #3829 (DFA). The DEA and DPA contracts are effective for 2007-2009. The Fire contract expired at the end of 2006 and a new contract is in the negotiation process.

Per the bargaining agreement, the DPA employees will receive a 3.5% cost of living (COLA) adjustment effective January 1, 2008. DPA employees are also eligible for annual step increases (predetermined by the contract) pending a satisfactory performance review. Additionally, employees are eligible for longevity pay and specialty pay upon meeting certain criteria.

Per the bargaining agreement, the DEA employees will receive a 3.5% cost of living (COLA) adjustment effective January 1, 2008. DEA employees also receive step increases (predetermined by the contract) on January 1st and July 1st pending a satisfactory annual performance review. Additionally, employees are eligible for longevity pay upon meeting certain thresholds of employment length.

DFA employees are eligible for annual step increases (predetermined by the contract) pending a satisfactory performance review. Additionally, employees are eligible for longevity pay upon meeting certain thresholds of employment length.

The City Council adopted an Exempt Employees Policy and new salary matrix in 2007. Exempt employees salary ranges are set by the Mayor and City Council and beginning on January 1, 2008 are subject to automatic cost of living increases, which is the same as represented employees. A Compensation Committee was established in 2005 to review elected officials salaries. The recommendations from this committee were effective on January 1, 2006.

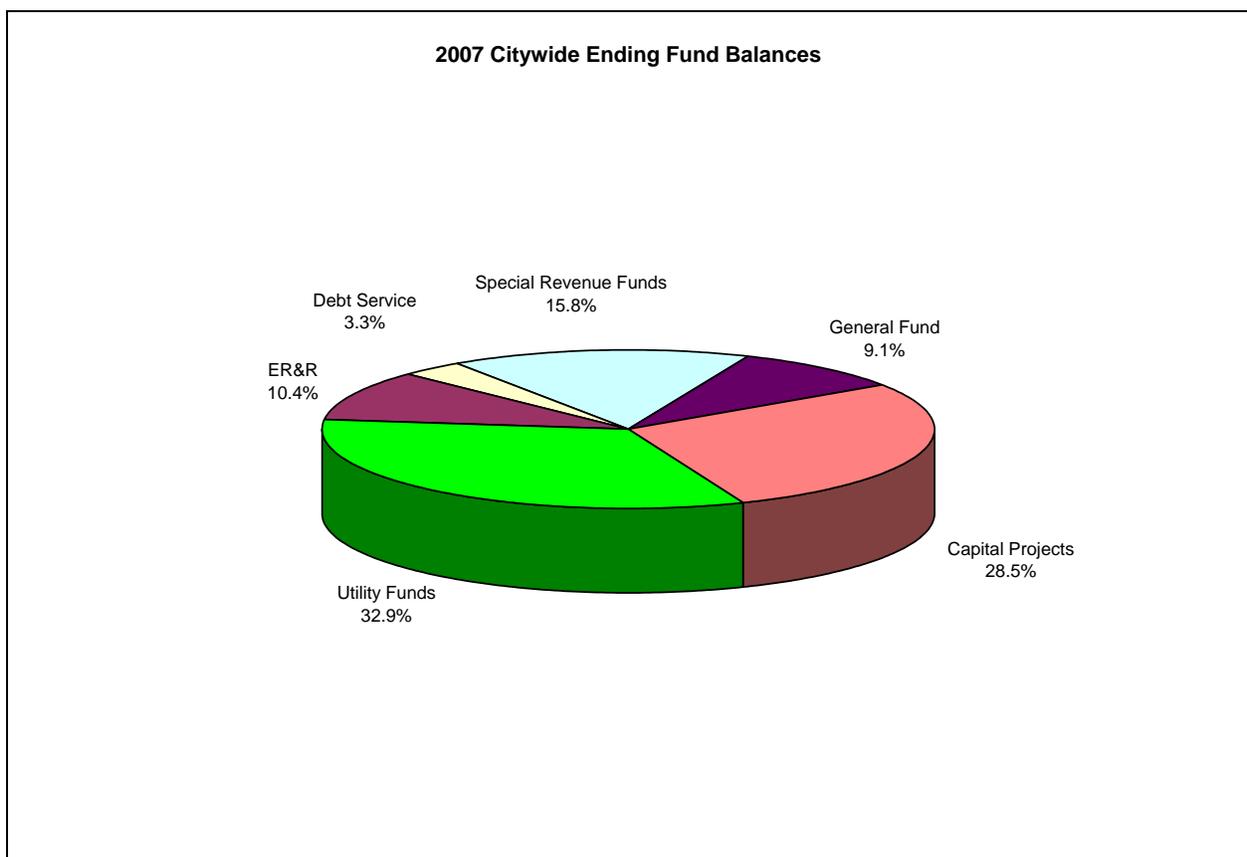
The City offers a variety of benefits to its employees through the Association of Washington Cities Benefits Trust Group. Benefits also have increased over 2007 rates. Regence health insurance rates increased approximately 14.8%, while Group Health rates increased 6.2%. Washington Dental Service rates for dental insurance did not increase, but Willamette Dental increased by 4.9% in 2008. Vision Services Provider rates and the rates for long-term disability and life insurance remained the same.

All of the above factors were taken into consideration when formulating salary and benefit projections.

FUND BALANCES

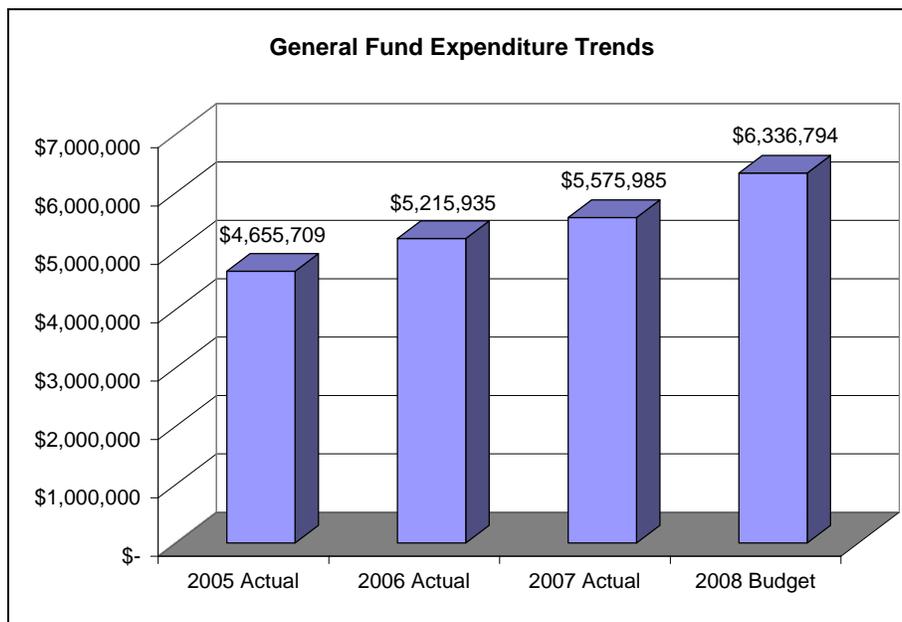
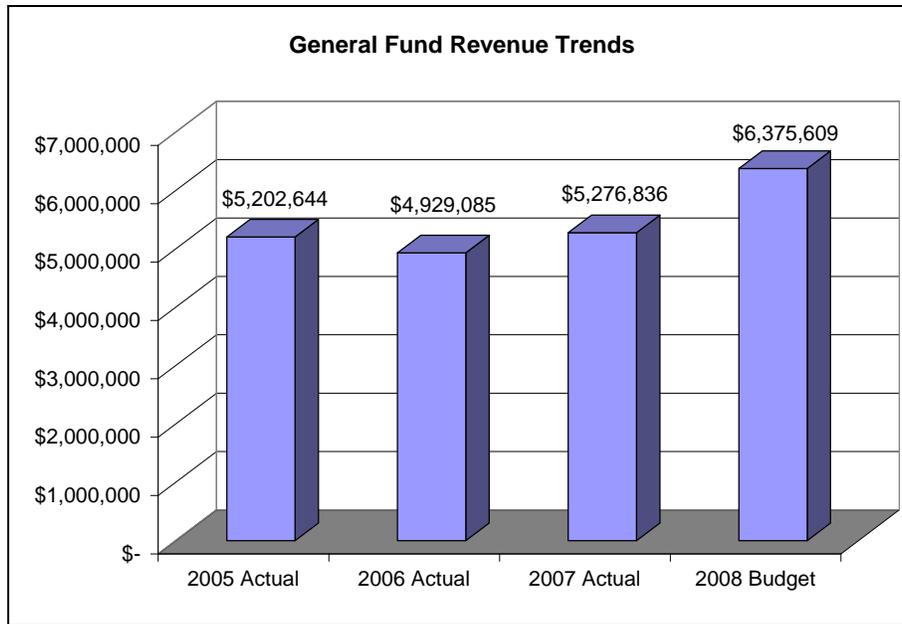
Each fund begins the year with a beginning fund balance. As the year progresses the expenditures made from the fund and revenues received will change the fund balance. A minimum amount of fund balance should be maintained in each operating fund to meet cash flow needs and, if needed, as a means of meeting commitments when a revenue shortfall occurs. Fund balance in excess of the amount needed for minimum cash flow purposes can be used to fund one-time expense or to replenish or enhance reserves. Budgeted fund balances recognize all cash resources estimated to be available as of the end of the year.

Citywide fund balances increased 3% between 2006 and 2007, and are projected to decrease by 14.9% between 2007 and 2008, primarily due to costs associated with the Civic Center project and the transfer of the Sewer Utility to Pierce County.



GENERAL FUND

The purpose of the General Fund is to provide for traditional government programs such as: Police, Fire, Engineering, Planning, Administration, Finance, Parks and Facility Maintenance. It also transfers resources to other funds for support of streets and other projects as needed.



GOVERNANCE DEPARTMENT

MISSION

To provide excellent representative government, opportunity for citizen participation and service, and superior professional management of operations.

DESCRIPTION

The **Governance** Department is organized into four sections. The staffing is three permanent employees: the City Administrator, City Clerk and a Human Resources Analyst. The sections are:

- The Mayor and Council
- The City Administrator's Office
- Legal Services
- Emergency Management

The **Mayor and City Council** are the elected officials providing oversight for the City organization. The City of DuPont is a noncharter code city operating under the Council-Mayor form of government.

The **Mayor** is the Chief Executive Officer of the City and is responsible for supervising municipal operations. The Mayor may appoint a City Administrator to delegate many operational duties. The Mayor prepares a recommended annual budget, has oversight of the hiring of City employees, chairs all regular City Council meetings, and ensures the timely enforcement of all ordinances, contracts and franchises. The Mayor makes regular reports on operational performance and issues to the City Council.

The **City Council** is the legislative body of the City and as such is responsible for long-term policy (over one year). The City Council adopts the final City budget and any amendments to the budget. The laws of the City can only be adopted or amended by action of the City Council. The City Council adopts personnel policies, a classification and compensation plan, and may direct comments to the Mayor on operational performance. The City Council engages citizen input and participation on City business.

The **City Administrator's Office** functions under the authority of the Mayor and provides professional management for the municipal organization. The City Administrator focuses on three key functions: providing operational leadership, ensuring community participation and customer service, and keeping a superior level of staff support for the Mayor and City Council.

The **City Clerk** functions under the City Administrator and is responsible for providing support for City Council meetings including agendas, meetings, packets, and legal notices. The Clerk is also responsible for City-wide records management, including public disclosure, as well as maintaining the contracts and agreements master file.

Human Resources functions under the direction of the City Administrator and is responsible for recruitment, personnel records and employee benefits administration, training, labor relations, and ensuring compliance with personnel policies and regulations.

The **Legal Services** function is a contract service. An experienced firm, well versed in municipal law issues, provides support in specialized areas such as land use planning, personnel and labor relations, legislative analysis, and legal opinions.

Emergency Management provides overall coordination of emergency operations. Emergency Management functions include preparedness, mitigation, response, and recovery. In 2007 the Emergency Management budget was placed within Governance to better reflect the oversight roles of the Mayor and City Administrator. Prior to 2007 the Emergency Management budget resided within the Fire Department budget.

MAJOR 2008 GOALS

- Complete the Civic Center Project.
- Work with the Mayor and Council on teamwork/vision.
- Establish an employee reward program for innovation.
- Continue employee training and establish employee recognition programs.
- Update DuPont Municipal Code (DMC).
- Work with Rainier Cable Commission (C-RCC) and Association of Washington Cities (AWC) to protect local franchising authority.
- Coordinate with Rainier Media Center (RMC) for improved government access content.
- Run the citizenship academy.
- Use the Mid-Year Report and Annual Mayor’s Report to inform the public.
- Investigate regional service delivery models (e.g. fire, ambulance, communications).
- Facilitate implementation of City Branding strategy.
- Relocate the emergency operations center (EOC) to City Hall.
- Provide staff and elected officials training on local, state and federal mandates including NIMS and the local incident command system.
- Provide emergency management drills to evaluate the training received and the emergency operation center plan.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Annual performance reviews and annual goals for all employees	Annual review, monthly progress reports, quarterly coaching	100% annual review, 50% written annual plan
Systematic training and development of employees	40 hrs. of in-service training per year	All employees have access to mandatory and optional personal development training

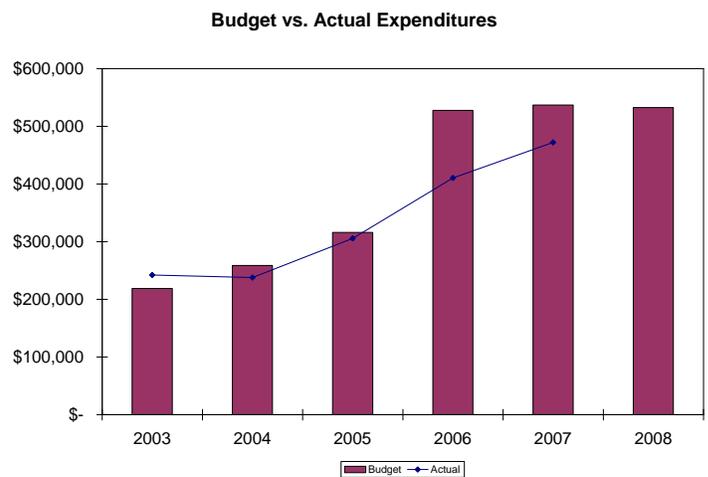
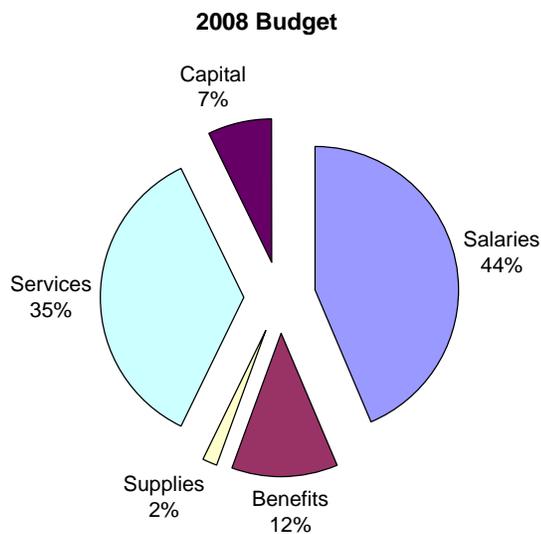
Virtual City Hall with increased use of the internet, PEG channels, and a readerboard	A mix of media used to communicate with the public	90% satisfaction rate with the DuPont menu of information sources
Excellent Staff Reports to the Mayor and City Council	Well reasoned, stated options, recommendations, no errors	95% satisfaction rate by Mayor and Council
Regular teambuilding and goal setting with Council and Management team	Annual Operating Plan, Six Month Goal Forecast, Monthly Progress Reports	Meet Quarterly Plan Targets

City of DuPont
2008 Program Expenditure Budget

GOVERNANCE

EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 98,939	\$ 188,939	\$ 185,107	\$ 202,013	\$ 211,182	\$ 232,202
12.00 Overtime	745	1,329	-	-	-	-
21.00 Personnel Benefits	27,484	45,252	53,311	57,937	49,081	64,013
Total Salary, Wages and Benefits	\$ 127,168	\$ 235,520	\$ 238,418	\$ 259,950	\$ 260,263	\$ 296,215
31.00 Office Supplies	\$ 115	\$ 133	\$ 900	\$ 900	\$ 1,042	\$ 350
32.00 Gas, Oil & Fuel	-	-	400	400	-	400
33.00 Operating Supplies	374	1,991	4,250	11,750	4,836	5,100
35.00 Small Tools & Equipment	176	1,298	10,400	10,400	14,575	2,500
41.00 Professional Services	140,074	121,695	170,000	170,000	133,859	130,000
42.00 Communications	118	504	2,800	2,800	566	1,000
43.00 Travel and Subsistence	4,051	2,450	8,000	8,000	10,484	11,600
44.00 Advertising	138	950	-	-	-	-
45.00 Equipment Rental	-	272	10,000	10,000	1,620	7,280
46.00 Insurance	4,750	7,400	8,972	8,972	8,972	8,200
47.00 Utilities	-	759	-	-	-	-
48.00 Repair & Maintenance	407	-	10,000	10,000	-	-
49.00 Miscellaneous	17,047	17,526	18,010	18,010	11,214	18,200
51.00 Intergovernmental Services	7,097	10,728	4,200	4,200	5,024	6,000
53.00 Taxes & Assessments	254	692	-	-	-	-
Total Other Expenditures	\$ 174,601	\$ 166,398	\$ 247,932	\$ 255,432	\$ 192,192	\$ 190,630
64.00 Machinery and Equipment	\$ 3,635	\$ 5,061	\$ 16,700	\$ 16,700	\$ 14,832	\$ 39,000
91.00 Equipment Replacement	-	3,302	4,810	4,810	4,810	6,550
Total Capital Outlay	\$ 3,635	\$ 8,363	\$ 21,510	\$ 21,510	\$ 19,642	\$ 45,550
TOTAL EXPENDITURES	\$ 305,404	\$ 410,281	\$ 507,860	\$ 536,892	\$ 472,097	\$ 532,395

For detail on programs, see worksheets for Mayor-Council, Executive, Legal and Emergency Management



City of DuPont
2008 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL 001-001-511-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 4,740	\$ 38,995	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600
21.00	Personnel Benefits	418	2,985	3,918	3,918	3,102	3,917
	Total Salary, Wages and Benefits	\$ 5,158	\$ 41,980	\$ 43,518	\$ 43,518	\$ 42,702	\$ 43,517
33.00	Operating Supplies	\$ 8	\$ 512	\$ 200	\$ 200	\$ 652	\$ 600
35.00	Small Tools & Equipment	-	863	-	-	-	-
41.00	Professional Services	4,661	932	15,000	15,000	313	5,000
43.00	Travel and Subsistence	1,462	349	2,000	2,000	4,818	4,200
44.00	Advertising	138	-	-	-	-	-
45.00	Operating Rental & Leases	-	237	-	-	-	-
46.00	AWC-RMSA Insurance	4,539	5,286	4,919	4,919	4,919	4,830
49.00	Miscellaneous	-	-	500	500	41	-
49.01	Conference/School/Training	1,270	2,035	7,000	7,000	3,574	5,000
49.02	Printing/Binding	-	-	-	-	331	-
49.03	Professional Dues & Subscriptions	11,267	9,876	250	250	470	500
51.00	Intergovernmental Svcs	7,097	6,725	-	-	-	-
53.00	Taxes & Assessments	254	692	-	-	-	-
	Total Other Expenditures	\$ 30,696	\$ 27,507	\$ 29,869	\$ 29,869	\$ 15,118	\$ 20,130
TOTAL EXPENDITURES		\$ 35,854	\$ 69,487	\$ 73,387	\$ 73,387	\$ 57,820	\$ 63,647

- 11.00 1 Mayor and 7 Councilmembers
- 41.00 Consulting services (recruitment, facilitation, special projects)
- 43.00 Council retreat and training
- 49.01 City Annual Legislative Conference; AWC Annual Conference
- 49.03 Municipal code on MRSC website
- 49.03 Citywide dues & Rainier Media Center contribution moved to Non-Departmental in 2007
- 51.00 Voter maintenance & election fees moved to Non-Departmental in 2007

City of DuPont
2008 Program Expenditure Budget

PROGRAM: EXECUTIVE 001-002-513-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 91,384	\$ 119,185	\$ 145,507	\$ 162,413	\$ 171,582	\$ 192,602
21.00	Personnel Benefits	26,059	33,013	49,393	54,019	45,979	60,096
	Total Salary, Wages and Benefits	\$ 117,443	\$ 152,198	\$ 194,900	\$ 216,432	\$ 217,561	\$ 252,698
33.00	Operating Supplies	\$ 301	\$ 817	\$ 550	\$ 550	\$ 2,243	\$ 1,500
35.00	Small Tools & Equipment	-	435	200	200	2,609	500
41.00	Professional Services	32,901	14,803	30,000	30,000	10,822	15,000
42.01	Communications - Other	118	504	600	600	157	500
42.02	Communications - Postage	-	-	-	-	6	-
43.00	Travel and Subsistence	997	2,101	2,000	2,000	2,713	2,900
44.00	Advertising	-	622	-	-	-	-
45.00	Operating Rental & Leases	-	-	-	-	1,620	2,280
46.00	AWC-RMSA Insurance	211	2,114	2,743	2,743	2,743	3,259
49.00	Miscellaneous	-	41	-	-	-	-
49.01	Conference/School/Training	2,426	1,375	2,000	2,000	2,717	3,000
49.03	Professional Dues & Subscriptions	1,304	1,103	1,400	1,400	1,649	1,700
49.04	Recording Fees	591	1,578	-	-	-	-
	Total Other Expenditures	\$ 38,849	\$ 25,493	\$ 39,493	\$ 39,493	\$ 27,279	\$ 30,639
91.00	Equipment Replacement	\$ -	\$ 3,302	\$ 3,901	\$ 3,901	\$ 3,901	\$ 5,538
	Total Capital Outlay	\$ -	\$ 3,302	\$ 3,901	\$ 3,901	\$ 3,901	\$ 5,538
TOTAL EXPENDITURES		\$ 156,292	\$ 180,993	\$ 238,294	\$ 259,826	\$ 248,741	\$ 288,875

11.00 City Administrator - 60%; City Clerk - 100%; HR Assistant - 100%; Assistant City Administrator - 10%
 33.00 Printer supplies, binders, records management and archiving supplies
 41.00 Staff training consultants, code updates, professional services
 43.00 City Manager State Summer Conf.; ICMA National Conf.; AWC Legislative Conf.; PCCFOA meetings; City Clerk conference
 45.00 City archive storage
 49.01 Training: AWC, ICMA, WMCA, NW Municipal Clerks; Retreat
 49.03 Dues: ICMA, WCMA, WMCA, IIMC, WA Employment Updates

City of DuPont
2008 Program Expenditure Budget

PROGRAM: LEGAL 001-003-515-20							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
41.01	Prof Svcs - General Legal Counsel	\$ 101,198	\$ 97,225	\$ 100,000	\$ 100,000	\$ 84,944	\$ 100,000
41.02	Prof Svcs - Legal Negotiations	1,136	7,772	-	-	7,722	-
49.02	Printing/Binding	-	6	-	-	-	-
Total Other Expenditures		\$ 102,334	\$ 105,003	\$ 100,000	\$ 100,000	\$ 92,666	\$ 100,000
TOTAL EXPENDITURES		\$ 102,334	\$ 105,003	\$ 100,000	\$ 100,000	\$ 92,666	\$ 100,000

41.01 City's legal counsel is Kenyon Disend PLLC

City of DuPont
2008 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT 001-020-525-60						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 2,815	\$ 30,759	\$ -	\$ -	\$ -	\$ -
12.00 Overtime	745	1,329	-	-	-	-
21.00 Personnel Benefits	1,007	9,254	-	-	-	-
Total Salary, Wages and Benefits	\$ 4,567	\$ 41,342	\$ -	\$ -	\$ -	\$ -
31.00 Office Supplies	\$ 115	\$ 133	\$ 900	\$ 900	\$ 1,042	\$ 350
32.00 Gas, Oil & Fuel	-	-	400	400	-	400
33.00 Operating Supplies	65	662	1,500	9,000	1,893	1,000
33.11 Operating Supplies - Emergency Event	-	-	2,000	2,000	48	2,000
35.00 Small Tools & Equipment	176	-	10,200	10,200	11,966	2,000
41.00 Professional Services	178	963	25,000	25,000	30,058	10,000
42.00 Communications	-	-	2,200	2,200	-	-
42.02 Communications - Postage	-	-	-	-	403	500
43.00 Travel and Subsistence	1,592	-	1,500	1,500	2,953	2,000
43.11 Subsistence - Emergency Event	-	-	2,500	2,500	-	2,500
44.00 Advertising	-	328	-	-	-	-
45.00 Operating Rental & Leases	-	35	5,000	5,000	-	-
45.11 Equipment Rental - Emergency Event	-	-	5,000	5,000	-	5,000
46.00 AWC-RMSA Insurance	-	-	1,310	1,310	1,310	111
47.00 Utilities	-	759	-	-	-	-
48.00 Repair & Maintenance	407	-	10,000	10,000	-	-
49.00 Miscellaneous	-	35	-	-	-	-
49.01 Conference/School/Training	6	1,245	6,000	6,000	790	6,000
49.02 Printing/Binding	-	-	-	-	1,121	1,100
49.03 Professional Dues & Subscriptions	183	232	860	860	521	900
51.00 Intergovernmental Services	-	4,003	4,200	4,200	5,024	6,000
Total Other Expenditures	\$ 2,722	\$ 8,395	\$ 78,570	\$ 86,070	\$ 57,129	\$ 39,861
64.00 Machinery and Equipment	\$ 3,635	\$ 5,061	\$ 16,700	\$ 16,700	\$ 14,832	\$ 39,000
91.00 Equipment Replacement	-	-	909	909	909	1,012
Total Capital Outlay	\$ 3,635	\$ 5,061	\$ 17,609	\$ 17,609	\$ 15,741	\$ 40,012
TOTAL EXPENDITURES	\$ 10,924	\$ 54,798	\$ 96,179	\$ 103,679	\$ 72,870	\$ 79,873

- 11.00 Emergency Services Specialist (.45 FTE)
- 31.00 EOC & general office supplies
- 33.00 Technical references, copier/printer supplies
- 35.00 EOC equipment, incident command vests
- 41.00 Emergency Management contracts
- 42.00 Phone system upgrades
- 48.00 Repairs/maintenance needed to utilize City Hall as Emergency Operations Center (electrician for generator; system upgrades)
- 49.01 National Emergency Mgmt Conference, WA State Emergency Mgmt Conference, Emergency Mgmt Classes
- 49.03 Local, State & National Emergency Mgmt associations, Journal of Emergency Mgmt
- 51.00 Interagency contract with Pierce County Dept of Emergency Management
- 64.00 Emergency Generator for City Hall/EOC (from FEMA proceeds)

Effective 2007, Emergency Management budget is under the Governance Division. Prior to 2007, this budget was under the Fire Department.

SUPPORT SERVICES DEPARTMENT

MISSION

The mission of the City of DuPont Support Services Department is to implement fiscal policies, procedures, and reporting mechanisms which will safeguard the assets of the City and enable citizens, elected officials, and City departments to ascertain the City's financial condition, to evaluate its performance, and to plan for its future.

DESCRIPTION

The Support Services Department is organized into four functions with an authorized staff of four FTEs.

Budget and Finance is responsible for managing the City's financial resources. This division provides the following services for City government: annual budget development and monitoring; manages the financial software system, financial reporting and analysis to assist in decision-making processes; invests temporary cash reserves in accordance with the investment policy, and administers the City's debt program, including securing project financing. The Finance division provides accounting services including payroll, purchasing, accounts payable and receivable, utility billing, business license issuance, business and occupation tax monitoring and reporting, grants management, fixed asset accounting, and cash management. Additionally, the division produces the annual financial report for use in reporting to citizens and the State in accordance with laws and regulations of the State of Washington.

Risk Management develops, recommends, and implements policies and procedures to maintain adequate protection for risks of loss, damage or liability to City property, equipment and personnel. The City of DuPont is a member of Association of Washington Cities Risk Management Service Agency (AWC-RMSA), which is a municipal corporation of public entities in Washington state that join together for the purpose of providing liability protection to its members. AWC-RMSA provides its members with broad coverage for general liability, business interruption, automobile liability, property insurance, personal injury, and boiler and machinery insurance. Members are also entitled to claims adjustment services, legal defense of claims, risk management consultation, and employee safety training services. The Finance Director serves as the Risk Manager for the City and is the liaison between the City and AWC-RMSA.

Information Systems provides technical support to maintain the City's information infrastructure. This service assesses opportunities to use computer systems and processes to improve service delivery, records management, and development of City staff to effectively utilize chosen innovations that will benefit the citizens of DuPont. This division is responsible for general maintenance and administration of City computers, network resources and services, hardware replacement and acquisitions, software upgrades, and site licensing.

Central Services is responsible for procurement of central office supplies, copier and duplication services, postage operations, and city-wide phone services.

MAJOR 2008 GOALS

- To continue to facilitate efficiencies in the City's annual budget development process.
- Continue improving financial processes and systems to increase efficiencies, and maintain and enhance the City's financial integrity.
- Provide financial analysis and reports for City Council, Mayor, and managerial decision making.
- Secure project financing and bond rating for Civic Center project.
- Continue work on long-range forecast of revenues and expenditures.
- Implement standardization across all City computers for operating system and software resources.
- Review financial policies and procedures and submit to council for adoption as needed.
- Continue to explore ways to utilize our technology system to enhance and further facilitate the way City services and information is provided.

KEY PERFORMANCE MEASUREMENTS

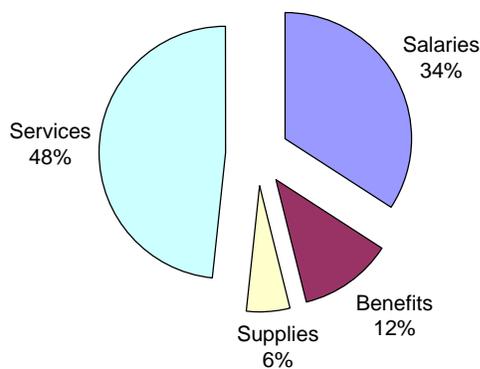
DESIRED PERFORMANCE	STANDARD	MEASURES
Adequate internal control policies and procedures and accurate timely annual financial report	Unqualified audit report on the City of DuPont Annual Financial Report	100%
Spending of resources as provided by the Adopted Budget	Favorable budget variance	5% favorable budget variance
Accurate Revenue Forecast	Revenue Estimate compared to Actual Revenue	+/- 3% of estimated revenue
Maintain fiscal integrity and continued solvency	Maintain fund balances at appropriate levels	10% of general fund appropriation
Develop budget and prepare budget amendments on a periodic and timely basis	WFOA Distinguished Budget Award received	100%
Accurately account for revenues and invest cash to the best advantage of the City	Cash balanced at the end of every month	100%
Accurate and timely payments to all vendors and employees	Error free checks issued	90%
Prudent collection of receipts due to the City	% of Accounts Receivables > 90 days	< 3% of Monthly billings

City of DuPont
2008 Program Expenditure Budget
SUPPORT SERVICES DEPARTMENT

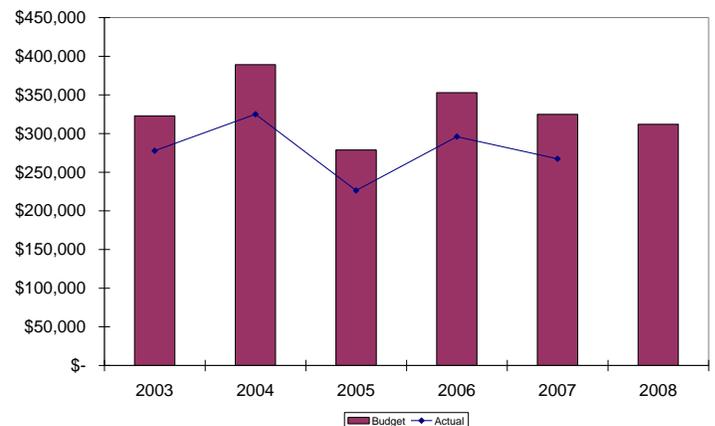
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 62,979	\$ 80,079	\$ 92,957	\$ 92,957	\$ 92,610	\$ 105,534
12.00 Overtime	1,038	478	6,181	6,181	823	1,000
21.00 Personnel Benefits	16,753	18,706	33,366	33,366	25,381	37,306
Total Salary, Wages and Benefits	\$ 80,770	\$ 99,263	\$ 132,504	\$ 132,504	\$ 118,814	\$ 143,840
31.00 Office Supplies	\$ 5,858	\$ 3,520	\$ 7,000	\$ 7,000	\$ 2,498	\$ 4,000
33.00 Operating Supplies	10,660	11,789	24,700	12,700	11,250	12,100
35.00 Small Tools & Equipment	420	2,789	650	650	1,482	1,500
41.00 Professional Services	11,020	32,366	40,300	54,300	40,365	28,500
42.00 Communication	36,482	29,879	39,100	39,100	37,490	34,850
43.00 Travel and Subsistence	3,218	5,145	5,500	5,500	3,870	5,900
44.00 Advertising	1,809	5,300	-	-	-	-
45.00 Equipment Rental	10,474	8,402	10,500	10,500	8,623	9,700
46.00 Insurance	8,234	937	2,413	2,413	2,413	2,354
47.00 Utilities	1,284	1,537	2,000	2,000	1,568	2,000
48.00 Repair & Maintenance	12,273	21,406	27,470	27,470	16,484	28,390
49.00 Miscellaneous	9,182	12,796	7,750	7,750	6,005	7,750
51.00 Intergovernmental Services	15,193	36,814	7,500	7,500	1,068	12,500
53.00 Taxes & Assessments	-	-	-	-	-	-
Total Other Expenditures	\$ 126,107	\$ 172,680	\$ 174,883	\$ 176,883	\$ 133,116	\$ 149,544
64.00 Machinery and Equipment	\$ 5,915	\$ 9,416	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	13,578	14,476	27,686	15,406	15,406	18,457
Total Capital Outlay	\$ 19,493	\$ 23,892	\$ 27,686	\$ 15,406	\$ 15,406	\$ 18,457
TOTAL EXPENDITURES	\$ 226,370	\$ 295,835	\$ 335,073	\$ 324,793	\$ 267,336	\$ 311,841

For detail on programs, see worksheets for Finance, Information Technology and Central Services.

