

City of Dupont



2009 Annual Budget

**CITY OF DUPONT
WASHINGTON**

2009 ADOPTED ANNUAL BUDGET

**Prepared by:
Support Services Department**



Elected Officials

Tamara Jenkins
Penny Coffey
John Ehrenreich
Larry Wilcox
Roger Westman
Kathleen Trotter
Vicky Marin
Michael Grayum

Mayor
Deputy Mayor
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

Administration

Bill McDonald
Dawn Masko
Peter Zahn
Robert Merritt
Ron Goodpaster
Shelley Kerslake

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

CITY OF DuPONT
WASHINGTON

ORDINANCE NO. 08-871

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE
CITY OF DuPONT FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2009.

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 2009 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 2009 are set forth in summary form below and are hereby appropriated as follows.

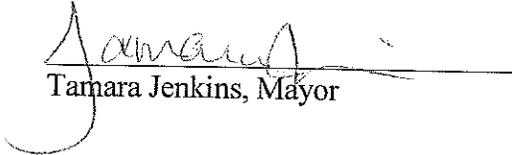
FUND	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General Fund	\$7,271,118	\$6,422,407	\$ 848,711
Street Fund	404,692	383,506	21,186
Street Depreciation Fund	378,101	108,000	270,101
Hotel/Motel Tax Fund	284,541	91,400	193,141
Public Safety Mitigation Fund	1,176,021	183,700	992,321
Technology Fund	15,506	14,000	1,506
Glacier NW Settlement Fund	828,193	183,500	644,693
GO Bonds/Debt Service Fund	55,698	45,325	10,373
LID Fund	556,184	118,288	437,896
Capital Projects Fund	3,069,111	1,512,921	1,556,190
Water Utility Fund	3,144,423	1,236,501	1,907,922
Sewer Utility Fund	115,827	0	115,827
Stormwater Utility Fund	975,057	463,451	511,606
Equip Replace (ER&R) Fund	1,630,074	104,002	1,526,072
GRAND TOTAL:	\$19,904,546	\$10,867,001	\$ 9,037,545

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, 2009, after its publication according to law.

PASSED BY THE DuPONT CITY COUNCIL and approved by the Mayor this 9th day of December, 2008.

CITY OF DUPONT


Tamara Jenkins, Mayor

ATTEST/AUTHENTICATED:


Erin Larsen, City Clerk

APPROVED AS TO FORM:


Shelley Kerslake, City Attorney

Ordinance No.: 08-871
Filed with the City Clerk: 12-10-08
Passed by the City Council: 12-9-08
Date of Publication: 12-12-08
Effective Date: 12-17-08

**WASHINGTON FINANCE
OFFICERS ASSOCIATION**

PRESENTS THIS

**DISTINGUISHED
BUDGET PRESENTATION AWARD
FOR THE BUDGET YEAR 2008**

TO THE

City of DuPont



A blue ink signature in cursive script, positioned above a horizontal line.

President



A blue ink signature in cursive script, positioned above a horizontal line.

Budget Award Chairperson

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2009 Budget Message Adjusting to a Recessionary Economy

In 2008 the City of DuPont continued to come to grips with the obvious onset of an economic downturn made more dramatic by the critical mortgage crisis and near meltdown of equity markets and the banking community. It appears that the country is in store for several more quarters of flat or negative growth in the economy. In simpler times this would be called a recession. In some respects DuPont is fortunate to have significant land still available for development and a number of major projects still moving. A milestone in November was Council approval of the last major residential plat by Quadrant Corporation in the Northwest Landing Development. From this point forward the Community Development Department should be largely occupied with commercial and industrial development projects.

The revenue picture has not improved over what was described as bleak in 2008. The absence of elastic revenues which can provide significant balance to the property tax is still a problem for Washington State and its municipalities in general. The Mayor and City Council invested huge time and energy investigating the Fire Service issue in 2008 and had a Levy Lift measure on the November 4th ballot. While this ballot measure was narrowly defeated, a revised measure will be on the ballot in April 2009. Should this measure be approved by the voters it will provide a light at the end of the tunnel for transitioning into a reasonably funded service delivery model for Fire and Medic One service. However, the current General Fund budget will not realize significant relief with the approval of the Fire Levy as the projected cost of continuing the service agreement with Lakewood Fire District is projected to require current and newly authorized dollars.

One of the hold over issues which did not get resolved in 2008 is the continued burden of maintaining parks and greenways. An additional element which will translate into more cost is the communities demand for more active recreational opportunities with the completion of Powderworks and Chief Leschi Parks. A special levy on the ballot last year for a Metro Park District was not successful. A method for achieving a sustainable menu of services in a tight revenue environment is still on the table. More emphasis on fee for service or pay to play seems to be at least an idea worth further consideration.

Budget Overview

The 2009 Budget totals \$10,867,001 in all funds, including over \$8.3 million in operating funds. City staffing has decreased with eight positions unfilled and two with temporary appointments. The Administration is seeking ways to build more flexible staffing options into the City organization during this current economic downturn. This has included having the City Administrator temporarily providing oversight to the Community Development Department. With the defeat of the Fire and Medic One property tax ballot measure, ambulance services previously being provided by DuPont Fire were eliminated.

Total budgeted resources for 2009 are \$19,904,546. Budgeted beginning fund balance for all funds in 2009 is \$8,975,144 and the 2009 budget for total revenues is \$10,929,402.

The regular property tax rate is \$0.997 per \$1,000 of assessed valuation, as opposed to \$0.979 in 2008. Total assessed city property values increased by about \$36 million (3%) to \$1.248 billion. The EMS levy increased from \$0.41 in 2008 to \$0.42, with a total collection of \$531,603 in 2009.

Total budgeted expenditures for 2009 are \$10,867,001, a \$2,766,662 decrease from the 2008 revised budget. Total budgeted ending fund balance across all funds is \$9,037,545, a \$554,796 increase from the 2008 revised budget.

Budgeted operating revenues (total revenues minus transfers, donations and grants) for 2009 are \$10,238,680 as compared to \$9,918,350 budgeted in 2008. The 2009 budget for operating expenditures (total expenditures minus transfers, certain one-time expenditures, and capital outlays) is \$8,363,190 compared to \$9,659,247 budgeted in 2008. Taxes make up 50% (\$5,513,114) and charges for services, including utility services are 31% (\$3,396,505) of total citywide 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 and Storm) and Special Revenue Funds (Streets, Hotel/Motel, Public Safety Mitigation, Technology, and Glacier NW Settlement).

A \$848,711 ending balance is budgeted for the General Fund in 2009. This ending fund balance exceeds the management policy of 10% of General Fund revenues of \$6,721,283. Applicable General Fund revenues are total budgeted revenues less beginning fund balance, transfers, grants, donations, and other one-time revenue sources.

The City's capital budget for 2009 is \$1,051,886 and includes funding for general capital equipment and projects. This compares to \$3,468,174 in 2008. The Civic Center Project will be completed in 2009 with occupancy occurring on or before April. Financing for the project will be by Certificates of Participation guaranteed primarily by real estate excise tax revenues and fire impact fees.

The 2009 budget is my first as DuPont's Mayor. The City uses a budget process which is thorough and provides many opportunities for participation. Municipal budgeting tries to find a way of balancing a myriad of competing demands for attention and resources. It takes discipline and patience to arrive at a document which feels fair and reasonable. Many were involved in this year's budget process from the work of the Fire Task Force and Visitor Readiness Task Force to Department Director presentations in Budget Committee meetings and good policy discussions at the Council level. I am pleased that we have produced a plan which moves our City forward with confidence as we face an economic period of some uncertainty.



Tamara Jenkins
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.**

2009 BUDGET PROCESS CALENDAR

AUGUST 12

- Mid-Year Progress Report

SEPTEMBER 16

- Council Workshop – Goals & Objectives

OCTOBER 17

- Mayor’s Draft of Recommended 2009 Budget distributed to City Council

OCTOBER 21

Budget Workshop

- Department Budget Reviews
 - Community Development
 - Public Works

OCTOBER 30

Budget Workshop

- Department Budget Reviews
 - Governance
 - Support Services

NOVEMBER 6

Budget Workshop

- Department Budget Reviews
 - Police
 - Fire

NOVEMBER 12

(Regular Council Meeting)

- Mayor’s Proposed 2009 Budget
- Public Hearing – 2009 Budget & Revenue
- 1st Reading – Property Tax, Special Levy, and EMS Property Tax Ordinances

NOVEMBER 18

Budget Workshop

NOVEMBER 25

(Council Meeting)

- Council Adoption of Property Tax, Special Levy, and EMS Property Tax Ordinances
- 1st Reading – 2009 Budget Ordinance
- Public Hearing – Citizen Comments

DECEMBER 2

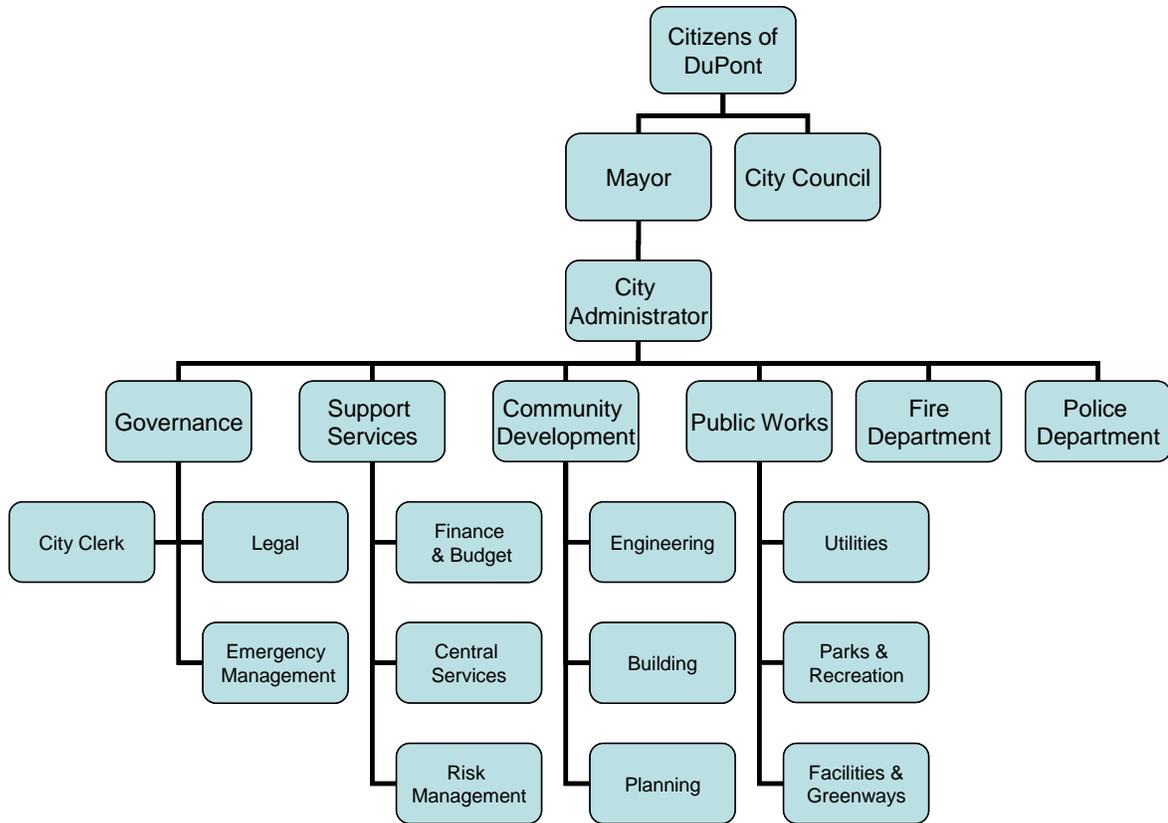
Budget Workshop

DECEMBER 9

(Regular Council Meeting)