2008 Budget



Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

PROGRAM: FINANCE 001-004-514-23							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 62,979	\$ 80,079	\$ 92,957	\$ 92,957	\$ 92,610	\$ 105,534
12.00	Overtime	1,038	478	6,181	6,181	823	1,000
21.00	Personnel Benefits	16,753	18,706	33,366	33,366	25,381	37,306
	Total Salary, Wages and Benefits	\$ 80,770	\$ 99,263	\$ 132,504	\$ 132,504	\$ 118,814	\$ 143,840
31.00	Office Supplies	\$ 43	\$ -	\$ -	\$ -	\$ 32	\$ -
33.00	Operating Supplies	830	728	700	700	1,227	1,000
35.00	Small Tools & Equipment	-	-	150	150	767	1,000
41.00	Professional Services	551	10,895	20,000	20,000	697	500
42.01	Communications - Other	-	-	600	600	-	400
42.02	Communications - Postage	55	-	-	-	23	50
43.00	Travel and Subsistence	3,202	5,138	5,500	5,500	3,834	5,900
44.00	Advertising	1,809	4,934	-	-	-	-
46.00	AWC-RMSA Insurance	528	554	1,968	1,968	1,968	1,932
48.00	Repair & Maintenance	-	87	350	350	348	350
48.01	Maintenance - Software	4,299	4,677	5,000	5,000	4,634	5,180
49.00	Miscellaneous	2,715	2,993	100	100	653	100
49.01	Conference/School/Training	1,270	1,700	3,200	3,200	1,080	3,200
49.02	Printing/Binding	125	-	-	-	196	-
49.03	Professional Dues & Subscriptions	575	505	650	650	605	650
51.00	Intergovernmental Services	15,193	36,814	7,500	7,500	1,068	12,500
	Total Other Expenditures	\$ 31,195	\$ 69,025	\$ 45,718	\$ 45,718	\$ 17,132	\$ 32,762
64.00	Machinery and Equipment	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	10,630	3,348	3,126	3,126	3,126	3,778
	Total Capital Outlay	\$ 10,630	\$ 6,348	\$ 3,126	\$ 3,126	\$ 3,126	\$ 3,778
TOTAL EXPENDITURES		\$ 122,595	\$ 174,636	\$ 181,348	\$ 181,348	\$ 139,072	\$ 180,380

11.00 Asst. City Administrator/Finance Director - 35%; Finance Specialist - 45%; Clerical Assistant - 20%; Staff Accountant - 65%
 33.00 Blank tax forms, printer supplies, endorsement stamps, cashier tape
 35.00 Scanner
 41.00 Microflex tax service
 44.00 Legal advertising & notices moved to Non-Departmental in 2007
 48.00 Maintenance contract - security drop box
 48.01 Financial software maintenance contract
 49.01 Training & staff development, conferences, software training, professional certifications
 49.03 Dues - WFOA, GFOA, WCMA, Springbrook User Group, WMTA; PCCFOA; PSFOA
 51.00 Audit Fees
 51.00 Jail Services and Court Contract moved to Non-Departmental in 2007
 91.00 Equipment replacement reserves

City of DuPont
2008 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES 001-005-518-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
31.00	Office Supplies	\$ 5,815	\$ 3,520	\$ 7,000	\$ 7,000	\$ 2,466	\$ 4,000
33.00	Operating Supplies	9,830	11,003	12,000	12,000	10,023	11,000
41.00	Professional Services	3,659	15,309	16,100	16,100	16,711	15,000
42.00	Communications	25,312	16,380	24,000	24,000	23,208	25,200
42.01	Communications - Other	589	-	-	-	-	-
42.02	Communications - Postage	10,526	13,499	14,500	14,500	14,259	9,200
43.00	Travel and Subsistence	16	7	-	-	36	-
44.00	Advertising	-	366	-	-	-	-
45.00	Operating Rental & Leases	10,474	8,402	10,500	10,500	8,623	9,700
46.00	AWC-RMSA Insurance	7,706	383	445	445	445	422
47.00	Utilities	1,284	1,537	2,000	2,000	1,568	2,000
48.00	Repair & Maintenance	4,246	8,874	10,000	10,000	7,716	10,000
49.00	Miscellaneous	57	704	300	300	162	300
49.01	Conference/School/Training	-	395	-	-	-	-
49.02	Printing/Binding	4,420	5,877	3,500	3,500	3,309	3,500
49.03	Professional Dues & Subscriptions	20	622	-	-	-	-
	Total Other Expenditures	\$ 83,954	\$ 86,878	\$ 100,345	\$ 100,345	\$ 88,526	\$ 90,322
64.00	Machinery and Equipment	\$ 5,915	\$ 6,416	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	-	2,682	12,280	3,834	3,834	4,238
	Total Capital Outlay	\$ 5,915	\$ 9,098	\$ 12,280	\$ 3,834	\$ 3,834	\$ 4,238
TOTAL EXPENDITURES		\$ 89,869	\$ 95,976	\$ 112,625	\$ 104,179	\$ 92,360	\$ 94,560

- 31.00 General office supplies for City
- 33.00 Printer cartridges, toner for copier, software, City Hall coffee & water service
- 41.00 City Newsletter publishing
- 42.00 City Hall phone system
- 42.02 Postage for City
- 45.00 Copy machine and postage meter lease
- 48.00 Phone system maintenance contract; copier maintenance contract
- 49.02 Printed materials (envelopes, letterhead, forms, business cards, etc.)

City of DuPont
2008 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY							
001-005-518-81							
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted	
33.00 Operating Supplies	\$ -	\$ 58	\$ 12,000	\$ -	\$ -	\$ 100	
35.00 Small Tools & Equipment	420	2,789	500	500	715	500	
41.00 Professional Services - I.T.	6,810	6,162	4,200	18,200	22,957	13,000	
48.01 Hardware/Software Maintenance	3,728	7,768	12,120	12,120	3,786	12,860	
Total Other Expenditures	\$ 10,958	\$ 16,777	\$ 32,620	\$ 30,820	\$ 27,458	\$ 26,460	
91.00 Equipment Replacement	\$ 2,948	\$ 8,446	\$ 12,280	\$ 8,446	\$ 8,446	\$ 10,441	
Total Capital Outlay	\$ 2,948	\$ 8,446	\$ 12,280	\$ 8,446	\$ 8,446	\$ 10,441	
TOTAL EXPENDITURES	\$ 13,906	\$ 25,223	\$ 44,900	\$ 39,266	\$ 35,904	\$ 36,901	

33.00 Cables, supplies for server

41.00 Website maintenance, City survey monthly fee

48.01 Information Technology support services & consulting; web-streaming service

POLICE DEPARTMENT

MISSION

Our mission is to be proactive and be sensitive and responsive to the needs of the community through the delivery of professional police services for the purpose of enhancing the quality of life within the City of DuPont.

DESCRIPTION

The **DuPont Police Department** is organized into six sections with an authorized staff of eleven.

Administration:

The Administrative Division empowers personnel to perform their duties in compliance with the mission of the Police Department. The Chief of Police, assisted by the Sergeants and Records Clerk, provides the overall management and administrative direction. This includes planning, budgeting, scheduling, training and coordination with other agencies in matters of regional crime, international terrorism task force, and disaster emergency management. The Administrative Division is also responsible for and maintains all property and evidence that comes into the department's possession. Additionally, the administration handles all criminal history records, phone calls, request for information and many other station services.

Patrol:

The Patrol section answers calls for service, enforces laws, deters and detects crime, apprehends violators and renders services designated to provide protection. This is accomplished by high visibility patrol, response to calls for services, investigation and follow-up on reports of crime. Additionally, the patrol transports prisoners, appears in court to testify, serves warrants and subpoenas and conducts safety classes. We currently have 8 officers (6 officers and 2 Sergeants).

Criminal Investigations:

Currently, patrol units conduct criminal investigations. The Chief of Police and Detective, with support from the Patrol Sergeants, provide support to criminal investigation by conducting follow-ups, working major crime scenes and maintaining criminal activity intelligence data. The Criminal Investigations division participates in Regional Task Forces to include; the Regional Joint Terrorism Task Force, Small Cities Major Crime Investigations Team, Methlab Team and Special Response Team (SRT).

Traffic Enforcement:

Traffic is part of the Patrol function. This is accomplished by enforcement of traffic laws and investigating traffic accidents.

Crime Prevention:

The police department Crime Prevention Unit, comprised of the Chief of Police, an assigned Police Sergeant, Detective and citizen volunteers, conducts the Crime Prevention Program. The Crime Prevention Unit has been active with the citizen's academy and conducting citizen meetings, promoting crime prevention philosophy by encouraging citizen participation and prevention techniques.

Training:

The department training has been increasing on a yearly basis. Officers are attending regional in-service training in areas such as First Responders to a terrorist attack, specialist training in domestic violence, advanced criminal investigations, emergency management operations, child abuse investigations and more. In-house training will include quarterly firearms training, proper use of force, emergency vehicle operations, understanding of laws and policy and much more. A yearly training calendar is produced based on training availability and current needs of the city.

MAJOR 2008 GOALS

- Recruit additional citizen volunteers.
- Look ahead 5 years and develop a staffing plan and update yearly, based on impacts.
- Further development of the Criminal Investigations section.
- Maintain highly visible patrol and develop a patrol program for the parks and other open areas.
- Continue traffic enforcement in key areas to reduce speeding and increase safety.
- Transition to the planned new police facility.
- Continue our partnerships with both residential and business members to provide education and cooperation in keeping a low crime rate.
- Increase participation by the city's youth in police-sponsored after school programs and special events to promote a positive atmosphere.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Keep DuPont Part 1 crime rate below state averages: Part 1 includes Murder, Rape, Assault, Robbery, Burglary, Arson, Larceny, Motor Vehicle Theft	Washington State Average of Part 1 Crimes per 1000 population is 51.3 per 1000.	Less than State Average
Prompt Investigations of all crimes with dispositions in 30 days.	Dispositions in writing to victims within 30days	80% of all cases
Timely response to all 911 calls	Arrive within 4 minutes from time of dispatch with full level staffing (two officers on duty and available for calls)	90% of 911 calls
Provide proper training to all officers	Minimum of 80 hours per officer per year in high-risk areas	100%
Provide crime prevention education	Provide information and training on wide range using neighborhood meetings and city website and information brochures	Continue expanding our partnerships throughout 2008
Percentage of citizens who feel safe or moderately safe	Increase patrol visibility and traffic enforcement on all streets	Positive feedback on police services via citizen surveys and public meetings.

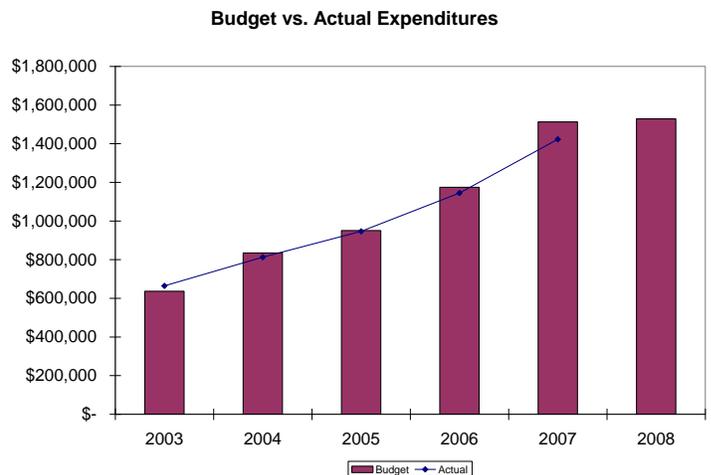
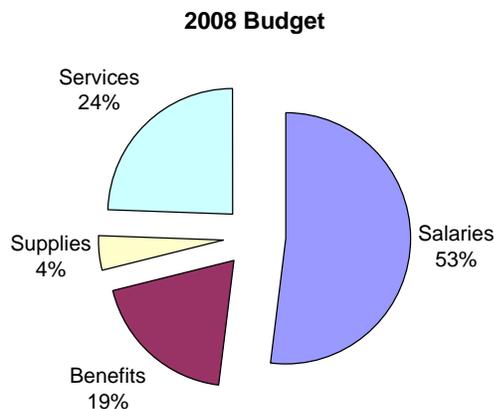
City of DuPont
2008 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 464,677	\$ 558,652	\$ 688,272	\$ 688,272	\$ 676,070	\$ 735,796
12.00 Overtime	47,659	56,385	47,818	47,818	47,934	57,455
13.00 DUI Investigation	2,633	612	-	-	843	-
21.00 Personnel Benefits	146,396	172,340	233,004	233,004	221,993	279,163
26.00 Uniform Cleaning	858	1,037	4,800	4,800	410	4,800
27.00 Uniforms & Uniform Allowance	5,654	22,111	10,150	10,150	11,568	10,150
Total Salary, Wages and Benefits	\$ 667,877	\$ 811,137	\$ 984,044	\$ 984,044	\$ 958,818	\$ 1,087,364
31.00 Office Supplies	\$ 3,175	\$ 2,225	\$ 6,100	\$ 6,100	\$ 933	\$ 6,100
32.00 Gas, Oil & Fuel	22,183	27,366	24,000	31,000	38,411	35,000
33.00 Operating Supplies	17,185	10,658	18,300	18,300	14,238	18,600
35.00 Small Tools & Equipment	12,290	10,758	7,000	7,000	13,691	7,000
36.00 Repair Materials & Supplies	-	-	-	-	-	500
41.00 Professional Services	4,134	5,388	5,600	5,600	7,861	5,600
42.00 Communications	16,829	19,659	31,710	21,210	22,418	29,950
43.00 Travel and Subsistence	3,897	3,987	4,600	4,600	6,836	11,400
44.00 Advertising	2,609	449	1,500	1,500	-	1,500
45.00 Operating Rental & Leases	11,059	12,583	30,000	28,150	33,211	46,000
46.00 AWC-RMSA Insurance	31,667	33,250	43,586	21,793	21,793	21,881
47.00 Utilities	3,185	3,134	7,000	3,500	5,789	9,000
48.00 Repair & Maintenance	9,977	16,018	22,000	16,000	20,465	25,500
49.00 Miscellaneous	5,908	3,836	16,460	16,460	4,994	16,760
51.00 Intergovernmental Services	82,154	126,622	100,500	110,008	110,921	121,400
Total Other Expenditures	\$ 226,252	\$ 275,933	\$ 318,356	\$ 291,221	\$ 301,561	\$ 356,191
64.00 Machinery and Equipment	\$ 5,521	\$ 8,325	\$ 162,720	\$ 177,243	\$ 102,082	\$ -
91.00 Equipment Replacement	46,691	48,770	120,624	60,312	60,312	84,796
Total Capital Outlay	\$ 52,212	\$ 57,095	\$ 283,344	\$ 237,555	\$ 162,394	\$ 84,796
TOTAL EXPENDITURES	\$ 946,341	\$ 1,144,165	\$ 1,585,744	\$ 1,512,820	\$ 1,422,773	\$ 1,528,351

For detail on programs, see worksheets for Admin, Operations, Criminal Investigation, Crime Prevention, Facilities and Communications

**Beginning in 2008, the Police Operations budget was divided into Admin, Operations, Criminal Investigation, Crime Prevention and Facilities budgets **



City of DuPont
2008 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION						
001-007-521-10						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,013
12.00 Overtime	-	-	-	-	-	2,000
13.00 DUI Investigation	-	-	-	-	-	-
21.00 Personnel Benefits	-	-	-	-	-	44,992
26.00 Uniform Cleaning	-	-	-	-	-	-
27.00 New Uniforms & Uniform Allowance	-	-	-	-	-	850
Total Salary, Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,855
31.00 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900
32.00 Gas, Oil & Fuel	-	-	-	-	-	3,500
33.00 Operating Supplies	-	-	-	-	-	300
35.00 Small Tools & Equipment	-	-	-	-	-	1,750
41.00 Professional Services	-	-	-	-	-	5,600
42.01 Communications - Other	-	-	-	-	-	1,200
42.02 Communications - Postage	-	-	-	-	-	250
43.00 Travel and Subsistence	-	-	-	-	-	2,400
44.00 Advertising	-	-	-	-	-	1,500
46.00 AWC-RMSA Insurance	-	-	-	-	-	1,674
48.01 Maintenance - Software	-	-	-	-	-	700
48.02 Maintenance - Vehicles	-	-	-	-	-	2,000
49.00 Miscellaneous	-	-	-	-	-	600
49.01 Conference/School/Training	-	-	-	-	-	2,300
49.02 Printing/Binding	-	-	-	-	-	2,800
49.03 Professional Dues & Subscriptions	-	-	-	-	-	800
51.00 Intergovernmental Services	-	-	-	-	-	600
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,874
91.00 Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,769
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,769
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,498

- 11.00 1 Police Chief and 1 Police Records Clerk
- 35.00 Camera equipment, batteries, radios
- 41.00 Psychological tests, polygraphs, medical samples & exams, background checks
- 42.01 Cell phones and wireless connections for MDT's
- 48.01 Evidence/property tracking system maintenance
- 48.02 Police vehicle maintenance
- 49.01 WA Association of Police Chiefs Conference, Criminal Records Mgmt Conference, class registrations
- 49.02 Purchasing forms, officer information sheets
- 49.03 Pierce County Police Chiefs Association, WA Association of Police Chiefs, LEIRA dues
- 51.00 Narcotics purchasing agreement fees
- 51.00 Animal control & Humane Society contracts moved to Non-Departmental in 2007

City of DuPont
2008 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS						
001-007-521-22						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 464,677	\$ 558,652	\$ 688,272	\$ 688,272	\$ 676,070	\$ 525,402
12.00 Overtime	47,659	56,385	47,818	47,818	47,934	48,017
13.00 DUI Investigation	2,633	612	-	-	843	-
21.00 Personnel Benefits	146,396	172,340	233,004	233,004	221,993	207,652
26.00 Uniform Cleaning	858	1,037	4,800	4,800	410	4,800
27.00 New Uniforms & Uniform Allowance	5,654	22,111	10,150	10,150	11,568	8,450
Total Salary, Wages and Benefits	\$ 667,877	\$ 811,137	\$ 984,044	\$ 984,044	\$ 958,818	\$ 794,321
31.00 Office Supplies	\$ 1,906	\$ 1,415	\$ 4,900	\$ 4,900	\$ 335	\$ -
31.03 Uniform Replacement	1,269	810	1,200	1,200	598	1,200
32.00 Gas, Oil & Fuel	22,183	27,366	24,000	31,000	38,411	28,000
33.00 Operating Supplies	17,185	10,658	18,300	18,300	14,238	9,150
35.00 Small Tools & Equipment	12,290	10,758	7,000	7,000	13,691	3,500
41.00 Professional Services	4,134	5,388	5,600	5,600	7,861	-
42.00 Communications	9,808	8,589	10,500	10,500	9,935	-
42.01 Communications - Other	6,923	10,889	10,460	10,460	12,328	9,600
42.02 Communications - Postage	98	181	250	250	155	-
43.00 Travel and Subsistence	3,897	3,987	4,600	4,600	6,836	8,000
44.00 Advertising	2,609	449	1,500	1,500	-	-
45.00 Operating Rental & Leases	11,059	12,583	15,000	28,150	33,211	-
46.00 AWC-RMSA Insurance	31,667	33,250	21,793	21,793	21,793	16,813
47.00 Utilities	3,185	3,134	3,500	3,500	5,789	-
48.00 Repair & Maintenance	1,139	26	6,000	6,000	-	3,000
48.01 Maintenance - Software	-	1,696	1,000	1,000	-	1,300
48.02 Maintenance - Vehicles	8,838	14,296	9,000	9,000	20,465	16,000
49.00 Miscellaneous	2	100	600	600	1,332	-
49.01 Conference/School/Training	5,042	2,621	12,260	12,260	2,354	9,260
49.02 Printing/Binding	194	765	2,800	2,800	854	-
49.03 Professional Dues & Subscriptions	670	350	800	800	454	-
51.00 Intergovernmental Services	780	34,153	500	500	1,413	800
Total Other Expenditures	\$ 144,878	\$ 183,464	\$ 161,563	\$ 181,713	\$ 192,053	\$ 106,623
64.00 Machinery and Equipment	\$ 5,521	\$ 8,325	\$ 81,360	\$ 177,243	\$ 102,082	\$ -
91.00 Equipment Replacement	46,691	48,770	60,312	60,312	60,312	66,451
Total Capital Outlay	\$ 52,212	\$ 57,095	\$ 141,672	\$ 237,555	\$ 162,394	\$ 66,451
TOTAL EXPENDITURES	\$ 864,967	\$ 1,051,696	\$ 1,287,279	\$ 1,403,312	\$ 1,313,265	\$ 967,395

- 11.00 2 Sergeants and 6 Police Officers
- 33.00 Ammunition, gun accessories, seminiton (non-lethal), range, dry ID kits, latent print materials, film, flex cluffs, personal protection materials (blood borne), flares, vehicle supplies, volunteer operational supplies
- 35.00 Camera equipment, tasers, radios, batteries, firearms
- 42.00 Wireless connections for MDT's, pagers, and cell phones
- 48.01 Data terminals maintenance
- 48.02 Police vehicle maintenance
- 49.01 Class registrations, tuition fees
- 51.00 Shooting range contract

City of DuPont
2008 Program Expenditure Budget

PROGRAM: CRIMINAL INVESTIGATION						
001-007-521-21						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,503
12.00 Overtime	-	-	-	-	-	6,650
21.00 Personnel Benefits	-	-	-	-	-	24,469
27.00 New Uniforms & Uniform Allowance	-	-	-	-	-	850
Total Salary, Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,472
32.00 Gas, Oil & Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
33.00 Operating Supplies	-	-	-	-	-	9,150
35.00 Small Tools & Equipment	-	-	-	-	-	1,750
42.01 Communications - Other	-	-	-	-	-	1,200
43.00 Travel and Subsistence	-	-	-	-	-	1,000
46.00 AWC-RMSA Insurance	-	-	-	-	-	1,674
48.02 Maintenance - Vehicles	-	-	-	-	-	2,000
49.01 Conference/School/Training	-	-	-	-	-	1,000
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,274
91.00 Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,167
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,167
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,913

- 11.00 1 Detective
- 33.00 Ammunition, gun accessories, seminiton (non-lethal), range, dry ID kits, latent print materials, film, flex cluffs, personal protection materials (blood borne), flares, vehicle supplies
- 42.00 Wireless connections for MDT's, pagers, and cell phones

City of DuPont
2008 Program Expenditure Budget

PROGRAM: CRIME PREVENTION						
001-007-521-30						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,878
12.00 Overtime	-	-	-	-	-	788
21.00 Personnel Benefits	-	-	-	-	-	2,050
Total Salary, Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,716
TOTAL EXPENDITURES	\$ -	\$ -	\$ 303,235	\$ -	\$ -	\$ 10,716

- 11.00 1 Sergeant - 10%

City of DuPont
2008 Program Expenditure Budget

PROGRAM: POLICE FACILITIES							
001-007-521-50							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
36.00	Repair Materials & Supplies	\$ -	\$ -		\$ -	\$ -	\$ 500
42.00	Communications	-	-	10,500	-	-	17,700
45.00	Operating Rental & Leases	-	-	15,000	-	-	46,000
46.00	AWC-RMSA Insurance	-	-	21,793	-	-	1,720
47.00	Utilities	-	-	3,500	-	-	9,000
48.00	Repair & Maintenance	-	-	6,000	-	-	500
	Total Other Expenditures	\$ -	\$ -	\$ 161,563	\$ -	\$ -	\$ 75,420
91.00	Equipment Replacement	\$ -	\$ -	\$ 60,312	\$ -	\$ -	\$ 409
	Total Capital Outlay	\$ -	\$ -	\$ 141,672	\$ -	\$ -	\$ 409
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,287,279	\$ -	\$ -	\$ 75,829

42.00 Phone service and T-1 line
45.00 Lease payment on building and storage unit
47.00 Power and refuse services

City of DuPont
2008 Program Expenditure Budget

PROGRAM: COMMUNICATIONS							
001-007-528-60							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
51.00	Intergov. Svcs - LESA Dispatch	\$ 81,374	\$ 92,469	\$ 100,000	\$ 109,508	\$ 109,508	\$ 120,000
	Total Other Expenditures	\$ 81,374	\$ 92,469	\$ 100,000	\$ 109,508	\$ 109,508	\$ 120,000
TOTAL EXPENDITURES		\$ 81,374	\$ 92,469	\$ 100,000	\$ 109,508	\$ 109,508	\$ 120,000

51.00 LESA Dispatch - increase due to call volume

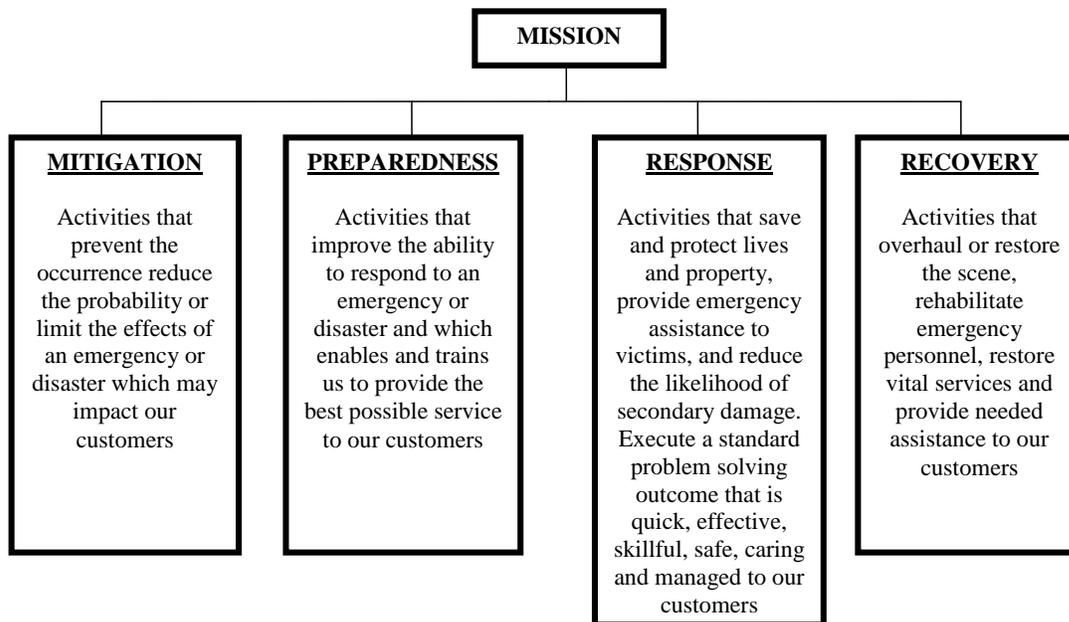
FIRE DEPARTMENT

MISSION

DuPont Fire Department is dedicated to providing professional service with compassion and integrity.

DESCRIPTION

The **DuPont Fire Department** is an “all risk” system designed to protect the health and welfare of the City and the environment from potential and actual emergency events that threaten our ability to sustain our vitality within the community through:



MAJOR 2008 GOALS

- Deliver quality service to effectively control risks to life, property, and the environment.
- Develop organizational systems that continue to foster a strong sense of teamwork and mutual respect.
- Enhance the current customer service environment to promote excellence in the delivery of services.
- Promote employee health, safety and fitness.
- Ensure capital assets (facilities and equipment) fulfill the needs of the customer.
- Provide comprehensive training and professional development to ensure personnel are fully prepared to effectively perform their duties and responsibilities.
- Deploy safe and effective resources, operate safely everyday, and maintain our assets and resources in a state of readiness.

KEY PERFORMANCE MEASUREMENTS

OBJECTIVE # 1	Rapid response to reported emergencies	
DESIRED PERFORMANCE	To confine a fire to the room or property of origin. Initiate EMS to prevent further injury/death	Baseline
PERFORMANCE MEASURE	Have calls processed on the average within 01:30 to initiate response	95%
	Turn-out time 01:20	70%
	Arrive within 04:00 travel time to begin mitigating the emergency event	70%
	Initiate fire suppression actions within 10:00 and initiate EMS within 07:00 minutes of occurrence.	70%
OBJECTIVE # 2	To have trained emergency response forces	
DESIRED PERFORMANCE	By providing adequate training to prepare staff for safe emergency scene strategies and tactics	Baseline
PERFORMANCE MEASURE	Career, Reserve and volunteers responders to possess Washington certified EMT	Career: 100% Reserve/Volunteers: 100%
	Career responders to successfully complete Firefighter II program and assist Reserves/Volunteers to complete	Career: 100% Reserve/Volunteer: Encouraged
OBJECTIVE #3	Protect the community through fire prevention	
DESIRED PERFORMANCE	By identifying hazards and risks and ensuring that they are reduced and hazards abated.	Baseline
PERFORMANCE MEASURE	Develop and inspect 100% annually facilities based upon a risk analysis	65%
	Reduce identified hazards by 90% through public education efforts	60%
OBJECTIVE #4	Create an effective EMP that matches resources	
DESIRED PERFORMANCE	To direct the cities emergency operations based upon identified risk matching the cities resources.	Baseline
PERFORMANCE MEASURE	Create an effective emergency management plan that matches resource allocation	50%
	Identify areas of risk and ensure that each risk is identified with mitigation measures (Hazard Mitigation Plan)	85%
	Complete the plan for adoption by City Council	Mid-Year 2008
	Full scale test of the plan and operational guidelines	2 nd Quarter 2008

KEY PERFORMANCE MEASUREMENTS

OBJECTIVE # 1	Rapid response to reported emergencies	
DESIRED PERFORMANCE	To confine a fire to the room or property of origin. Initiate EMS to prevent further injury/death	Baseline
PERFORMANCE MEASURE	Have calls processed on the average within 01:30 to initiate response	95%
	Turn-out time 01:20 for career and reasonable for volunteers.	80%
	Arrive within 04:00 travel time to begin mitigating the emergency event	65%
	Initiate fire suppression actions within 10:00 and initiate EMS within 07:00 minutes of occurrence.	70%
OBJECTIVE # 2	To have trained emergency response forces	
DESIRED PERFORMANCE	By providing adequate training to prepare staff for safe emergency scene strategies and tactics	Baseline
PERFORMANCE MEASURE	Career and volunteers responders to possess Washington certified EMT	Career: 100% Volunteers: 100%
	Career responders to successfully complete Firefighter I program and assist Volunteers to complete	Career: 100% Volunteer: Encouraged
OBJECTIVE #3	Protect the community through fire prevention	
DESIRED PERFORMANCE	By identifying hazards and risks and ensuring that they are reduced and hazards abated.	Baseline
PERFORMANCE MEASURE	Develop and inspect 100% annually facilities based upon a risk analysis	30%
	Reduce identified hazards by 90% through public education efforts	70%
OBJECTIVE #4	Create an effective EMP that matches resources	
DESIRED PERFORMANCE	To direct the cities emergency operations based upon identified risk matching the cities resources.	Baseline
PERFORMANCE MEASURE	Create an effective emergency management plan that matches resource allocation	35%
	Identify areas of risk and ensure that each risk is identified with mitigation measures	15%
	Complete the plan for adoption by City Council	0% Late 2007
	Full scale test of the plan and operational guidelines	0% Late 2007

OBJECTIVE # 5	Recruitment, retention, working conditions	
DESIRED PERFORMANCE	Maintain a healthy, stable, and professional organization based upon community needs and fiscal realities	<i>Baseline</i>
PERFORMANCE MEASURE	Recruit and retain Reserve and Volunteer Firefighters/E.M.T.	48%
	Recruit and retain career members at minimum budgeted staffing level.	80%
	Maintain a safe and healthy work environment that is risk and injury free	75%

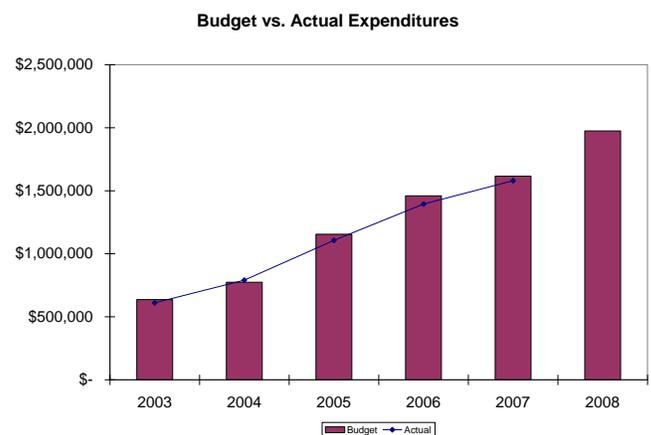
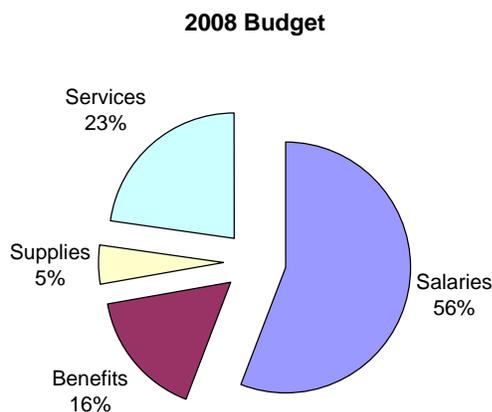
City of DuPont
2008 Program Expenditure Budget

FIRE DEPARTMENT

EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 466,173	\$ 602,918	\$ 724,354	\$ 724,354	\$ 746,214	\$ 841,079
12.00 Overtime	75,874	138,192	84,760	84,760	101,111	99,297
13.00 Reserve Firefighter/EMTs/Paramedics	6,941	654	65,000	101,600	24,608	161,988
21.00 Personnel Benefits	154,506	201,635	258,794	263,594	238,763	313,839
26.00 Uniform Cleaning	1,920	580	3,500	3,500	13	2,300
27.00 Uniforms	13,116	16,314	12,800	12,800	11,290	8,700
Total Salary, Wages and Benefits	\$ 718,530	\$ 960,293	\$ 1,149,208	\$ 1,190,608	\$ 1,121,999	\$ 1,427,203
31.00 Office Supplies	\$ 2,191	\$ 3,565	\$ 4,800	\$ 4,800	\$ 3,413	\$ 4,200
32.00 Gas, Oil & Fuel	8,721	11,970	11,500	11,500	17,227	19,300
33.00 Operating Supplies	17,608	27,935	16,700	27,700	30,452	44,250
35.00 Small Tools & Equipment	6,535	21,693	10,042	14,481	8,151	24,985
36.00 Repair Materials & Supplies	14	3,793	2,000	2,000	1,506	3,000
41.00 Professional Services	78,687	33,409	28,300	31,934	107,233	47,500
42.00 Communications	10,140	12,445	12,100	12,100	21,997	28,730
43.00 Travel and Subsistence	2,524	7,974	8,900	8,900	8,135	16,100
44.00 Advertising	1,583	4,696	2,500	2,500	406	1,500
45.00 Operating Rental & Leases	619	6,159	14,040	18,040	9,776	29,660
46.00 AWC-RMSA Insurance	14,883	21,760	30,719	30,719	31,956	34,017
47.00 Utilities	3,978	7,461	9,300	9,300	11,125	14,390
48.00 Repair & Maintenance	11,889	20,016	45,800	45,800	35,439	43,800
49.00 Miscellaneous	23,280	20,271	42,500	42,500	14,271	29,100
51.00 Intergovernmental Services	31,683	29,754	38,000	38,000	32,102	39,250
Total Other Expenditures	\$ 214,335	\$ 232,901	\$ 277,201	\$ 300,274	\$ 333,189	\$ 379,782
63.00 Capital Improvements	\$ -	\$ 6,380	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	137,400	109,440	-	-	203	-
91.00 Equipment Replacement	35,412	84,797	124,257	124,257	124,257	166,807
Total Capital Outlay	\$ 172,812	\$ 200,617	\$ 124,257	\$ 124,257	\$ 124,460	\$ 166,807
TOTAL EXPENDITURES	\$ 1,105,677	\$ 1,393,811	\$ 1,550,666	\$ 1,615,139	\$ 1,579,648	\$ 1,973,792

For detail on programs, see worksheets for Fire Admin, Fire Control, Prevention, Training, Facilities, EMS, ALS, and Communications

**Beginning in 2008, the Fire Control budget was divided into Admin, Fire Control, Training and Facilities budgets **



City of DuPont
2008 Program Expenditure Budget

PROGRAM: FIRE ADMINISTRATION 001-008-522-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,945
12.00	Overtime	-	-	-	-	-	1,577
21.00	Personnel Benefits	-	-	-	-	-	28,308
26.00	Uniform Cleaning	-	-	-	-	-	500
27.00	Uniforms	-	-	-	-	-	1,000
	Total Salary, Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,330
31.00	Office Supplies	\$ -	\$ -	\$ -	\$ -	-	1,000
32.00	Gas, Oil & Fuel	-	-	-	-	-	2,400
33.00	Operating Supplies	-	-	-	-	-	2,000
41.00	Professional Services	-	-	-	-	-	6,000
42.01	Communications - Other	-	-	-	-	-	6,540
42.02	Communications - Postage	-	-	-	-	-	1,230
43.00	Travel and Subsistence	-	-	-	-	-	900
44.00	Advertising	-	-	-	-	-	700
46.00	AWC-RMSA Insurance	-	-	-	-	-	1,487
48.01	Maintenance - Software	-	-	-	-	-	3,600
48.02	Maintenance - Vehicles	-	-	-	-	-	6,000
49.00	Miscellaneous	-	-	-	-	-	500
49.02	Printing/Binding	-	-	-	-	-	800
49.03	Professional Dues & Subscriptions	-	-	-	-	-	3,000
	Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,157
91.00	Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,449
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,449
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,936

- 11.00 1 Fire Chief - 60%; 1 Operations Chief - 20%; 3 Lieutenants - 5%
- 33.00 Technical resource materials, copier/printer supplies, records management supplies
- 41.00 Records management system contract
- 42.01 Wireless network cards, cell phones, pagers
- 48.01 Maintenance with RMS, updating training CD's, IT support services
- 48.02 Repair suspension on Chief 4902 vehicle; General maintenance, oil & fuel filter changes, unanticipated repairs
- 49.02 Printing of Annual Report
- 49.03 IAFC, NFPA, WA Association of Fire Chiefs, fire magazine subscriptions