- Council Adoption of 2009 Budget

City of DuPont Organizational Chart



**City of DuPont
2009 Budget Summary**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 395,581	\$ 6,875,537	\$ 6,422,407	\$ 848,711
Street Fund	38,718	365,974	383,506	21,186
Street Depreciation Fund	299,633	78,468	108,000	270,101
Hotel/Motel Tax Fund	192,391	92,150	91,400	193,141
Public Safety Mitigation Fund	1,002,073	173,948	183,700	992,321
Technology Fund	15,156	350	14,000	1,506
Glacier NW Settlement Fund	810,193	18,000	183,500	644,693
GO Bond Debt Service Fund	10,148	45,550	45,325	10,373
LID Debt Service Fund	461,804	94,380	118,288	437,896
Capital Projects Fund	2,022,611	1,046,500	1,512,921	1,556,190
Water Utility Fund	1,736,823	1,407,600	1,236,501	1,907,922
Sewer Utility Fund	115,827	-	-	115,827
Stormwater Utility Fund	464,747	510,310	463,451	511,606
Equipment Rental & Replacement Fund	1,409,439	220,635	104,002	1,526,072
	\$ 8,975,144	\$ 10,929,402	\$ 10,867,001	\$ 9,037,545
Cash Utilized from Fund Balances		(62,401)	-	
Total Revenues & Expenditures		\$ 10,867,001	\$ 10,867,001	

REVENUE & OTHER SOURCES SUMMARY

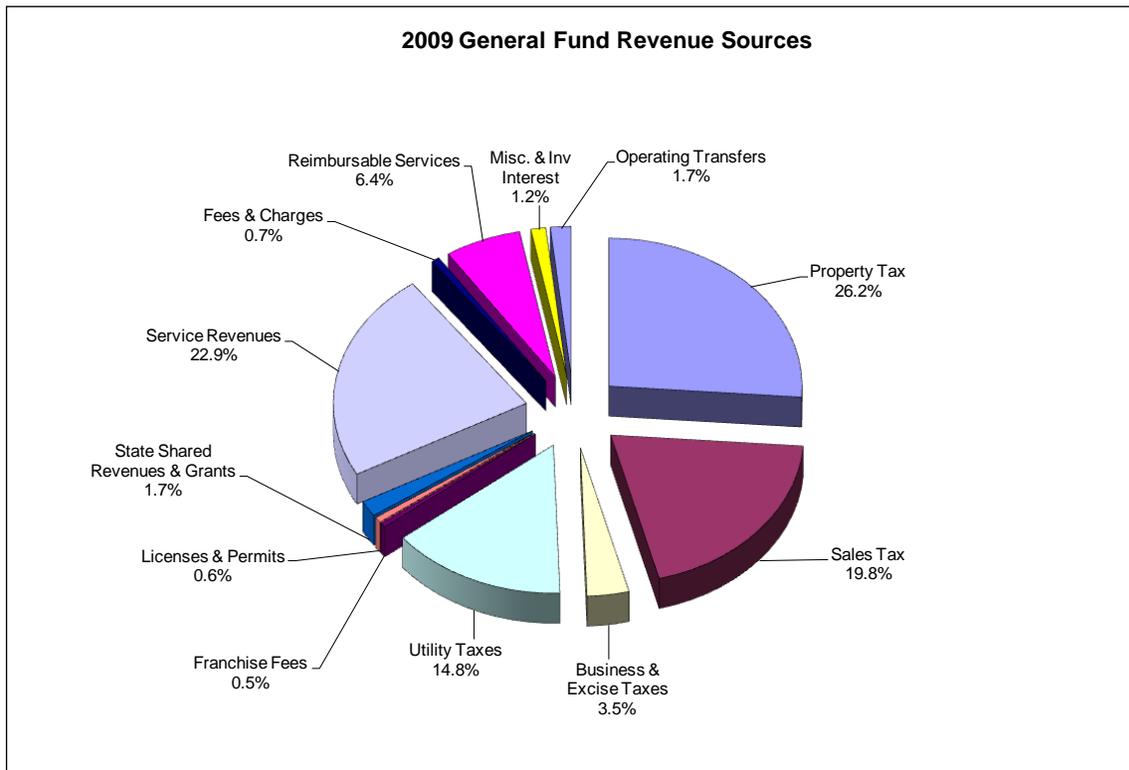
	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
TAXES						
Property Tax	\$ 926,680	\$ 1,086,004	\$ 1,187,503	\$ 1,187,503	\$ 1,174,010	\$ 1,268,412
Property Tax - EMS	388,275	455,251	497,874	497,874	492,216	531,603
Property Tax - Special Levy	33,924	37,010	34,810	34,810	34,414	37,590
Retail Sales Tax	902,592	1,009,127	1,192,500	1,060,000	1,036,398	1,180,575
Local Sales & Use Tax	48,596	57,090	64,270	58,500	56,956	65,500
Local Criminal Justice Sales Tax	81,453	101,183	111,680	102,000	100,582	113,500
Private Harvest Tax	72	81	-	-	37	-
Business & Occupation Tax	173,538	203,437	209,000	230,000	230,114	236,250
Utility Taxes	708,852	842,622	910,235	933,235	923,381	1,020,834
Hotel/Motel Tax	65,374	72,425	79,924	79,924	80,564	82,350
Real Estate Excise Tax	807,611	938,567	976,500	732,400	642,750	976,500
TOTAL TAXES	4,136,967	4,802,797	5,264,296	4,916,246	4,771,422	5,513,114
UTILITY COLLECTIONS						
Water	1,268,009	1,232,278	1,408,625	1,408,625	1,229,849	1,407,600
Sewer	186,644	209,675	39,150	39,150	119,827	-
Storm Water	445,759	470,602	548,000	548,000	485,254	510,310
TOTAL UTILITY COLLECTIONS	1,900,412	1,912,555	1,995,775	1,995,775	1,834,930	1,917,910
LICENSES & PERMITS	625,030	584,626	594,680	872,175	697,985	1,016,761
INTERGOVERNMENTAL REVENUE	248,095	262,622	380,646	326,580	312,339	298,137
CHARGES FOR SERVICES	1,528,648	1,040,224	2,102,922	1,928,010	1,552,680	1,478,595
FINES, FORFEITS & PENALTIES	250	100	200	200	50	100
RENTAL & INVESTMENT INCOME	284,346	377,139	339,825	291,215	253,467	220,048
CONTRIBUTIONS & DONATIONS	55,348	84,917	89,423	101,773	102,380	81,968
OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.)	1,946,152	183,958	98,132	185,754	212,378	93,746
INTERFUND TRANSFERS	351,137	179,137	290,013	190,013	176,763	309,023
BEGINNING FUND BALANCE						
General Fund	1,634,447	1,329,461	680,843	1,027,312	1,027,312	395,581
Street Fund	58,239	23,557	33,212	30,720	30,720	38,718
Street Depreciation Fund	145,098	195,127	267,181	270,325	270,325	299,633
Hotel/Motel Tax Fund	70,366	117,203	171,797	153,640	153,640	192,391
Public Safety Mitigation Fund	163,696	506,456	520,896	531,036	531,036	1,002,073
Technology Fund	15,687	14,047	14,772	14,761	14,761	15,156
Glacier NW Settlement Fund	711,751	748,007	789,257	788,193	788,193	810,193
Debt Service Funds	170,476	227,174	370,772	370,886	370,887	471,952
Capital Projects Fund	2,800,366	2,778,947	2,412,708	3,219,641	3,219,641	2,022,611
Water Fund	1,230,374	1,783,667	1,990,487	1,932,675	1,932,675	1,736,823
Sewer Fund	1,213,011	1,550,942	1,083,775	1,102,547	1,102,547	115,827
Storm Water Fund	555,040	685,186	695,896	689,340	689,340	464,747
Equipment Rental & Replacement	661,955	1,022,426	1,118,484	1,177,595	1,177,595	1,409,439
TOTAL FUND BALANCES	9,430,506	10,982,200	10,150,080	11,308,671	11,308,672	8,975,144
TOTAL REVENUE FROM ALL SOURCES	\$ 20,506,891	\$ 20,410,275	\$ 21,305,992	\$ 22,116,412	\$ 21,223,066	\$ 19,904,546

EXPENDITURE & OTHER USES SUMMARY

	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	69,487	57,820	63,647	65,954	66,085	71,503
Executive	180,993	248,741	288,875	288,875	281,486	299,524
Legal	105,003	92,666	100,000	80,000	83,425	100,000
Emergency Management	49,737	58,038	40,873	30,098	17,669	18,286
Finance	171,636	139,072	180,380	180,380	163,355	171,575
Central Services	89,560	100,805	94,560	94,560	87,116	109,614
Information Technology	25,223	27,459	36,901	31,667	22,662	44,707
Non-Departmental		73,743	151,516	154,478	113,035	223,140
Police Department	1,135,840	1,320,691	1,528,351	1,657,352	1,635,309	1,680,988
Fire Department	1,277,991	1,579,445	1,973,792	2,371,076	2,340,789	1,700,000
Community Development	1,195,544	1,066,793	1,123,323	1,123,323	1,109,440	1,155,414
Parks, Facilities & Greenways	433,617	529,785	552,326	709,506	646,993	845,156
Public Works - Streets	282,898	294,284	361,979	351,542	327,829	383,506
Debt Service	78,176	81,152	62,073	62,073	61,943	45,325
Total Operations Expenditures	5,095,705	5,670,494	6,558,596	7,200,884	6,957,136	6,848,738
PROPRIETARY EXPENDITURES						
Water Utility	650,798	793,459	928,778	980,594	891,861	1,051,001
Sewer Utility	211,727	604,659	942,296	1,002,303	1,000,658	-
Stormwater Utility	309,495	240,695	387,703	475,466	298,319	463,451
Total Proprietary Expenditures	1,172,020	1,638,813	2,258,777	2,458,363	2,190,838	1,514,452
Total Operating Expenditures	6,267,725	7,309,307	8,817,373	9,659,247	9,147,974	8,363,190
OTHER FINANCING USES						
Capital Outlay	368,546	348,212	135,250	135,535	96,335	285,700
Capital Improvement Projects	1,561,890	1,057,306	2,224,289	3,332,639	1,564,518	766,186
Debt Service - Local Improvement District	849,713	-	-	-	-	-
Debt Service - Historic Sites LID	-	-	-	-	2,970	50,000
Debt Service - Civic Center	-	-	-	-	-	900,000
Interfund Transfers	351,137	179,137	290,013	190,013	176,763	309,023
Internal Services (Capital)	85,188	159,978	139,228	179,046	88,385	104,002
One-Time Expenditures (Operations)	40,492	47,665	69,000	137,183	69,336	88,900
Total Other Financing Uses	3,256,966	1,792,298	2,857,780	3,974,416	1,998,307	2,503,811
TOTAL EXPENDITURES & OTHER USES	9,524,691	9,101,605	11,675,153	13,633,663	11,146,281	10,867,001
ENDING FUND BALANCES						
Reserved for:						
Capital Improvement Projects	2,778,947	3,219,641	1,857,605	1,563,505	2,669,977	1,556,190
Debt Service	227,174	370,886	474,105	474,219	471,437	448,269
Street Depreciation	195,127	270,325	389,504	290,333	365,752	270,101
Hotel/Motel - Tourism	117,203	153,640	178,121	159,964	210,695	193,141
Public Safety Mitigation	506,456	531,036	1,016,934	933,942	543,306	992,321
Technology Grant	14,047	14,761	4,022	4,011	15,168	1,506
Glacier NW Settlement	748,007	788,193	735,257	834,193	809,916	644,693
Proprietary Funds	4,019,795	3,724,561	2,877,707	2,434,986	3,090,269	2,535,355
Internal Service Funds	1,022,426	1,177,595	1,361,045	1,380,338	1,465,333	1,526,072
Unreserved/undesignated	1,353,018	1,058,032	736,539	407,258	434,932	869,897
ENDING FUND BALANCES	10,982,200	11,308,670	9,630,839	8,482,749	10,076,785	9,037,545
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 20,506,891	\$ 20,410,275	\$ 21,305,992	\$ 22,116,412	\$ 21,223,066	\$ 19,904,546