City of DuPont
2008 Program Expenditure Budget

PROGRAM: FIRE CONTROL						
001-008-522-20						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 259,477	\$ 263,172	\$ 282,512	\$ 282,512	\$ 316,790	\$ 210,017
12.00 Overtime	26,830	47,304	27,842	27,842	33,837	29,468
13.00 Reserve Firefighter/EMTs	6,941	654	65,000	65,000	-	20,995
21.00 Personnel Benefits	80,940	89,856	101,303	101,303	95,569	78,772
26.00 Uniform Cleaning	1,920	580	2,500	2,500	13	800
27.00 Uniforms	9,014	16,314	10,000	10,000	8,428	3,700
Total Salary, Wages and Benefits	\$ 385,122	\$ 417,880	\$ 489,157	\$ 489,157	\$ 454,637	\$ 343,752
31.00 Office Supplies	\$ 1,370	\$ 2,210	\$ 2,000	\$ 2,000	2,213	1,000
32.00 Gas, Oil & Fuel	3,529	4,786	6,000	6,000	6,766	4,600
33.00 Operating Supplies	8,947	8,523	6,000	6,000	8,370	7,000
33.11 Operating Supplies - Fire Event	522	40	2,000	2,000	87	2,000
35.00 Small Tools & Equipment	4,504	11,612	7,192	10,192	4,793	17,235
36.00 Repair Materials & Supplies	14	3,793	2,000	2,000	1,506	-
41.00 Professional Services	76,000	26,082	21,000	21,000	43,676	25,000
41.11 Professional Services - Fire Event	-	-	-	-	874	-
42.00 Communications	4,083	4,376	4,000	4,000	6,494	-
42.01 Communications - Other	5,123	7,112	6,000	6,000	14,318	6,060
42.02 Communications - Postage	625	90	800	800	37	-
43.00 Travel and Subsistence	2,067	3,528	4,200	4,200	5,889	-
43.11 Subsistence - Fire Event	323	293	700	700	127	1,000
44.00 Advertising	1,583	4,696	2,000	2,000	406	-
45.00 Operating Rental & Leases	354	5,833	11,040	11,040	9,756	-
45.11 Equipment Rental - Fire Event	-	-	2,000	2,000	-	-
46.00 AWC-RMSA Insurance	10,344	13,056	14,011	14,011	14,011	11,057
47.00 Utilities	3,700	6,271	6,500	6,500	7,937	-
48.00 Repair & Maintenance	2,359	4,681	15,000	15,000	2,011	5,000
48.01 Maintenance - Software	360	-	7,100	7,100	4,946	-
48.02 Maintenance - Vehicles	8,017	14,766	14,000	14,000	21,068	20,500
49.00 Miscellaneous	169	(633)	500	500	152	-
49.01 Conference/School/Training	13,731	10,434	17,000	17,000	2,817	-
49.02 Printing/Binding	344	-	1,500	1,500	16	-
49.03 Professional Dues & Subscriptions	3,113	1,606	2,200	2,200	4,782	1,000
51.00 Intergovernmental Services	54	-	-	-	-	-
Total Other Expenditures	\$ 151,235	\$ 133,155	\$ 154,743	\$ 157,743	\$ 163,052	\$ 101,452
63.00 Capital Improvements	\$ -	\$ 6,380	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	137,400	44,991	-	-	203	-
91.00 Equipment Replacement	32,092	84,797	117,963	117,963	117,963	115,819
Total Capital Outlay	\$ 169,492	\$ 136,168	\$ 117,963	\$ 117,963	\$ 118,166	\$ 115,819
TOTAL EXPENDITURES	\$ 705,849	\$ 687,203	\$ 761,863	\$ 764,863	\$ 735,855	\$ 561,023

11.00 1 Fire Chief - 5%; 1 Operations Chief - 11%; 3 Lieutenants - 31%; 6 Firefighter/EMTs - 35%
 13.00 Stipends for Reserve Firefighter/EMTs
 27.00 New uniforms, uniform replacements & badges for career & volunteer personnel
 33.00 Technical resource materials, tires, batteries, copier/printer supplies
 35.00 Foam educator, class A and B foam, hose washer, wild land web gear
 41.00 Medical clearances, exercise science center, annual physicals for career members, Anytime Fitness, and annual report
 42.01 Nextel, pagers, cell phones
 48.02 Repairs and maintenance for fire vehicles and equipment
 49.03 Fire magazine subscriptions, firefighter dues

**City of DuPont
2008 Program Expenditure Budget**

PROGRAM: FIRE PREVENTION							
001-008-522-30							
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted	
11.00 Salaries and Wages	\$ 26,973	\$ 44,814	\$ 49,483	\$ 49,483	\$ 47,060	\$ 107,944	
12.00 Overtime	2,087	6,654	7,422	7,422	6,135	15,889	
21.00 Personnel Benefits	9,967	12,097	14,420	14,420	12,885	34,133	
26.00 Uniform Cleaning	-	-	300	300	-	300	
27.00 Uniforms	2,562	-	500	500	-	500	
Total Salary, Wages and Benefits	\$ 41,589	\$ 63,565	\$ 72,125	\$ 72,125	\$ 66,080	\$ 158,766	
31.00 Office Supplies	\$ 592	\$ 564	\$ 1,300	\$ 1,300	\$ 519	\$ 600	
32.00 Gas, Oil & Fuel	-	-	1,500	1,500	561	2,000	
33.00 Operating Supplies	3,332	6,038	4,000	4,000	6,824	9,000	
33.11 Operating Supplies - Fire Event	-	-	500	500	-	500	
35.00 Small Tools & Equipment	217	231	1,000	1,000	410	250	
41.00 Professional Services	1,203	1,896	2,300	2,300	1,238	1,500	
42.01 Communications - Other	-	264	-	-	100	1,100	
42.02 Communications - Postage	-	-	-	-	-	800	
43.00 Travel and Subsistence	44	2,945	2,000	2,000	2,058	-	
44.00 Advertising	-	-	500	500	-	500	
45.00 Operating Rental & Leases	-	175	500	500	20	50	
45.11 Equipment Rental - Fire Event	-	-	500	500	-	-	
46.00 AWC-RMSA Insurance	-	-	45	45	1,282	3,765	
47.00 Utilities	-	357	800	800	355	-	
48.02 Maintenance - Vehicles	-	569	900	900	234	1,000	
49.00 Miscellaneous	25	15	200	200	448	200	
49.01 Conference/School/Training	80	1,050	2,800	2,800	360	-	
49.02 Printing/Binding	224	-	1,000	1,000	33	1,000	
49.03 Professional Dues & Subscriptions	831	802	700	700	620	700	
Total Other Expenditures	\$ 6,548	\$ 14,906	\$ 20,545	\$ 20,545	\$ 15,062	\$ 22,965	
64.00 Machinery and Equipment	\$ -	\$ 58,674	\$ -	\$ -	\$ -	\$ -	
91.00 Equipment Replacement	-	-	5,867	5,867	5,867	10,219	
Total Capital Outlay	\$ -	\$ 58,674	\$ 5,867	\$ 5,867	\$ 5,867	\$ 10,219	
TOTAL EXPENDITURES	\$ 48,137	\$ 137,145	\$ 98,537	\$ 98,537	\$ 87,009	\$ 191,950	

- 11.00 Fire Prevention Specialist - 100%; Fire Chief - 15%; Operations Chief - 8%; 3 Lieutenants - 5%; 6 Firefighter/EMTs - 5%
- 33.00 Code books & updates, reference materials, fire prevention week & arson awareness week supplies, pepper smoke
- 35.00 Fire extinguisher training prop
- 41.00 Radio station live broadcast services from events
- 42.01 Cell phone and pager
- 42.02 Bulk mailing for community communications
- 44.00 Special events advertising (Fire Prevention week, Citizens in Action)
- 49.01 ICC Fire Plans examiner, Instructor I & II courses
- 49.02 Contractor handbook, Fire prevention brochures & forms

City of DuPont
2008 Program Expenditure Budget

PROGRAM: TRAINING 001-008-522-40							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,831
12.00	Overtime	-	-	-	-	-	1,577
21.00	Personnel Benefits	-	-	-	-	-	18,355
	Total Salary, Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,763
31.00	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	600
33.00	Operating Supplies	-	-	-	-	-	4,750
43.00	Travel and Subsistence	-	-	-	-	-	11,700
44.00	Advertising	-	-	-	-	-	300
46.00	AWC-RMSA Insurance	-	-	-	-	-	819
49.01	Conference/School/Training	-	-	-	-	-	6,500
49.02	Printing/Binding	-	-	-	-	-	800
49.03	Professional Dues & Subscriptions	-	-	-	-	-	500
	Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,969
91.00	Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	494
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,226

- 11.00 Fire Chief - 15%; Operations Chief - 35%; 3 Lieutenants - 5%
- 33.00 Training guides
- 43.00 Refreshments at hosted training; travel, per diem, lodging
- 49.01 Train the trainer program registration, seminar registrations, professional development
- 49.02 Printing/binding of training materials
- 49.03 WA State Training Officers Association, Metro Training Association, King County Training Officers

City of DuPont
2008 Program Expenditure Budget

PROGRAM: FACILITIES						
001-008-522-50						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
33.00 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
35.00 Small Tools & Equipment	-	-	-	-	-	1,800
36.00 Repair Materials & Supplies	-	-	-	-	-	3,000
41.00 Professional Services	-	-	-	-	-	1,000
42.00 Communications	-	-	-	-	-	10,400
42.01 Communications - Other	-	-	-	-	-	1,200
45.00 Operating Rental & Leases	-	-	-	-	-	17,610
46.00 AWC-RMSA Insurance	-	-	-	-	-	1,620
47.00 Utilities	-	-	-	-	-	14,390
48.00 Repair & Maintenance	-	-	-	-	-	2,700
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,720
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,720

- 33.00 Cleaning supplies
- 35.00 Washer/Dryer, furniture, mattresses
- 36.00 Small tenant improvements and landscaping
- 41.00 Pest control services
- 42.00 Phone service
- 42.01 Internet service
- 45.00 Rental of modular office space, temporary facility, and storage unit
- 47.00 Power and refuse services
- 48.00 Generator and facility maintenance

City of DuPont
2008 Program Expenditure Budget

PROGRAM: EMS						
001-008-526-10						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 179,723	\$ 294,932	\$ 392,359	\$ 392,359	\$ 382,364	\$ 387,342
12.00 Overtime	46,957	84,234	49,496	49,496	61,139	50,786
13.00 Reserve Firefighter/EMTs	-	-	-	-	-	31,493
21.00 Personnel Benefits	63,599	99,682	143,071	143,071	128,421	140,018
26.00 Uniform Cleaning	-	-	700	700	-	700
27.00 Uniforms	1,540	-	2,300	2,300	2,862	2,300
Total Salary, Wages and Benefits	\$ 291,819	\$ 478,848	\$ 587,926	\$ 587,926	\$ 574,786	\$ 612,639
31.00 Office Supplies	\$ 229	\$ 791	\$ 1,500	\$ 1,500	\$ 681	\$ 1,000
32.00 Gas, Oil & Fuel	5,192	7,184	4,000	4,000	9,900	10,300
33.00 Operating Supplies	4,807	13,334	4,200	8,200	8,075	12,000
35.00 Small Tools & Equipment	1,814	9,850	1,850	3,289	1,684	1,200
41.00 Professional Services	1,484	5,431	5,000	6,300	59,005	7,000
42.00 Communications	-	-	500	500	273	-
42.01 Communications - Other	-	603	800	800	775	1,400
42.02 Communications - Postage	309	-	-	-	-	-
43.00 Travel and Subsistence	90	1,208	2,000	2,000	61	2,500
45.00 Operating Rental & Leases	265	151	-	-	-	-
46.00 AWC-RMSA Insurance	4,539	8,704	16,663	16,663	16,663	15,269
47.00 Utilities	278	833	2,000	2,000	2,833	-
48.00 Repair & Maintenance	-	-	1,000	1,000	-	-
48.02 Maintenance - Vehicles	1,153	-	7,800	7,800	7,180	5,000
49.00 Miscellaneous	82	-	-	-	-	-
49.01 Conference/School/Training	2,692	5,773	14,000	14,000	4,854	12,000
49.02 Printing/Binding	1,989	789	1,500	1,500	99	1,000
49.03 Professional Dues & Subscriptions	-	435	1,100	1,100	90	1,100
Total Other Expenditures	\$ 24,923	\$ 55,086	\$ 63,913	\$ 70,652	\$ 112,173	\$ 69,769
64.00 Machinery and Equipment	\$ -	\$ 5,775	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	3,320	-	427	427	427	21,426
Total Capital Outlay	\$ 3,320	\$ 5,775	\$ 427	\$ 427	\$ 427	\$ 21,426
TOTAL EXPENDITURES	\$ 320,062	\$ 539,709	\$ 652,266	\$ 659,005	\$ 687,386	\$ 703,834

11.00 1 Fire Chief - 5%; 1 Operations Chief - 26%; 3 Lieutenants - 54%; 6 Firefighter/EMT's - 60%; Emergency Svcs Specialist - .48 FTE
 13.00 Stipends for Reserve Firefighter/EMTs
 33.00 Medical supplies increased due to transports
 35.00 Glucometers, EMS Gearbags, stethoscopes, vacuum splints, sked boards
 41.00 EMS professional services contracts
 48.02 Ambulance maintenance
 49.01 EMT School, Advanced First Aid/CPR, State EMS Conference, BTLS training, Specialty Training, Paramedic School
 49.02 EMS Brochures, protocol books
 49.03 EMT certifications

City of DuPont
2008 Program Expenditure Budget

PROGRAM: ALS 001-008-526-80							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
13.00	Reserve Paramedics	\$ -	\$ -	\$ -	\$ 36,600	\$ 24,608	\$ 109,500
21.00	Personnel Benefits	-	-	-	4,800	1,888	14,253
27.00	Uniforms	-	-	-	-	-	1,200
	Total Salary, Wages and Benefits	\$ -	\$ -	\$ -	\$ 41,400	\$ 26,496	\$ 124,953
33.00	Operating Supplies	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,096	\$ 5,000
35.00	Small Tools & Equipment	-	-	-	-	1,264	4,500
41.00	Professional Services	-	-	-	2,334	2,440	7,000
45.00	Operating Rental & Leases	-	-	-	4,000	-	12,000
	Total Other Expenditures	\$ -	\$ -	\$ -	\$ 13,334	\$ 10,800	\$ 28,500
91.00	Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 54,734	\$ 37,296	\$ 159,853

- 13.00 12 Reserve Paramedics
- 33.00 ALS perishables (intubation tubes, IV needles, etc.)
- 35.00 Stethoscopes, laryngoscopes, pulseoxymetry
- 41.00 Physician/Medical Director contract
- 45.00 Heart Monitor lease payments

City of DuPont
2008 Program Expenditure Budget

PROGRAM: FIRE - COMMUNICATIONS 001-008-528-60							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
51.00	Intergovernmental Services	\$ 31,629	\$ 29,754	\$ 38,000	\$ 38,000	\$ 32,102	\$ 39,250
	Total Other Expenditures	\$ 31,629	\$ 29,754	\$ 38,000	\$ 38,000	\$ 32,102	\$ 39,250
TOTAL EXPENDITURES		\$ 31,629	\$ 29,754	\$ 38,000	\$ 38,000	\$ 32,102	\$ 39,250

- 51.00 Dispatch services from Firecomm

COMMUNITY DEVELOPMENT DEPARTMENT

MISSION

To be proactive in enhancing the physical, social, environmental, and economic viability and livability of the City of DuPont through collaboration, innovation, and strategic actions

DESCRIPTION

The **Community Development Department** is organized into three divisions with an authorized 2008 staff of seven (CDD also provides for 0.85 FTE support staff from other departments):

- Planning and Development Services Division (2 staff members)
- Building Services Division (4 staff members)
- Civil Projects Division (Contracted)
- Community Development Department Director

The **Planning Division** maintains the City's Comprehensive Plan, Land Use Code, and processes all land use applications, ranging from administrative applications to complex Design Reviews, Zone Changes, and amendments to the City's Comprehensive Land Use Plan and Land Use Code. The Division provides planning staff support to other City departments, the City Hearing Examiner, Planning Agency, and City Council.

The **Building Services Division** issues building, plumbing, heating, cooling, irrigation system, grading and other health and life safety related permits for new construction, alterations, additions, modifications and re-modeling for buildings and other structures within the City. The Division's responsibilities include reviewing plans and conducting inspections for the work allowed by these permits. The Division does not issue electrical permits, which are issued and inspected by the Washington State Department of Labor & Industries. The Division provides support to citizens, contractors, designers and other City departments throughout project development, construction, completion, and use or occupancy. The Division performs all permit intake including planning, civil, building, and fire permits. The Division assigns street names and address numbers for new and existing properties. Fees generated by the Building Division are second only to the property tax contributions to the City's General Fund.

Activities of the **Civil Projects Division** are handled through an outside contract with Gray & Osborne, Inc. These activities consist of engineering reviews of plans for the construction of public improvements and inspections during the construction. Improvements include streets, sidewalks, parks, water and storm sewer systems that are crucial to the long-term functioning of the City since many of these public facilities will serve the City for 50 to 75 years or more. Outside contract costs are billed back to the applicant, developer and/or builder.

MAJOR 2008 GOALS

- Provide and improve key planning, building and development information on-line.
- Complete the 2004-2009 Capital Facilities Plan update (CFP 2007-2012).
- Prepare the 2008 official population estimate.
- Complete 2006-2007 Comprehensive Plan Update.
- Review and update planning and building related Municipal Code requirements and text.
- Provide planning, building and development related education, support and outreach to the citizens of DuPont.
- Continue to refine the City's Land Use, Civil and Building Application processes.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
More efficient and effective use of the City web site to provide key planning information on-line	<ul style="list-style-type: none"> • Develop informational handouts • Streamline application forms • Update time sensitive information 	<ul style="list-style-type: none"> • Online availability and use • Update monthly development status
Update 2004-2009 Capital Facilities Plan (CFP 2007-2012)	<ul style="list-style-type: none"> • Update to reflect future levels of service and required facilities to achieve concurrency 	<ul style="list-style-type: none"> • Update existing CFP and re-issue as the 2007-2012 CFP
Prepare 2008 Official City Population Estimate	<ul style="list-style-type: none"> • Conduct population update per State OFM requirements 	<ul style="list-style-type: none"> • Complete 2008 population estimate by April 8, 2007
Complete 2006-2007 Comprehensive Plan Update	<ul style="list-style-type: none"> • Involve Planning Agency in completing Update • Address GMA requirements • Conduct "community workshop" meetings 	<ul style="list-style-type: none"> • Complete Update for early 2008 adoption by the City Council
Provide planning education, support, and outreach for the citizens of DuPont	<ul style="list-style-type: none"> • Provide information on a wide range of general planning topics and respond to planning, zoning, and subdivision inquiries within 8 working hours 	<ul style="list-style-type: none"> • Respond to 90% of all inquiries within 8 working hours
Refine Land Use Application process and code text	<ul style="list-style-type: none"> • Compile suggested code text refinements and develop appropriate amendment language 	<ul style="list-style-type: none"> • Amend land use code text as needed

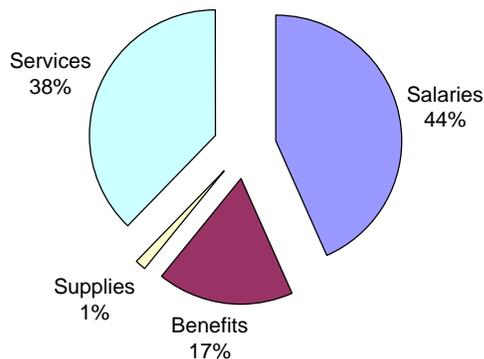
City of DuPont
2008 Program Expenditure Budget

COMMUNITY DEVELOPMENT DEPARTMENT

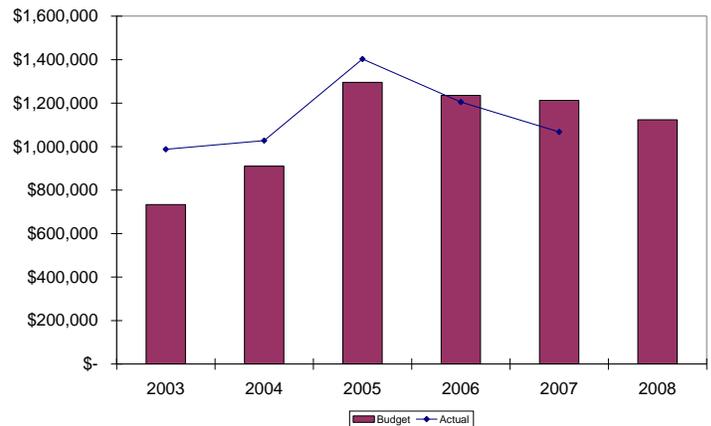
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 405,081	\$ 457,115	\$ 519,832	\$ 506,358	\$ 439,344	\$ 485,136
12.00 Overtime	14,929	13,712	43,014	41,666	1,095	3,000
21.00 Personnel Benefits	132,489	142,460	199,752	194,598	154,020	195,879
27.00 Uniforms	101	986	1,500	1,500	108	500
Total Salary, Wages and Benefits	\$ 552,600	\$ 614,273	\$ 764,098	\$ 744,122	\$ 594,567	\$ 684,515
31.00 Office Supplies	\$ 2,224	\$ 615	\$ 2,700	\$ 2,700	\$ 386	\$ 900
32.00 Gas, Oil & Fuel	1,844	2,907	3,200	3,200	2,834	3,500
33.00 Operating Supplies	2,624	3,942	7,400	7,400	4,558	6,800
35.00 Small Tools & Equipment	2,136	1,913	1,950	1,950	566	1,750
41.00 Professional Services	799,090	530,535	396,100	396,100	425,585	384,500
42.00 Communications	2,883	2,129	3,000	3,000	1,977	2,600
43.00 Travel and Subsistence	2,145	1,032	4,500	4,500	4,229	4,400
44.00 Advertising	15,721	5,819	11,000	11,000	3,136	5,000
46.00 Insurance	633	10,063	12,040	12,040	12,040	10,477
48.00 Repair & Maintenance	5,053	1,615	4,600	4,600	4,546	2,750
49.00 Miscellaneous	5,863	7,489	13,700	13,700	4,319	6,750
51.00 Intergovernmental Services	-	-	-	-	4	-
Total Other Expenditures	\$ 840,216	\$ 568,059	\$ 460,190	\$ 460,190	\$ 464,180	\$ 429,427
64.00 Machinery and Equipment	\$ 3,852	\$ 8,964	\$ -	\$ -	\$ 584	\$ -
91.00 Equipment Replacement	5,826	13,212	8,047	8,047	8,047	9,381
Total Capital Outlay	\$ 9,678	\$ 22,176	\$ 8,047	\$ 8,047	\$ 8,631	\$ 9,381
TOTAL EXPENDITURES	\$ 1,402,494	\$ 1,204,508	\$ 1,232,335	\$ 1,212,359	\$ 1,067,378	\$ 1,123,323

For detail on programs, see worksheets for Building, Planning and Engineering

2008 Budget



Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

PROGRAM: ENGINEERING 001-009-532-20							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 8,890	\$ 4,042	\$ 15,007	\$ 15,007	\$ 14,201	\$ 14,706
12.00	Overtime	438	205	640	640	436	500
21.00	Personnel Benefits	2,320	792	4,800	4,800	4,223	5,252
	Total Salary, Wages and Benefits	\$ 11,648	\$ 5,039	\$ 20,447	\$ 20,447	\$ 18,860	\$ 20,458
41.00	Professional Services	\$ 16,930	\$ 2,398	\$ 12,000	\$ 12,000	\$ 11,585	\$ 12,000
41.01	Professional Svcs - Reimbursable	715,293	480,144	339,100	339,100	372,035	340,000
46.00	AWC-RMSA Insurance	-	-	307	307	307	241
49.02	Printing/Binding	-	46	2,000	2,000	-	-
	Total Other Expenditures	\$ 732,223	\$ 482,588	\$ 353,407	\$ 353,407	\$ 383,927	\$ 352,241
91.00	Equipment Replacement	\$ 4,502	\$ -	\$ -	\$ -		\$ -
	Total Capital Outlay	\$ 4,502	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 748,373	\$ 487,627	\$ 373,854	\$ 373,854	\$ 402,787	\$ 372,699

11.00 PW Director - 10%; PW Supervisor - 10%; Engineering Intern (work study student)
 41.00 Engineering studies and consulting not directly related to specific reimbursable projects or enterprise accounts
 41.01 Specific applications or projects which are reimbursable (pass-thru + 10%)

City of DuPont
2008 Program Expenditure Budget

PROGRAM: BUILDING						
001-010-559-10						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 255,827	\$ 297,593	\$ 333,870	\$ 320,396	\$ 268,907	\$ 293,208
12.00 Overtime	13,924	13,351	29,321	27,973	402	2,000
21.00 Personnel Benefits	88,872	99,863	137,308	132,154	102,009	128,568
27.00 Uniforms	-	986	1,500	1,500	108	500
Total Salary, Wages and Benefits	\$ 358,623	\$ 411,793	\$ 501,999	\$ 482,023	\$ 371,426	\$ 424,276
31.00 Office Supplies	\$ 1,259	\$ 350	\$ 1,200	\$ 1,200	\$ 69	\$ 500
32.00 Gas, Oil & Fuel	1,844	2,907	3,200	3,200	2,834	3,500
33.00 Operating Supplies	1,672	2,746	6,800	6,800	3,804	5,800
35.00 Small Tools & Equipment	1,543	1,786	1,700	1,700	147	1,500
41.00 Professional Services	17,076	10	10,000	10,000	5,054	5,000
42.01 Communications - Other	2,278	2,129	2,100	2,100	1,977	2,100
43.00 Travel and Subsistence	2,117	822	3,000	3,000	4,075	3,200
44.00 Advertising	379	1,260	-	-	-	-
46.00 AWC-RMSA Insurance	422	6,363	8,412	8,412	8,412	6,976
48.00 Repair & Maintenance	234	-	1,000	1,000	-	250
48.01 Maintenance - Software	1,339	1,203	2,000	2,000	1,285	1,500
48.02 Maintenance - Vehicles	3,480	412	1,600	1,600	3,261	1,000
49.00 Miscellaneous	353	120	-	-	23	-
49.01 Conference/School/Training	1,933	1,875	5,000	5,000	2,290	2,000
49.02 Printing/Binding	757	1,613	1,300	1,300	389	750
49.03 Professional Dues & Subscriptions	1,140	626	1,200	1,200	540	1,200
51.00 Intergovernmental Services	-	-	-	-	4	-
Total Other Expenditures	\$ 37,826	\$ 24,222	\$ 48,512	\$ 48,512	\$ 34,164	\$ 35,276
64.00 Machinery and Equipment	\$ 2,505	\$ 8,964		\$ -	\$ 584	\$ -
91.00 Equipment Replacement	779	11,998	6,374	6,374	6,374	7,708
Total Capital Outlay	\$ 3,284	\$ 20,962	\$ 6,374	\$ 6,374	\$ 6,958	\$ 7,708
TOTAL EXPENDITURES	\$ 399,733	\$ 456,977	\$ 556,885	\$ 536,909	\$ 412,548	\$ 467,260

- 11.00 Building Official - 100%; 2 Building Inspector - 100%; Permit Coordinator - 100%;
Community Development Director - 50%; Clerical Assistant - 30%; Finance Specialist - 15%
- 27.00 Boots, clothing (uniforms)
- 33.00 Publications, software, tires
- 35.00 Safety equipment
- 41.00 Survey services; Engineering related to building, i.e. structure. Some may be reimbursable + 10%.
- 48.01 Springbrook financial software maintenance
- 49.01 Training: CEU's required for professional certifications
- 49.02 Plan reproductions, building department forms
- 49.03 Int'l Code Council, WA Building Officials, Assn of Permit Technicians, IAPMO, certification renewals

City of DuPont
2008 Program Expenditure Budget

PROGRAM: PLANNING 001-011-558-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 140,364	\$ 155,480	\$ 170,955	\$ 170,955	\$ 156,236	\$ 177,222
12.00	Overtime	567	156	13,053	13,053	257	500
21.00	Personnel Benefits	41,297	41,805	57,644	57,644	47,788	62,059
27.00	Uniforms	101	-	-	-	-	-
	Total Salary, Wages and Benefits	\$ 182,329	\$ 197,441	\$ 241,652	\$ 241,652	\$ 204,281	\$ 239,781
31.00	Office Supplies	\$ 965	\$ 265	\$ 1,500	\$ 1,500	\$ 317	\$ 400
33.00	Operating Supplies	952	1,196	600	600	754	1,000
35.00	Small Tools & Equipment	593	127	250	250	419	250
41.00	Professional Services	21,413	27,499	27,500	27,500	27,465	20,000
41.01	Professional Svcs - Reimbursable	28,378	20,484	7,500	7,500	9,446	7,500
42.02	Communications - Postage	605	-	900	900	-	500
43.00	Travel and Subsistence	28	210	1,500	1,500	154	1,200
44.00	Advertising	15,342	4,559	11,000	11,000	3,136	5,000
46.00	AWC-RMSA Insurance	211	3,700	3,321	3,321	3,321	3,260
49.00	Miscellaneous	76	700	-	-	-	-
49.01	Conference/School/Training	-	809	1,800	1,800	755	1,000
49.02	Printing/Binding	1,242	1,248	1,600	1,600	29	1,200
49.03	Professional Dues & Subscriptions	362	452	800	800	293	600
	Total Other Expenditures	\$ 70,167	\$ 61,249	\$ 58,271	\$ 58,271	\$ 46,089	\$ 41,910
64.00	Machinery and Equipment	\$ 1,347	\$ -	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	545	1,214	1,673	1,673	1,673	1,673
	Total Capital Outlay	\$ 1,892	\$ 1,214	\$ 1,673	\$ 1,673	\$ 1,673	\$ 1,673
TOTAL EXPENDITURES		\$ 254,388	\$ 259,904	\$ 301,596	\$ 301,596	\$ 252,043	\$ 283,364

- 11.00 Community Development Director - 50%; Senior Planner - 100%; Assistant Planner - 100%; Clerical Assistant- 20%;
- 33.00 Toner cartridges, binders
- 41.00 Special studies & reports by outside consultants (not reimbursable), legal opinion referrals (not reimbursable), and recording secretary/minutes for the Planning Agency
- 41.01 Hearing Examiner recording secretary (pass-thru + 10%)
- 43.00 Refreshments for Planning Agency; APA conference travel
- 44.00 Public notices, including ordinance amendment texts
- 49.02 Printing of comprehensive plan
- 49.03 American Planning Association, Pierce County Regional Council

PUBLIC WORKS DEPARTMENT

MISSION

To provide a safe and balanced transportation system, safe water and sanitary sewer service, effective storm-water management, and efficient park and greenway services. Continue to reflect the progressive philosophy of a planned community.

DESCRIPTION

The **Public Works Department** has 8.75 FTE staff currently authorized, providing services in six functional areas:

Parks, Greenways, and Recreation: There are over 50 acres of parks and greenways throughout the City, maintained using a combination of City employees and outside contract services. Community events and recreation opportunities are facilities throughout the year by our part-time Events & Recreation Coordinator, Park Agency, staff and volunteers. Due to budget constraints, the Parks and Greenways budget was reduced to only include funding for maintenance of DuPont Powderworks Park. Staff will be working to identify a viable plan to maintain and fund maintenance in other city-wide parks and greenways.

Facilities: There are seven City office facilities that are maintained by Public Works: City Hall and Annex, Museum, Fire Station, Public Works, EMS Satellite, and Police Station facilities.

Water System: The City operates and maintains 273,632 feet (51.8 miles) of water mains, and two primary storage facilities with 4,038,000 gallons of storage. The city has approximately 2,700 water service connections, 5 active wells, and two booster stations.

Sewer System: The City operates a collection system only in the Historic Village. It is composed of approximately 10,683 feet of sewer main (10,203 feet of gravity sewer and 480 feet of forcemain), 1 pump station and 33 manholes. Currently the City is in negotiations with Pierce County to take over the City's sewer operations in the Historic Village. This transfer should take place in mid-2008.

Stormwater System: The City maintains 160,119 feet (53.6 miles) of stormwater collection lines, 38,120 feet (7.2 miles) of storm ditches, 2,070 stormwater catch basin structures and 18 stormwater retention ponds with an area of 18 acres.

Street System: The City has 64.3 lane miles of road surface, several hundred traffic signs, 6 traffic signals, and 11 miles of pedestrian trails.

MAJOR 2008 GOALS

- Develop and begin implementation of a plan and programs to ensure compliance with the NPDES, Phase II Municipal Stormwater Permit requirements.
- Complete a Public Works Operations and Maintenance Business Plan.
- Continue development of a work task tracking system to monitor work being performed by Public Works Crews in each of the department's functional areas.
- Facilitate the development and construction process for the Civic Center site.
- Complete skate park site selection and skate park design, and facilitate the permitting and approval process for construction of a skate park.
- Manage maintenance of City parks and greenways using staff and contract services.
- Develop City-wide traffic sign inventory.
- Develop and begin implementation of a plan to bring all traffic signing into conformance with MUTCD requirements and to maintain those assets.
- Develop ongoing street sweeping schedule and contract.
- Develop and implement ongoing stormwater detention pond maintenance program.
- Develop and implement ongoing stormwater conveyance system maintenance program, including contract for system cleaning.
- Complete installation of radio-read water meter reading equipment and implementation of reading system.
- Manage signal acquisition at critical intersections.
- Complete update of GIS information and database for water and stormwater systems.
- Complete a review and analysis of City's water system code and rate structure.

KEY PERFORMANCE MEASUREMENTS

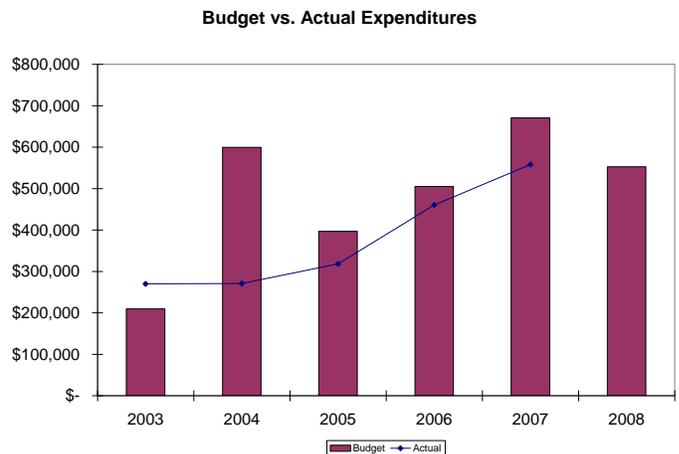
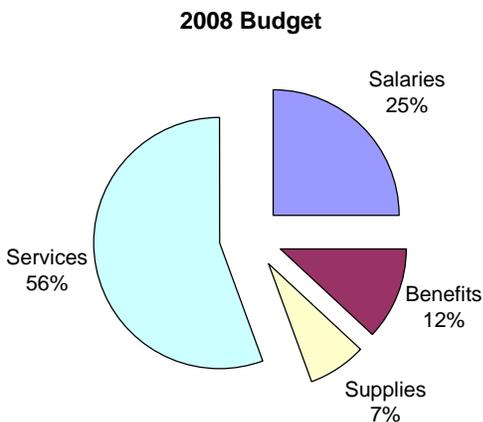
DESIRED PERFORMANCE	STANDARD	MEASURES
Maximum Water Conservation	The ratio of water production to water billed should be as close to zero as possible.	AWWA standard of 15% unaccounted for water in excess of billed water.
All water samples meet or exceed state and federal requirements.	American Water Works Association Standards for potable water.	100% of water samples shall meet or exceed state and federal water quality standards.
A level of maintenance for City parks and greenway that is visually appealing.	Bi-weekly mowing, monthly weeding and edging, seasonal herbicide spraying, annual trimming of trees.	80% citizen satisfaction with the appearance of parks and greenways.
Response to waterline breaks will be timely and quickly resolve problems.	Response to emergencies within 30 minutes.	Customers without water shall not exceed on average 20 minutes per year
Traffic signs and signals will always be in excellent condition	Immediate response to any sign or signal report that would create a hazardous condition	Response within 8 hrs to hazardous conditions.
Roads and sidewalks will be in excellent condition	No potholes, trip hazards, or excessive wear areas	90% citizen satisfaction with street and sidewalk maintenance

City of DuPont
2008 Program Expenditure Budget

PUBLIC WORKS - PARKS AND GREENWAYS

EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 75,158	\$ 92,852	\$ 120,585	\$ 120,585	\$ 116,642	\$ 128,922
12.00 Overtime	2,906	3,841	4,500	4,500	2,614	8,665
13.00 Volunteer Stipends	400	-	-	-	-	-
21.00 Personnel Benefits	25,467	26,336	54,065	54,065	47,308	62,322
26.00 Uniform Cleaning	115	2,454	2,000	2,000	2,783	3,600
27.00 Uniforms	-	194	550	550	-	700
Total Salary, Wages and Benefits	\$ 104,046	\$ 125,677	\$ 181,700	\$ 181,700	\$ 169,347	\$ 204,209
31.00 Office Supplies	\$ 300	\$ 90	\$ 600	\$ 600	\$ 33	\$ 750
32.00 Gas, Oil & Fuel	2,456	2,982	2,200	2,200	3,048	3,000
33.00 Operating Supplies	10,500	16,694	17,750	17,750	14,734	24,200
35.00 Small Tools & Equipment	458	3,527	3,900	3,900	4,238	5,500
36.00 Building Repair Materials	2,062	2,030	3,250	3,250	4,561	7,200
41.00 Professional Services	133,774	163,920	238,955	263,955	215,312	143,700
42.00 Communications	3,356	2,071	3,950	3,950	2,493	5,800
43.00 Travel and Subsistence	188	143	850	850	372	1,200
44.00 Advertising	-	1,462	500	1,500	1,251	2,500
45.00 Operating Rental & Leases	2,582	2,607	2,850	8,350	7,022	9,000
46.00 AWC-RMSA Insurance	13,089	11,776	17,562	17,562	17,562	15,739
47.00 Utilities	42,101	70,204	72,250	72,250	59,667	71,500
48.00 Repair & Maintenance	2,021	4,014	29,250	36,431	9,072	28,750
49.00 Miscellaneous	708	452	7,450	7,450	2,370	9,250
51.00 Intergovernmental Services	18	-	150	150	113	150
Total Other Expenditures	\$ 213,613	\$ 281,972	\$ 401,467	\$ 440,148	\$ 341,848	\$ 328,239
63.00 Other Improvements	\$ -	\$ 14,859	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	380	11,859	30,143	30,143	28,227	-
91.00 Equipment Replacement	-	25,968	18,590	18,590	18,590	19,878
Total Capital Outlay	\$ 380	\$ 52,686	\$ 48,733	\$ 48,733	\$ 46,817	\$ 19,878
TOTAL EXPENDITURES	\$ 318,039	\$ 460,335	\$ 631,900	\$ 670,581	\$ 558,012	\$ 552,326

For detail on programs, see worksheets for Recreation & Community Events, Museum, Parks, Facilities & Greenways



City of DuPont
2008 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS						
001-012-573-10						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 1,863	\$ 366	\$ 21,017	\$ 21,017	\$ 20,450	\$ 23,620
12.00 Overtime	-	-	-	-	320	-
13.00 Volunteer Stipends	400	-	-	-	-	-
21.00 Personnel Benefits	745	144	13,129	13,129	10,561	15,925
27.00 Uniforms	-	-	-	-	-	100
Total Salary, Wages and Benefits	\$ 3,008	\$ 510	\$ 34,146	\$ 34,146	\$ 31,331	\$ 39,645
31.00 Office Supplies	\$ 61	\$ -	\$ 100	\$ 100	\$ -	\$ 250
33.00 Operating Supplies	2,610	2,952	3,500	3,500	2,281	4,700
35.00 Small Tools & Equipment	-	-	-	-	398	500
41.00 Professional Services	1,814	1,388	6,000	11,000	10,567	9,000
42.00 Communications	-	-	100	100	-	-
42.01 Communications - Other	-	-	100	100	200	500
42.02 Communications - Postage	-	29	100	100	5	100
43.00 Travel and Subsistence	181	126	250	250	251	500
44.00 Advertising	-	885	500	1,500	1,199	2,000
45.00 Operating Rental & Leases	-	145	-	5,500	5,095	6,000
46.00 AWC-RMSA Insurance	-	-	775	775	775	761
49.01 Conference/School/Training	-	-	500	500	425	750
49.02 Printing/Binding	260	-	250	250	317	500
49.03 Professional Dues & Subscriptions	-	-	200	200	196	500
Total Other Expenditures	\$ 4,926	\$ 5,525	\$ 12,375	\$ 23,875	\$ 21,709	\$ 26,061
TOTAL EXPENDITURES	\$ 7,934	\$ 6,035	\$ 46,521	\$ 58,021	\$ 53,040	\$ 65,706

- 11.00 Part-Time Events & Recreation Coordinator
- 33.00 Treats, food, etc. for community program activities
- 35.00 Signs, minor parks equipment
- 41.00 Contracted services, instructors, entertainers, etc.
- 45.00 Room rentals - Health & Safety Fair; stage rental; sani-can rentals
- 49.02 Banners, flyers
- 49.03 WA Parks & Recreation Association dues

City of DuPont
2008 Program Expenditure Budget

PROGRAM: PARKS 001-012-575-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 42,770	\$ 50,055	\$ 57,185	\$ 57,185	\$ 53,965	\$ 57,178
12.00	Overtime	1,623	2,085	2,500	2,500	1,209	4,577
21.00	Personnel Benefits	14,206	14,340	22,212	22,212	20,597	25,011
26.00	Uniform Cleaning	-	1,078	1,000	1,000	1,356	1,800
27.00	Uniforms	-	116	300	300	-	300
	Total Salary, Wages and Benefits	\$ 58,599	\$ 67,674	\$ 83,197	\$ 83,197	\$ 77,127	\$ 88,866
31.00	Office Supplies	\$ 115	\$ 27	\$ 250	\$ 250	\$ 9	\$ 250
32.00	Gas, Oil & Fuel	2,456	2,982	2,200	2,200	3,048	3,000
33.00	Operating Supplies	2,074	5,145	4,000	4,000	3,673	9,000
35.00	Small Tools & Equipment	468	1,493	2,000	2,000	586	2,000
36.00	Repair & Maintenance Supplies	-	505	1,500	1,500	2,178	3,500
41.00	Professional Services	7,317	7,248	53,000	73,000	28,018	80,000
42.00	Communications	72	-	250	250	-	500
42.01	Communications - Other	8	-	-	-	-	500
43.00	Travel and Subsistence	7	-	500	500	72	500
44.00	Advertising	-	-	-	-	52	-
45.00	Operating Rental & Leases	1,902	2,183	2,500	2,500	1,619	2,500
46.00	AWC-RMSA Insurance	12,667	1,364	6,010	6,010	6,010	5,267
47.00	Utilities	4,870	6,933	20,000	20,000	10,313	18,000
48.00	Repair & Maintenance	-	318	3,000	3,000	182	3,500
48.02	Maintenance- Vehicles	176	88	250	250	108	250
49.00	Miscellaneous	103	-	-	-	-	-
49.01	Conference/School/Training	-	238	500	500	640	800
49.02	Printing/Binding	75	-	150	150	-	500
49.03	Professional Dues & Subscriptions	150	188	250	250	47	500
	Total Other Expenditures	\$ 32,460	\$ 28,712	\$ 96,360	\$ 116,360	\$ 56,555	\$ 130,567
64.00	Machinery and Equipment	\$ 380	\$ 7,995	\$ 30,143	\$ 30,143	\$ 28,227	\$ -
91.00	Equipment Replacement	-	15,440	11,181	11,181	11,181	13,029
	Total Capital Outlay	\$ 380	\$ 23,435	\$ 41,324	\$ 41,324	\$ 39,408	\$ 13,029
TOTAL EXPENDITURES		\$ 91,439	\$ 119,821	\$ 220,881	\$ 240,881	\$ 173,090	\$ 232,462

- 11.00 Maintenance Workers III - 15%; Maintenance Workers II - 70%; PW Supervisor - 5%
PW Director - 10%; Clerical Assistant - 15%; 20% of temporary seasonal workers
- 32.00 Escalating fuel charges for vehicles and equipment
- 33.00 Topsoil, bark, grass seed, fertilizer, fencing supplies, "Dogi Pot" station supplies
- 35.00 Lawn mower equipment, small tools
- 41.00 Portion of Tru-Green contract for PowderWorks Park only
- 42.00 Phones for Maxicom system
- 45.00 Portable sanitary facilities @ Sellers Park
- 47.00 Power, water and refuse disposal for parks - increased due to additional parks
- 48.00 Repair & Maintenance of mowers, park equipment and park facilities
- 49.02 Trail maps and printed parks materials

City of DuPont
2008 Program Expenditure Budget

PROGRAM: MUSEUM						
001-013-575-30						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
31.00 Office Supplies	\$ 124	\$ 54	\$ 150	\$ 150	\$ -	\$ 150
33.00 Operating Supplies	607	352	750	750	606	1,000
35.00 Small Tools & Equipment	(10)	-	900	900	1,049	1,000
36.00 Building Repair Materials	18	493	-	-	-	-
41.00 Professional Services	-	10,067	26,520	26,520	25,895	26,700
42.00 Communications	361	470	400	400	554	500
43.00 Travel and Subsistence	-	8	100	100	49	200
44.00 Advertising	-	577	-	-	-	500
45.00 Operating Rental & Leases	645	158	350	350	308	500
46.00 AWC-RMSA Insurance	422	2,625	1,509	1,509	1,509	1,461
47.00 Utilities	1,990	2,402	2,000	2,000	1,889	2,500
48.00 Repair & Maintenance	-	-	500	500	-	-
49.00 Miscellaneous	-	-	5,000	5,000	-	5,000
49.01 Conference/School/Training	-	-	500	500	150	500
49.02 Printing/Binding	-	25	100	100	59	200
Total Other Expenditures	\$ 4,157	\$ 17,231	\$ 38,779	\$ 38,779	\$ 32,068	\$ 40,211
TOTAL EXPENDITURES	\$ 4,157	\$ 17,231	\$ 38,779	\$ 38,779	\$ 32,068	\$ 40,211

- 33.00 Archival supplies, storage boxes, paper
- 35.00 Digital camera, archiving software, printer/scanner
- 41.00 3/4 Time Curator/Director (30 hours/week); pest control services, painting
- 44.00 Advertising for museum events and lecture series
- 45.00 Fence rental for train
- 49.00 Historic Preservation Activities
- 49.01 Grantwriting courses; training seminars
- 49.02 Photo enlargements for exhibits

City of DuPont
2008 Program Expenditure Budget

PROGRAM: FACILITIES 001-014-518-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 30,525	\$ 42,431	\$ 42,383	\$ 42,383	\$ 42,227	\$ 48,124
12.00	Overtime	1,283	1,756	2,000	2,000	1,085	4,088
21.00	Personnel Benefits	10,516	11,852	18,724	18,724	16,150	21,386
26.00	Uniform Cleaning	115	1,376	1,000	1,000	1,427	1,800
27.00	Uniforms	-	78	250	250	-	300
	Total Salary, Wages and Benefits	\$ 42,439	\$ 57,493	\$ 64,357	\$ 64,357	\$ 60,889	\$ 75,698
31.00	Office Supplies	\$ -	\$ 9	\$ 100	\$ 100	\$ 24	\$ 100
33.00	Operating Supplies	3,811	3,675	4,500	4,500	5,779	4,500
35.00	Small Tools & Equipment	-	1,572	1,000	1,000	1,355	1,500
36.00	Building Repair Materials	503	809	750	750	1,783	2,500
41.00	Professional Services	12,819	11,429	15,435	15,435	15,569	18,000
42.01	Communications - Other	-	8	-	-	-	700
43.00	Travel and Subsistence	-	9	-	-	-	-
46.00	AWC-RMSA Insurance	-	7,613	7,071	7,071	7,071	6,435
47.00	Utilities	208	376	2,750	2,750	44	1,000
48.00	Repair & Maintenance	1,722	2,991	5,000	5,000	1,601	5,000
49.00	Miscellaneous	47	1	-	-	1	-
49.02	Printing/Binding	73	-	-	-	-	-
51.00	Intergovernmental Services	18	-	150	150	113	150
	Total Other Expenditures	\$ 19,359	\$ 28,531	\$ 37,256	\$ 37,256	\$ 33,340	\$ 39,885
64.00	Machinery and Equipment	\$ -	\$ 3,864	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	-	1,404	946	946	946	922
	Total Capital Outlay	\$ -	\$ 5,268	\$ -	\$ 946	\$ 946	\$ 922
TOTAL EXPENDITURES		\$ 61,798	\$ 91,292	\$ 101,613	\$ 102,559	\$ 95,175	\$ 116,505

- 11.00 Maintenance Workers II - 70%; Maintenance Worker III - 10%; PW Supervisor - 5%; PW Director - 5%; 20% of temporary seasonal workers
- 33.00 Paper products & operating supplies for all buildings
- 35.00 Padlocks, door locks, exit lights
- 36.00 Repair supplies for City facilities - paint, plumbing, electrical
- 41.00 Facilities and City Hall custodial services; fire alarm monitoring; mat cleaning
- 47.00 Annual City curbside cleanup
- 48.00 Repairs and maintenance to City Hall and city-owned and leased buildings

* Effective 2005, 001-005-518-30 was merged into this Facilities budget. *

City of DuPont
2008 Program Expenditure Budget

PROGRAM: GREENWAYS						
001-015-542-70						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
33.00 Operating Supplies	\$ 1,398	\$ 4,570	\$ 5,000	\$ 5,000	\$ 2,395	\$ 5,000
35.00 Small Tools & Equipment	-	462	-	-	850	500
36.00 Building Repair Materials	1,541	223	1,000	1,000	600	1,200
41.00 Professional Services	111,824	133,788	138,000	138,000	135,263	10,000
42.00 Communications	2,915	1,018	3,000	3,000	1,234	3,000
42.01 Communications - Other	-	546	-	-	500	-
46.00 AWC-RMSA Insurance	-	174	2,197	2,197	2,197	1,815
47.00 Utilities	35,033	60,493	47,500	47,500	47,421	50,000
48.00 Repair & Maintenance	-	578	20,000	27,181	7,181	20,000
49.00 Miscellaneous	-	-	-	-	535	-
Total Other Expenditures	\$ 152,711	\$ 201,973	\$ 216,697	\$ 223,878	\$ 198,176	\$ 91,515
63.00 Other Improvements	\$ -	\$ 14,859	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	-	9,124	6,463	6,463	6,463	5,927
Total Capital Outlay	\$ -	\$ 23,983	\$ 6,463	\$ 6,463	\$ 6,463	\$ 5,927
TOTAL EXPENDITURES	\$ 152,711	\$ 225,956	\$ 223,160	\$ 230,341	\$ 204,639	\$ 97,442

- 33.00 Herbicides, fertilizer
- 36.00 Station controllers, valve & head replacements
- 41.00 Urban forester for tree program
- 42.00 Modem line charges for Maxicom
- 47.00 Water & Power utilities
- 48.00 Repair and maintenance of Maxicom (one controller is \$10,000), and irrigation system

<h1 style="text-align: center;">NON-DEPARTMENTAL DEPARTMENT</h1>
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DESCRIPTION

General government expenditures that are not associated with a specific department are accounted for in the non-departmental department. Prior to 2007, these expenditures were included in individual department budgets.

The following types of expenditures are recorded in the non-departmental department:

Legislative – The Pierce County Auditor’s Office charges the City for voter registration and maintenance, and election services fees.

Judicial – The City contracts for municipal court services through Pierce County.

Financial – Pierce County’s portion of the City’s liquor excise taxes and profits; legal advertising and legal document recording fees; risk management association dues.

Personnel – Association of Washington Cities Drug and Alcohol Testing program fees.

Central Services – Property taxes and assessments on City property.

General Government Services – City-wide dues and subscriptions such as Association of Washington, Municipal Research Services Center, and Puget Sound Clean Air Agency.

Detention/Corrections – The City contracts with Pierce County for jail services.

Other Contractual Services – The City contracts with the City of Lakewood for animal control services. The City contracts with the Humane Society for animal sheltering.

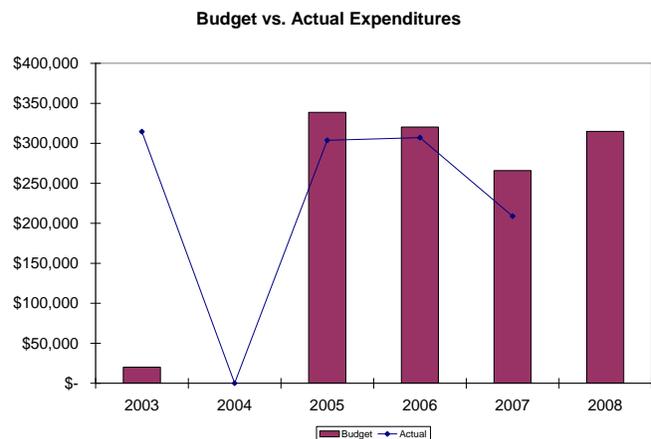
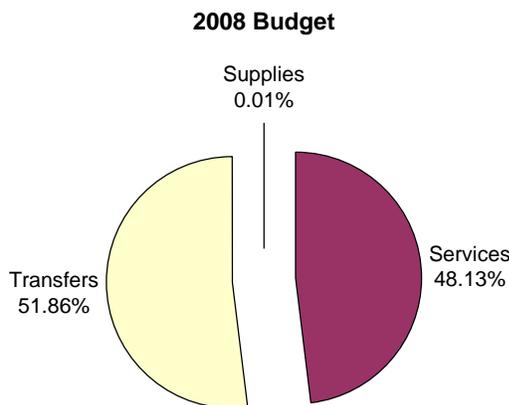
Other Financing Uses – Transfers of general government resources to other funds.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES						
001-099						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
33.00 Operating Supplies	-	-	-	-	116	25
44.00 Advertising	-	-	3,000	3,000	3,847	3,200
49.03 Professional Dues & Subscriptions	-	-	26,600	26,600	10,185	15,096
49.04 Recording Fees	-	-	1,000	1,000	237	1,000
51.00 Intergovernmental Services	-	-	17,050	8,550	10,576	10,800
51.00 Intergov. Svcs. - Court Services	-	-	-	8,500	11,014	71,421
51.00 Intergov. Svcs. - Jail Services	-	-	17,000	17,000	1,019	10,000
51.00 Intergov. Svcs. - Animal Control	-	-	29,323	29,323	31,460	34,474
53.00 Taxes & Assessments	-	-	800	9,767	5,289	5,500
Total Other Expenditures	\$ -	\$ -	\$ 94,773	\$ 103,740	\$ 73,743	\$ 151,516
00.00 Non-Expenditures	\$ 47,694	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay & Other Uses	\$ 47,694	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer-Out - Street Fund	\$ 140,000	\$ 117,000	\$ 137,000	\$ 137,000	\$ 110,000	\$ 163,250
Transfer-Out - Capital Projects	13,690	-	25,000	25,000	25,000	-
Transfer-Out - ER&R Fund	150,000	190,000	-	-	-	-
Operating Transfers	\$ 303,690	\$ 307,000	\$ 162,000	\$ 162,000	\$ 135,000	\$ 163,250
Total Expenditures & Transfers	\$ 351,384	\$ 307,000	\$ 256,773	\$ 265,740	\$ 208,743	\$ 314,766
TOTAL GEN FUND EXPENDITURES	\$ 4,655,709	\$ 5,215,935	\$ 1,985,831	\$ 6,138,324	\$ 6,230,771	\$ 314,766
Ending Fund Balance	\$ 1,634,447	\$ 1,326,111	\$ 1,729,058	\$ 681,170	\$ 1,026,962	\$ 719,658

44.00 Legal advertising and notices
 49.03 Citywide Dues: Rainier Cable Commission; Puget Sound Regional Council; Puget Sound Clean Air Agency; AWC Service Fee; Pierce County Cities & Towns Association; AWC Drug/Alcohol Consortium; Rainier Media Center (\$11,000 City contribution) Public Risk Management Association; WA PRIMA
 51.00 Voter maintenance fees (\$6,000); Election fees (\$1,000); Court Contract (\$8,500); 2% of Liquor Taxes/Profits (\$1,550)

Prior to 2007 these charges were incorporated into departmental budgets.



SPECIAL REVENUE FUNDS

The **Road and Street Maintenance Fund** is responsible for the administration and maintenance of the City's transportation network, including public roadways together with roadway improvements, sidewalks, bicycle facilities, and signalization and illumination systems. Some duties associated with this responsibility include street sweeping, roadside vegetation management, pavement markings, snow and ice control, traffic signal and illumination system maintenance, signage, traffic counts, transportation planning, and traffic control and support for special events. The major revenue sources for the Street Fund are state-shared gas taxes and a subsidy transfer from the General Fund.

The **Street Depreciation Fund** provides for the planning of the City's pavement management program. The primary source of revenue is from an annual contribution from Northwest Landing Residential Owners Association and Commercial Owners Association for depreciation. This contribution is supplemented by interest earnings on the accumulated funds. A transfer from the Glacier NW Settlement Fund will provide additional funds in 2008.

The **Hotel/Motel Tax Fund** was created by Ordinance No. 96-531 in 1996. This fund accounts for revenues from a two percent hotel/motel tax collected by the state for lodging within the City's boundaries. State law requires the funds be used for the acquisition, construction and operation of tourism-related facilities or to provide cultural, promotion and entertainment activities, program and improvements to enhance tourism in DuPont. In 2007 the City worked with a consultant on a community branding project. In 2008 the City has formed a Visitor Readiness Task Force to review the recommendations of the Visitor Readiness Report and implement a tourism action plan to promote DuPont as a tourist destination city.

The Lodging Tax Advisory committee provides an open, public process for the review and recommendation for use of hotel/motel tax revenues. DuPont's six member committee was established in 2006 and develops and recommends a budget annually to the City Council. The City Council retains final budget approval authority.

The **Public Safety Mitigation Fund** (formerly the Fire Mitigation Fund) was established for the purpose of receiving payments that mitigates a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services are reasonably necessary as a direct result of commercial and industrial development. This fund collects proceeds from voluntary mitigation agreements with developers as allowed by RCW 82.08.020, as well as impact fees on new residential, commercial and industrial development in the City.

The **Technology Fund** was established with a grant from the Intel Corporation. This grant has helped the City purchase replacements for outdated equipment, including computer workstations, laptops, servers, and software, as well as other equipment to improve the City's network infrastructure.

The **Glacier NW Settlement Fund** was established in 2003 to account for a settlement received from LoneStar (also known as Glacier NW). In 2008 some of these proceeds will be transferred to the Street Depreciation Fund to help fund the implementation of the City's pavement management program.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-542-90						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 59,389	\$ 67,278	\$ 79,293	\$ 79,293	\$ 79,738	\$ 84,680
12.00 Overtime	1,542	2,089	2,500	2,500	1,335	4,755
21.00 Personnel Benefits	18,121	21,008	29,696	29,696	27,067	33,221
26.00 Uniform Cleaning	115	1,376	1,000	1,000	1,692	1,800
27.00 Uniforms	-	209	500	500	37	500
Total Salary, Wages and Benefits	\$ 79,167	\$ 91,960	\$ 112,989	\$ 112,989	\$ 109,869	\$ 124,956
31.00 Office Supplies	\$ 69	\$ 23	\$ 100	\$ 100	\$ -	\$ 100
32.00 Gas, Oil & Fuel	2,318	2,991	2,000	2,000	3,048	4,000
33.00 Operating Supplies	7,442	6,277	8,000	8,000	4,856	9,000
35.00 Small Tools & Equipment	895	1,201	2,000	2,000	1,497	2,000
36.00 Building Matierials & Supplies	-	-	-	-	1,223	1,200
41.00 Professional Services	22,259	37,635	20,000	20,000	13,436	25,000
42.01 Communications - Other	33	-	250	250	3	500
43.00 Travel and Subsistence	29	10	500	500	72	500
44.00 Advertising	185	-	250	250	-	250
45.00 Operating Rental & Leases	703	352	10,000	10,000	1,710	10,000
46.00 AWC-RMSA Insurance	5,911	5,770	13,772	13,772	13,772	12,790
47.00 Utilities	103,759	92,725	125,000	125,000	127,603	125,000
48.00 Repair & Maintenance	10,167	29,091	30,000	30,000	6,898	30,000
48.02 Maintenance - Vehicles	545	1,344	3,500	3,500	557	3,800
49.01 Conference/School/Training	99	-	1,000	1,000	145	1,000
49.02 Printing/Binding	72	70	-	-	-	500
49.03 Professional Dues & Subscriptions	-	115	-	-	-	500
Total Other Expenditures	\$ 154,486	\$ 177,604	\$ 216,372	\$ 216,372	\$ 174,820	\$ 226,140
64.00 Machinery and Equipment	\$ 1,468	\$ 3,865	\$ 1,250	\$ 1,250	\$ 505	\$ -
91.00 Equipment Replacement	-	13,334	9,595	9,595	9,595	10,883
Total Capital Outlay	\$ 1,468	\$ 17,199	\$ 10,845	\$ 10,845	\$ 10,100	\$ 10,883
TOTAL EXPENDITURES	\$ 235,121	\$ 286,763	\$ 340,206	\$ 340,206	\$ 294,789	\$ 361,979
Ending Fund Balance	\$ 58,239	\$ 23,557	\$ 19,901	\$ 15,685	\$ 30,720	\$ 16,881
STREET FUND TOTAL	\$ 293,360	\$ 310,320	\$ 360,107	\$ 355,891	\$ 325,509	\$ 378,860

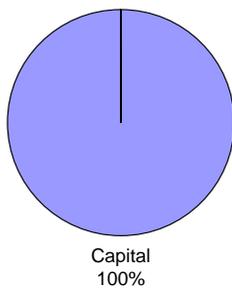
- 11.00 City Administrator - 10%; Asst. City Administrator - 10%; Receptionist/Clerical - 10%
Maintenance Workers II - 75%; PW Supervisor - 15%; PW Director - 20%; 20% of temporary seasonal workers
- 33.00 Signs, signals, paint
- 35.00 Barricades, street signs, hand tools
- 36.00 Asphalt, surface material, gravel
- 41.00 Some reimbursable professional services; street sweeping; some engineering
- 45.00 Equipment for crack sealing
- 47.00 Utilities and street lights
- 48.00 Signal maintenance and asphalt repair, striping; equipment repair
- 49.02 Street standards
- 49.03 National and state association dues

City of DuPont
2008 Program Expenditure Budget

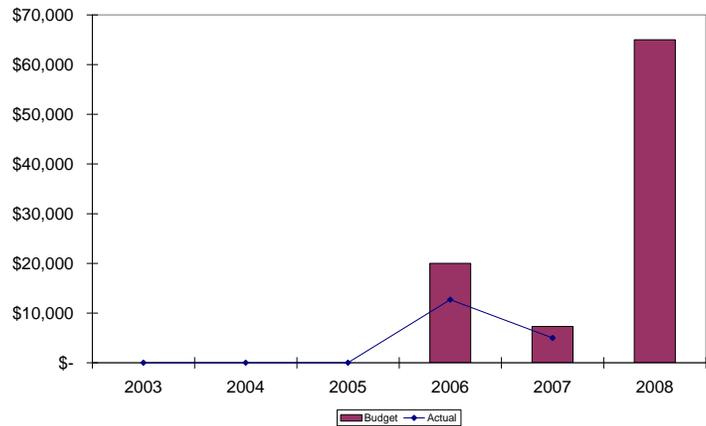
PROGRAM: STREET DEPRECIATION 102-020-597-00							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
41.00	Professional Services	\$ -	\$ 12,690	\$ -	\$ 7,310	\$ 4,995	\$ -
	Total Other Expenditures	\$ -	\$ 12,690	\$ -	\$ 7,310	\$ 4,995	\$ -
63.00	Capital Improvements	\$ -	\$ -	\$ -	\$ -		\$ 65,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$ 65,000
	TOTAL EXPENDITURES	\$ -	\$ 12,690	\$ -	\$ 7,310	\$ 4,995	\$ 65,000
	Ending Fund Balance	\$ 145,098	\$ 195,127	\$ 207,817	\$ 231,031	\$ 270,325	\$ 389,504
STREET DEPRECIATION FUND TOTAL		\$ 145,098	\$ 207,817	\$ 207,817	\$ 238,341	\$ 275,320	\$ 454,504

63.00 Pavement Maintenance Program

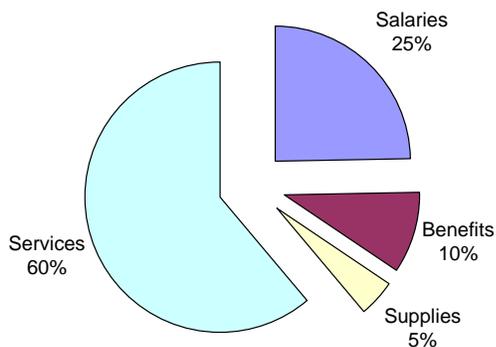
2008 Budget



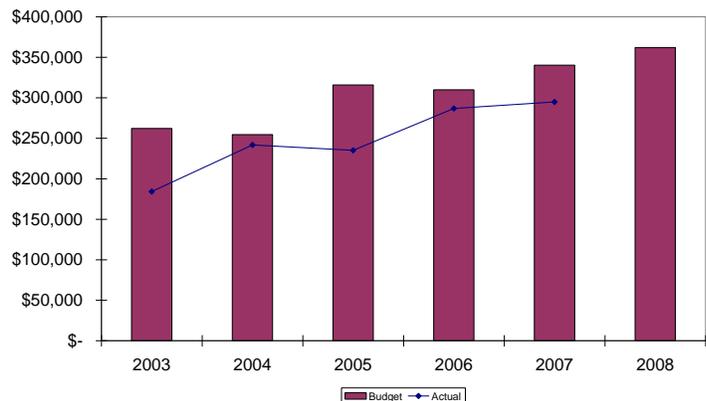
Budget vs. Actual Expenditures



2008 Street Fund Budget



Budget vs. Actual Expenditures
Street Fund



City of DuPont
2008 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND 103-000-573-90							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
41.00	Professional Services	\$ 10,000	\$ 10,135	\$ 15,000	\$ 30,000	\$ 29,500	\$ 50,000
44.00	Advertising	-	-	6,000	6,000	-	6,000
49.00	Miscellaneous	-	1,000	2,000	2,000	1,000	2,000
49.03	Professional Dues & Subscriptions	-	10,188	11,000	11,000	11,256	11,000
	Total Other Expenditures	\$ 10,000	\$ 21,323	\$ 34,000	\$ 49,000	\$ 41,756	\$ 69,000
64.00	Machinery and Equipment	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 10,000
	Total Capital Outlay	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 10,000
	TOTAL EXPENDITURES	\$ 10,000	\$ 21,323	\$ 39,000	\$ 54,000	\$ 41,756	\$ 79,000
	Ending Fund Balance	\$ 70,366	\$ 117,203	\$ 41,366	\$ 133,953	\$ 153,640	\$ 178,121
	HOTEL/MOTEL TAX FUND TOTAL	\$ 80,366	\$ 138,526	\$ 80,366	\$ 187,953	\$ 195,396	\$ 257,121

- 41.00 Professional Services for Marketing projects such as the Visitor Readiness Committee
- 49.00 Business Association/Chamber of Commerce contribution - \$1,000; Cutting Edge Program (Tacoma/PC Economic Development Board) - \$1,000
- 49.03 RCC Programming (Rainier Media Center)
- 64.00 Staging Equipment

The Hotel/Motel Tax Fund was created by Ordinance No. 96-531 in 1996. The sole source of revenue is the Hotel/Motel tax that is derived by taking 2 percent of the state's 6.5 percent sales tax and rebating it back to the community for local programs to promote tourism. Most cities may impose a "basic" two percent (2%) tax under RCW 67.28.180 on all charges for furnishing lodging at hotels, motels, and similar establishments (including bed & breakfasts and RV parks) for a continuous period of less than one month. This tax is taken as a credit against the state sales tax, so that what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction.

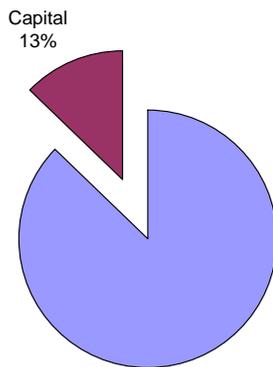
All revenue from taxes imposed under this statute shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism related facilities.

Tourism promotion is defined as activities and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of special events and festivals designed to attract tourists.

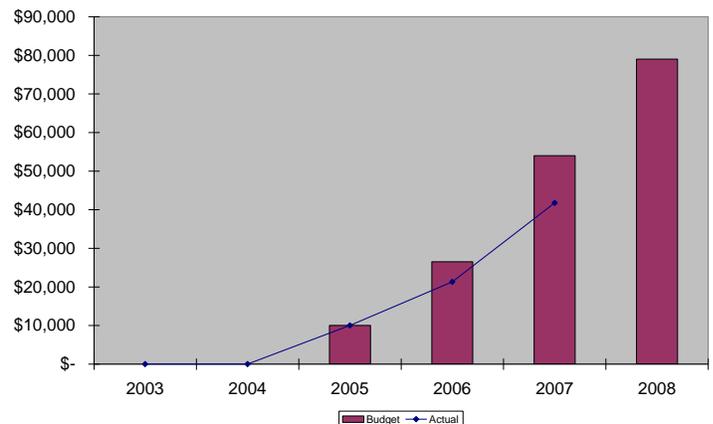
Additionally, tourism-related facility means real or tangible personal property with a usable life of three or more years or constructed with volunteer labor, and used to support tourism, performing arts, or to accommodate tourist activities.

A lodging tax advisory committee provides recommendations to the City Council on the use of these funds.

2008 Budget



Budget vs. Actual Expenditures



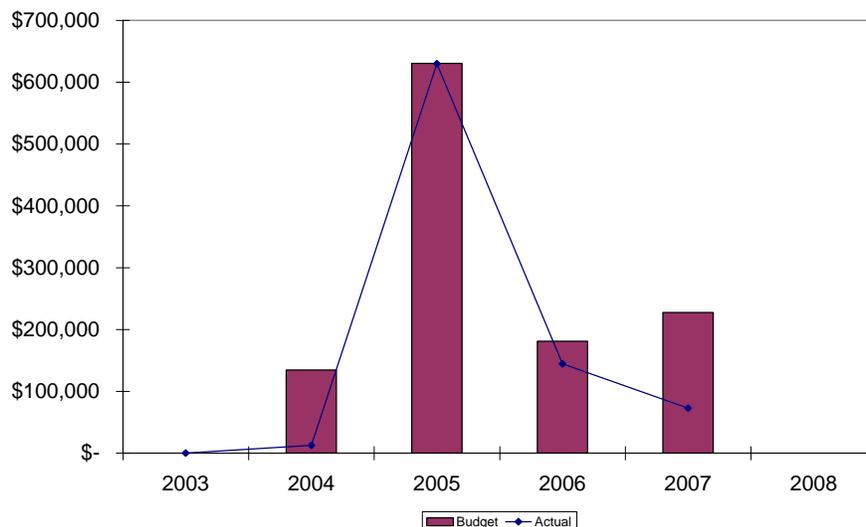
City of DuPont
2008 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND 104-000-522-20							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
35.00	Small Tools & Equipment - Fire	\$ 14,091	\$ 6,049	\$ -	\$ -	\$ 914	\$ -
41.00	Professional Services - Fire	2,157	-	-	-	-	-
48.00	Repair & Maintenance - Fire	2,516	-	-	-	-	-
	Total Other Expenditures	\$ 18,764	\$ 6,049	\$ -	\$ -	\$ 914	\$ -
64.00	Machinery and Equipment - Fire	\$ 611,126	\$ 138,440	\$ 40,000	\$ 227,500	\$ 71,793	\$ -
	Total Capital Outlay	\$ 611,126	\$ 138,440	\$ 40,000	\$ 227,500	\$ 71,793	\$ -
	TOTAL EXPENDITURES	\$ 629,890	\$ 144,489	\$ 40,000	\$ 227,500	\$ 72,707	\$ -
	Ending Fund Balance	\$ 163,696	\$ 506,457	\$ 115,556	\$ 583,956	\$ 531,036	\$ 1,016,934
	PUBLIC SAFETY MITIGATION TOTAL	\$ 793,586	\$ 650,946	\$ 155,556	\$ 811,456	\$ 603,743	\$ 1,016,934

The Public Safety Mitigation Fund is a special revenue fund which was established for the sole purpose of receiving payments that mitigates a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services are reasonably necessary as a direct result of commercial and industrial development. At this time the City's preferred mitigation is payment of pro-rata contributions via voluntary agreements with developers as is allowed by RCW 82.02.020.

The City of DuPont also collects impact fees on development activities as part of the financing for public facilities, including fire protection facilities. New growth and development, both residential and non-residential, creates additional demand and need for public safety facilities. Pursuant to RCW 82.02, the City Council adopted an Ordinance on October 12, 2004 to assess fire impact fees on new residential, commercial and industrial development in the City. These funds are also deposited into the Public Safety Mitigation Fund.