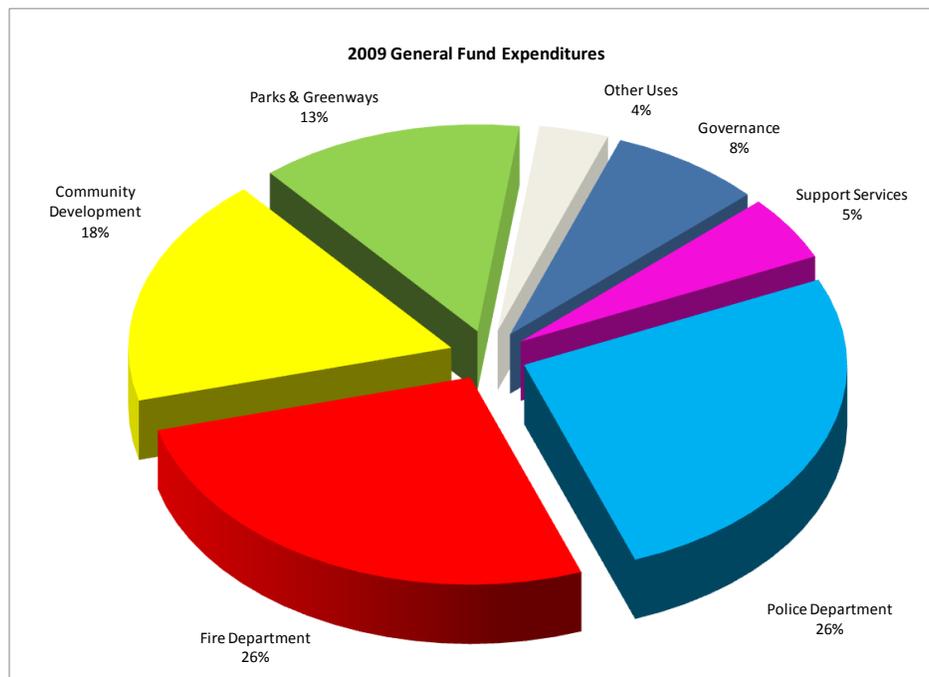
**REVENUE & OTHER SOURCES SUMMARY
GENERAL FUND**

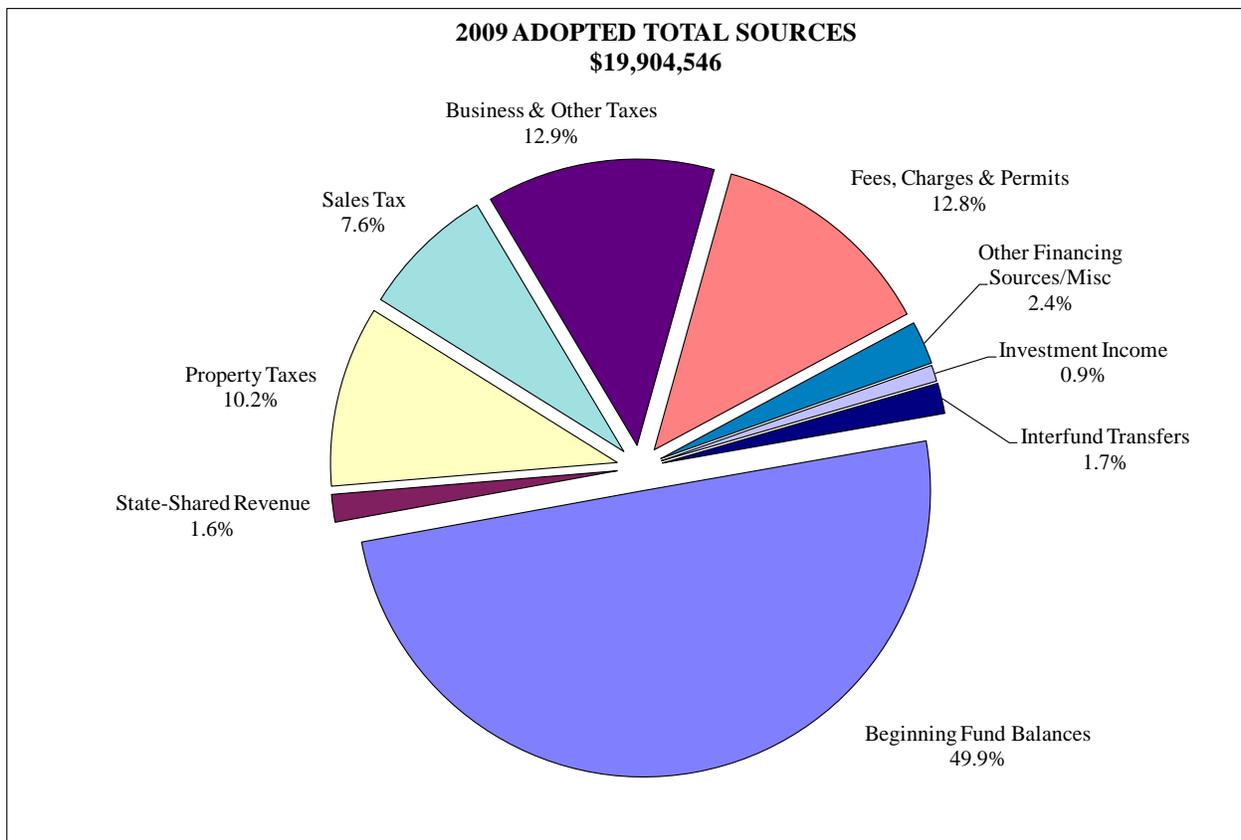
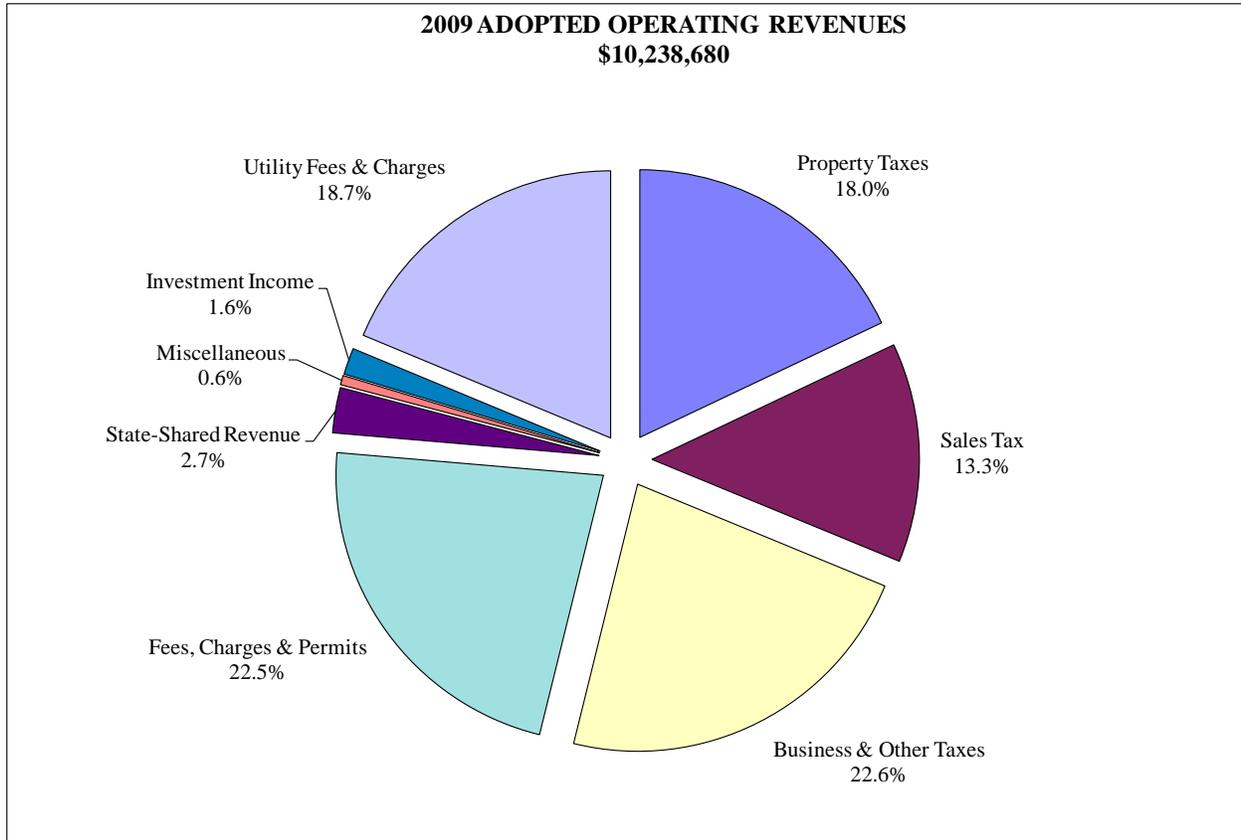
	2006 Actual	2007 Actual	2008 Budget	2008 Revised	2008 Actual	2009 Adopted
TAXES						
Property Tax	\$ 926,680	\$ 1,086,004	\$ 1,187,503	\$ 1,187,503	\$ 1,174,010	\$ 1,268,412
Property Tax - EMS	388,275	455,251	497,874	497,874	492,216	531,603
Retail Sales Tax	902,592	1,009,127	1,192,500	1,060,000	1,036,398	1,180,575
Local Sales & Use Tax	48,596	57,090	64,270	58,500	56,956	65,500
Local Criminal Justice Sales Tax	81,453	101,183	111,680	102,000	100,582	113,500
Private Harvest Tax	72	81	-	-	37	-
Business & Occupation Tax	173,538	203,437	209,000	230,000	230,114	236,250
Utility Taxes	708,852	842,622	910,235	933,235	923,381	1,020,834
TOTAL TAXES	3,230,058	3,754,795	4,173,062	4,069,112	4,013,694	4,416,674
LICENSES & PERMITS	623,301	582,821	592,680	870,175	697,085	1,008,961
INTERGOVERNMENTAL REVENUE	122,356	102,459	203,858	162,520	151,035	117,813
CHARGES FOR SERVICES	809,131	699,326	1,275,895	1,100,983	1,128,611	1,128,012
FINES, FORFEITS & PENALTIES	250	100	200	200	50	100
RENTAL & INVESTMENT INCOME	84,431	103,056	110,850	62,240	61,971	65,723
CONTRIBUTIONS & DONATIONS	20	15,628	13,500	25,850	26,456	11,500
OTHER REVENUE SOURCES	41,401	15,651	5,564	38,466	50,335	8,466
INTERFUND TRANSFERS	-	-	-	-	-	118,288
BEGINNING FUND BALANCE	1,634,447	1,329,461	680,843	1,027,312	1,027,312	395,581
TOTAL REVENUE FROM ALL SOURCES	\$ 6,545,395	\$ 6,603,297	\$ 7,056,452	\$ 7,356,858	\$ 7,156,549	\$ 7,271,118