Budget vs. Actual Expenditures



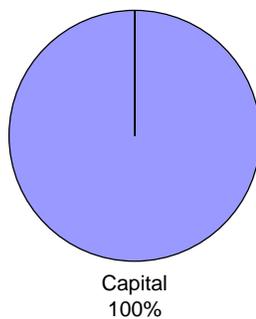
City of DuPont
2008 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND 105-000-518-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
35.00	Small Tools & Equipment	\$ 3,660	\$ 430	\$ -	\$ -	\$ -	\$ -
	Total Other Expenditures	\$ 3,660	\$ 430	\$ -	\$ -	\$ -	\$ -
64.00	Machinery and Equipment	\$ 7,236	\$ 1,851	\$ 10,000	\$ 10,000	\$ -	\$ 11,250
	Total Capital Outlay	\$ 7,236	\$ 1,851	\$ 10,000	\$ 10,000	\$ -	\$ 11,250
	TOTAL EXPENDITURES	\$ 10,896	\$ 2,281	\$ 10,000	\$ 10,000	\$ -	\$ 11,250
	Ending Fund Balance	\$ 15,687	\$ 14,047	\$ 16,200	\$ 4,347	\$ 14,761	\$ 4,022
	TECHNOLOGY FUND TOTAL	\$ 26,583	\$ 16,328	\$ 26,200	\$ 14,347	\$ 14,761	\$ 15,272

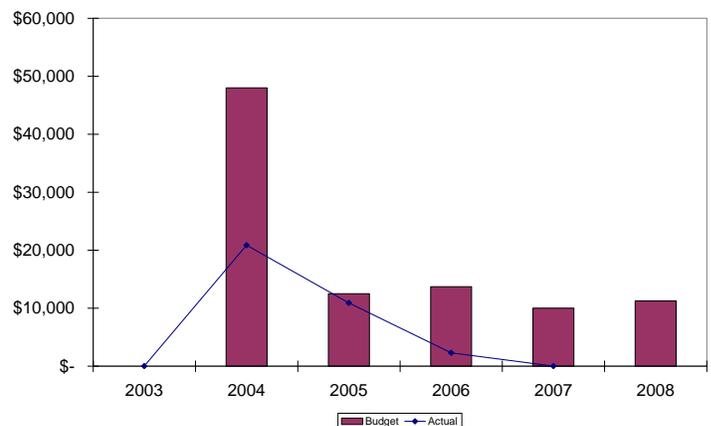
64.00 Wi-Fi Network (\$10,000); Computer for Police Detective (\$1,250)

The Technology Fund was established with a \$47,000 grant from Intel Corporation. This grant will help the City meet the technology needs of the city by allowing for the replacement of outdated equipment, providing new workstations, laptops, servers, and software, as well as other equipment to improve the city's network infrastructure. The grant also supports training for city employees on computing basics, troubleshooting and support.

2008 Budget



Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND 107-000-597-00						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
93.00 Transfer-Out -Street Depreciation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Ending Fund Balance	\$ 711,751	\$ 748,007	\$ 781,751	\$ 784,007	\$ 788,193	\$ 735,257
GLACIER NW FUND TOTAL	\$ 711,751	\$ 748,007	\$ 781,751	\$ 784,007	\$ 788,193	\$ 735,257

In 1996 the City received a \$1,000,000 settlement from LoneStar (also known as Glacier NW), which was receipted into the General Fund. In 1997, \$378,000 was transferred into the Utility Fund for the Sewer Utility. In 2000, \$600,000 was transferred into the Capital Fund to be restricted to be used once the Capital Facilities Plan is in place.

In 2003, the City established the Glacier NW Settlement Fund. The \$600,000 being held in the Capital Fund was transferred into the Glacier NW Settlement Fund. The remaining \$95,200 of the original \$1,000,000 was transferred from the General Fund into this fund as well.

\$100,000 will be transferred from the Glacier NW Settlement Fund into the Street Depreciation Fund in 2008 to help fund a pavement management program.

DEBT SERVICE FUNDS

The **General Obligation Bonds Fund** accounts for the accumulation of resources for and the payment of general long-term obligation principal and interest. Revenues for this purpose include ad valorem property taxes on voted bond issues. Costs charged to this fund include scheduled principal and interest payments, debt issue costs, fiscal agent fees, and other debt-related costs. Debt service currently scheduled for payment from this fund include the 1992 General Obligation bond issue which supported the remodel of the City Hall/Community Center facility, and the Local Option Capital Asset Lending Program (LOCAL) through the Washington State Treasurer’s Office for the purchase of police vehicles.

The **Local Improvement District (LID) Fund** accounts for the accumulation and expenditure of monies obtained from local improvement district assessments. The LID was established in 1992 to help finance the infrastructure construction through the City’s new development. The assessments are levied over a twenty year period. The City redeemed the LID bonds early, with the final payment in 2006.

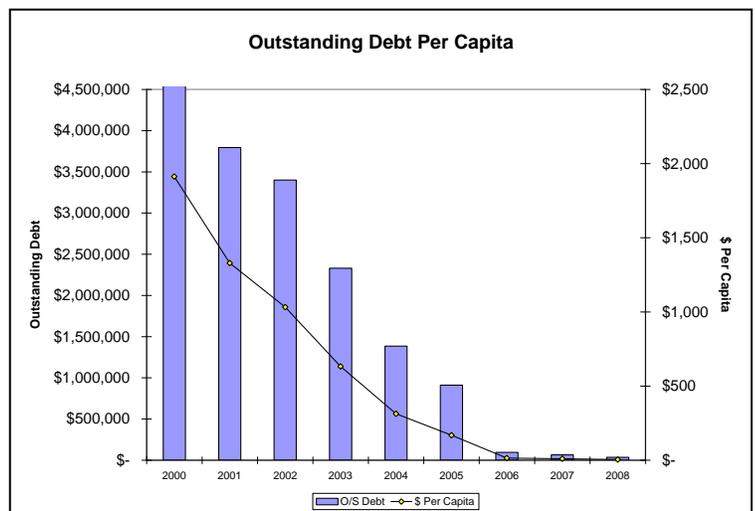
Municipal Debt Capacity

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City’s assessed valuation. The 1.5% can be used for any municipal purpose, including using the entire amount for bonds. Currently, the City’s remaining debt capacity within the 2.5% limit is \$30.2 million as of January 1, 2008.

Under RCW 39.36.020(4), the public may vote to approve bond issues for park facilities and utilities, each of which is limited to 2.5% of the City’s assessed valuation. A total of 7.5% of the City’s assessed valuation may be issued in bonds. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

The City does not currently have any outstanding councilmanic (non-voted) debt. Voted general obligation bonds are \$65,000 as of December 31, 2007. These bonds are direct obligations of the City and pledged by its full faith and credit. Principal and interest are paid from debt service funds. Debt service for voted bond issues is funded with special property tax levies.

Year	O/S Debt	\$ Per Capita
2000	\$ 4,690,000	\$ 1,913
2001	\$ 3,795,000	\$ 1,329
2002	\$ 3,400,000	\$ 1,032
2003	\$ 2,330,000	\$ 632
2004	\$ 1,385,000	\$ 313
2005	\$ 910,000	\$ 168
2006	\$ 95,000	\$ 14
2007	\$ 65,000	\$ 9
2008	\$ 35,000	\$ 5



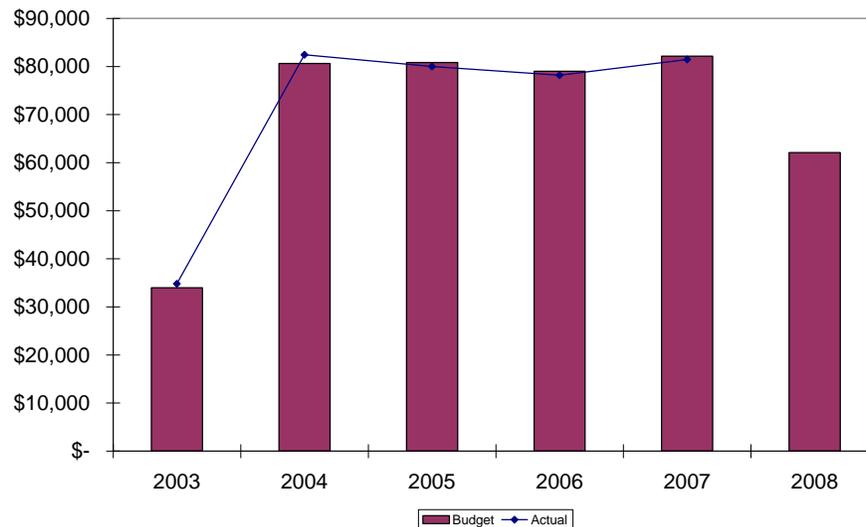
City of DuPont
2008 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS 202-000-591							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
49.00	Miscellaneous	\$ 190	\$ 187	\$ 1,000	\$ 1,000	\$ 300	\$ 500
	Total Other Expenditures	\$ 190	\$ 187	\$ 1,000	\$ 1,000	\$ 300	\$ 500
71.00	UTGO - Principal Payment	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
71.00	LOCAL - Principal Payment	39,358	40,414	41,500	41,500	41,500	25,139
83.00	UTGO - Interest Payment	10,677	8,852	7,015	7,015	7,015	4,810
83.00	LOCAL - Interest Payment	4,779	3,723	2,637	2,637	2,637	1,624
	Other Operating Uses	\$ 79,814	\$ 77,989	\$ 81,152	\$ 81,152	\$ 81,152	\$ 61,573
	TOTAL EXPENDITURES	\$ 80,004	\$ 78,176	\$ 82,152	\$ 82,152	\$ 81,452	\$ 62,073
	Ending Fund Balance	\$ 5,775	\$ 6,424	\$ 6,041	\$ 9,464	\$ 12,360	\$ 11,516
	DEBT SVC FUND TOTAL	\$ 85,779	\$ 84,600	\$ 88,193	\$ 91,616	\$ 93,812	\$ 73,589

The Unlimited Tax General Obligation (UTGO) bonds were issued in 1992 to help build/remodel the City Hall/Community Center facility. UTGO bonds of the City are backed by the full faith and credit of the City.

The payment schedule was set when the bond issue was approved by the voters. Payments are made twice a year, in June and December, and because of this, the revenues received in this account are invested in the Local Government Investment Pool until payment is made. The interest earnings are used to offset the amount of tax revenue needed for bond payments. The tax revenues for the UTGO bonds are collected through the excess tax levy. The bonds are scheduled to be paid off in 2009.

Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

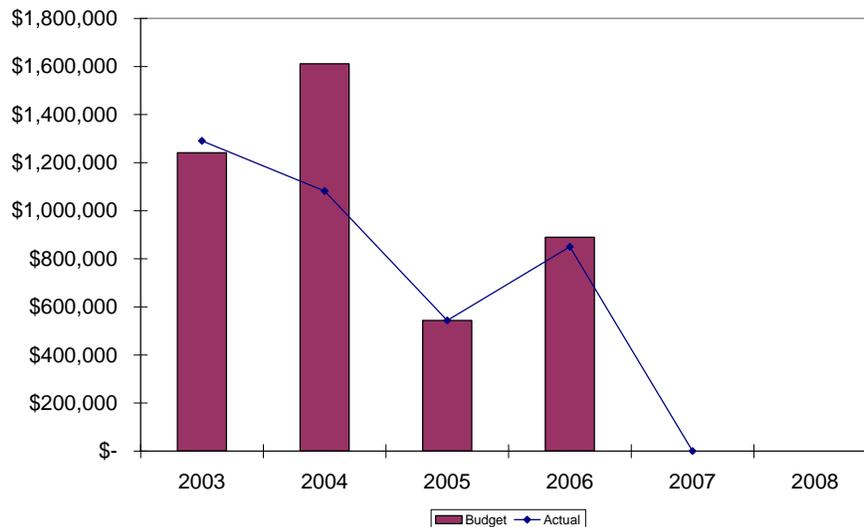
PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND 203-000-591-39							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
49.00	Miscellaneous	\$ 417	\$ 463	\$ -	\$ -	\$ -	\$ -
	Total Other Expenditures	\$ 417	\$ 463	\$ -	\$ -	\$ -	\$ -
73.00	LID #1 - Principal Payment	\$ 450,000	\$ 790,000	\$ -	\$ -	\$ -	\$ -
83.00	LID #1 - Interest Payment	93,000	59,250	-	-	-	-
	Other Operating Uses	\$ 543,000	\$ 849,250	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 543,417	\$ 849,713	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 164,701	\$ 220,750	\$ 275,657	\$ 324,847	\$ 361,576	\$ 462,589
	LID FUND TOTAL	\$ 708,118	\$ 1,070,463	\$ 275,657	\$ 324,847	\$ 361,576	\$ 462,589

The Local Improvement District (LID) was established in 1992 to help finance the infrastructure construction throughout the City's new development. The City issued bonds for the LID, which is repaid by the assessments levied against the developers/owners of the benefited properties. The assessments are levied over a twenty year period. Payments received from the yearly assessment receipts are used to redeem the LID bonds.

It is the City's policy to use funds received from any early payoffs on outstanding assessments to call in bonds early.

LID bond redemption is determined each year based on revenue receipts. The interest payment is determined based on the amount of outstanding bonds as of September of each year. This City redeemed the LID bonds early, with the final payment in 2006.

Budget vs. Actual Expenditures



CAPITAL PROJECTS FUND

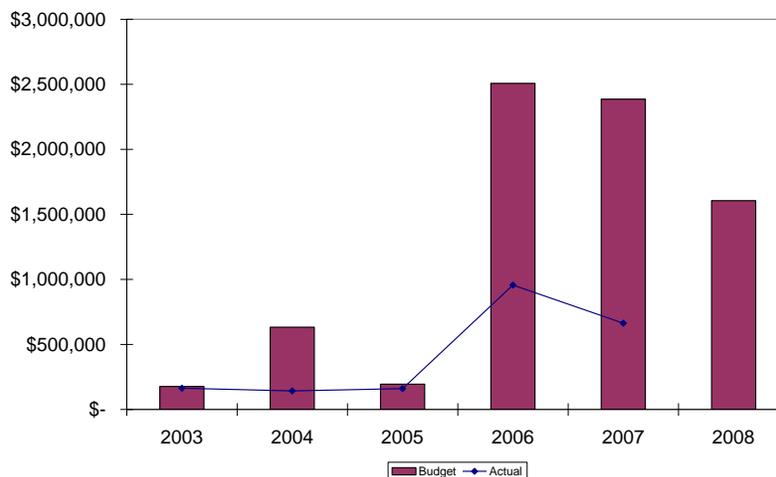
The Capital Projects Fund accounts for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities and parks. The City's park projects, capital facility improvements, and general governmental projects such as the Civic Center make up the activity in this fund.

The primary funding source of this fund is the Real Estate Excise Tax (REET). This tax is levied on all sales of real estate, measured by the full selling price, including any liens, mortgages, and other debts given to secure the purchase. The state levies this tax at the rate of 1.28%. A locally imposed tax is also authorized, which the City of DuPont has imposed.

The first .25% of REET proceeds must be spend solely on capital projects that are listed in the Capital Facilities Plan. The definition of capital projects includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities.

The second .25% of REET proceeds (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). This portion is to help defray the costs of implementing GMA. The definition of capital projects which qualify for use by these proceeds includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. Use of these funds for the acquisition of land for parks is not permitted.

Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND 301-000-59						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	20076 Actual	2008 Adopted
35.00 Small Tools & Equipment	\$ 2,073	\$ -	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services - Civic Center	55,369	-	-	-	-	-
44.00 Advertising	710	-	-	-	-	-
45.00 Equipment Rental	39	-	-	-	-	-
Total Other Expenditures	\$ 58,191	\$ -				
62.00 Buildings & Structures - Civic Center	\$ -	\$ 849,870	\$ 2,000,000	\$ 1,904,427	\$ 526,728	\$ 1,517,840
62.00 Park Projects & Skate Park	-	56,193	350,000	293,807	42,121	75,000
62.00 Fire Station Improvements	22,573	-	-	-	-	-
63.00 Capital Improvements - Traffic Islands	38,569	6,091	43,750	37,659	-	-
63.00 Capital Improvements - Train Project	-	-	-	50,000	9,264	-
63.00 Capital Improvements - Facilities	-	-	-	50,000	40,120	-
64.00 Capital Outlay - Readerboard	-	-	-	5,000	84	12,000
Total Capital Outlay	\$ 61,142	\$ 912,154	\$ 2,393,750	\$ 2,340,893	\$ 618,317	\$ 1,604,840
93.00 Operating Transfers	\$ 40,520	\$ 44,137	\$ 44,137	\$ 44,187	\$ 44,137	\$ 26,763
Other Financing Uses	\$ 40,520	\$ 44,137	\$ 44,137	\$ 44,187	\$ 44,137	\$ 26,763
TOTAL EXPENDITURES	\$ 159,853	\$ 956,291	\$ 2,437,887	\$ 2,385,080	\$ 662,454	\$ 1,631,603
Ending Fund Balance	\$ 2,800,366	\$ 2,778,947	\$ 1,910,021	\$ 1,463,866	\$ 3,219,641	\$ 1,857,605
CAPITAL PROJECTS FUND TOTAL	\$ 2,960,219	\$ 3,735,238	\$ 4,347,908	\$ 3,848,946	\$ 3,882,095	\$ 3,489,208

- 62.00 Civic Center Project/Public Safety Building
- 62.00 Park Projects and Skate Park - as determined by Parks Master Plan
- 63.00 Traffic Diversion Islands (Hoffmann Hill, Division 4 - City Share per Hearings Examiner)
- 63.00 Train Project - moving train & shelter
- 63.00 City Hall Annex/Temporary Facilities
- 93.00 Transfer to Debt Service Fund for LOCAL payments

The Capital Projects Fund is intended to facilitate the general governmental and transportation portion of the Capital Facilities Plan. The primary source of revenue for this fund is the Real Estate Excise Tax (REET). This tax is levied on all sales of real estate, measured by the full selling price, including any liens, mortgages, and other debts given to secure the purchase. The state levies this tax at the rate of 1.28 percent. A locally imposed tax is also authorized. The City of DuPont has imposed this part of the tax.

The first quarter percent of the REET receipts must be spent solely on capital projects that are listed in the Capital Facilities Plan element of the comprehensive plan. The second quarter of the REET tax (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). RCW 82.46.035 defines the capital projects which qualify under each quarter percent of the REET tax collections.

PROPRIETARY FUNDS

Some activities of a government, such as operation of a municipal water system, are similar to those of commercial enterprises. The objective of the government is to recover its costs in these operations through a system of user charges. Proprietary funds are used to account for such operations.

There are two types of proprietary funds: 1) Enterprise funds, and 2) Internal Service funds. The City of DuPont uses 3 enterprise funds and 1 internal service fund.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the City is that the costs and expenses of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units on a cost-reimbursement basis.

ENTERPRISE FUNDS

The **Water Fund** operates the water distribution system and provides for the delivery of safe, high quality water for all water users. Charges for services make up nearly all of the revenue in this fund.

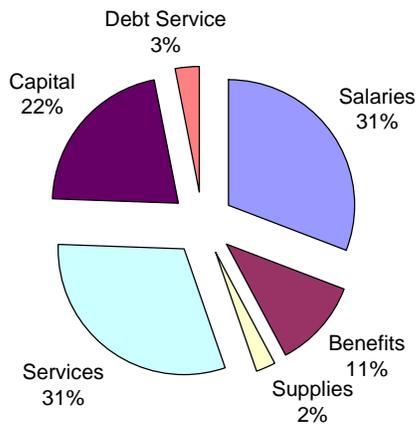
The **Sewer Fund** provides services, construction and maintenance of the City's sewer system in the Historic Village. It provides for the safe and clean collection and disposal of sewerage. Charges for services make up nearly all of its revenue. The City has been negotiating to transfer the Historic Village sewer system to Pierce County. Only the first quarter of expenditures is budgeted in 2008 as the transfer should be effective by mid-2008.

The **Stormwater Fund** provides for the maintenance and operation of the City's storm drainage facilities. This fund receives its revenues mostly from user fees. Good maintenance of the drainage facilities reduces the impact of heavy rain or prolonged wet weather conditions.

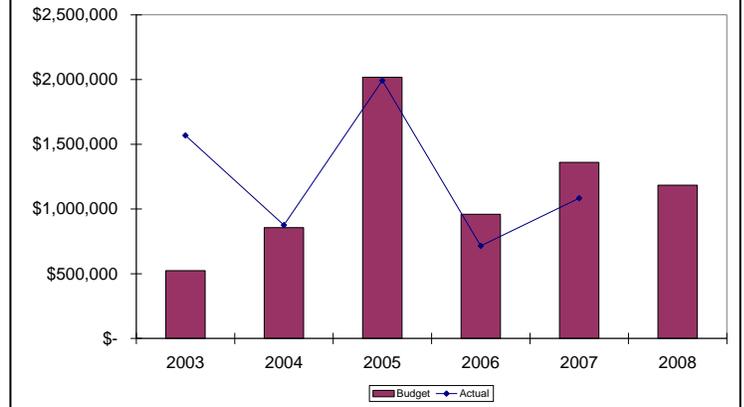
INTERNAL SERVICE FUND

The **Equipment Rental & Replacement Fund** accounts for the replacement of all City vehicles and equipment. The major source of revenue is user charges to other department within the City. The replacement rates are established to create a reserve for the necessary replacement of City equipment and vehicles.

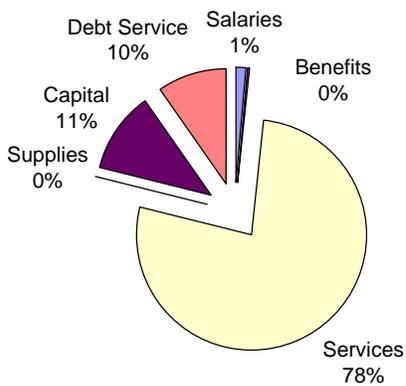
**2008 Budget
Water Fund**



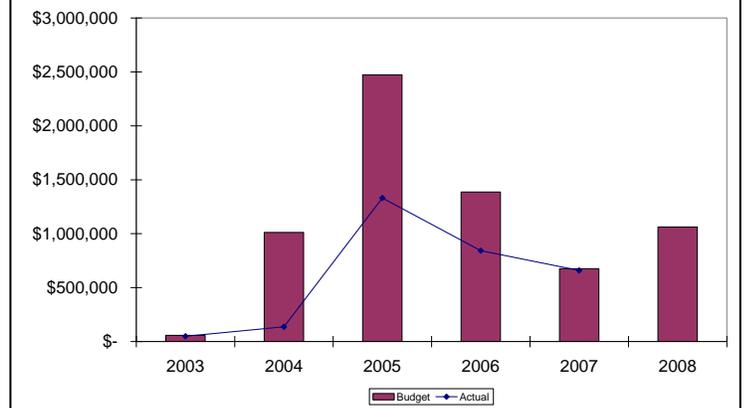
**Budget vs. Actual Expenditures
Water Fund**



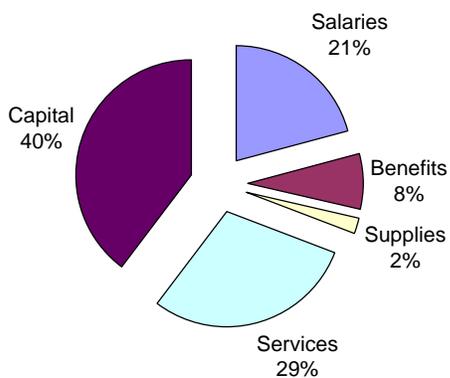
**2008 Budget
Sewer Fund**



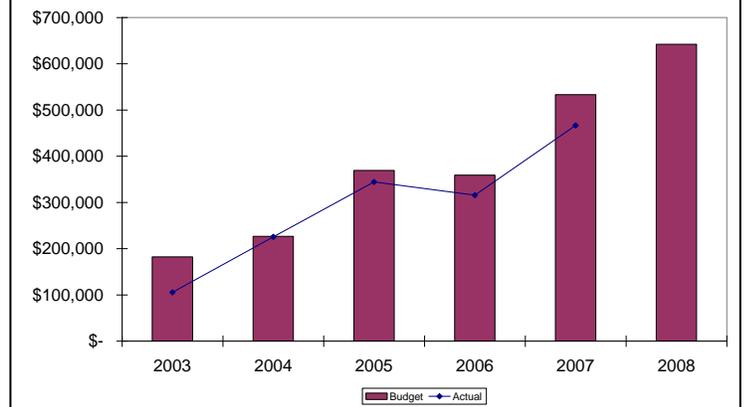
**Budget vs. Actual Expenditures
Sewer Fund**



**2008 Budget
Stormwater Fund**



**Budget vs. Actual Expenditures
Stormwater Fund**



City of DuPont
2008 Program Expenditure Budget

PROGRAM: WATER UTILITY 401-025-534-50							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 155,971	\$ 183,656	\$ 306,626	\$ 306,626	\$ 307,192	\$ 338,364
12.00	Overtime	4,079	5,375	8,000	8,000	7,330	25,793
21.00	Personnel Benefits	47,983	56,417	117,076	117,076	104,660	131,921
26.00	Uniform Cleaning	115	1,376	1,000	1,000	1,548	1,800
27.00	Uniforms	86	156	500	500	338	700
	Total Salary, Wages and Benefits	\$ 208,234	\$ 246,980	\$ 433,202	\$ 433,202	\$ 421,068	\$ 498,578
31.00	Office Supplies	\$ 712	\$ 287	\$ 1,500	\$ 1,500	\$ 241	\$ 500
32.00	Gas, Oil & Fuel	4,764	5,966	5,500	5,500	9,479	10,000
33.00	Operating Supplies	13,700	16,235	15,000	15,000	12,447	15,000
35.00	Small Tools & Equipment	2,712	2,716	2,500	2,500	1,673	2,500
36.00	Building Repair Materials	1,264	86	1,500	1,500	641	1,500
41.00	Professional Services	36,302	46,202	20,750	20,750	17,403	36,500
41.01	Professional Svcs - reimbursable	220	588	-	-	436	500
42.00	Communications	4,355	4,599	4,250	4,250	5,201	5,000
42.01	Communications - Other	5,152	4,921	4,500	4,500	5,543	5,300
42.02	Communications - Postage	377	388	500	500	320	4,270
43.00	Travel and Subsistence	348	881	1,000	1,000	509	1,200
44.00	Advertising	185	-	300	300	356	300
45.00	Operating Rental & Leases	-	-	500	500	250	500
46.00	AWC-RMSA Insurance	14,989	15,738	19,361	19,361	19,361	19,745
47.00	Utilities	90,697	108,057	95,000	95,000	119,201	125,000
48.00	Repair & Maintenance	6,024	8,991	12,500	12,500	11,990	12,500
48.01	Maintenance - Software	3,093	2,290	3,000	3,000	3,449	4,000
48.02	Maintenance - Vehicles	290	2,854	5,000	5,000	794	5,000
49.00	Miscellaneous	41	24	-	-	23	-
49.01	Conference/School/Training	1,233	2,197	3,000	3,000	745	3,000
49.02	Printing/Binding	1,038	-	1,750	1,750	-	1,800
49.03	Professional Dues & Subscriptions	6,131	6,988	7,500	7,500	6,976	8,500
51.00	Intergovernmental Services	128	-	250	250	88	-
53.00	Utility Tax	104,524	122,523	110,265	110,265	108,807	121,290
	Total Other Expenditures	\$ 298,279	\$ 352,531	\$ 315,426	\$ 315,426	\$ 325,933	\$ 383,905
63.00	Capital Improvements	\$ -	\$ -	\$ 180,000	\$ 488,409	\$ 236,992	\$ 180,000
64.00	Machinery and Equipment	144,075	63,918	76,250	76,250	52,819	75,000
83.00	Loan Payments	85,614	35,847	35,532	35,532	35,532	35,218
91.00	Equipment Replacement	-	15,440	10,926	10,926	10,926	11,077
	Total Capital Outlay	\$ 229,689	\$ 115,205	\$ 302,708	\$ 611,117	\$ 336,269	\$ 301,295
01.00	Operating Transfers	\$ 1,256,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Uses	\$ 1,256,000	\$ -				
	TOTAL EXPENDITURES	\$ 1,992,202	\$ 714,716	\$ 1,051,336	\$ 1,359,745	\$ 1,083,270	\$ 1,183,778
	Ending Fund Balance	\$ 1,230,374	\$ 1,783,667	\$ 2,080,526	\$ 1,780,882	\$ 1,932,675	\$ 2,215,334
	WATER UTILITY FUND TOTAL	\$ 3,222,576	\$ 2,498,383	\$ 3,131,862	\$ 3,140,627	\$ 3,015,945	\$ 3,399,112

- 11.00 PW Supervisor - 50%; Maintenance Worker III - 95%; Maintenance Worker III - 80%; Maintenance Worker II - 45%; Maintenance Worker II - 20%;
- 11.00 Maintenance Worker II - 30%; Maintenance Worker II - 30%; PW Director - 30%; 20% of temporary seasonal workers
- 11.00 City Administrator - 15%; Asst. City Administrator - 35%; Accountant - 25%; Finance Specialist - 30%; Clerical Support - 65%
- 33.00 Cross connection supplies, treatment chemicals, safety supplies
- 35.00 Signs, pipe cutting equipment, hand tools
- 36.00 Hydrant painting supplies, well repair supplies
- 41.00 Water testing, excavation notices, engineering services, utility billing service; water rate study (\$15,000)
- 42.00 Phones, telemetry
- 42.01 Cell phones
- 47.00 Power for pumps and water facilities (reflects estimated completion of Hoffman Hill Well #2)
- 48.00 Emergency repairs
- 48.01 Springbrook financial software maintenance; autoread software support
- 49.02 Water standards, informational brochures, door hangers
- 49.03 Health permit & certification fees; operating permits, water certifications
- 63.00 Water System Improvements (Locate site & drill test well - \$65,000; Engineering for El Rancho Madrona/Hoffman Hill water connection - \$80,000)
- 63.00 Repairs & maintenance to water facilities (\$20,000); Security measures at water facilities (\$15,000)
- 64.00 New water meters - \$75,000

The City's water utility serves all properties within City limits. The water fund is an enterprise fund that provides for all aspects of operating the City's water utility, including operations, maintenance, administration and capital construction. The fund is independent in that all revenues generated by the utility are used to cover expenses incurred by the utility, and conversely, all expenses incurred by the utility must be supported by utility revenues.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: SEWER UTILITY 402-030-535-50							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 53,002	\$ 56,021	\$ 50,282	\$ 54,800	\$ 54,327	\$ 13,200
12.00	Overtime	817	1,117	1,888	500	409	125
21.00	Personnel Benefits	14,494	16,814	17,167	15,950	15,837	4,125
26.00	Uniform Cleaning	115	1,376	1,000	1,500	1,385	350
	Total Salary, Wages and Benefits	\$ 68,428	\$ 75,328	\$ 70,337	\$ 72,750	\$ 71,958	\$ 17,800
31.00	Office Supplies	\$ 56	\$ -	\$ 150	\$ 100	\$ -	\$ 38
32.00	Gas, Oil & Fuel	578	746	500	750	762	175
33.00	Operating Supplies	130	311	1,000	500	162	125
35.00	Small Tools & Equipment	216	234	500	500	244	125
41.00	Professional Services	18,323	26,304	5,000	4,000	598	1,000
42.00	Communications	433	453	500	500	471	125
42.01	Communications - Other	16	16	100	100	25	25
42.02	Communications - Postage	-	17	-	-	-	-
43.00	Travel and Subsistence	10	-	500	300	-	75
44.00	Advertising	931	-	500	500	-	125
46.00	Insurance	4,644	2,181	861	861	861	215
47.00	Utilities	11,570	43,627	12,500	53,750	48,979	14,200
48.00	Repair & Maintenance	3,739	1,939	2,500	7,500	5,817	1,500
48.01	Maintenance - Software	352	601	1,250	1,250	738	312
48.02	Maintenance - Vehicles	111	1,267	1,000	1,000	221	250
49.00	Miscellaneous	-	11	-	-	-	-
49.01	Conference/School/Training	-	-	500	500	60	125
49.02	Printing/Binding	225	-	500	500	-	125
51.00	Intergov - Transfer to Pierce County	-	-	-	-	-	798,000
53.00	Utility Tax	14,121	3,094	14,143	14,143	11,142	3,536
	Total Other Expenditures	\$ 55,455	\$ 80,801	\$ 42,004	\$ 86,754	\$ 70,080	\$ 820,076
63.00	Capital Improvements	\$ 1,206,277	\$ 628,497	\$ -	\$ 53,642	\$ 53,412	\$ 120,061
64.00	Machinery and Equipment	-	1,289	-	-	-	-
78.00	PWTF Loan Reimbursement	-	-	-	301,313	301,313	-
83.00	Loan Payments	-	54,194	167,726	156,953	156,953	104,420
91.00	Equipment Replacement	-	1,404	992	4,355	4,355	-
	Total Capital Outlay	\$ 1,206,277	\$ 685,384	\$ 168,718	\$ 516,263	\$ 516,033	\$ 224,481
	TOTAL EXPENDITURES	\$ 1,330,160	\$ 841,513	\$ 281,059	\$ 675,767	\$ 658,071	\$ 1,062,357
	Ending Fund Balance	\$ 1,213,010	\$ 1,550,942	\$ 1,330,558	\$ 1,083,775	\$ 1,102,547	\$ 60,568
	SEWER UTILITY FUND TOTAL	\$ 2,543,170	\$ 2,392,455	\$ 1,611,617	\$ 1,759,542	\$ 1,760,618	\$ 1,122,925

- 11.00 PW Supervisor - 5%; Maintenance Worker II - 10%; PW Director - 5%; Clerical Support - 20%
- 11.00 City Administrator - 5%; Asst. City Administrator - 10%; Finance Specialist - 10%; Accountant - 5%
- 41.00 Jetting lines and engineering expense
- 51.00 Transfer of Sewer Utility estimated ending fund balance to Pierce County for debt service payments
- 63.00 Historic Village Sewer Project
- 83.00 Public Works Trust Fund Loan payments

The transfer of the City's sewer system for the Historic Village to Pierce County is expected to occur by the beginning of the 2nd quarter of 2008.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY 403-035-538-50						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 85,863	\$ 101,315	\$ 89,095	\$ 89,095	\$ 88,270	\$ 125,961
12.00 Overtime	2,555	3,847	4,984	4,984	908	7,058
21.00 Personnel Benefits	31,481	35,802	30,868	30,868	29,390	48,760
26.00 Uniform Cleaning	115	1,375	1,000	1,000	1,843	1,800
27.00 Uniforms	470	460	1,000	1,000	308	1,000
Total Salary, Wages and Benefits	\$ 120,484	\$ 142,799	\$ 126,947	\$ 126,947	\$ 120,719	\$ 184,579
31.00 Office Supplies	\$ 95	\$ 94	\$ 200	\$ 200	\$ -	\$ 200
32.00 Gas, Oil & Fuel	2,310	2,982	2,000	2,000	3,048	5,000
33.00 Operating Supplies	2,850	2,761	5,000	5,000	1,576	5,000
35.00 Small Tools & Equipment	3,747	187	1,000	1,000	335	1,000
36.00 Building Repair Materials	-	248	-	-	111	3,000
41.00 Professional Services	98,745	95,206	107,750	107,750	64,669	114,500
42.01 Communications - Other	8	25	-	-	22	1,000
42.02 Communications - Postage	-	-	-	-	-	2,030
43.00 Travel and Subsistence	10	-	500	500	63	500
44.00 Advertising	686	1,050	1,000	1,000	641	1,000
45.00 Operating Rental & Leases	10,581	-	-	-	181	-
46.00 AWC-RMSA Insurance	6,756	4,776	2,271	2,271	2,271	3,959
47.00 Utilities	157	370	500	500	331	500
48.00 Repair & Maintenance	9,025	8,713	1,000	1,000	81	1,200
48.01 Maintenance - Software	352	601	1,000	1,000	877	1,000
48.02 Maintenance - Vehicles	1,070	2,307	1,000	1,000	221	1,200
49.01 Conference/School/Training	-	165	1,000	1,000	150	1,000
49.02 Printing/Binding	523	-	750	750	-	750
49.03 Professional Dues & Subscriptions	-	85	-	2,145	2,144	2,300
53.00 Utility Tax	27,603	33,096	37,054	37,054	33,362	40,750
Total Other Expenditures	\$ 164,518	\$ 152,666	\$ 162,025	\$ 164,170	\$ 110,083	\$ 185,889
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ 150,000	\$ 148,585	\$ 254,388
64.00 Machinery and Equipment	\$ 59,410	\$ 6,118	\$ 81,928	\$ 81,928	\$ 77,168	\$ -
91.00 Equipment Replacement	-	14,030	9,893	9,893	9,893	17,235
Total Capital Outlay	\$ 59,410	\$ 20,148	\$ 91,821	\$ 241,821	\$ 235,646	\$ 271,623
TOTAL EXPENDITURES	\$ 344,412	\$ 315,613	\$ 380,793	\$ 532,938	\$ 466,448	\$ 642,091
Ending Fund Balance	\$ 555,040	\$ 685,186	\$ 780,278	\$ 649,248	\$ 689,340	\$ 601,805
STORMWATER UTILITY FUND TOTAL	\$ 899,452	\$ 1,000,799	\$ 1,161,071	\$ 1,182,186	\$ 1,155,788	\$ 1,243,896

- 11.00 PW Supervisor - 15%; Maintenance Worker II - 30%; Maintenance Worker II - 60%; PW Director - 25%; Clerical Support - 40%
- 11.00 City Administrator - 15%; Asst. City Administrator - 10%; Finance Specialist - 10%; 20% of temporary seasonal workers
- 32.00 Increased fuel for sideboom mower
- 33.00 Safety & vehicle supplies, tires, vegetation control supplies
- 35.00 Signs, hand tools
- 36.00 Quarry rock, maintenance/repair supplies for stormwater facility
- 41.00 Street sweeping, vacator cleaning, 15% of TruGreen contract, utility billing service, misc. engineering services
- 47.00 Edmonds Village Pump Station power
- 48.01 Springbrook financial software maintenance contract
- 49.02 NPDES - Phase II - stormwater program implementation; educational materials
- 49.03 Municipal stormwater Phase II general permit
- 63.00 Stormwater pond - Civic Center; Civic Drive Improvements

The City established a Stormwater Utility Fund in 1999. Similar to the water and sewer funds, the Stormwater Fund is an enterprise fund that provides for all aspects of operating the city's stormwater utility, including operations, maintenance, administration, and capital construction.

This utility is responsible for managing drainage and resulting water flows to control flooding, erosion, and property damage, and preventing environmental damage associated with stormwater runoff.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND 501-000-548-78							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
64.00	Machinery and Equipment - I.T.	\$ -	\$ 10,667	\$ -	\$ 28,000	\$ 28,000	\$ 19,700
64.00	Machinery and Equipment	23,885	74,521	159,700	183,700	183,700	119,528
	Total Capital Outlay	\$ 23,885	\$ 85,188	\$ 159,700	\$ 211,700	\$ 211,700	\$ 139,228
	TOTAL EXPENDITURES	\$ 23,885	\$ 85,188	\$ 159,700	\$ 211,700	\$ 211,700	\$ 139,228
	Ending Fund Balance	\$ 661,955	\$ 1,022,426	\$ 1,147,875	\$ 1,104,576	\$ 1,125,873	\$ 1,361,045
	TOTAL EXPENDITURES	\$ 685,840	\$ 1,107,614	\$ 1,307,575	\$ 1,316,276	\$ 1,337,573	\$ 1,500,273

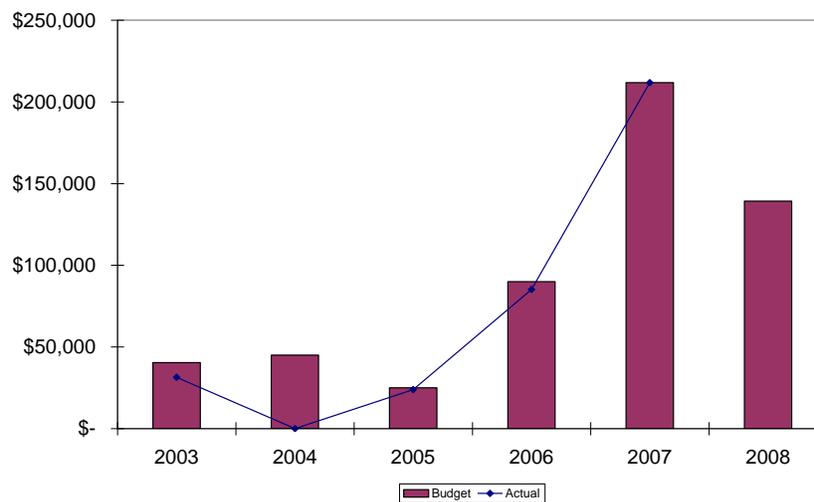
The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other capital equipment. Equipment is originally purchased by a department and "gifted" to the ER&R fund. The equipment is then rented back to the originating department.

An equipment replacement program is a financially prudent way to accumulate funds for future scheduled capital replacements.

Asset replacements in 2008:

Desktop Computer (Crew)	Fire	2,516
Laptop Computer	Fire	2,337
Vehicle Laptops (6)	Police	22,800
Computer (Office)	Police	1,500
Computer (Evidence tracking/card reader)	Police	1,500
Service Truck (Dump Truck)	Public Works	26,875
Pickup Truck	Public Works	20,000
Pickup Truck	Public Works	21,000
Pickup Truck	Public Works	21,000
Software Licenses	Support Services	12,000
Springbrook Upgrade	Support Services	7,700
	Total:	\$139,228

Budget vs. Actual Expenditures



SPECIAL REVENUE FUNDS

The **Road and Street Maintenance Fund** is responsible for the administration and maintenance of the City's transportation network, including public roadways together with roadway improvements, sidewalks, bicycle facilities, and signalization and illumination systems. Some duties associated with this responsibility include street sweeping, roadside vegetation management, pavement markings, snow and ice control, traffic signal and illumination system maintenance, signage, traffic counts, transportation planning, and traffic control and support for special events. The major revenue sources for the Street Fund are state-shared gas taxes and a subsidy transfer from the General Fund.

The **Street Depreciation Fund** provides for the planning of the City's pavement management program. The primary source of revenue is from an annual contribution from Northwest Landing Residential Owners Association and Commercial Owners Association for depreciation. This contribution is supplemented by interest earnings on the accumulated funds. A transfer from the Glacier NW Settlement Fund will provide additional funds in 2008.

The **Hotel/Motel Tax Fund** was created by Ordinance No. 96-531 in 1996. This fund accounts for revenues from a two percent hotel/motel tax collected by the state for lodging within the City's boundaries. State law requires the funds be used for the acquisition, construction and operation of tourism-related facilities or to provide cultural, promotion and entertainment activities, program and improvements to enhance tourism in DuPont. In 2007 the City worked with a consultant on a community branding project. In 2008 the City has formed a Visitor Readiness Task Force to review the recommendations of the Visitor Readiness Report and implement a tourism action plan to promote DuPont as a tourist destination city.

The Lodging Tax Advisory committee provides an open, public process for the review and recommendation for use of hotel/motel tax revenues. DuPont's six member committee was established in 2006 and develops and recommends a budget annually to the City Council. The City Council retains final budget approval authority.

The **Public Safety Mitigation Fund** (formerly the Fire Mitigation Fund) was established for the purpose of receiving payments that mitigates a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services are reasonably necessary as a direct result of commercial and industrial development. This fund collects proceeds from voluntary mitigation agreements with developers as allowed by RCW 82.08.020, as well as impact fees on new residential, commercial and industrial development in the City.

The **Technology Fund** was established with a grant from the Intel Corporation. This grant has helped the City purchase replacements for outdated equipment, including computer workstations, laptops, servers, and software, as well as other equipment to improve the City's network infrastructure.

The **Glacier NW Settlement Fund** was established in 2003 to account for a settlement received from LoneStar (also known as Glacier NW). In 2008 some of these proceeds will be transferred to the Street Depreciation Fund to help fund the implementation of the City's pavement management program.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-542-90						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 59,389	\$ 67,278	\$ 79,293	\$ 79,293	\$ 79,738	\$ 84,680
12.00 Overtime	1,542	2,089	2,500	2,500	1,335	4,755
21.00 Personnel Benefits	18,121	21,008	29,696	29,696	27,067	33,221
26.00 Uniform Cleaning	115	1,376	1,000	1,000	1,692	1,800
27.00 Uniforms	-	209	500	500	37	500
Total Salary, Wages and Benefits	\$ 79,167	\$ 91,960	\$ 112,989	\$ 112,989	\$ 109,869	\$ 124,956
31.00 Office Supplies	\$ 69	\$ 23	\$ 100	\$ 100	\$ -	\$ 100
32.00 Gas, Oil & Fuel	2,318	2,991	2,000	2,000	3,048	4,000
33.00 Operating Supplies	7,442	6,277	8,000	8,000	4,856	9,000
35.00 Small Tools & Equipment	895	1,201	2,000	2,000	1,497	2,000
36.00 Building Matierials & Supplies	-	-	-	-	1,223	1,200
41.00 Professional Services	22,259	37,635	20,000	20,000	13,436	25,000
42.01 Communications - Other	33	-	250	250	3	500
43.00 Travel and Subsistence	29	10	500	500	72	500
44.00 Advertising	185	-	250	250	-	250
45.00 Operating Rental & Leases	703	352	10,000	10,000	1,710	10,000
46.00 AWC-RMSA Insurance	5,911	5,770	13,772	13,772	13,772	12,790
47.00 Utilities	103,759	92,725	125,000	125,000	127,603	125,000
48.00 Repair & Maintenance	10,167	29,091	30,000	30,000	6,898	30,000
48.02 Maintenance - Vehicles	545	1,344	3,500	3,500	557	3,800
49.01 Conference/School/Training	99	-	1,000	1,000	145	1,000
49.02 Printing/Binding	72	70	-	-	-	500
49.03 Professional Dues & Subscriptions	-	115	-	-	-	500
Total Other Expenditures	\$ 154,486	\$ 177,604	\$ 216,372	\$ 216,372	\$ 174,820	\$ 226,140
64.00 Machinery and Equipment	\$ 1,468	\$ 3,865	\$ 1,250	\$ 1,250	\$ 505	\$ -
91.00 Equipment Replacement	-	13,334	9,595	9,595	9,595	10,883
Total Capital Outlay	\$ 1,468	\$ 17,199	\$ 10,845	\$ 10,845	\$ 10,100	\$ 10,883
TOTAL EXPENDITURES	\$ 235,121	\$ 286,763	\$ 340,206	\$ 340,206	\$ 294,789	\$ 361,979
Ending Fund Balance	\$ 58,239	\$ 23,557	\$ 19,901	\$ 15,685	\$ 30,720	\$ 16,881
STREET FUND TOTAL	\$ 293,360	\$ 310,320	\$ 360,107	\$ 355,891	\$ 325,509	\$ 378,860

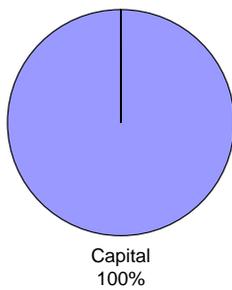
- 11.00 City Administrator - 10%; Asst. City Administrator - 10%; Receptionist/Clerical - 10%
Maintenance Workers II - 75%; PW Supervisor - 15%; PW Director - 20%; 20% of temporary seasonal workers
- 33.00 Signs, signals, paint
- 35.00 Barricades, street signs, hand tools
- 36.00 Asphalt, surface material, gravel
- 41.00 Some reimbursable professional services; street sweeping; some engineering
- 45.00 Equipment for crack sealing
- 47.00 Utilities and street lights
- 48.00 Signal maintenance and asphalt repair, striping; equipment repair
- 49.02 Street standards
- 49.03 National and state association dues

City of DuPont
2008 Program Expenditure Budget

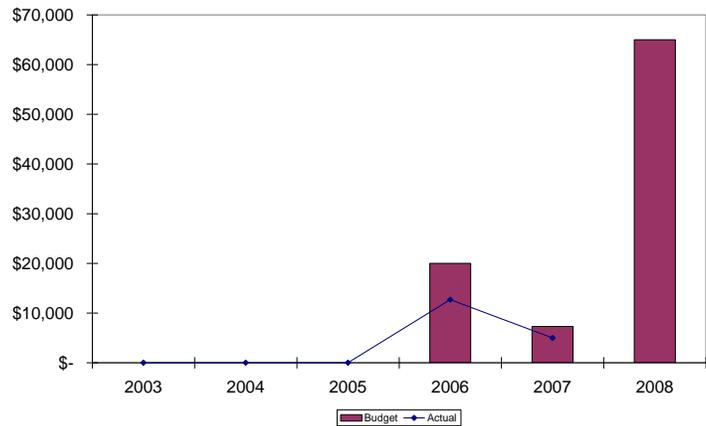
PROGRAM: STREET DEPRECIATION 102-020-597-00							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
41.00	Professional Services	\$ -	\$ 12,690	\$ -	\$ 7,310	\$ 4,995	\$ -
	Total Other Expenditures	\$ -	\$ 12,690	\$ -	\$ 7,310	\$ 4,995	\$ -
63.00	Capital Improvements	\$ -	\$ -	\$ -	\$ -		\$ 65,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$ 65,000
	TOTAL EXPENDITURES	\$ -	\$ 12,690	\$ -	\$ 7,310	\$ 4,995	\$ 65,000
	Ending Fund Balance	\$ 145,098	\$ 195,127	\$ 207,817	\$ 231,031	\$ 270,325	\$ 389,504
STREET DEPRECIATION FUND TOTAL		\$ 145,098	\$ 207,817	\$ 207,817	\$ 238,341	\$ 275,320	\$ 454,504

63.00 Pavement Maintenance Program

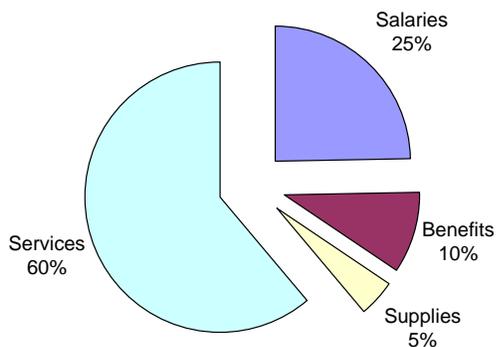
2008 Budget



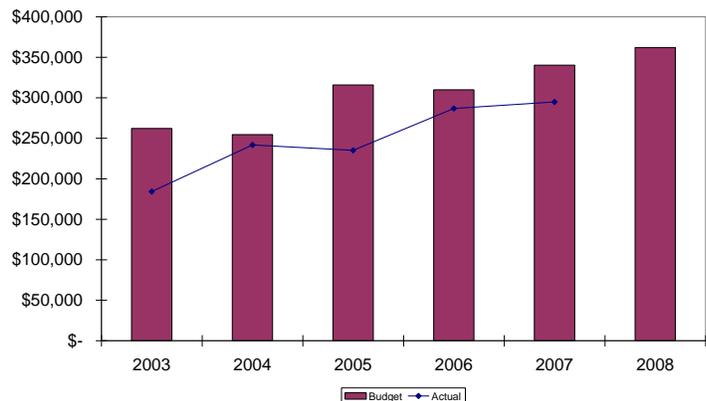
Budget vs. Actual Expenditures



2008 Street Fund Budget



Budget vs. Actual Expenditures
Street Fund



City of DuPont
2008 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND 103-000-573-90							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
41.00	Professional Services	\$ 10,000	\$ 10,135	\$ 15,000	\$ 30,000	\$ 29,500	\$ 50,000
44.00	Advertising	-	-	6,000	6,000	-	6,000
49.00	Miscellaneous	-	1,000	2,000	2,000	1,000	2,000
49.03	Professional Dues & Subscriptions	-	10,188	11,000	11,000	11,256	11,000
Total Other Expenditures		\$ 10,000	\$ 21,323	\$ 34,000	\$ 49,000	\$ 41,756	\$ 69,000
64.00	Machinery and Equipment	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 10,000
Total Capital Outlay		\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 10,000
TOTAL EXPENDITURES		\$ 10,000	\$ 21,323	\$ 39,000	\$ 54,000	\$ 41,756	\$ 79,000
Ending Fund Balance		\$ 70,366	\$ 117,203	\$ 41,366	\$ 133,953	\$ 153,640	\$ 178,121
HOTEL/MOTEL TAX FUND TOTAL		\$ 80,366	\$ 138,526	\$ 80,366	\$ 187,953	\$ 195,396	\$ 257,121

- 41.00 Professional Services for Marketing projects such as the Visitor Readiness Committee
- 49.00 Business Association/Chamber of Commerce contribution - \$1,000; Cutting Edge Program (Tacoma/PC Economic Development Board) - \$1,000
- 49.03 RCC Programming (Rainier Media Center)
- 64.00 Staging Equipment

The Hotel/Motel Tax Fund was created by Ordinance No. 96-531 in 1996. The sole source of revenue is the Hotel/Motel tax that is derived by taking 2 percent of the state's 6.5 percent sales tax and rebating it back to the community for local programs to promote tourism. Most cities may impose a "basic" two percent (2%) tax under RCW 67.28.180 on all charges for furnishing lodging at hotels, motels, and similar establishments (including bed & breakfasts and RV parks) for a continuous period of less than one month. This tax is taken as a credit against the state sales tax, so that what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction.

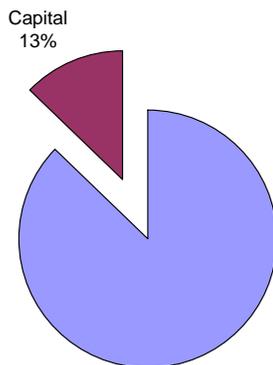
All revenue from taxes imposed under this statute shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism related facilities.

Tourism promotion is defined as activities and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of special events and festivals designed to attract tourists.

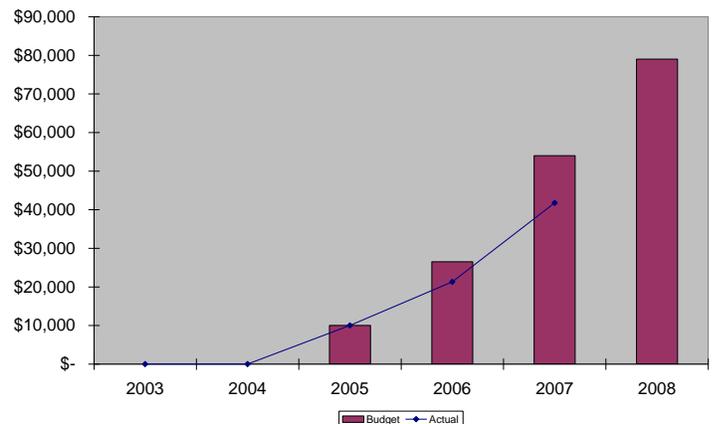
Additionally, tourism-related facility means real or tangible personal property with a usable life of three or more years or constructed with volunteer labor, and used to support tourism, performing arts, or to accommodate tourist activities.

A lodging tax advisory committee provides recommendations to the City Council on the use of these funds.

2008 Budget



Budget vs. Actual Expenditures



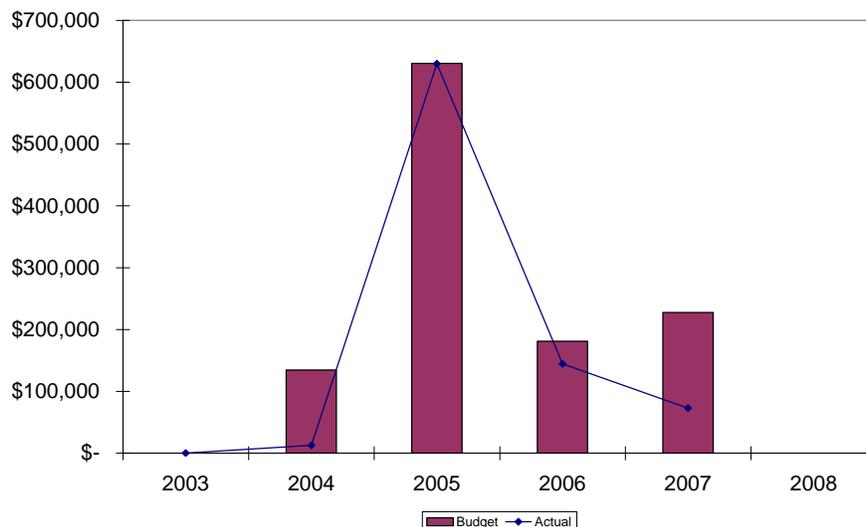
City of DuPont
2008 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND 104-000-522-20							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
35.00	Small Tools & Equipment - Fire	\$ 14,091	\$ 6,049	\$ -	\$ -	\$ 914	\$ -
41.00	Professional Services - Fire	2,157	-	-	-	-	-
48.00	Repair & Maintenance - Fire	2,516	-	-	-	-	-
	Total Other Expenditures	\$ 18,764	\$ 6,049	\$ -	\$ -	\$ 914	\$ -
64.00	Machinery and Equipment - Fire	\$ 611,126	\$ 138,440	\$ 40,000	\$ 227,500	\$ 71,793	\$ -
	Total Capital Outlay	\$ 611,126	\$ 138,440	\$ 40,000	\$ 227,500	\$ 71,793	\$ -
	TOTAL EXPENDITURES	\$ 629,890	\$ 144,489	\$ 40,000	\$ 227,500	\$ 72,707	\$ -
	Ending Fund Balance	\$ 163,696	\$ 506,457	\$ 115,556	\$ 583,956	\$ 531,036	\$ 1,016,934
	PUBLIC SAFETY MITIGATION TOTAL	\$ 793,586	\$ 650,946	\$ 155,556	\$ 811,456	\$ 603,743	\$ 1,016,934

The Public Safety Mitigation Fund is a special revenue fund which was established for the sole purpose of receiving payments that mitigates a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services are reasonably necessary as a direct result of commercial and industrial development. At this time the City's preferred mitigation is payment of pro-rata contributions via voluntary agreements with developers as is allowed by RCW 82.02.020.

The City of DuPont also collects impact fees on development activities as part of the financing for public facilities, including fire protection facilities. New growth and development, both residential and non-residential, creates additional demand and need for public safety facilities. Pursuant to RCW 82.02, the City Council adopted an Ordinance on October 12, 2004 to assess fire impact fees on new residential, commercial and industrial development in the City. These funds are also deposited into the Public Safety Mitigation Fund.

Budget vs. Actual Expenditures



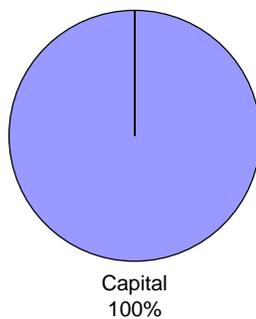
City of DuPont
2008 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND 105-000-518-10							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
35.00	Small Tools & Equipment	\$ 3,660	\$ 430	\$ -	\$ -	\$ -	\$ -
	Total Other Expenditures	\$ 3,660	\$ 430	\$ -	\$ -	\$ -	\$ -
64.00	Machinery and Equipment	\$ 7,236	\$ 1,851	\$ 10,000	\$ 10,000	\$ -	\$ 11,250
	Total Capital Outlay	\$ 7,236	\$ 1,851	\$ 10,000	\$ 10,000	\$ -	\$ 11,250
	TOTAL EXPENDITURES	\$ 10,896	\$ 2,281	\$ 10,000	\$ 10,000	\$ -	\$ 11,250
	Ending Fund Balance	\$ 15,687	\$ 14,047	\$ 16,200	\$ 4,347	\$ 14,761	\$ 4,022
	TECHNOLOGY FUND TOTAL	\$ 26,583	\$ 16,328	\$ 26,200	\$ 14,347	\$ 14,761	\$ 15,272

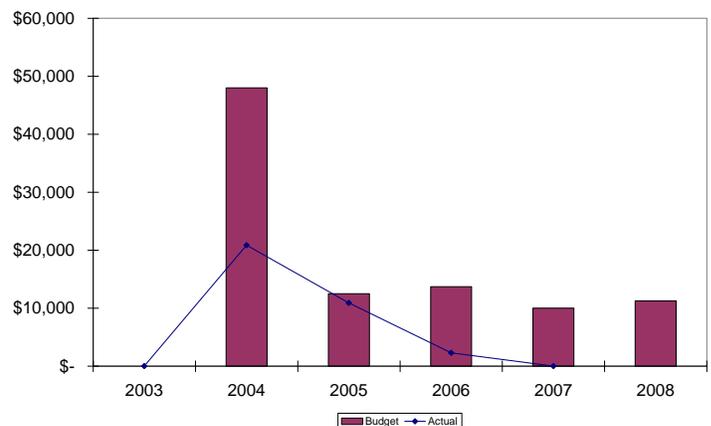
64.00 Wi-Fi Network (\$10,000); Computer for Police Detective (\$1,250)

The Technology Fund was established with a \$47,000 grant from Intel Corporation. This grant will help the City meet the technology needs of the city by allowing for the replacement of outdated equipment, providing new workstations, laptops, servers, and software, as well as other equipment to improve the city's network infrastructure. The grant also supports training for city employees on computing basics, troubleshooting and support.

2008 Budget



Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND 107-000-597-00						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
93.00 Transfer-Out -Street Depreciation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Ending Fund Balance	\$ 711,751	\$ 748,007	\$ 781,751	\$ 784,007	\$ 788,193	\$ 735,257
GLACIER NW FUND TOTAL	\$ 711,751	\$ 748,007	\$ 781,751	\$ 784,007	\$ 788,193	\$ 735,257

In 1996 the City received a \$1,000,000 settlement from LoneStar (also known as Glacier NW), which was receipted into the General Fund. In 1997, \$378,000 was transferred into the Utility Fund for the Sewer Utility. In 2000, \$600,000 was transferred into the Capital Fund to be restricted to be used once the Capital Facilities Plan is in place.

In 2003, the City established the Glacier NW Settlement Fund. The \$600,000 being held in the Capital Fund was transferred into the Glacier NW Settlement Fund. The remaining \$95,200 of the original \$1,000,000 was transferred from the General Fund into this fund as well.

\$100,000 will be transferred from the Glacier NW Settlement Fund into the Street Depreciation Fund in 2008 to help fund a pavement management program.

DEBT SERVICE FUNDS

The **General Obligation Bonds Fund** accounts for the accumulation of resources for and the payment of general long-term obligation principal and interest. Revenues for this purpose include ad valorem property taxes on voted bond issues. Costs charged to this fund include scheduled principal and interest payments, debt issue costs, fiscal agent fees, and other debt-related costs. Debt service currently scheduled for payment from this fund include the 1992 General Obligation bond issue which supported the remodel of the City Hall/Community Center facility, and the Local Option Capital Asset Lending Program (LOCAL) through the Washington State Treasurer’s Office for the purchase of police vehicles.

The **Local Improvement District (LID) Fund** accounts for the accumulation and expenditure of monies obtained from local improvement district assessments. The LID was established in 1992 to help finance the infrastructure construction through the City’s new development. The assessments are levied over a twenty year period. The City redeemed the LID bonds early, with the final payment in 2006.

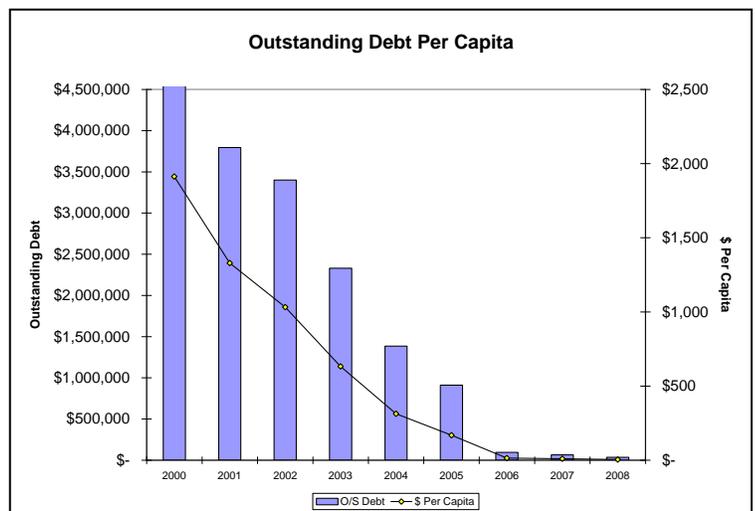
Municipal Debt Capacity

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City’s assessed valuation. The 1.5% can be used for any municipal purpose, including using the entire amount for bonds. Currently, the City’s remaining debt capacity within the 2.5% limit is \$30.2 million as of January 1, 2008.

Under RCW 39.36.020(4), the public may vote to approve bond issues for park facilities and utilities, each of which is limited to 2.5% of the City’s assessed valuation. A total of 7.5% of the City’s assessed valuation may be issued in bonds. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

The City does not currently have any outstanding councilmanic (non-voted) debt. Voted general obligation bonds are \$65,000 as of December 31, 2007. These bonds are direct obligations of the City and pledged by its full faith and credit. Principal and interest are paid from debt service funds. Debt service for voted bond issues is funded with special property tax levies.

Year	O/S Debt	\$ Per Capita
2000	\$ 4,690,000	\$ 1,913
2001	\$ 3,795,000	\$ 1,329
2002	\$ 3,400,000	\$ 1,032
2003	\$ 2,330,000	\$ 632
2004	\$ 1,385,000	\$ 313
2005	\$ 910,000	\$ 168
2006	\$ 95,000	\$ 14
2007	\$ 65,000	\$ 9
2008	\$ 35,000	\$ 5



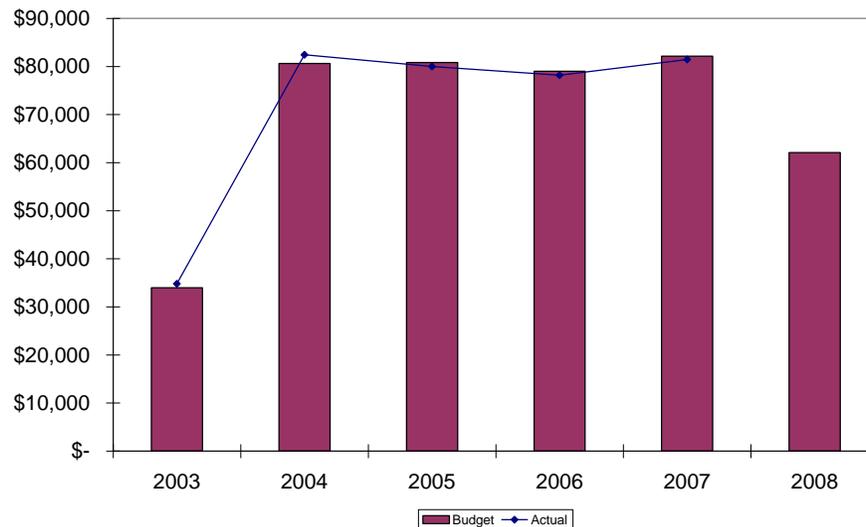
City of DuPont
2008 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS 202-000-591							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
49.00	Miscellaneous	\$ 190	\$ 187	\$ 1,000	\$ 1,000	\$ 300	\$ 500
	Total Other Expenditures	\$ 190	\$ 187	\$ 1,000	\$ 1,000	\$ 300	\$ 500
71.00	UTGO - Principal Payment	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
71.00	LOCAL - Principal Payment	39,358	40,414	41,500	41,500	41,500	25,139
83.00	UTGO - Interest Payment	10,677	8,852	7,015	7,015	7,015	4,810
83.00	LOCAL - Interest Payment	4,779	3,723	2,637	2,637	2,637	1,624
	Other Operating Uses	\$ 79,814	\$ 77,989	\$ 81,152	\$ 81,152	\$ 81,152	\$ 61,573
	TOTAL EXPENDITURES	\$ 80,004	\$ 78,176	\$ 82,152	\$ 82,152	\$ 81,452	\$ 62,073
	Ending Fund Balance	\$ 5,775	\$ 6,424	\$ 6,041	\$ 9,464	\$ 12,360	\$ 11,516
	DEBT SVC FUND TOTAL	\$ 85,779	\$ 84,600	\$ 88,193	\$ 91,616	\$ 93,812	\$ 73,589

The Unlimited Tax General Obligation (UTGO) bonds were issued in 1992 to help build/remodel the City Hall/Community Center facility. UTGO bonds of the City are backed by the full faith and credit of the City.

The payment schedule was set when the bond issue was approved by the voters. Payments are made twice a year, in June and December, and because of this, the revenues received in this account are invested in the Local Government Investment Pool until payment is made. The interest earnings are used to offset the amount of tax revenue needed for bond payments. The tax revenues for the UTGO bonds are collected through the excess tax levy. The bonds are scheduled to be paid off in 2009.

Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

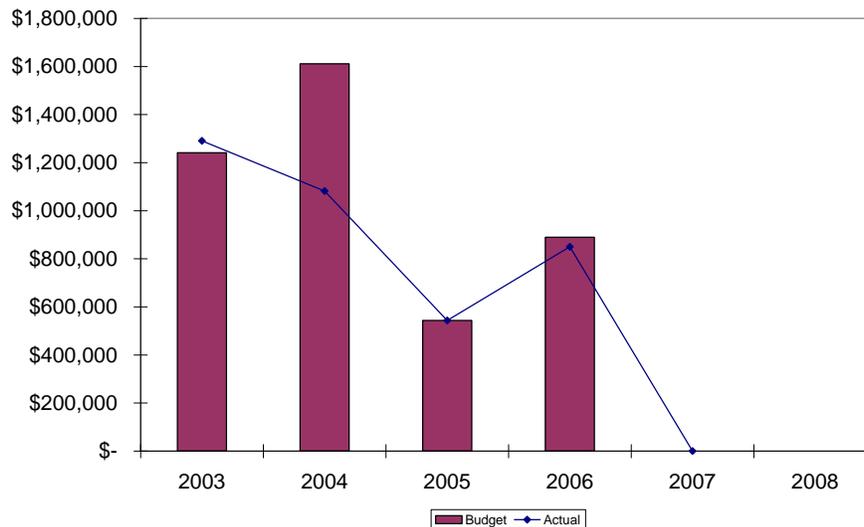
PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND 203-000-591-39							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
49.00	Miscellaneous	\$ 417	\$ 463	\$ -	\$ -	\$ -	\$ -
	Total Other Expenditures	\$ 417	\$ 463	\$ -	\$ -	\$ -	\$ -
73.00	LID #1 - Principal Payment	\$ 450,000	\$ 790,000	\$ -	\$ -	\$ -	\$ -
83.00	LID #1 - Interest Payment	93,000	59,250	-	-	-	-
	Other Operating Uses	\$ 543,000	\$ 849,250	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 543,417	\$ 849,713	\$ -	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 164,701	\$ 220,750	\$ 275,657	\$ 324,847	\$ 361,576	\$ 462,589
	LID FUND TOTAL	\$ 708,118	\$ 1,070,463	\$ 275,657	\$ 324,847	\$ 361,576	\$ 462,589

The Local Improvement District (LID) was established in 1992 to help finance the infrastructure construction throughout the City's new development. The City issued bonds for the LID, which is repaid by the assessments levied against the developers/owners of the benefited properties. The assessments are levied over a twenty year period. Payments received from the yearly assessment receipts are used to redeem the LID bonds.

It is the City's policy to use funds received from any early payoffs on outstanding assessments to call in bonds early.

LID bond redemption is determined each year based on revenue receipts. The interest payment is determined based on the amount of outstanding bonds as of September of each year. This City redeemed the LID bonds early, with the final payment in 2006.

Budget vs. Actual Expenditures



CAPITAL PROJECTS FUND

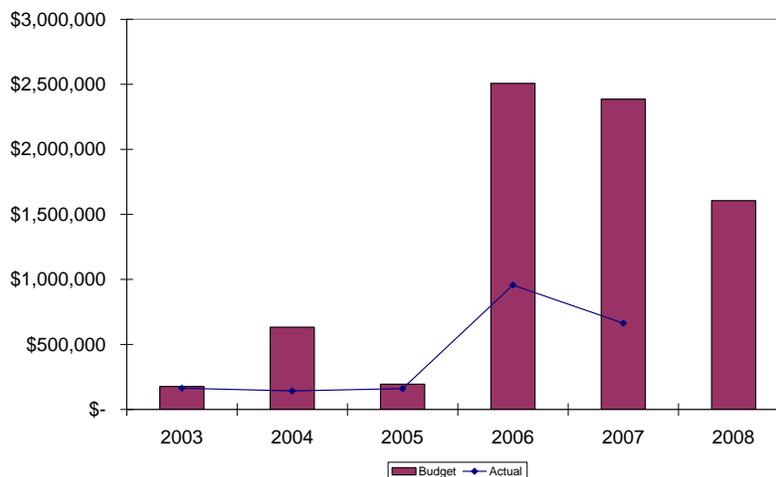
The Capital Projects Fund accounts for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities and parks. The City's park projects, capital facility improvements, and general governmental projects such as the Civic Center make up the activity in this fund.

The primary funding source of this fund is the Real Estate Excise Tax (REET). This tax is levied on all sales of real estate, measured by the full selling price, including any liens, mortgages, and other debts given to secure the purchase. The state levies this tax at the rate of 1.28%. A locally imposed tax is also authorized, which the City of DuPont has imposed.

The first .25% of REET proceeds must be spend solely on capital projects that are listed in the Capital Facilities Plan. The definition of capital projects includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities.

The second .25% of REET proceeds (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). This portion is to help defray the costs of implementing GMA. The definition of capital projects which qualify for use by these proceeds includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. Use of these funds for the acquisition of land for parks is not permitted.