**EXPENDITURE & OTHER USES SUMMARY
GENERAL FUND**

	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	69,487	57,820	63,647	65,954	66,085	71,503
Executive	180,993	248,741	288,875	288,875	281,486	299,524
Legal	105,003	92,666	100,000	80,000	83,425	100,000
Emergency Management	49,737	58,038	40,873	30,098	17,669	18,286
Finance	171,636	139,072	180,380	180,380	163,355	171,575
Central Services	89,560	100,805	94,560	94,560	87,116	109,614
Information Technology	25,223	27,459	36,901	31,667	22,662	44,707
Non-Departmental	-	73,743	151,516	154,478	113,035	223,140
Police Department	1,135,840	1,320,691	1,528,351	1,657,352	1,635,309	1,680,988
Fire Department	1,277,991	1,579,445	1,973,792	2,371,076	2,340,789	1,700,000
Community Development	1,195,544	1,066,793	1,123,323	1,123,323	1,109,440	1,155,414
Parks, Facilities & Greenways	433,617	529,785	552,326	709,506	646,993	845,156
Total Operating Expenditures	4,734,631	5,295,058	6,134,544	6,787,269	6,567,364	6,419,907
OTHER FINANCING USES						
Capital Outlay	153,064	145,927	39,000	10,758	20,820	2,500
Capital Improvement Projects	21,239	-	-	-	1,121	-
Interfund Transfers	307,000	135,000	163,250	163,250	150,000	-
Total Other Financing Uses	481,303	280,927	202,250	174,008	171,941	2,500
TOTAL EXPENDITURES & OTHER USES	5,215,934	5,575,985	6,336,794	6,961,277	6,739,305	6,422,407
ENDING FUND BALANCES						
Unreserved/undesignated	1,329,461	1,027,312	719,658	395,581	417,244	848,711
ENDING FUND BALANCES	1,329,461	1,027,312	719,658	395,581	417,244	848,711
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 6,545,395	\$ 6,603,297	\$ 7,056,452	\$ 7,356,858	\$ 7,156,549	\$ 7,271,118





City of DuPont
2009 Revenues by Fund

General Fund

Property Tax	\$ 1,800,015
Sales Tax	1,359,575
Business & Excise Taxes	241,079
Utility Taxes	1,016,005
Franchise Fees	34,000
Licenses & Permits	41,900
State Shared Revenues & Grants	117,813
Service Revenues	1,575,073
Fees & Charges	46,100
Reimbursable Services	440,000
Investment Interest	30,100
Miscellaneous	<u>173,877</u>
Total General Fund	6,875,537

Other Funds

Street Fund	365,974
Street Depreciation Fund	78,468
Hotel/Motel Tax Fund	92,150
Public Safety Mitigation Fund	173,948
Technology Fund	350
Glacier NW Settlement Fund	18,000
GO Bond Debt Service Fund	45,550
LID Debt Service Fund	94,380
Capital Projects Fund	1,046,500
Water Utility Fund	1,407,600
Sewer Utility Fund	-
Stormwater Utility Fund	510,310
Equipment Rental & Replacement Fund	<u>220,635</u>
Total Other Funds	4,053,865

Total All Funds **\$ 10,929,402**

**City of DuPont
2009 Budget
Detail Revenues by Type**

General Fund Revenues	2007 Actual	2008 Revised Budget	2008 Actual	2009 Adopted Budget
<u>Property Tax</u>				
General Property Tax	\$ 1,086,004	\$ 1,187,503	\$ 1,174,010	\$ 1,268,412
EMS Levy	455,251	497,874	492,216	531,603
	<u>1,541,255</u>	<u>1,685,377</u>	<u>1,666,226</u>	<u>1,800,015</u>
<u>Private Harvest Tax</u>	81	-	37	-
<u>Sales Taxes</u>				
Retail Sales Tax	1,009,127	1,060,000	1,036,398	1,180,575
Local Sales & Use Tax	57,090	58,500	56,956	65,500
Sales Tax - Criminal Justice	101,183	102,000	100,582	113,500
	<u>1,167,400</u>	<u>1,220,500</u>	<u>1,193,936</u>	<u>1,359,575</u>
<u>Business Taxes</u>				
Business & Occupation Tax	203,437	230,000	230,114	236,250
Electrical Utility Tax	293,741	320,000	320,362	357,280
Water Utility Tax	67,608	76,960	70,305	84,500
Gas Utility Tax	220,831	235,000	220,210	246,750
Sewer Utility Tax	53,386	53,340	58,515	60,000
Garbage Utility Tax	31,566	33,390	39,195	41,800
Stormwater Utility Tax	26,117	30,160	27,888	33,175
Telephone Utility Tax	148,555	182,110	179,961	192,500
Business Taxes - Penalty	818	700	3,848	3,000
	<u>1,046,059</u>	<u>1,161,660</u>	<u>1,150,398</u>	<u>1,255,255</u>
<u>Leasehold Excise Tax</u>	-	1,575	3,097	1,829
<u>Licenses & Permits</u>				
Business Licenses	33,615	35,020	28,414	37,150
Franchise Fees	26,190	28,810	30,817	34,000
Alarm Permits	1,450	2,000	1,700	2,000
Animal Licenses	1,486	1,300	2,838	2,750
	<u>62,741</u>	<u>67,130</u>	<u>63,769</u>	<u>75,900</u>
<u>State Shared Revenues</u>				
Criminal Justice - Population	1,305	1,635	1,453	1,704
Criminal Justice - Special Programs	5,093	6,541	5,604	5,751
DUI - Cities	1,513	1,200	1,273	1,300
Liquor Board Excise Tax	30,114	33,140	33,909	37,246
Liquor Board Profits	48,354	48,132	47,615	54,312
	<u>86,379</u>	<u>90,648</u>	<u>89,854</u>	<u>100,313</u>
<u>Grants Proceeds/Intergovernmental Revenues</u>				
FEMA Grants/Disaster Recovery Proceeds	-	37,405	37,405	-
Police Grants	9,550	4,402	6,346	-
Miscellaneous Grants	6,530	30,065	17,429	5,000
Intergovernmental Services	-	-	-	12,500
	<u>16,080</u>	<u>71,872</u>	<u>61,180</u>	<u>17,500</u>
<u>Service Revenues</u>				
Building Permits	376,136	610,920	505,957	786,301
Plumbing Permits	36,621	61,850	33,120	38,180
Mechanical Permits	39,208	52,450	36,282	38,180
Grading Permits	5,182	5,000	4,185	5,000
Sprinkler Permits	11,751	15,000	9,861	15,000
Miscellaneous Fire Permits	13,048	21,000	20,936	17,500
Miscellaneous Permits & Fees	16,534	6,975	7,975	5,400
Land Use Applications	21,600	29,850	15,000	27,500
Sub-Division Fees	3,325	7,780	8,450	5,650
Plan Examination Fees	269,755	486,725	521,098	516,512
Developer Mitigation Fees	-	-	-	98,750
Fire System Examination & Inspection Fees	5,838	6,800	5,658	7,600
SEPA Review Fees	3,600	6,000	5,250	13,500
	<u>802,598</u>	<u>1,310,350</u>	<u>1,173,772</u>	<u>1,575,073</u>

**City of DuPont
2009 Budget
Detail Revenues by Type**

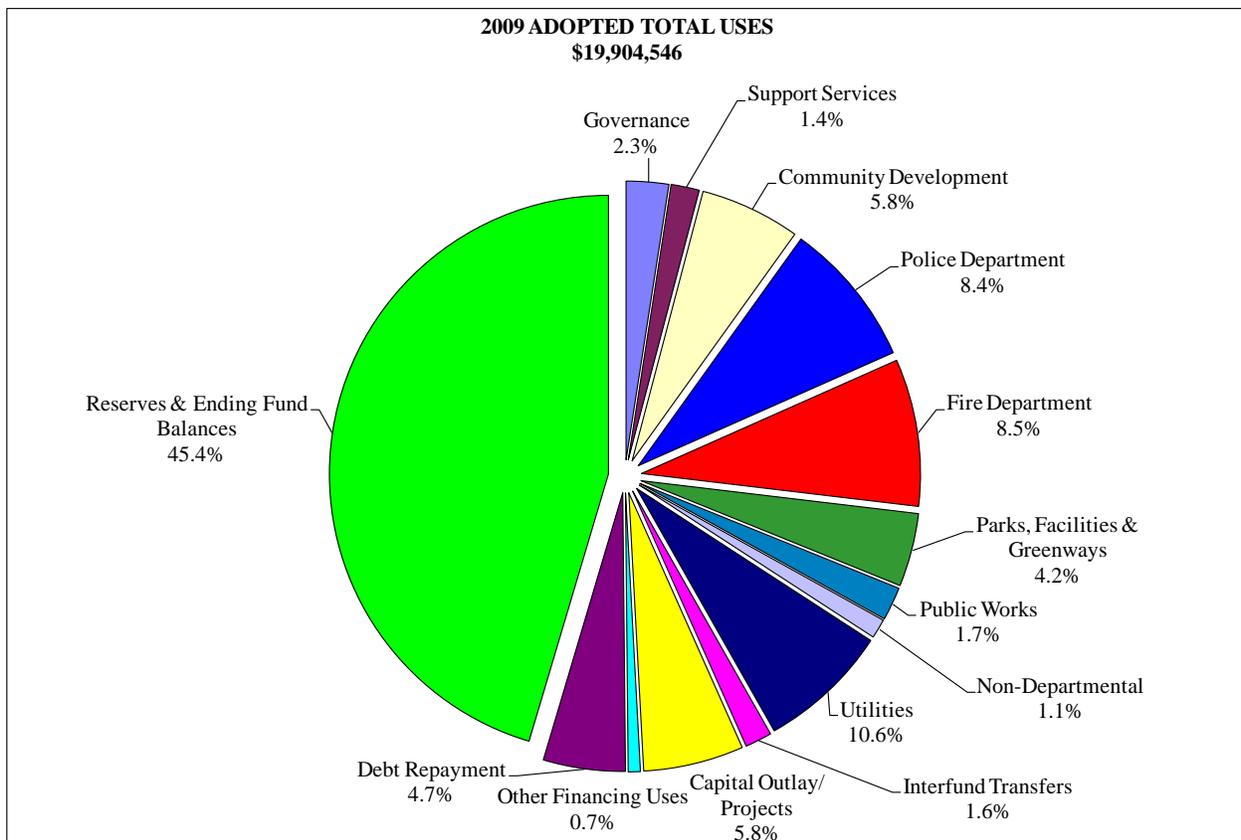
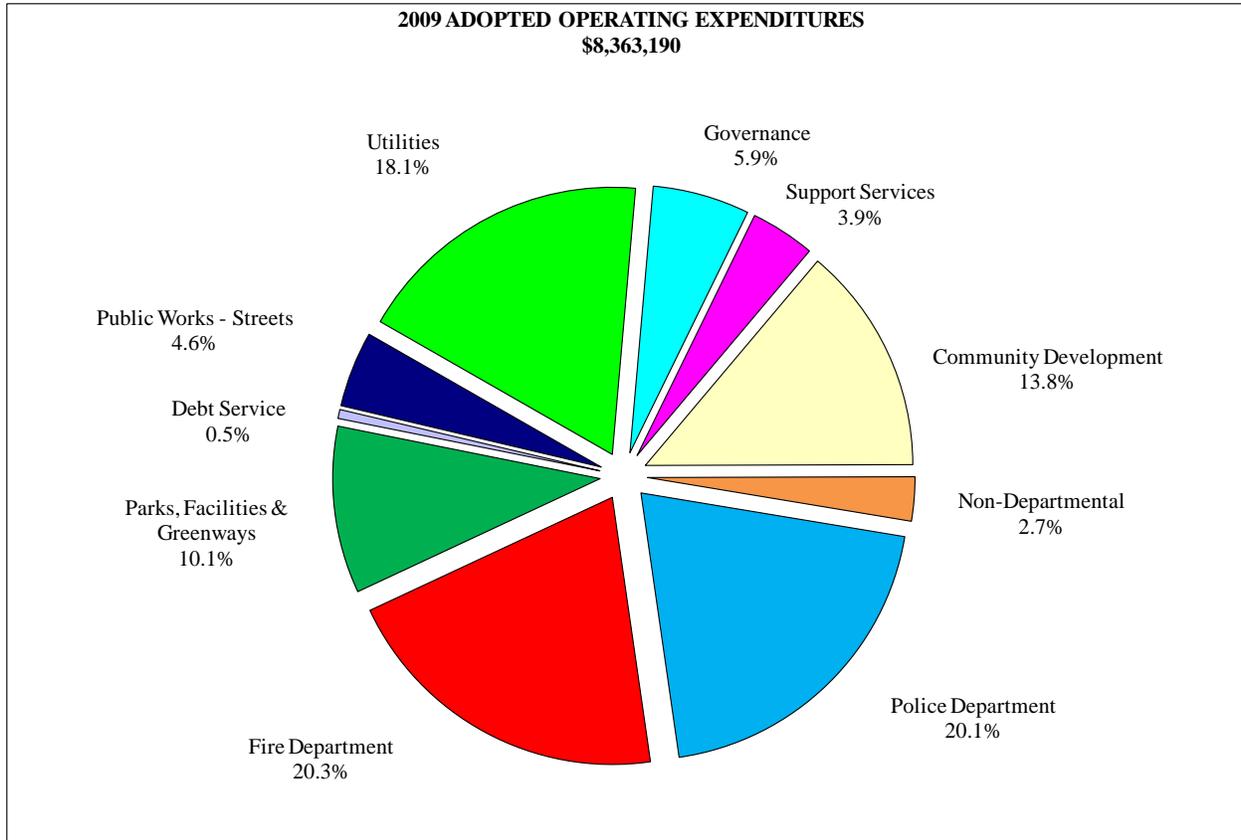
General Fund Revenues	2007 Actual	2008 Revised Budget	2008 Actual	2009 Adopted Budget
<u>Fees & Charges</u>				
Background Check Fees	-	-	-	5,000
Invoice Processing	21,852	23,000	23,443	23,000
General Copies/Postage/Misc. Sales	1,066	1,250	951	1,250
Civil Service & Legal Fees	90	-	131	-
Fingerprinting Charges	882	800	864	1,000
Ambulance Transport Fees	-	116,128	116,789	-
Document Recording Fees	2,605	1,400	706	750
Personal Safety Sales/Concession Sales	1,828	2,000	1,487	-
Program Fees	7,685	12,800	13,749	15,000
	<u>36,008</u>	<u>157,378</u>	<u>158,120</u>	<u>46,000</u>
<u>Reimbursable Services</u>	380,800	436,300	430,034	440,000
<u>Fines & Forfeitures</u>	100	200	50	100
<u>Investment Interest</u>				
Investment Interest	63,462	22,750	21,282	23,400
Property Tax Interest	4,496	4,000	2,348	2,800
Sales Tax Interest	4,416	3,800	3,524	3,900
	<u>72,374</u>	<u>30,550</u>	<u>27,154</u>	<u>30,100</u>
<u>Miscellaneous</u>				
Facilities Rentals	9,381	10,440	10,080	10,560
Long Term Leases	21,302	21,250	24,737	25,063
Contributions & Donations	15,628	25,850	26,457	11,500
Insurance Recoveries	-	30,000	38,252	-
Miscellaneous Revenue	15,651	8,466	12,084	8,466
	<u>61,962</u>	<u>96,006</u>	<u>111,610</u>	<u>55,589</u>
<u>Operating Transfers</u>	-	-	-	118,288
Total General Fund Revenue	<u>\$ 5,273,837</u>	<u>\$ 6,329,546</u>	<u>\$ 6,129,237</u>	<u>\$ 6,875,537</u>

**City of DuPont
2009 Budget
Detail Revenues by Type**

Other Fund Revenues	2007 Actual	2008 Revised Budget	2008 Actual	2009 Adopted Budget
101 Street Fund				
Street Permits	\$ 1,805	\$ 2,000	\$ 900	\$ 1,500
Motor Vehicle Fuel (Gas) Tax	160,163	164,060	161,304	180,324
Street Standards	15	200	-	-
Investment Interest	1,054	1,000	605	650
Miscellaneous Revenue	28,914	2,410	2,410	-
Transfer from General Fund	110,000	163,250	150,000	-
Transfer from Glacier NW Fund	-	-	-	183,500
	<u>301,951</u>	<u>332,920</u>	<u>315,219</u>	<u>365,974</u>
102 Street Depreciation Fund				
Mitigation Funds	\$ -	\$ -	\$ 12,000	\$ -
Capital Contributions	69,289	75,923	75,923	70,468
Investment Interest	10,904	11,400	8,579	8,000
	<u>80,193</u>	<u>87,323</u>	<u>96,502</u>	<u>78,468</u>
103 Hotel/Motel Tax Fund				
Hotel/Motel Taxes	\$ 72,425	\$ 79,924	\$ 80,564	\$ 82,350
Cable TV Peg Fees	-	-	-	6,300
Investment Interest	5,767	5,400	4,256	3,500
	<u>78,192</u>	<u>85,324</u>	<u>84,820</u>	<u>92,150</u>
104 Public Safety Mitigation Fund				
Fire Impact Fees	\$ 74,692	\$ 159,170	\$ 67,005	\$ 159,948
Voluntary Public Safety Mitigation Fees	-	322,868	-	-
Investment Interest	22,595	14,000	15,000	14,000
	<u>97,287</u>	<u>496,038</u>	<u>82,005</u>	<u>173,948</u>
105 Technology Fund				
Investment Interest	\$ 714	\$ 500	\$ 407	\$ 350
	<u>714</u>	<u>500</u>	<u>407</u>	<u>350</u>
107 Glacier NW Settlement Fund				
Investment Interest	\$ 40,187	\$ 46,000	\$ 21,722	\$ 18,000
	<u>40,187</u>	<u>46,000</u>	<u>21,722</u>	<u>18,000</u>
202 GO Bond Debt Service Fund				
Special Levy Property Tax	\$ 37,010	\$ 34,810	\$ 34,414	\$ 37,590
Investment Interest	905	475	400	225
Miscellaneous Revenue	1,987	500	813	500
Transfer from Capital Projects Fund	44,137	26,763	26,763	7,235
	<u>84,039</u>	<u>62,548</u>	<u>62,390</u>	<u>45,550</u>
203 LID Debt Service Fund				
Investment Interest	\$ 12,751	\$ 13,200	\$ 10,775	\$ 9,600
LID Interest Receivable	34,108	23,141	23,141	18,513
Special Assessment Principal	93,479	66,117	66,117	66,117
Miscellaneous Revenue	487	400	70	150
	<u>140,825</u>	<u>102,858</u>	<u>100,103</u>	<u>94,380</u>
301 Capital Projects Fund				
Real Estate Excise Tax - 1st .25 Percent	\$ 469,283	\$ 366,200	\$ 321,375	\$ 488,250
Real Estate Excise Tax - 2nd .25 Percent	469,283	366,200	321,375	488,250
Investment Interest	139,583	100,000	78,693	50,000
Long Term Ground Lease	-	-	20,000	20,000
Transfer from General Fund	25,000	-	-	-
	<u>1,103,149</u>	<u>832,400</u>	<u>741,443</u>	<u>1,046,500</u>
401 Water Utility Fund				
Sale of Publications	\$ 30	\$ 100	\$ 15	\$ -
Reimbursable Services	624	600	-	-
Water Service	972,335	1,122,975	1,052,918	1,184,500
Water Connection Fee	87,231	105,000	61,709	102,100
Water Turn-On Fee	28,090	30,000	24,915	30,000
Permits/Inspection Fee	25,316	24,200	21,639	24,300
Hydrant Use	(449)	250	871	100
Investment Interest	100,784	110,000	53,152	51,100
Misc. Revenue - Penalties	13,276	15,000	13,829	15,000
Miscellaneous Revenue	5,041	55,220	70,294	500
	<u>1,232,278</u>	<u>1,463,345</u>	<u>1,299,342</u>	<u>1,407,600</u>

**City of DuPont
2009 Budget
Detail Revenues by Type**

Other Fund Revenues	2007 Actual	2008 Revised Budget	2008 Actual	2009 Adopted Budget
<u>402 Sewer Utility Fund</u>				
Sewer Service	\$ 143,500	\$ 39,150	\$ 94,953	\$ -
Investment Interest	66,176	-	24,874	-
	<u>209,676</u>	<u>39,150</u>	<u>119,827</u>	<u>-</u>
<u>403 Stormwater Utility Fund</u>				
Stormwater Management	\$ 435,968	\$ 515,000	\$ 465,760	\$ 491,310
Investment Interest	34,634	33,000	19,494	19,000
	<u>470,602</u>	<u>548,000</u>	<u>485,254</u>	<u>510,310</u>
<u>501 Equipment Rental & Replacement Fund</u>				
Investment Interest	\$ 39,623	\$ 37,000	\$ 31,059	\$ 30,000
Replacement Reserves	266,191	344,789	345,064	190,635
Sale of Surplus Property/Insurance Recovery	9,333	-	-	-
	<u>315,147</u>	<u>381,789</u>	<u>376,123</u>	<u>220,635</u>
Total All Other Funds	<u>4,154,240</u>	<u>4,478,195</u>	<u>3,785,157</u>	<u>4,053,865</u>
Total Revenues	<u>\$ 9,428,077</u>	<u>\$ 10,807,741</u>	<u>\$ 9,914,394</u>	<u>\$ 10,929,402</u>



**City of DuPont
2009 Expenditures by Department**

General Fund

Governance	
Mayor & City Council	\$ 70,278
Executive & Legal Services	396,540
Emergency Management	18,282
Support Services	
Finance & Accounting	166,613
Central & I.T. Services	154,310
Police Department	1,676,478
Fire Department	
Fire Operations	1,553,194
EMS	1,469,815
Community Development	
Engineering	447,938
Building	421,522
Planning	285,234
Parks & Greenways	
Recreation & Events	92,083
Parks	330,487
Museum	49,319
Facilities	147,661
Greenways	222,155
General Government	
Non-Departmental	223,140
Total General Fund	7,725,049