Budget vs. Actual Expenditures



City of DuPont
2008 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND						
301-000-59						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
35.00 Small Tools & Equipment	\$ 2,073	\$ -	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services - Civic Center	55,369	-	-	-	-	-
44.00 Advertising	710	-	-	-	-	-
45.00 Equipment Rental	39	-	-	-	-	-
Total Other Expenditures	\$ 58,191	\$ -				
62.00 Buildings & Structures - Civic Center	\$ -	\$ 849,870	\$ 2,000,000	\$ 1,904,427	\$ 526,728	\$ 1,517,840
62.00 Park Projects & Skate Park	-	56,193	350,000	293,807	42,121	75,000
62.00 Fire Station Improvements	22,573	-	-	-	-	-
63.00 Capital Improvements - Traffic Islands	38,569	6,091	43,750	37,659	-	-
63.00 Capital Improvements - Train Project	-	-	-	50,000	9,264	-
63.00 Capital Improvements - Facilities	-	-	-	50,000	40,120	-
64.00 Capital Outlay - Readerboard	-	-	-	5,000	84	12,000
Total Capital Outlay	\$ 61,142	\$ 912,154	\$ 2,393,750	\$ 2,340,893	\$ 618,317	\$ 1,604,840
93.00 Operating Transfers	\$ 40,520	\$ 44,137	\$ 44,137	\$ 44,187	\$ 44,137	\$ 26,763
Other Financing Uses	\$ 40,520	\$ 44,137	\$ 44,137	\$ 44,187	\$ 44,137	\$ 26,763
TOTAL EXPENDITURES	\$ 159,853	\$ 956,291	\$ 2,437,887	\$ 2,385,080	\$ 662,454	\$ 1,631,603
Ending Fund Balance	\$ 2,800,366	\$ 2,778,947	\$ 1,910,021	\$ 1,463,866	\$ 3,219,641	\$ 1,857,605
CAPITAL PROJECTS FUND TOTAL	\$ 2,960,219	\$ 3,735,238	\$ 4,347,908	\$ 3,848,946	\$ 3,882,095	\$ 3,489,208

- 62.00 Civic Center Project/Public Safety Building
- 62.00 Park Projects and Skate Park - as determined by Parks Master Plan
- 63.00 Traffic Diversion Islands (Hoffmann Hill, Division 4 - City Share per Hearings Examiner)
- 63.00 Train Project - moving train & shelter
- 63.00 City Hall Annex/Temporary Facilities
- 93.00 Transfer to Debt Service Fund for LOCAL payments

The Capital Projects Fund is intended to facilitate the general governmental and transportation portion of the Capital Facilities Plan. The primary source of revenue for this fund is the Real Estate Excise Tax (REET). This tax is levied on all sales of real estate, measured by the full selling price, including any liens, mortgages, and other debts given to secure the purchase. The state levies this tax at the rate of 1.28 percent. A locally imposed tax is also authorized. The City of DuPont has imposed this part of the tax.

The first quarter percent of the REET receipts must be spent solely on capital projects that are listed in the Capital Facilities Plan element of the comprehensive plan. The second quarter of the REET tax (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). RCW 82.46.035 defines the capital projects which qualify under each quarter percent of the REET tax collections.

PROPRIETARY FUNDS

Some activities of a government, such as operation of a municipal water system, are similar to those of commercial enterprises. The objective of the government is to recover its costs in these operations through a system of user charges. Proprietary funds are used to account for such operations.

There are two types of proprietary funds: 1) Enterprise funds, and 2) Internal Service funds. The City of DuPont uses 3 enterprise funds and 1 internal service fund.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the City is that the costs and expenses of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units on a cost-reimbursement basis.

ENTERPRISE FUNDS

The **Water Fund** operates the water distribution system and provides for the delivery of safe, high quality water for all water users. Charges for services make up nearly all of the revenue in this fund.

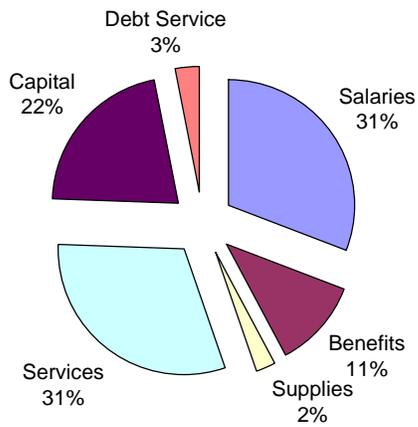
The **Sewer Fund** provides services, construction and maintenance of the City's sewer system in the Historic Village. It provides for the safe and clean collection and disposal of sewerage. Charges for services make up nearly all of its revenue. The City has been negotiating to transfer the Historic Village sewer system to Pierce County. Only the first quarter of expenditures is budgeted in 2008 as the transfer should be effective by mid-2008.

The **Stormwater Fund** provides for the maintenance and operation of the City's storm drainage facilities. This fund receives its revenues mostly from user fees. Good maintenance of the drainage facilities reduces the impact of heavy rain or prolonged wet weather conditions.

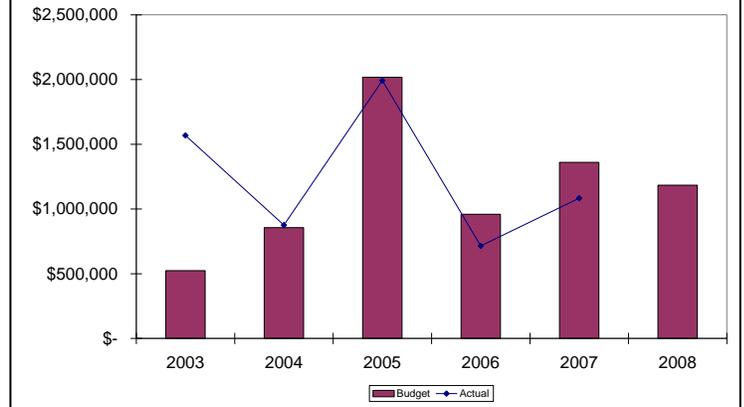
INTERNAL SERVICE FUND

The **Equipment Rental & Replacement Fund** accounts for the replacement of all City vehicles and equipment. The major source of revenue is user charges to other department within the City. The replacement rates are established to create a reserve for the necessary replacement of City equipment and vehicles.

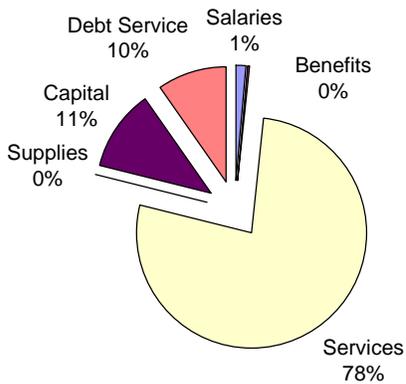
**2008 Budget
Water Fund**



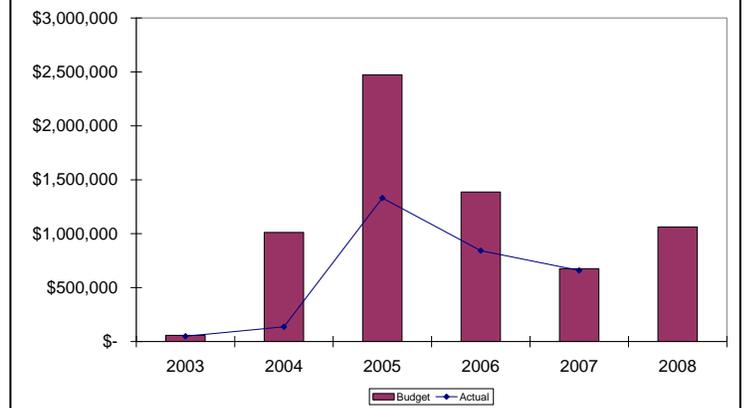
**Budget vs. Actual Expenditures
Water Fund**



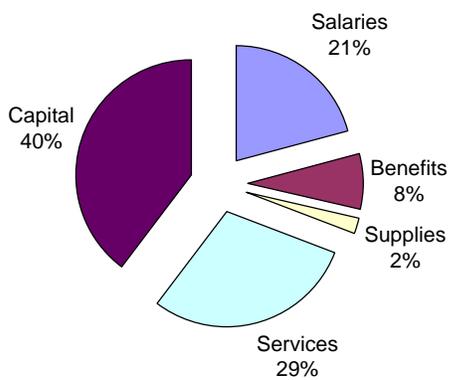
**2008 Budget
Sewer Fund**



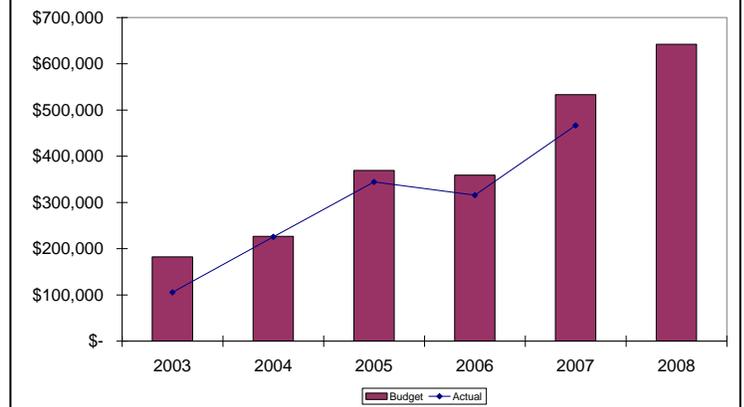
**Budget vs. Actual Expenditures
Sewer Fund**



**2008 Budget
Stormwater Fund**



**Budget vs. Actual Expenditures
Stormwater Fund**



City of DuPont
2008 Program Expenditure Budget

PROGRAM: WATER UTILITY 401-025-534-50							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 155,971	\$ 183,656	\$ 306,626	\$ 306,626	\$ 307,192	\$ 338,364
12.00	Overtime	4,079	5,375	8,000	8,000	7,330	25,793
21.00	Personnel Benefits	47,983	56,417	117,076	117,076	104,660	131,921
26.00	Uniform Cleaning	115	1,376	1,000	1,000	1,548	1,800
27.00	Uniforms	86	156	500	500	338	700
	Total Salary, Wages and Benefits	\$ 208,234	\$ 246,980	\$ 433,202	\$ 433,202	\$ 421,068	\$ 498,578
31.00	Office Supplies	\$ 712	\$ 287	\$ 1,500	\$ 1,500	\$ 241	\$ 500
32.00	Gas, Oil & Fuel	4,764	5,966	5,500	5,500	9,479	10,000
33.00	Operating Supplies	13,700	16,235	15,000	15,000	12,447	15,000
35.00	Small Tools & Equipment	2,712	2,716	2,500	2,500	1,673	2,500
36.00	Building Repair Materials	1,264	86	1,500	1,500	641	1,500
41.00	Professional Services	36,302	46,202	20,750	20,750	17,403	36,500
41.01	Professional Svcs - reimbursable	220	588	-	-	436	500
42.00	Communications	4,355	4,599	4,250	4,250	5,201	5,000
42.01	Communications - Other	5,152	4,921	4,500	4,500	5,543	5,300
42.02	Communications - Postage	377	388	500	500	320	4,270
43.00	Travel and Subsistence	348	881	1,000	1,000	509	1,200
44.00	Advertising	185	-	300	300	356	300
45.00	Operating Rental & Leases	-	-	500	500	250	500
46.00	AWC-RMSA Insurance	14,989	15,738	19,361	19,361	19,361	19,745
47.00	Utilities	90,697	108,057	95,000	95,000	119,201	125,000
48.00	Repair & Maintenance	6,024	8,991	12,500	12,500	11,990	12,500
48.01	Maintenance - Software	3,093	2,290	3,000	3,000	3,449	4,000
48.02	Maintenance - Vehicles	290	2,854	5,000	5,000	794	5,000
49.00	Miscellaneous	41	24	-	-	23	-
49.01	Conference/School/Training	1,233	2,197	3,000	3,000	745	3,000
49.02	Printing/Binding	1,038	-	1,750	1,750	-	1,800
49.03	Professional Dues & Subscriptions	6,131	6,988	7,500	7,500	6,976	8,500
51.00	Intergovernmental Services	128	-	250	250	88	-
53.00	Utility Tax	104,524	122,523	110,265	110,265	108,807	121,290
	Total Other Expenditures	\$ 298,279	\$ 352,531	\$ 315,426	\$ 315,426	\$ 325,933	\$ 383,905
63.00	Capital Improvements	\$ -	\$ -	\$ 180,000	\$ 488,409	\$ 236,992	\$ 180,000
64.00	Machinery and Equipment	144,075	63,918	76,250	76,250	52,819	75,000
83.00	Loan Payments	85,614	35,847	35,532	35,532	35,532	35,218
91.00	Equipment Replacement	-	15,440	10,926	10,926	10,926	11,077
	Total Capital Outlay	\$ 229,689	\$ 115,205	\$ 302,708	\$ 611,117	\$ 336,269	\$ 301,295
01.00	Operating Transfers	\$ 1,256,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Uses	\$ 1,256,000	\$ -				
	TOTAL EXPENDITURES	\$ 1,992,202	\$ 714,716	\$ 1,051,336	\$ 1,359,745	\$ 1,083,270	\$ 1,183,778
	Ending Fund Balance	\$ 1,230,374	\$ 1,783,667	\$ 2,080,526	\$ 1,780,882	\$ 1,932,675	\$ 2,215,334
	WATER UTILITY FUND TOTAL	\$ 3,222,576	\$ 2,498,383	\$ 3,131,862	\$ 3,140,627	\$ 3,015,945	\$ 3,399,112

- 11.00 PW Supervisor - 50%; Maintenance Worker III - 95%; Maintenance Worker III - 80%; Maintenance Worker II - 45%; Maintenance Worker II - 20%;
- 11.00 Maintenance Worker II - 30%; Maintenance Worker II - 30%; PW Director - 30%; 20% of temporary seasonal workers
- 11.00 City Administrator - 15%; Asst. City Administrator - 35%; Accountant - 25%; Finance Specialist - 30%; Clerical Support - 65%
- 33.00 Cross connection supplies, treatment chemicals, safety supplies
- 35.00 Signs, pipe cutting equipment, hand tools
- 36.00 Hydrant painting supplies, well repair supplies
- 41.00 Water testing, excavation notices, engineering services, utility billing service; water rate study (\$15,000)
- 42.00 Phones, telemetry
- 42.01 Cell phones
- 47.00 Power for pumps and water facilities (reflects estimated completion of Hoffman Hill Well #2)
- 48.00 Emergency repairs
- 48.01 Springbrook financial software maintenance; autoread software support
- 49.02 Water standards, informational brochures, door hangers
- 49.03 Health permit & certification fees; operating permits, water certifications
- 63.00 Water System Improvements (Locate site & drill test well - \$65,000; Engineering for El Rancho Madrona/Hoffman Hill water connection - \$80,000)
- 63.00 Repairs & maintenance to water facilities (\$20,000); Security measures at water facilities (\$15,000)
- 64.00 New water meters - \$75,000

The City's water utility serves all properties within City limits. The water fund is an enterprise fund that provides for all aspects of operating the City's water utility, including operations, maintenance, administration and capital construction. The fund is independent in that all revenues generated by the utility are used to cover expenses incurred by the utility, and conversely, all expenses incurred by the utility must be supported by utility revenues.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: SEWER UTILITY 402-030-535-50							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00	Salaries and Wages	\$ 53,002	\$ 56,021	\$ 50,282	\$ 54,800	\$ 54,327	\$ 13,200
12.00	Overtime	817	1,117	1,888	500	409	125
21.00	Personnel Benefits	14,494	16,814	17,167	15,950	15,837	4,125
26.00	Uniform Cleaning	115	1,376	1,000	1,500	1,385	350
	Total Salary, Wages and Benefits	\$ 68,428	\$ 75,328	\$ 70,337	\$ 72,750	\$ 71,958	\$ 17,800
31.00	Office Supplies	\$ 56	\$ -	\$ 150	\$ 100	\$ -	\$ 38
32.00	Gas, Oil & Fuel	578	746	500	750	762	175
33.00	Operating Supplies	130	311	1,000	500	162	125
35.00	Small Tools & Equipment	216	234	500	500	244	125
41.00	Professional Services	18,323	26,304	5,000	4,000	598	1,000
42.00	Communications	433	453	500	500	471	125
42.01	Communications - Other	16	16	100	100	25	25
42.02	Communications - Postage	-	17	-	-	-	-
43.00	Travel and Subsistence	10	-	500	300	-	75
44.00	Advertising	931	-	500	500	-	125
46.00	Insurance	4,644	2,181	861	861	861	215
47.00	Utilities	11,570	43,627	12,500	53,750	48,979	14,200
48.00	Repair & Maintenance	3,739	1,939	2,500	7,500	5,817	1,500
48.01	Maintenance - Software	352	601	1,250	1,250	738	312
48.02	Maintenance - Vehicles	111	1,267	1,000	1,000	221	250
49.00	Miscellaneous	-	11	-	-	-	-
49.01	Conference/School/Training	-	-	500	500	60	125
49.02	Printing/Binding	225	-	500	500	-	125
51.00	Intergov - Transfer to Pierce County	-	-	-	-	-	798,000
53.00	Utility Tax	14,121	3,094	14,143	14,143	11,142	3,536
	Total Other Expenditures	\$ 55,455	\$ 80,801	\$ 42,004	\$ 86,754	\$ 70,080	\$ 820,076
63.00	Capital Improvements	\$ 1,206,277	\$ 628,497	\$ -	\$ 53,642	\$ 53,412	\$ 120,061
64.00	Machinery and Equipment	-	1,289	-	-	-	-
78.00	PWTF Loan Reimbursement	-	-	-	301,313	301,313	-
83.00	Loan Payments	-	54,194	167,726	156,953	156,953	104,420
91.00	Equipment Replacement	-	1,404	992	4,355	4,355	-
	Total Capital Outlay	\$ 1,206,277	\$ 685,384	\$ 168,718	\$ 516,263	\$ 516,033	\$ 224,481
	TOTAL EXPENDITURES	\$ 1,330,160	\$ 841,513	\$ 281,059	\$ 675,767	\$ 658,071	\$ 1,062,357
	Ending Fund Balance	\$ 1,213,010	\$ 1,550,942	\$ 1,330,558	\$ 1,083,775	\$ 1,102,547	\$ 60,568
	SEWER UTILITY FUND TOTAL	\$ 2,543,170	\$ 2,392,455	\$ 1,611,617	\$ 1,759,542	\$ 1,760,618	\$ 1,122,925

- 11.00 PW Supervisor - 5%; Maintenance Worker II - 10%; PW Director - 5%; Clerical Support - 20%
- 11.00 City Administrator - 5%; Asst. City Administrator - 10%; Finance Specialist - 10%; Accountant - 5%
- 41.00 Jetting lines and engineering expense
- 51.00 Transfer of Sewer Utility estimated ending fund balance to Pierce County for debt service payments
- 63.00 Historic Village Sewer Project
- 83.00 Public Works Trust Fund Loan payments

The transfer of the City's sewer system for the Historic Village to Pierce County is expected to occur by the beginning of the 2nd quarter of 2008.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY 403-035-538-50						
EXPENDITURES	2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
11.00 Salaries and Wages	\$ 85,863	\$ 101,315	\$ 89,095	\$ 89,095	\$ 88,270	\$ 125,961
12.00 Overtime	2,555	3,847	4,984	4,984	908	7,058
21.00 Personnel Benefits	31,481	35,802	30,868	30,868	29,390	48,760
26.00 Uniform Cleaning	115	1,375	1,000	1,000	1,843	1,800
27.00 Uniforms	470	460	1,000	1,000	308	1,000
Total Salary, Wages and Benefits	\$ 120,484	\$ 142,799	\$ 126,947	\$ 126,947	\$ 120,719	\$ 184,579
31.00 Office Supplies	\$ 95	\$ 94	\$ 200	\$ 200	\$ -	\$ 200
32.00 Gas, Oil & Fuel	2,310	2,982	2,000	2,000	3,048	5,000
33.00 Operating Supplies	2,850	2,761	5,000	5,000	1,576	5,000
35.00 Small Tools & Equipment	3,747	187	1,000	1,000	335	1,000
36.00 Building Repair Materials	-	248	-	-	111	3,000
41.00 Professional Services	98,745	95,206	107,750	107,750	64,669	114,500
42.01 Communications - Other	8	25	-	-	22	1,000
42.02 Communications - Postage	-	-	-	-	-	2,030
43.00 Travel and Subsistence	10	-	500	500	63	500
44.00 Advertising	686	1,050	1,000	1,000	641	1,000
45.00 Operating Rental & Leases	10,581	-	-	-	181	-
46.00 AWC-RMSA Insurance	6,756	4,776	2,271	2,271	2,271	3,959
47.00 Utilities	157	370	500	500	331	500
48.00 Repair & Maintenance	9,025	8,713	1,000	1,000	81	1,200
48.01 Maintenance - Software	352	601	1,000	1,000	877	1,000
48.02 Maintenance - Vehicles	1,070	2,307	1,000	1,000	221	1,200
49.01 Conference/School/Training	-	165	1,000	1,000	150	1,000
49.02 Printing/Binding	523	-	750	750	-	750
49.03 Professional Dues & Subscriptions	-	85	-	2,145	2,144	2,300
53.00 Utility Tax	27,603	33,096	37,054	37,054	33,362	40,750
Total Other Expenditures	\$ 164,518	\$ 152,666	\$ 162,025	\$ 164,170	\$ 110,083	\$ 185,889
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ 150,000	\$ 148,585	\$ 254,388
64.00 Machinery and Equipment	\$ 59,410	\$ 6,118	\$ 81,928	\$ 81,928	\$ 77,168	\$ -
91.00 Equipment Replacement	-	14,030	9,893	9,893	9,893	17,235
Total Capital Outlay	\$ 59,410	\$ 20,148	\$ 91,821	\$ 241,821	\$ 235,646	\$ 271,623
TOTAL EXPENDITURES	\$ 344,412	\$ 315,613	\$ 380,793	\$ 532,938	\$ 466,448	\$ 642,091
Ending Fund Balance	\$ 555,040	\$ 685,186	\$ 780,278	\$ 649,248	\$ 689,340	\$ 601,805
STORMWATER UTILITY FUND TOTAL	\$ 899,452	\$ 1,000,799	\$ 1,161,071	\$ 1,182,186	\$ 1,155,788	\$ 1,243,896

- 11.00 PW Supervisor - 15%; Maintenance Worker II - 30%; Maintenance Worker II - 60%; PW Director - 25%; Clerical Support - 40%
- 11.00 City Administrator - 15%; Asst. City Administrator - 10%; Finance Specialist - 10%; 20% of temporary seasonal workers
- 32.00 Increased fuel for sideboom mower
- 33.00 Safety & vehicle supplies, tires, vegetation control supplies
- 35.00 Signs, hand tools
- 36.00 Quarry rock, maintenance/repair supplies for stormwater facility
- 41.00 Street sweeping, vacator cleaning, 15% of TruGreen contract, utility billing service, misc. engineering services
- 47.00 Edmonds Village Pump Station power
- 48.01 Springbrook financial software maintenance contract
- 49.02 NPDES - Phase II - stormwater program implementation; educational materials
- 49.03 Municipal stormwater Phase II general permit
- 63.00 Stormwater pond - Civic Center; Civic Drive Improvements

The City established a Stormwater Utility Fund in 1999. Similar to the water and sewer funds, the Stormwater Fund is an enterprise fund that provides for all aspects of operating the city's stormwater utility, including operations, maintenance, administration, and capital construction.

This utility is responsible for managing drainage and resulting water flows to control flooding, erosion, and property damage, and preventing environmental damage associated with stormwater runoff.

City of DuPont
2008 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND 501-000-548-78							
EXPENDITURES		2005 Actual	2006 Actual	2007 Adopted	2007 Revised	2007 Actual	2008 Adopted
64.00	Machinery and Equipment - I.T.	\$ -	\$ 10,667	\$ -	\$ 28,000	\$ 28,000	\$ 19,700
64.00	Machinery and Equipment	23,885	74,521	159,700	183,700	183,700	119,528
	Total Capital Outlay	\$ 23,885	\$ 85,188	\$ 159,700	\$ 211,700	\$ 211,700	\$ 139,228
	TOTAL EXPENDITURES	\$ 23,885	\$ 85,188	\$ 159,700	\$ 211,700	\$ 211,700	\$ 139,228
	Ending Fund Balance	\$ 661,955	\$ 1,022,426	\$ 1,147,875	\$ 1,104,576	\$ 1,125,873	\$ 1,361,045
	TOTAL EXPENDITURES	\$ 685,840	\$ 1,107,614	\$ 1,307,575	\$ 1,316,276	\$ 1,337,573	\$ 1,500,273

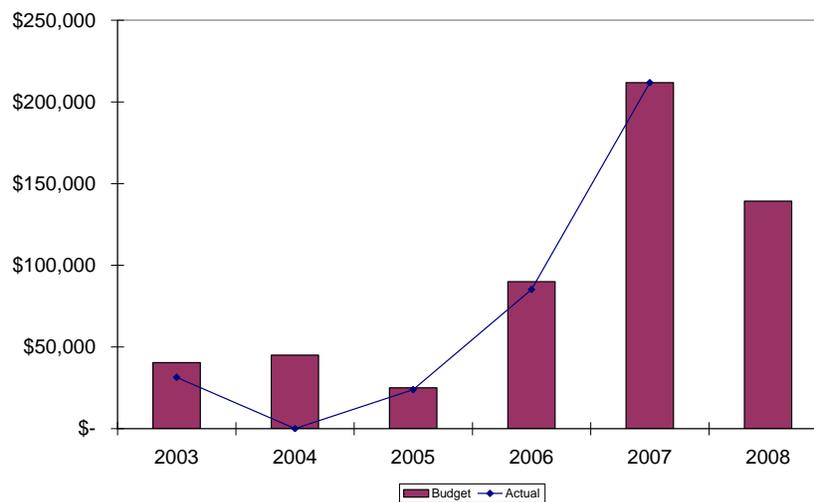
The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other capital equipment. Equipment is originally purchased by a department and "gifted" to the ER&R fund. The equipment is then rented back to the originating department.

An equipment replacement program is a financially prudent way to accumulate funds for future scheduled capital replacements.

Asset replacements in 2008:

Desktop Computer (Crew)	Fire	2,516
Laptop Computer	Fire	2,337
Vehicle Laptops (6)	Police	22,800
Computer (Office)	Police	1,500
Computer (Evidence tracking/card reader)	Police	1,500
Service Truck (Dump Truck)	Public Works	26,875
Pickup Truck	Public Works	20,000
Pickup Truck	Public Works	21,000
Pickup Truck	Public Works	21,000
Software Licenses	Support Services	12,000
Springbrook Upgrade	Support Services	7,700
	Total:	\$139,228

Budget vs. Actual Expenditures



DuPont Vision Statement

*DuPont is a vital City
known for its planned setting
and hometown sense of community.
The City successfully blends
natural beauty and a rich Northwest history.*

CITY OF DUPONT – GENERAL INFORMATION

GENERAL INFORMATION:

Date of Incorporation	April 12, 1951
Form of Government	Mayor-Council
Type of Government	Code
Location	Puget Sound
County	Pierce
Land Area	3,755 acres
Rank in Size/State	91
Rank in Size/County	9
Population – Official 2007	7,045
Assessed Valuation (Taxable)	\$1,212,061,693
City Employees	47

SALES TAX RATE:

State	6.50
Criminal Justice	0.10
Regional Transit Authority	0.40
City	0.84
Pierce County	0.15
Pierce Transit	0.30
Pierce County Jail	0.10
Regional & Local Parks	0.10
County Public Transportation	0.30
State Administration Fee	0.01
Sales Tax Rate	8.80

2008 PROPERTY TAX LEVY:

Regular Levy	\$1,187,503
Special Levy	\$ 34,810
EMS Levy	\$ 497,874
Total 2008 Property Tax Levy	\$1,720,187

STATE EXCISE TAX RATE:

Water Utility	5.029%
Sewer Utility	3.852%
Stormwater Utility	1.926%

2008 PROPERTY TAX RATE:

DuPont General	0.9797
DuPont Voted	0.0288
Pierce County Rural Library	0.4423
Steilacoom School District #1	4.0764
State of Washington	2.0688
County (General)	1.0838
Emergency Medical Services	0.4108
Port of Tacoma	0.1851
Total 2008 Property Tax Rate	9.2757

BUSINESS & OCCUPATION TAX RATE:

Retail & Service Providers	\$.001
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HOTEL/MOTEL TAX RATE: 5.0%

BUSINESS LICENSE FEE:

General Business	\$50.00
Home Occupation	\$20.00

UTILITY TAX RATE:

Electric, Gas, Telephone, Solid Waste, City Utilities (Water, Sewer, Storm)	6.0%
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2008 UTILITY MONTHLY RATE:

Water	\$32.00 for 1000 cf + \$1.12 for each add'l 100 cf
Sewer	\$60.75
Stormwater	\$ 7.25

Cable Franchise Rate 5.0%

LICENSES & PERMITS ISSUED IN 2007

General Business Licenses	506
Building Permits	720
Animal Licenses	360

PARKS & RECREATION:

Total Acreage	56.30
Number of Parks & Playgrounds	12

ELECTION & VOTER REGISTRATION:

Number of Precincts	2
Number of Registered Voters	2,811

STREETS:

Total Streets in Miles	64.3
Total Pedestrian Trails in Miles	11

FIRE PROTECTION:

Fire Rating (effective 6/07)	5
Emergency Vehicles & Apparatus	10
Number of Personnel	12
Number of Reserve Firefighters	5
Number of Reserve Medics	10
Fire Engine/Medic Responses - 2007	565

POLICE PROTECTION:

Number of Police Officers	10
Number of Reserve Officers	5
Number of Civilian Personnel	1
Total Number of Police Personnel	16
Number of Calls for Service	5,554
Number of Incident Reports	1,122

WATER UTILITY:

Total Water Accounts	2,739
Gallons of Water Pumped	380,751,410
Water Tanks	3
Reservoir Capacity (Gallons)	4,038,000

SANITARY SEWER UTILITIES:

Total Sewer Accounts	148
Lineal Feet (City-owned)	10,683

STORM DRAIN UTILITY:

Number of Accounts	2,266
Lineal Feet of Pipe	160,119
Storm Ditches (Feet)	38,120
Detention/Retention Ponds (Acres)	18

BOARDS, COMMISSIONS AND AGENCIES

Planning Agency

Purpose: The purpose of the Planning Agency is to advise the City Council as requested on all land use, comprehensive planning issues, growth management, and any other items as the City Council may request.

Number of Members: 5 members Appointed by: Mayor

Current Members: Don Dresser, Chairperson; Janelle Nesbit, Jeff Mitchell and Linda Jordan. (1 Vacancy)

Meeting Information: 2nd and 4th Monday of each month at 7:00 p.m. - City Hall

Parks Agency

Purpose: The purpose of the Parks Agency is to provide recommendations for the recreational use and physical development of all designated parks and playgrounds in the City, and other special duties relating thereto and other special events as may be assigned by the Mayor.

Number of Members: 7 members Appointed by: Mayor

Current Members: Sharon Westman, Chairperson; Darren de Guia, Hugh Long, Pauline Saxman, Maurice Toussaint, April Bilderbach and Andrew Estep.

Meeting Information: 1st Monday of each month at 7:00 p.m. – City Hall

Civil Service Commission

Purpose: The commission’s duties are with the selection, appointment and employment of firefighters and police officers. This commission is established pursuant to the authority conferred by RCW Chapter 41.08 and 41.12.

Number of Members: 3 members Appointed by: Mayor

Current Members: Ron Laughlin, Chairperson; Darrell Reeck and Jim Semmens.

Meeting Information: 1st Wednesday of each month at 6:00 p.m. – City Hall

DuPont Historical Museum

Purpose: The DuPont Historical Museum was opened in 1977 to preserve, display, and maintain the history of the Fort Nisqually sites, the Nisqually Methodist Mission site, DuPont Powder Works, DuPont “the Company Town”, and the Weyerhaeuser DuPont project.

Museum Manager: Johanna Jones

Location: 207 Barksdale Avenue Hours of Operation: Sunday 1-4 PM
DuPont, WA 98327 Info: www.dupontmuseum.com

DuPont Historical Society

Purpose: The society is a Washington State non-profit corporation which is organized for the following purposes:

- To operate the DuPont Historical Museum;
- To preserve and promote the historical heritage of the area in and around the City of DuPont and to foster an understanding of the local and regional history of South Puget Sound;
- To engage in other exclusively cultural, educational, literary, scientific, and charitable activities, singly or in combination.

Number of Members: 11 members

Current Members: Lee McDonald, Chairperson; Johanna Jones, Vice-Chair/Museum Manager; Julia Mitchell, Secretary; Kathleen Trotter, Treasurer; Lorraine Overmyer, Wes Westby, Megan DeFries, Ruth Egger, Dr. Steven Shaffer and Synthia Santos. (1 Vacancy)

Lodging Tax Committee

Purpose: This committee was established in 2006 to annually advise the City Council on how to use the City lodging tax revenue for tourism promotion or tourism facility purposes. By state law, at least two members are representatives of businesses required to collect the tax, two members are persons involved in activities authorized to be funded by the tax, and one member is an elected official of the City.

Number of Members: 6 members Appointed by: Mayor

Current Members: Larry Ackerman, Deborah Kerner, Nancy Thill and Jodee Thomas. (2 Council Vacancies)

Meeting Information: Convened as needed.

Fire Service Task Force

Purpose: The committee has been established for a time period of one year beginning January 8, 2008 and shall be dissolved no later than January 8, 2009. Its purpose is to investigate and hear testimony regarding the current status of Fire, EMS, and Ambulance service levels in DuPont and to recommend actions to provide stable, affordable service levels that are responsive to the current and projected risks in DuPont.

Number of Members: No more than 15 members

Current Members: Bob Bartro, Chairperson; Jim Skinner, Tamara Jenkins, Penny Coffey, John Ehrenreich, Bob Merritt, Mark Eakes, Mike Davis, Tim Holen, Dan Potts, Larry Holt, Dick Small, Gary Hauenstein, Bill McDonald and Craig Koepler.

Meeting Information: 1st and 3rd Thursday of each month at 6:00 PM – City Hall

Visitor Readiness Task Force

- Purpose: The committee has been established for a time period of one year beginning February 12, 2008 and shall be dissolved no later than February 12, 2009. Its purpose is to review the recommendations of the “Visitor Readiness Report” and to develop and implement a tourism action plan with short and long range objectives which promote DuPont as a tourist destination city.
- Number of Members: No restriction on number of members. 3 sub-committees have been formed.
- Current Members: Cultural Heritage sub-committee: Lee McDonald, Chairperson; Roger Westman, Ruth Egger, Andy Estep and Judy Krill.
- Destination Marketing & Promotion sub-committee: Cara Mitchell, Chairperson; Francisca Beaver, Larry Ackerman, Larry Wilcox and Deborah Kerner.
- Business Relations sub-committee: Mike Davis, Chairperson; Ron Hagen, Sandra Smith and Nancy Thill.
- Meeting Information: Convened as needed.