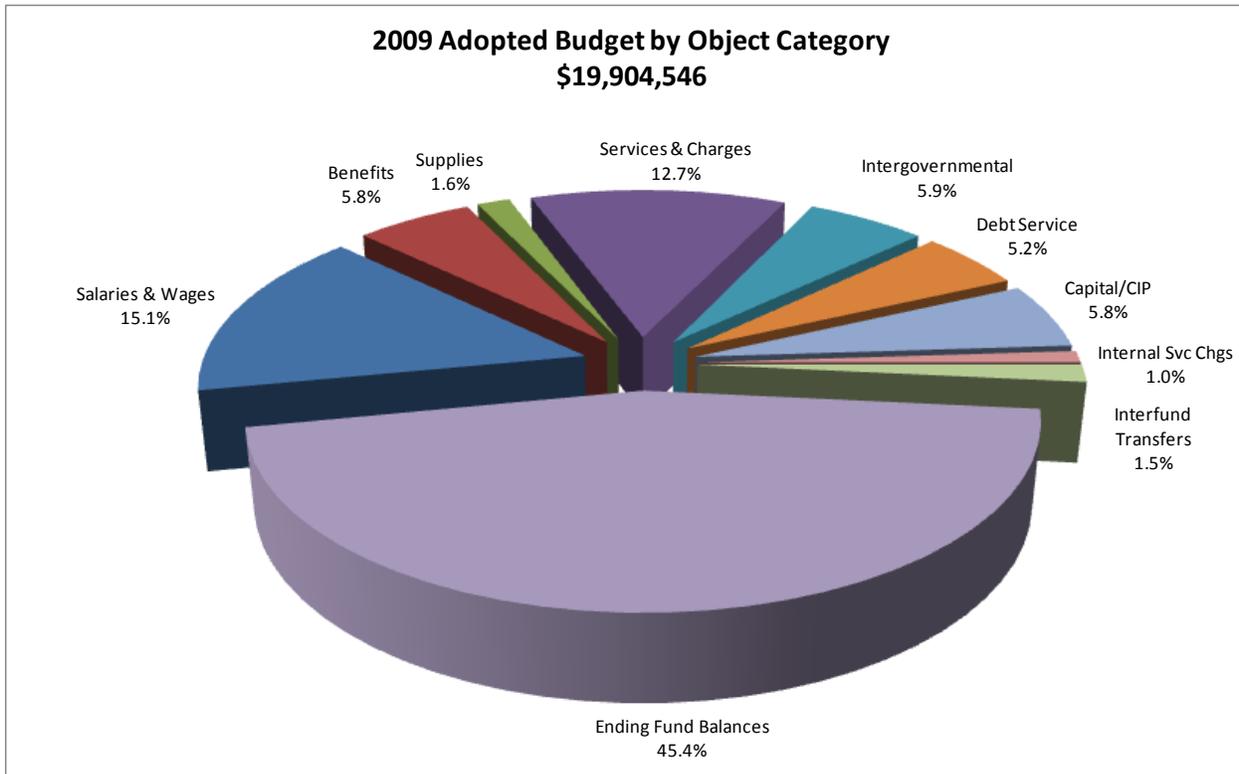
Other Funds

Street Fund	373,755
Street Depreciation Fund	108,000
Hotel/Motel Tax Fund	97,350
Public Safety Mitigation Fund	71,700
Technology Fund	14,000
Glacier NW Settlement Fund	183,500
GO Bond Debt Service Fund	45,325
LID Debt Service Fund	118,288
Capital Projects Fund	1,512,921
Water Utility Fund	1,232,076
Stormwater Utility Fund	452,827
Equipment Rental & Replacement Fund	188,813
Total Other Funds	4,398,555

Total All Funds \$ 12,123,604

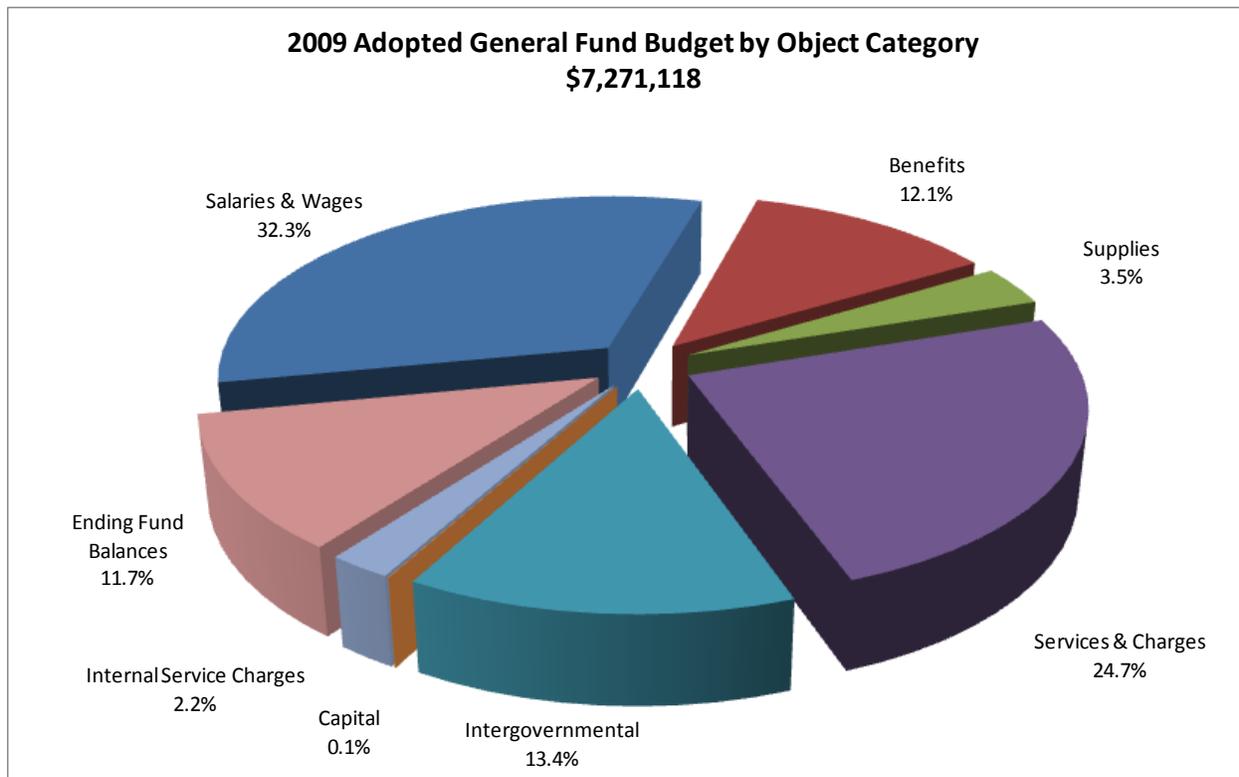
EXPENDITURES BY OBJECT CATEGORY

	2006	2007	2008		2009
	Actual	Actual	Budget	Actual	Adopted
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 2,616,456	\$ 3,000,599	\$ 3,401,868	\$ 3,232,648	\$ 3,014,847
<i>Benefits</i>	786,774	946,823	1,134,259	1,036,363	1,146,008
<i>Supplies</i>	219,528	240,122	324,171	273,137	320,950
<i>Services & Charges</i>	1,878,694	1,918,632	2,560,449	2,394,299	2,429,307
<i>Intergovernmental</i>	363,323	361,989	1,656,918	1,630,075	1,168,714
<i>Internal Service Charges</i>	234,733	266,191	345,064	345,064	203,135
SUBTOTAL OPERATIONS	6,099,508	6,734,356	9,422,729	8,911,586	8,282,961
Debt Service	168,217	574,950	236,518	236,388	80,229
TOTAL OPER EXPENDITURES	\$ 6,267,725	\$ 7,309,306	\$ 9,659,247	\$ 9,147,974	\$ 8,363,190
<i>Capital Equipment</i>	368,546	348,213	135,535	96,335	285,700
<i>Capital Improvement Projects</i>	1,561,890	1,057,306	3,332,639	1,564,518	766,186
<i>Interfund Transfers</i>	351,137	179,137	190,013	176,763	309,023
<i>Debt Service - Local Improvement Distric</i>	849,713	-	-	-	-
<i>Debt Service - Civic Ctr/Historic Sites</i>	-	-	-	2,970	950,000
<i>Internal Services-Capital</i>	85,188	159,978	179,046	88,385	104,002
<i>One-Time Expenditures (Operations)</i>	40,492	47,665	137,183	69,336	88,900
SUBTOTAL OTHER FINANCE USES	3,256,966	1,792,299	3,974,416	1,998,307	2,503,811
TOTAL EXPENDITURES & USES	9,524,691	9,101,605	13,633,663	11,146,281	10,867,001
<i>Ending Fund Balances</i>	10,982,200	11,308,670	8,482,749	10,076,785	9,037,545
TOTAL EXPENDITURES, USES & FUND BALANCES	\$ 20,506,891	\$ 20,410,275	\$ 22,116,412	\$ 21,223,066	\$ 19,904,546



**EXPENDITURES BY OBJECT CATEGORY
GENERAL FUND**

	2006	2007	2008		2009
	Actual	Actual	Budget	Actual	Adopted
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 2,195,758	\$ 2,461,090	\$ 2,793,147	\$ 2,653,807	\$ 2,352,050
<i>Benefits</i>	650,405	762,718	905,453	830,731	879,658
<i>Supplies</i>	176,183	198,778	263,633	224,378	254,950
<i>Services & Charges</i>	1,317,150	1,432,460	1,828,825	1,891,379	1,794,809
<i>Intergovernmental</i>	204,610	208,590	690,342	661,200	977,212
<i>Internal Service Charges</i>	190,525	231,422	305,869	305,869	161,228
SUBTOTAL OPERATIONS	4,734,631	5,295,058	6,787,269	6,567,364	6,419,907
Debt Service	-	-	-	-	-
TOTAL OPER EXPENDITURES	\$ 4,734,631	\$ 5,295,058	\$ 6,787,269	\$ 6,567,364	\$ 6,419,907
<i>Capital Equipment</i>	153,064	145,927	10,758	20,820	2,500
<i>Capital Improvement Projects</i>	21,239	-	-	1,121	-
<i>Interfund Transfers</i>	307,000	135,000	163,250	150,000	-
<i>One-Time Expenditures (Operations)</i>	-	-	-	-	-
SUBTOTAL OTHER FINANCE USES	481,303	280,927	174,008	171,941	2,500
TOTAL EXPENDITURES & USES	5,215,934	5,575,985	6,961,277	6,739,305	6,422,407
<i>Ending Fund Balances</i>	1,329,461	1,027,312	395,581	417,244	848,711
TOTAL EXPENDITURES, USES & FUND BALANCES	\$ 6,545,395	\$ 6,603,297	\$ 7,356,858	\$ 7,156,549	\$ 7,271,118



2009 ADOPTED 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	306,650	8,000	162,697	6,000	-	-	5,966	-	489,313
Support Services	129,467	17,350	147,524	12,500	-	-	19,055	-	325,896
Police	1,155,113	100,200	192,595	143,982	-	-	89,098	-	1,680,988
Fire	799,075	57,550	212,135	618,740	-	-	12,500	-	1,700,000
Community Development	614,369	9,300	521,322	-	-	-	10,423	-	1,155,414
Public Works - Parks & Greenways	227,034	62,400	531,336	200	2,500	-	24,186	-	847,656
Non-Departmental/Other Financing Uses	-	150	27,200	195,790	-	-	-	848,711	1,071,851
General Fund Total	3,231,708	254,950	1,794,809	977,212	2,500	-	161,228	848,711	7,271,118
Public Works - Streets	143,068	18,100	212,189	-	-	-	10,149	21,186	404,692
Street Depreciation	-	-	8,000	-	100,000	-	-	270,101	378,101
Hotel/Motel Tax	-	500	80,400	-	10,500	-	-	193,141	284,541
Public Safety Mitigation	-	-	-	-	183,700	-	-	992,321	1,176,021
Technology	-	-	-	-	14,000	-	-	1,506	15,506
Glacier NW Settlement	-	-	-	-	-	-	183,500	644,693	828,193
Debt Service	-	-	-	-	-	45,325	118,288	448,269	611,882
Capital Improvements	-	-	-	-	555,686	950,000	7,235	1,556,190	3,069,111
TOTAL EXPENDITURES	3,374,776	273,550	2,095,398	977,212	866,386	995,325	480,400	4,976,118	14,039,165
PROPRIETARY FUNDS									
Water	545,407	32,500	282,032	143,502	185,500	34,904	12,656	1,907,922	3,144,423
Sewer	-	-	-	-	-	-	-	115,827	115,827
Stormwater	240,672	15,400	140,277	48,000	-	-	19,102	511,606	975,057
Equipment Rental & Replacement	-	-	-	-	104,002	-	-	1,526,072	1,630,074
TOTAL EXPENDITURES	786,079	47,900	422,309	191,502	289,502	34,904	31,758	4,061,427	5,865,381
TOTAL PROPOSED EXPENDITURES	\$ 4,160,855	\$ 321,450	\$ 2,517,707	\$ 1,168,714	\$ 1,155,888	\$ 1,030,229	\$ 512,158	\$ 9,037,545	\$ 19,904,546

2008 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	294,633	4,606	137,311	5,565	1,888	-	6,550	-	450,553
Support Services	125,239	14,114	100,579	14,744	-	-	18,457	-	273,133
Police	1,071,338	79,376	273,675	126,124	3,373	-	84,796	-	1,638,682
Fire	1,243,363	80,025	423,431	427,163	14,855	-	166,807	-	2,355,644
Community Development	537,430	6,351	556,278	-	-	-	9,381	-	1,109,440
Public Works - Parks & Greenways	212,535	39,836	374,744	-	1,825	-	19,878	-	648,818
Non-Departmental/Other Financing Uses	-	70	25,361	87,604	-	-	163,250	417,244	693,529
General Fund Total	3,484,538	224,378	1,891,379	661,200	21,941	-	469,119	417,244	7,169,799
Public Works - Streets	121,655	15,097	180,194	-	421	-	10,883	17,688	345,938
Street Depreciation	-	-	1,075	-	-	-	-	365,752	366,827
Hotel/Motel Tax	-	922	26,388	455	-	-	-	210,695	238,460
Fire Mitigation	-	40,496	-	-	29,239	-	-	543,306	613,041
Technology	-	-	-	-	-	-	-	15,168	15,168
Glacier NW Settlement	-	-	-	-	-	-	-	809,916	809,916
Debt Service	-	-	-	-	-	61,948	-	471,437	533,385
Capital Improvements	-	-	-	-	1,261,375	3,067	26,763	2,669,977	3,961,182
TOTAL EXPENDITURES	3,606,193	280,893	2,099,036	661,655	1,312,976	65,015	506,765	5,521,183	14,053,716
PROPRIETARY FUNDS									
Water	473,909	26,257	218,792	126,608	74,043	35,218	11,077	2,266,113	3,232,017
Sewer	24,180	486	31,485	805,280	95,907	139,227	-	125,809	1,222,374
Stormwater	164,729	6,919	72,449	36,987	177,927	-	17,235	698,347	1,174,593
Equipment Rental & Replacement	-	-	-	-	88,385	-	-	1,465,333	1,553,718
TOTAL EXPENDITURES	662,818	33,662	322,726	968,875	436,262	174,445	28,312	4,555,602	7,182,702
TOTAL ACTUAL EXPENDITURES	\$ 4,269,011	\$ 314,555	\$ 2,421,762	\$ 1,630,530	\$ 1,749,238	\$ 239,460	\$ 535,077	\$ 10,076,785	\$ 21,236,418

SOURCES AND USES BY FUND CATEGORY

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008</u>		<u>YE Actual</u>	<u>2009 Adopted</u>
			<u>Adopted</u>	<u>Revised</u>		
GENERAL						
<u>SOURCES</u>						
Beginning Fund Balance	1,634,447	1,329,461	680,843	1,027,312	1,027,312	395,581
Operating Revenues	4,816,445	5,227,704	6,246,865	6,194,858	5,995,724	6,721,283
Other Financing Sources	94,503	46,132	128,744	134,688	133,513	35,966
Interfund Transfers	-	-	-	-	-	118,288
Total	<u>6,545,395</u>	<u>6,603,297</u>	<u>7,056,452</u>	<u>7,356,858</u>	<u>7,156,549</u>	<u>7,271,118</u>
<u>USES</u>						
Operating Budget	4,734,631	5,295,058	6,134,544	6,787,269	6,567,364	6,407,407
Other Financing Uses	174,303	145,927	39,000	10,758	21,941	15,000
Interfund Transfers	307,000	135,000	163,250	163,250	150,000	-
Ending Fund Balance	1,329,461	1,027,312	719,658	395,581	417,244	848,711
Total	<u>6,545,395</u>	<u>6,603,297</u>	<u>7,056,452</u>	<u>7,356,858</u>	<u>7,156,549</u>	<u>7,271,118</u>
STREET						
<u>SOURCES</u>						
Beginning Fund Balance	58,239	23,557	33,212	30,720	30,720	38,718
Operating Revenues	135,081	191,952	182,398	169,670	165,218	182,474
Interfund Transfers	117,000	110,000	163,250	163,250	150,000	183,500
Total	<u>310,320</u>	<u>325,509</u>	<u>378,860</u>	<u>363,640</u>	<u>345,938</u>	<u>404,692</u>
<u>USES</u>						
Operating Budget	282,898	294,284	361,979	351,542	327,829	383,506
Other Financing Uses	3,865	505	-	421	421	-
Ending Fund Balance	23,557	30,720	16,881	11,677	17,688	21,186
Total	<u>310,320</u>	<u>325,509</u>	<u>378,860</u>	<u>363,640</u>	<u>345,938</u>	<u>404,692</u>
STREET DEPRECIATION						
<u>SOURCES</u>						
Beginning Fund Balance	145,098	195,127	267,181	270,325	270,325	299,633
Operating Revenues	7,391	10,904	11,400	11,400	8,579	8,000
Other Financing Sources	55,328	69,289	75,923	75,923	87,923	70,468
Interfund Transfers	-	-	100,000	-	-	-
Total	<u>207,817</u>	<u>275,320</u>	<u>454,504</u>	<u>357,648</u>	<u>366,827</u>	<u>378,101</u>
<u>USES</u>						
Operating Budget	12,690	4,995	-	2,315	1,075	8,000
Other Financing Uses	-	-	65,000	65,000	-	100,000
Ending Fund Balance	195,127	270,325	389,504	290,333	365,752	270,101
Total	<u>207,817</u>	<u>275,320</u>	<u>454,504</u>	<u>357,648</u>	<u>366,827</u>	<u>378,101</u>
HOTEL/MOTEL TAX						
<u>SOURCES</u>						
Beginning Fund Balance	70,366	117,203	171,797	153,640	153,640	192,391
Operating Revenues	68,160	78,193	85,324	85,324	84,820	92,150
Total	<u>138,526</u>	<u>195,396</u>	<u>257,121</u>	<u>238,964</u>	<u>238,460</u>	<u>284,541</u>
<u>USES</u>						
Other Financing Uses	21,323	41,756	79,000	79,000	27,765	91,400
Ending Fund Balance	117,203	153,640	178,121	159,964	210,695	193,141
Total	<u>138,526</u>	<u>195,396</u>	<u>257,121</u>	<u>238,964</u>	<u>238,460</u>	<u>284,541</u>

SOURCES AND USES BY FUND CATEGORY

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Adopted</u>	<u>2008 Revised</u>	<u>YE Actual</u>	<u>2009 Adopted</u>
PUBLIC SAFETY MITIGATION						
<u>SOURCES</u>						
Beginning Fund Balance	163,696	506,456	520,896	531,036	531,036	1,002,073
Operating Revenues	487,250	97,287	496,038	496,038	82,005	173,948
Total	<u>650,946</u>	<u>603,743</u>	<u>1,016,934</u>	<u>1,027,074</u>	<u>613,041</u>	<u>1,176,021</u>
<u>USES</u>						
Other Financing Uses	144,490	72,707	-	93,132	69,735	183,700
Ending Fund Balance	506,456	531,036	1,016,934	933,942	543,306	992,321
Total	<u>650,946</u>	<u>603,743</u>	<u>1,016,934</u>	<u>1,027,074</u>	<u>613,041</u>	<u>1,176,021</u>
TECHNOLOGY						
<u>SOURCES</u>						
Beginning Fund Balance	15,687	14,047	14,772	14,761	14,761	15,156
Operating Revenues	641	714	500	500	407	350
Total	<u>16,328</u>	<u>14,761</u>	<u>15,272</u>	<u>15,261</u>	<u>15,168</u>	<u>15,506</u>
<u>USES</u>						
Other Financing Uses	2,281	-	11,250	11,250	-	14,000
Ending Fund Balance	14,047	14,761	4,022	4,011	15,168	1,506
Total	<u>16,328</u>	<u>14,761</u>	<u>15,272</u>	<u>15,261</u>	<u>15,168</u>	<u>15,506</u>
GLACIER NW SETTLEMENT						
<u>SOURCES</u>						
Beginning Fund Balance	711,751	748,007	789,257	788,193	788,193	810,193
Operating Revenues	36,256	40,186	46,000	46,000	21,723	18,000
Total	<u>748,007</u>	<u>788,193</u>	<u>835,257</u>	<u>834,193</u>	<u>809,916</u>	<u>828,193</u>
<u>USES</u>						
Interfund Transfers	-	-	100,000	-	-	183,500
Ending Fund Balance	748,007	788,193	735,257	834,193	809,916	644,693
Total	<u>748,007</u>	<u>788,193</u>	<u>835,257</u>	<u>834,193</u>	<u>809,916</u>	<u>828,193</u>
DEBT SERVICE						
<u>SOURCES</u>						
Beginning Fund Balance	170,476	227,174	370,772	370,886	370,886	471,952
Operating Revenues	36,128	53,140	49,385	49,385	46,473	48,065
Other Financing Sources	904,322	127,587	89,258	89,258	89,258	84,630
Interfund Transfers	44,137	44,137	26,763	26,763	26,763	7,235
Total	<u>1,155,063</u>	<u>452,038</u>	<u>536,178</u>	<u>536,292</u>	<u>533,380</u>	<u>611,882</u>
<u>USES</u>						
Debt Service	927,889	81,152	62,073	62,073	61,943	45,325
Interfund Transfers	-	-	-	-	-	118,288
Ending Fund Balance	227,174	370,886	474,105	474,219	471,437	448,269
Total	<u>1,155,063</u>	<u>452,038</u>	<u>536,178</u>	<u>536,292</u>	<u>533,380</u>	<u>611,882</u>