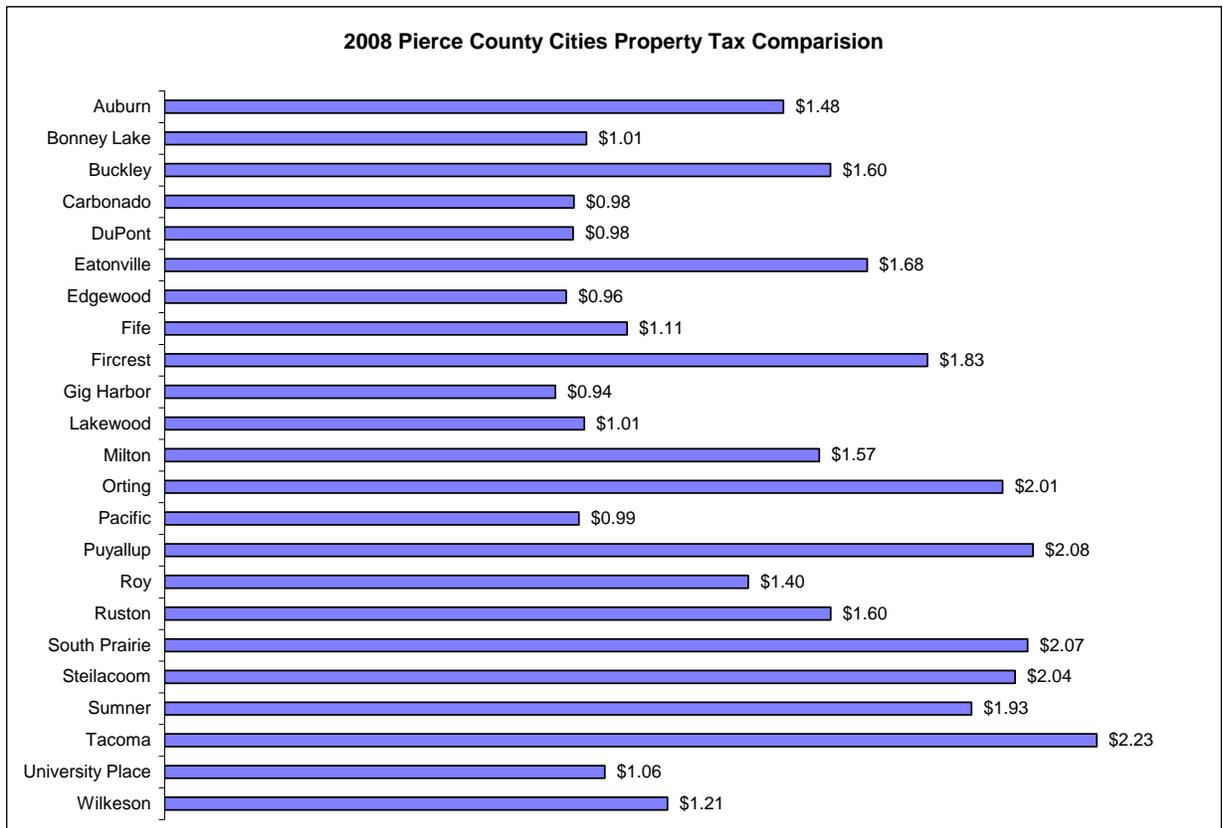
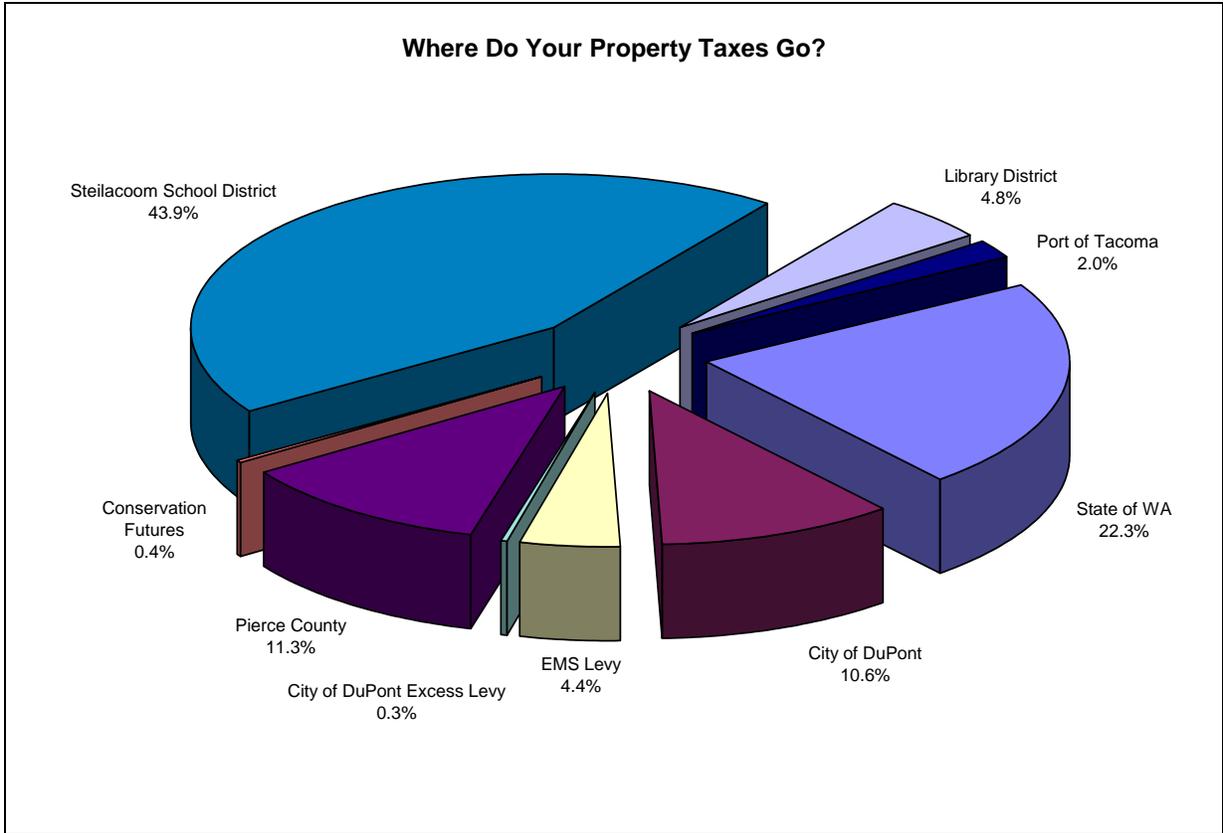
Fourth of July Task Force

- Purpose: The committee has been established for a time period not to exceed seven months beginning January 8, 2008, and shall be dissolved no later than September 8, 2008. Its purpose is the coordinate the 2008 4th of July celebration in the City of DuPont.
- Number of Members: No more than 10 members
- Current Members: Amy Walker, Chairperson; Bridget Culley, Roy Coffey, Phil Ragsdale, Cathy Dimauro, Synthia Santos, Linda Cumberbatch, Shawn McDonald, Anna Skretting Jenny Sharp, and Mike Pohl.
- Meeting Information: Convened as needed.

CITY OF DuPONT					
COMPUTATION OF LIMITATION OF INDEBTEDNESS					
December 31, 2007					
Description	GENERAL DEBT CAPACITY		Excess Levy Open Space and Park	Excess Levy Utility Purposes	Total Debt Capacity
	(Limited) Councilmanic	(Unlimited) Excess Levy			
Statutory debt limit: (AV=\$1,212,061,693)(A)					
1.50% AV @ 100%	\$ 18,180,925	\$ (18,180,925)			
2.50% AV @ 100%		30,301,542	30,301,542	30,301,542	\$ 90,904,626
Add:					
Cash on hand for debt redemption (B)	-	12,360	-	-	12,360
Less:					
Bonds outstanding	-	(65,000)	-	-	(65,000)
Local Improvement District bonds outstanding	-	-	-	-	-
REMAINING DEBT CAPACITY	\$ 18,180,925	\$ 12,067,977	\$ 30,301,542	\$ 30,301,542	\$ 90,851,986
TOTAL REMAINING					
"GENERAL" CAPACITY (C)	<u>\$ 30,248,902</u>				

(A) This figure represents the City's total taxable assessed valuation (AV) for 2007 which was used to determine the 2008 property tax levy.
(B) Reflects estimated balance available in the Debt Service Fund as of December 31, 2007.
(C) Combined total for Councilmanic, Financing Lease, and Excess Levy capacities.

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY							
As of December 31, 2007							
Year	G.O. Bonds		PWTFL		Total		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Prin/Int
2008	30,000	4,810	157,408	17,036	187,408	21,846	209,254
2009	35,000	2,590	157,408	15,252	192,408	17,842	210,250
2010	-	-	157,408	14,090	157,408	14,090	171,498
2011	-	-	157,408	12,929	157,408	12,929	170,337
2012	-	-	157,408	11,767	157,408	11,767	169,175
2013	-	-	157,408	10,606	157,408	10,606	168,014
2014	-	-	157,408	9,444	157,408	9,444	166,852
2015	-	-	157,408	8,283	157,408	8,283	165,691
2016	-	-	157,408	7,122	157,408	7,122	164,530
2017	-	-	157,408	5,960	157,408	5,960	163,368
2018	-	-	157,409	4,799	157,409	4,799	162,208
2019	-	-	157,409	3,638	157,409	3,638	161,047
2020	-	-	82,541	2,476	82,541	2,476	85,017
2021	-	-	82,541	2,064	82,541	2,064	84,605
2022	-	-	82,541	1,651	82,541	1,651	84,192
2023	-	-	82,541	1,238	82,541	1,238	83,779
2024	-	-	82,541	825	82,541	825	83,366
2025	-	-	82,541	413	82,541	413	82,954
Total	\$ 65,000	\$ 7,400	\$ 2,384,144	\$ 129,593	\$ 2,449,144	\$ 136,993	\$ 2,586,137



**CITY OF DUPONT
PERSONNEL SUMMARY**

<u>POSITION</u>	<u>NUMBER OF EMPLOYEES</u>				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Mayor	1.00	1.00	1.00	1.00	1.00
Councilmember	5.00	7.00	7.00	7.00	7.00
City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator/Finance Director	-	-	-	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	-	-
Fire Chief	1.00	1.00	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00
City Clerk	-	1.00	1.00	1.00	1.00
Assistant Fire Chief	-	1.00	1.00	1.00	1.00
Human Resources Analyst	-	-	-	1.00	1.00
Human Resources Specialist	-	-	0.50	-	-
Accountant	-	-	1.00	1.00	1.00
Assistant Building Official	-	-	1.00	1.00	-
Assistant Planner	-	1.00	1.00	1.00	1.00
Building Inspector	1.00	2.00	2.00	2.00	2.00
Building Official	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	-	-	-	-
Emergency Services Specialist	-	-	-	-	0.50
Events & Recreation Coordinator	-	-	-	0.50	0.50
Finance Specialist	-	-	-	1.00	1.00
Fire Lieutenant	2.00	2.00	3.00	3.00	3.00
Fire Prevention Specialist	-	1.00	1.00	1.00	1.00
Firefighter/EMT	4.00	4.00	6.00	6.00	6.00
Maintenance Worker I	1.00	2.00	-	-	-
Maintenance Worker II	2.00	2.00	4.00	4.00	4.00
Maintenance Worker III	1.00	1.00	2.00	2.00	2.00
Permits Coordinator	1.00	1.00	1.00	1.00	1.00
Police Detective	-	-	-	1.00	1.00
Police Officer	-	5.00	6.00	6.00	6.00
Police Records Clerk	1.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	2.00	2.00	2.00	2.00
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.00	-	-
Senior Planner	1.00	1.00	1.00	1.00	1.00
Total FTE's including elected officials	33.00	46.00	53.50	55.50	55.00
Total FTE's excluding elected officials	27.00	38.00	45.50	47.50	47.00

Employee Position Classification Salary Schedule		
<i>Elected Officials</i>		
Classification	Minimum	Maximum
Mayor	\$ 14,400	\$ 14,400
Councilmembers	\$ 3,600	\$ 3,600

Employee Position Classification Salary Schedule		
<i>Unrepresented Employees</i>		
Classification	Minimum	Maximum
City Administrator	\$ 93,305	\$ 113,520
Assistant City Administrator	\$ 84,818	\$ 103,194
Community Development Director	\$ 78,246	\$ 95,219
Finance/Support Services Director	\$ 78,246	\$ 95,219
Fire Chief	\$ 78,246	\$ 95,219
Police Chief	\$ 78,246	\$ 95,219
Public Works Director	\$ 78,246	\$ 95,219
City Clerk	\$ 56,252	\$ 68,439
Assistant Fire Chief	\$ 65,464	\$ 79,647
Human Resources Analyst	\$ 49,991	\$ 60,821

Employee Position Classification Salary Schedule		
<i>Represented Employees</i>		
Classification	Minimum	Maximum
Accountant	\$ 52,374	\$ 66,664
Assistant Building Official	\$ 49,109	\$ 62,525
Assistant Planner	\$ 42,557	\$ 54,142
Building Inspector	\$ 44,616	\$ 56,742
Building Official	\$ 55,640	\$ 70,803
Clerical Assistant	\$ 29,474	\$ 37,502
Deputy City Clerk	\$ 36,005	\$ 45,843
Events & Recreation Coordinator	\$ 34,528	\$ 44,013
Finance Specialist	\$ 42,557	\$ 54,142
Fire Lieutenant	\$ 61,763	\$ 64,713
Fire Prevention Specialist	\$ 44,125	\$ 58,825
Firefighter/EMT	\$ 44,125	\$ 58,825
Maintenance Worker I	\$ 33,696	\$ 42,869
Maintenance Worker II	\$ 40,789	\$ 51,917
Maintenance Worker III	\$ 45,843	\$ 58,323
Permit Coordinator	\$ 39,291	\$ 50,003
Police Officer	\$ 51,477	\$ 63,336
Police Records Clerk	\$ 33,696	\$ 42,869
Police Sergeant	\$ 72,836	\$ 72,836
Public Works Supervisor	\$ 49,109	\$ 62,525
Receptionist	\$ 29,474	\$ 37,502
Senior Accounting Clerk	\$ 39,291	\$ 50,003
Senior Planner	\$ 56,534	\$ 71,739

**Fire Collective Bargaining Agreement for 2007-2009 is still under negotiation and pay rates reflected are from 2006*

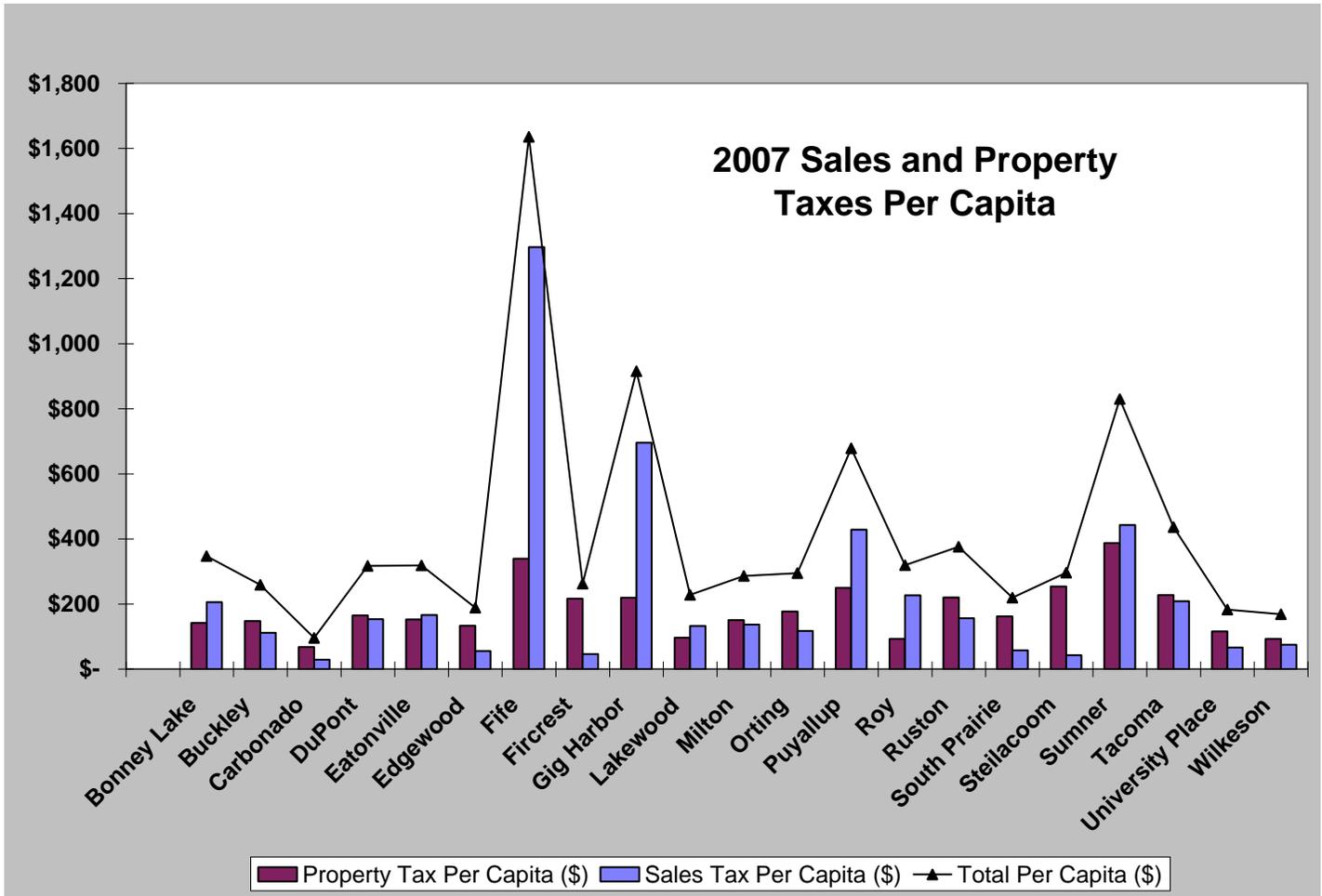
Largest Taxpayers

Taxpayer	Type of Business	Real & Personal Property AV	Percentage of AV
Intel Corporation	Communications	\$ 126,324,273.00	10.42%
Glacier Northwest Inc.	Quarry	71,589,749.00	5.91%
State Farm Mutual Auto Insurance	Insurance/Real Estate	55,139,559.00	4.55%
Quadrant	Residential	38,587,415.00	3.18%
Pierce County Investors LLC	Warehousing	25,088,800.00	2.07%
Patriots Landing Investment LLC	Retirement Community	24,470,400.00	2.02%
WPP LLC		19,795,900.00	1.63%
Eide Erling	Warehousing	17,384,600.00	1.43%
DuPont Corporate Park LLC	Vacant Commercial Land	15,236,600.00	1.26%
DuPont Station Partners LLC	Shopping Center	12,188,100.00	1.01%
Fainbarg Family Trust/M M Shopping Ctr	Warehousing	10,649,300.00	0.88%
Clock Tower Village Associates LLC	Residential/Apartments	9,136,500.00	0.75%
Venture Bank	Banking	9,004,500.00	0.74%
Basalite Concrete Products LLC	Manufacturing	7,410,400.00	0.61%
Clock Tower Village II LLC	Residential/Apartments	7,023,300.00	0.58%
Total Assessed Valuation - Largest Taxpayers		449,029,396.00	37.05%
Total Assessed Valuation - All Others		763,032,297.00	62.95%
Total Assessed Valuation		\$ 1,212,061,693.00	100.00%

Source: Pierce County Assessor-Treasurer's Office

Principal Employers

Principal Employer	Type of Business	Employees
Intel Corporation	Communications	1,177
State Farm Insurance	Insurance/Real Estate	1,002
Glacier Northwest	Quarry	100
Patriot's Landing	Retirement Community	81
Better Business Bureau	Consumer Information	65
Basalite	Manufacturing	57
Chloe Clark Elementary	Public Education	51
City of DuPont	City Government	47
Pacific Peaks Girl Scouts	Non-Profit Organization	36
Dania Distribution	Industrial	22



City	Population	Assessed Valuation	Regular Levy Rate	Property Tax	Property Tax Per Capita	Sales Tax	Sales Tax Per Capita	Sales & Property Tax Per Capita
Bonney Lake	15,230	1,937,522,060	1.1106	2,151,747	141	3,127,408	205	347
Buckley	4,535	371,835,811	1.7976	668,417	147	503,852	111	258
Carbonado	666	41,377,992	1.0832	44,821	67	19,027	29	96
DuPont	6,610	1,026,725,962	1.0582	1,086,495	164	1,009,127	153	317
Eatonville	2,385	197,704,954	1.8330	362,399	152	395,943	166	318
Edgewood	9,510	1,208,634,297	1.0470	1,265,469	133	527,150	55	188
Fife	6,135	1,595,745,697	1.3034	2,079,892	339	7,954,452	1,297	1,636
Fircrest	6,260	690,723,570	1.9590	1,353,130	216	288,254	46	262
Gig Harbor	6,765	1,456,487,257	1.0183	1,483,156	219	4,705,686	696	915
Lakewood	59,000	5,147,340,781	1.1018	5,671,426	96	7,777,413	132	228
Milton	6,490	580,259,062	1.6757	972,348	150	883,933	136	286
Orting	5,560	445,896,318	2.2057	983,513	177	652,364	117	294
Puyallup	36,360	4,047,400,986	2.2398	9,065,531	249	15,576,001	428	678
Roy	875	53,910,085	1.5058	81,180	93	198,045	226	319
Ruston	740	95,898,389	1.6959	162,631	220	115,309	156	376
South Prairie	440	31,029,857	2.2927	71,143	162	25,328	58	219
Steilacoom	6,200	725,621,646	2.1658	1,571,560	253	261,799	42	296
Sumner	9,025	1,654,935,497	2.1124	3,495,953	387	3,993,842	443	830
Tacoma	199,600	18,731,712,628	2.4218	45,365,016	227	41,636,302	209	436
University Place	31,140	3,198,540,115	1.1282	3,608,645	116	2,065,406	66	182
Wilkeson	450	32,007,686	1.3074	41,846	93	33,722	75	168
Average					181		231	412

GLOSSARY OF BUDGET TERMS

ACCOUNT:

A chronological record of public funds showing receipts, disbursements, and the balance.

ACCOUNTING SYSTEM:

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE:

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE:

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS OF ACCOUNTING:

The method of accounting under which revenues are recorded when they are earned and expenses are recognized when incurred. "When" cash is received or distributed is not a determining factor.

AD VALOREM TAXES:

A tax levied on the assessed value of real property.

ADOPTED BUDGET:

The financial plan adopted by the City Council which forms the basis for appropriations.

ALLOCATION:

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

AMORTIZATION:

(1) The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNEXATION:

The incorporation of land into an existing city with a resulting change in the boundaries of that city.

ANNUAL DEBT SERVICE:

The amount required to be paid in a calendar year for (1) interest on all bonds then outstanding; and (2) principal of all bonds then outstanding, but excluding any outstanding term bonds.

ANNUAL FINANCIAL REPORT:

The official annual report of a government. It includes (a) the five combined financial statements in the combined statements – overview and their related notes, and (b) combined statements by fund type and individual fund financial statements prepared in conformity with GAAP. It also includes necessary supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

APPROPRIATION:

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION:

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

ASSETS:

Property owned by a government, which has monetary value.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and result of operations
- Test whether transactions have been legally performed
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently
- Ascertain the stewardship of officials responsible for governmental resources.

AUDITOR'S REPORT:

In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of the presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

B.A.R.S.:

The State of Washington prescribed Budgeting, Accounting, and Reporting System Manual required for all governmental entities in the state of Washington.

BASIC FINANCIAL STATEMENTS:

Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all-inclusive" operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and non-expendable trust funds).

BASIS OF ACCOUNTING:

A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BENEFITS:

Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employees retirement systems, and employment security.

BOND:

(Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

Bonds are typically used for long-term debt to pay for specific capital expenditures.

BOND ANTICIPATION NOTES:

(BANS) Short term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

BOND REGISTRAR:

The fiscal agency of the State of Washington in either Seattle, Washington or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, and bond register, effecting transfer of ownership of the bonds and paying interest on and principal of (and any premium pursuant to call on) the bonds.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET AMENDMENT:

A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at a fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

BUDGET CALENDAR:

The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the Finance Department and supporting staff for the mayor which presents the proposed budget to the City Council.

BUDGET GUIDELINES:

The City's guidelines with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

BUDGET MESSAGE:

A message prepared by the Mayor explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts and changes.

BUDGET PROCESS:

The process of translating planning and programming decisions into specific financial plans.

BUDGETARY CONTROL:

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAPITAL ASSETS:

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

CAPITAL EXPENDITURES:

Expenditures that result in the acquisition or construction of capital assets.

CAPITAL FACILITIES PLAN:

A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City has prepared such a plan.

CAPITAL IMPROVEMENT PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years, setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY:

Expenditures which result in the acquisition or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS:

Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CARRYOVERS:

Carryovers result from timing of project completion. The final expenditures need to be rebudgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted. Carryovers

generally involve projects rather than line item expenditures.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH MANAGEMENT:

The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

C.D.B.G.:

Community Development Block Grants – grant funds administered through the Department of Community Trade and Economic Development (CTED) of the State of Washington.

CERTIFICATE OF DEPOSIT:

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

CITY DEPARTMENT:

A major administrative and financial division of resources and responsibilities within the City organization. Departments include: (1) Governance, (2) Support Services, (3) Police, (4) Fire, (5) Community Development, (6) Parks and Greenways, and (7) Public Works.

COLA:

Cost of Living Allowance.

COMMUNITY SERVICES INDICATOR:

A community services indicator is an indicator of the attainment of an objective. It is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

COMPREHENSIVE PLAN:

A general plan that outlines growth and land use for residential, commercial, industrial, and open space areas.

CONCURRENCY:

The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service levels below locally established minimum standards.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels for a fixed market basket of goods and services provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COST ACCOUNTING:

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

COUNCILMANIC BONDS:

Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.50 percent of the assessed valuation, and voted bonds 2.50 percent.

CUSTOMER:

The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City department.

External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a City department.

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT LIMITS:

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE:

Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and other City-issued debt.

DEFICIT:

(1) The excess of an entity's liabilities over its assets (See Fund Balances). (2) The excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES:

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPARTMENT:

Basic organizational unit of City government responsible for carrying out a specific function.

DEPRECIATION:

(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

DEVELOPMENT ACTIVITY:

Any construction or expansion of a building, structure, or use of land, any change in use of a building or structure, or any change in the use of land, that creates additional demand and need for public facilities.

DUE FROM OTHER FUNDS:

An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open account, not interfund loans.

DUPONT EMPLOYEE'S ASSOCIATION (DEA):

Labor union representing all regular non-exempt personnel.

ENCUMBRANCES:

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENDING FUND BALANCE:

The cash balance remaining at the end of the fiscal year available for appropriation in future years.

ENTERPRISE FUND:

A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

EXPENDITURES/EXPENSES:

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposed are made.

FEMA:

The Federal Emergency Management Act is a Federal initiative designed to provide financial assistance in the event of an emergency.

FICA:

Federal Insurance Contribution Act is an employment tax levied against both an employee and employer for Social Security and Medicare taxes.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For DuPont, the fiscal year is the same as the calendar year (also called budget year).

FIXED ASSETS:

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

FULL FAITH AND CREDIT:

A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FTE:

Full-time equivalent employee. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full-time are expressed as a percent of full-time.

For example, a .5 FTE budgeted position will work 1,040 hours.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE:

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GAAFR:

"Governmental Accounting, Auditing and Financial Reporting". The "blue book" published by the Government Finance Officers Association to provide guidance for the application of accounting principles for governments.

GAAP:

Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.

GASB:

Government Accounting Standards Board, established in 1985, to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS:

Capital assets that are not a part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

GENERAL FUND:

This fund accounts for the financial operations of the City which are not accounted for in any other fund. Principal

sources of revenue are taxes, fees, and other revenues that may be used for any lawful purpose. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

GENERAL OBLIGATION BONDS:

Bonds for which the full faith and credit of the insuring government are pledged for payment.

GIS:

Geographical Information System.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

GROWTH MANAGEMENT:

Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This legislation was enacted due to enormous growth experienced in the State and a lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.

IAC:

Interagency Committee for Outdoor Recreation.

ISTEA:

Inter-modal Surface Transportation Efficiency Act.

IMPACT FEES:

A fee assessed on new development that creates additional demand and need for public facilities.

INDEBTEDNESS:

The state of owing financial resources to other financial institutions and investors.

INFRASTRUCTURE:

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

INTERFUND PAYMENTS:

Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

INTERFUND TRANSFERS:

Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

INTERGOVERNMENTAL COSTS:

Costs or expenses paid from one government to another government for services. These costs include, but are not limited to, such things as: dispatch and jail services, animal control services, audit and voter costs.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL:

A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE CHARGE:

A charge from an Internal Service Fund to an operating fund to recover the cost of service or overhead.

INTERNAL SERVICE FUND:

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS (LOCAL 3829):

Labor union representing firefighters, lieutenants, and fire prevention specialist.

INTERNATIONAL UNION OF POLICE ASSOCIATIONS (LOCAL 165):

Labor union representing commissioned police officers and sergeants.

INVESTMENT:

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, and base payments.

IPD:

Implicit Price Deflator.

LATECOMER FEES:

Fees paid by developers or future service users for their share of past improvements financed by others.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

LEOFF:

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVEL OF SERVICE:

Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.

LEVY:

(1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID:

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

LID:

Local Improvement District or special assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LINE ITEM:

An expenditure description at the most detailed level. Objects of expenditures are broken down into specific items, such as printing.

LONG TERM DEBT:

Debt with a maturity of more than one year after the date of issuance.

LTGO:

Limited Tax General Obligation bonds are non-voter approved bonds for which the full faith and credit of the insuring government are pledged for payment.

MAINTENANCE:

The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MATURITIES:

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MILL:

The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

MISSION:

A short description of the scope and purpose of a City or department. It specifies what the City or department's business is.

MITIGATION FEES:

Contributions made by developers toward future improvements of City facilities resulting from the additional demand on the City's facilities generated from the development.

MODIFIED ACCRUAL BASIS:

The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

NET REVENUE:

The revenue of the system less the cost of maintenance and operation of the system.

OBJECT:

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, supplies, and services and charges.

OBJECTIVE:

A specific measurable achievement that may be accomplished within a specific time frame.

OPERATING FUNDS:

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING REVENUES:

Those revenues received within the present fiscal year.

OPERATING TRANSFER:

Routine and/or recurring transfers of assets between funds.

ORDINANCE:

A statute or regulation enacted by City Council.

OTHER SERVICES AND CHARGES:

A basic classification for services, other than personnel services, which are needed by the

City. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, equipment rental and costs (ER&R), insurance, public utility services, repairs and maintenance.

PERS:

Public Employees Retirement Systems provided by the State of Washington for all employees other than Police and Fire.

PERFORMANCE MEASURES:

See Community Service Indicator.

PERSONNEL COSTS:

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

PROGRAM:

A specific and distinguishable unit of work or service performed.

PROGRAM ENHANCEMENT:

Programs, activities, or personnel requested to improve or add to the current baseline services.

PROGRAM MEASURES:

A unit of standard used for the quantitative comparison in the manner of functioning to capacity or quantity as determined.

PROGRAM REVENUE:

These are revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues dedicated to a specific use (i.e. grants, taxes or debt funds).

PROJECTIONS:

Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to

indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

PROPOSED BUDGET:

The budget proposed by the Mayor to the City Council for review and approval.

PROPRIETARY FUND:

The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

PUBLIC FACILITIES:

The capital owned or operated by the City or other governmental entities.

PUBLIC WORKS TRUST FUND:

(PWTF) This is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing population. New capital improvement projects are not eligible. Interest rates vary from one to three percent, depending on the match.

RATINGS:

In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

RCW:

Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

REET:

Real Estate Excise Tax. A tax upon the sale of real property from one person or company to another.

REFUNDING:

The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge or to reduce the amount of fixed payment.

RESERVE:

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION:

A formal statement of a decision or expression of an opinion of the City Council.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the City.

REVENUE:

Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE BONDS:

Bond issued pledging future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

SALARIES AND WAGES:

Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts.

SINGLE AUDIT:

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes.

STATE SHARED REVENUE:

Revenues received from the State of Washington from sources like the liquor tax and gas taxes.

STRATEGY:

An approach to using resources within the constraints of the environment in order to achieve a set of goals. An organization formulates a strategy based on the environment, and states the goals, objectives, and how it is going to meet the

objectives through tactics to guide its core business functions.

SUPPLEMENTAL APPROPRIATION:

An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

TAX:

Charge levied by a government to finance services performed for the common benefit.

TAX ANTICIPATION NOTES:

(TANS) Notes issued in anticipation of taxes, which are retired usually from taxes collected (typically by school districts).

TAX LEVY:

Total amount of ad valorem tax certified by the City.

TAX RATE:

The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRANSPORTATION IMPROVEMENT ACCOUNT:

(TIA) Provides funding for transportation projects through two programs. Urban projects must be attributable to congestion caused by economic growth. They must be consistent with state, regional and local

selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD:

(TIB) The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

TRANSPORTATION IMPROVEMENT PROGRAM:

(TIP) A comprehensive program used to identify specific transportation projects for improvement to enhance local, regional, State, and Federal transportation systems.

TRUST FUND:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UNAPPROPRIATED ENDING FUND BALANCE:

An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

UNDERWRITER:

An individual or organization that assumes a risk for a fee (premium or commission).

USER FEES:

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

UTILITY LOCAL IMPROVEMENT DISTRICTS:

(ULID) Created only for improvements to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

UTGO:

Unlimited Tax General Obligation bonds are voter approved and retired by a tax levy commonly referred to as an excess levy.

VISION:

An objective that lies outside the range of planning. It describes an organization's most desirable future state.

WAC:

Washington Administrative Code.

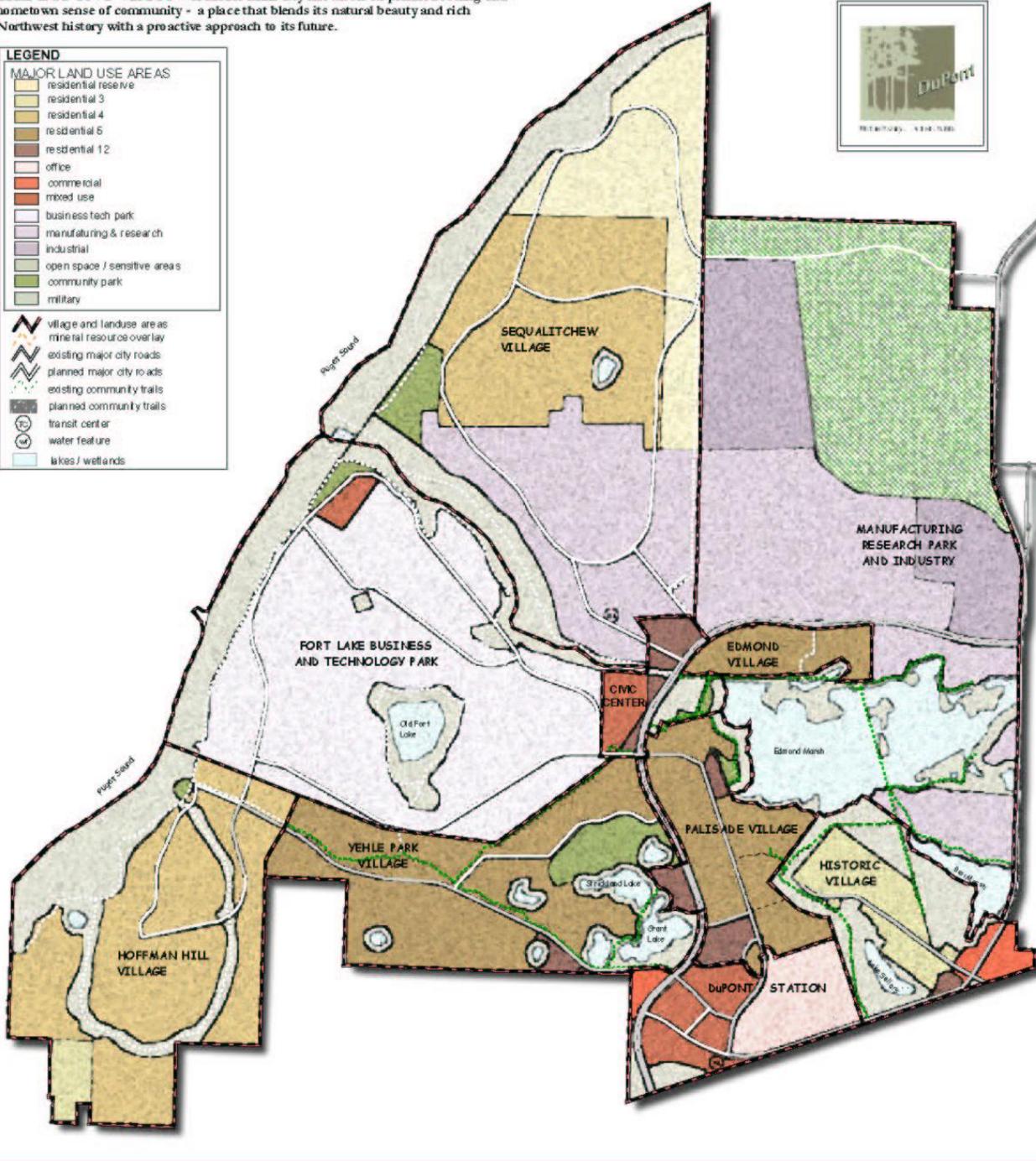
THE DuPONT VISION - A model small city known for its planned setting and hometown sense of community - a place that blends its natural beauty and rich Northwest history with a proactive approach to its future.

LEGEND

MAJOR LAND USE AREAS

- residential reserve
- residential 3
- residential 4
- residential 5
- residential 12
- office
- commercial
- mixed use
- business tech park
- manufacturing & research
- industrial
- open space / sensitive areas
- community park
- military

village and landuse areas as mineral resource overlay
 existing major city roads
 planned major city roads
 existing community trails
 planned community trails
 transit center
 water feature
 lakes / wetlands



CITY OF DuPONT
COMPREHENSIVE
LAND USE PLAN MAP
REVISED BY R.L.J. 2001