SOURCES AND USES BY FUND CATEGORY

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008</u>		<u>2009 Adopted</u>	
			<u>Adopted</u>	<u>Revised</u>	<u>YE Actual</u>	
SUBTOTAL OPERATING FUNDS						
<u>SOURCES</u>						
Beginning Fund Balance	2,969,760	3,161,032	2,848,730	3,186,873	3,186,873	3,225,697
Operating Revenues	5,587,352	5,700,080	7,117,910	7,053,175	6,404,949	7,244,270
Other Financing Sources	1,054,153	243,008	293,925	299,869	310,694	191,064
Interfund Transfers	161,137	154,137	290,013	190,013	176,763	309,023
Total	<u>9,772,402</u>	<u>9,258,257</u>	<u>10,550,578</u>	<u>10,729,930</u>	<u>10,079,279</u>	<u>10,970,054</u>
<u>USES</u>						
Operating Budget	5,030,219	5,594,337	6,496,523	7,141,126	6,896,268	6,798,913
Debt Service	927,889	81,152	62,073	62,073	61,943	45,325
Other Financing Uses	346,262	260,895	194,250	259,561	119,862	404,100
Interfund Transfers	307,000	135,000	263,250	163,250	150,000	301,788
Ending Fund Balance	3,161,032	3,186,873	3,534,482	3,103,920	2,851,206	3,419,928
Total	<u>9,772,402</u>	<u>9,258,257</u>	<u>10,550,578</u>	<u>10,729,930</u>	<u>10,079,279</u>	<u>10,970,054</u>
CAPITAL PROJECTS						
<u>SOURCES</u>						
Beginning Fund Balance	2,800,366	2,778,947	2,412,708	3,219,641	3,219,641	2,022,611
Operating Revenues	934,872	1,078,148	1,076,500	832,400	741,444	1,046,500
Interfund Transfers	-	25,000	-	-	-	-
Total	<u>3,735,238</u>	<u>3,882,095</u>	<u>3,489,208</u>	<u>4,052,041</u>	<u>3,961,085</u>	<u>3,069,111</u>
<u>USES</u>						
Other Financing Uses	912,154	618,317	1,604,840	2,461,773	1,264,345	1,505,686
Interfund Transfers	44,137	44,137	26,763	26,763	26,763	7,235
Ending Fund Balance	2,778,947	3,219,641	1,857,605	1,563,505	2,669,977	1,556,190
Total	<u>3,735,238</u>	<u>3,882,095</u>	<u>3,489,208</u>	<u>4,052,041</u>	<u>3,961,085</u>	<u>3,069,111</u>
WATER						
<u>SOURCES</u>						
Beginning Fund Balance	1,230,374	1,783,667	1,990,487	1,932,675	1,932,675	1,736,823
Operating Revenues	1,268,009	1,232,278	1,408,625	1,408,625	1,229,849	1,407,600
Other Financing Sources	-	-	-	54,720	69,493	-
Total	<u>2,498,383</u>	<u>3,015,945</u>	<u>3,399,112</u>	<u>3,396,020</u>	<u>3,232,017</u>	<u>3,144,423</u>
<u>USES</u>						
Operating Budget	614,951	757,927	893,560	945,376	856,643	1,016,097
Debt Service	35,847	35,532	35,218	35,218	35,218	34,904
Other Financing Uses	63,918	289,811	255,000	506,838	74,043	185,500
Ending Fund Balance	1,783,667	1,932,675	2,215,334	1,908,588	2,266,113	1,907,922
Total	<u>2,498,383</u>	<u>3,015,945</u>	<u>3,399,112</u>	<u>3,396,020</u>	<u>3,232,017</u>	<u>3,144,423</u>
SEWER						
<u>SOURCES</u>						
Beginning Fund Balance	1,213,011	1,550,942	1,083,775	1,102,547	1,102,547	115,827
Operating Revenues	186,644	209,676	39,150	39,150	119,827	-
Other Financing Sources	992,800	-	-	-	-	-
Total	<u>2,392,455</u>	<u>1,760,618</u>	<u>1,122,925</u>	<u>1,141,697</u>	<u>1,222,374</u>	<u>115,827</u>
<u>USES</u>						
Operating Budget	157,534	146,393	39,876	65,076	63,431	-
Debt Service	54,194	458,266	104,420	139,227	139,227	-
Other Financing Uses	629,785	53,412	918,061	918,061	893,907	-
Ending Fund Balance	1,550,942	1,102,547	60,568	19,333	125,809	115,827
Total	<u>2,392,455</u>	<u>1,760,618</u>	<u>1,122,925</u>	<u>1,141,697</u>	<u>1,222,374</u>	<u>115,827</u>

SOURCES AND USES BY FUND CATEGORY

	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	YE Actual	2009 Adopted
STORMWATER						
<u>SOURCES</u>						
Beginning Fund Balance	555,040	685,186	695,896	689,340	689,339	464,747
Operating Revenues	445,759	470,601	548,000	548,000	485,254	510,310
Total	1,000,799	1,155,787	1,243,896	1,237,340	1,174,593	975,057

<u>USES</u>						
Operating Budget	309,495	240,695	387,703	475,466	298,319	463,451
Other Financing Uses	6,118	225,753	254,388	254,809	177,927	-
Ending Fund Balance	685,186	689,339	601,805	507,065	698,347	511,606
Total	1,000,799	1,155,787	1,243,896	1,237,340	1,174,593	975,057

EQUIPMENT REPLACEMENT

<u>SOURCES</u>						
Beginning Fund Balance	661,955	1,022,426	1,118,484	1,177,595	1,177,595	1,409,439
Operating Revenues	20,926	39,623	37,000	37,000	31,059	30,000
Other Financing Sources	234,733	275,524	344,789	344,789	345,064	190,635
Interfund Transfers	190,000	-	-	-	-	-
Total	1,107,614	1,337,573	1,500,273	1,559,384	1,553,718	1,630,074

<u>USES</u>						
Other Financing Uses	85,188	159,978	139,228	179,046	88,385	104,002
Ending Fund Balance	1,022,426	1,177,595	1,361,045	1,380,338	1,465,333	1,526,072
Total	1,107,614	1,337,573	1,500,273	1,559,384	1,553,718	1,630,074

SUBTOTAL ENTERPRISE FUNDS

<u>SOURCES</u>						
Beginning Fund Balance	3,660,380	5,042,221	4,888,642	4,902,157	4,902,156	3,726,836
Operating Revenues	1,921,338	1,952,178	2,032,775	2,032,775	1,865,989	1,947,910
Other Financing Sources	1,227,533	275,524	344,789	399,509	414,557	190,635
Interfund Transfers	190,000	-	-	-	-	-
Total	6,999,251	7,269,923	7,266,206	7,334,441	7,182,702	5,865,381

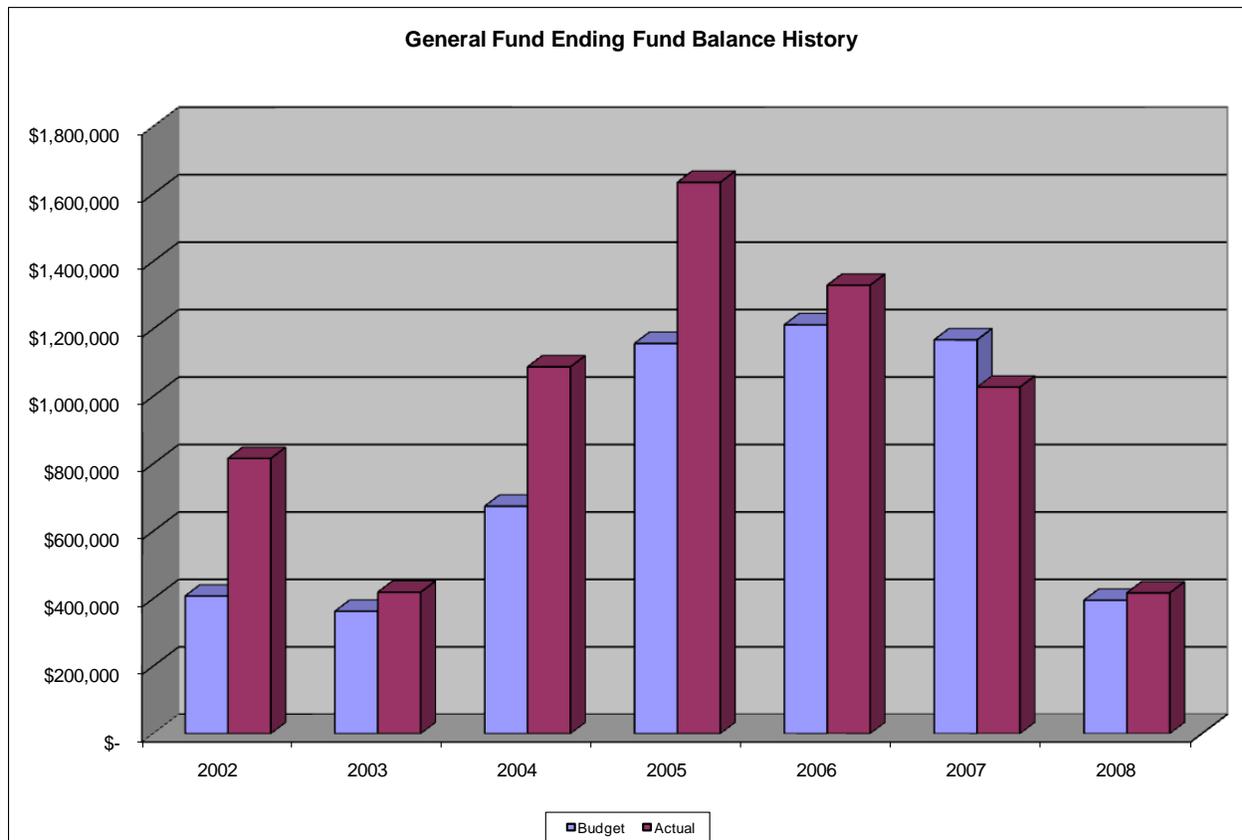
<u>USES</u>						
Operating Budget	1,081,980	1,145,015	1,321,139	1,485,918	1,218,393	1,479,548
Debt Service	90,041	493,798	139,638	174,445	174,445	34,904
Other Financing Uses	785,009	728,954	1,566,677	1,858,754	1,234,262	289,502
Interfund Transfers	-	-	-	-	-	-
Ending Fund Balance	5,042,221	4,902,156	4,238,752	3,815,324	4,555,602	4,061,427
Total	6,999,251	7,269,923	7,266,206	7,334,441	7,182,702	5,865,381

TOTAL ALL FUNDS

<u>SOURCES</u>						
Beginning Fund Balance	9,430,506	10,982,200	10,150,080	11,308,671	11,308,670	8,975,144
Operating Revenues	8,443,562	8,730,406	10,227,185	9,918,350	9,012,382	10,238,680
Other Financing Sources	2,281,686	518,532	638,714	699,378	725,251	381,699
Interfund Transfers	351,137	179,137	290,013	190,013	176,763	309,023
Total	20,506,891	20,410,275	21,305,992	22,116,412	21,223,066	19,904,546

ESTIMATE OF ENDING FUND BALANCES

Fund	Ending Fund Balance				
	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Adopted
General	1,329,461	1,027,312	395,581	417,244	848,711
Street	23,557	30,720	11,677	17,688	21,186
Street Depreciation	195,127	270,325	290,333	365,752	270,101
Hotel/Motel Tax	117,203	153,640	159,964	210,695	193,141
Public Safety Mitigation	506,456	531,036	933,942	543,306	992,321
Technology	14,047	14,761	4,011	15,168	1,506
Glacier NW Settlement	748,007	788,193	834,193	809,916	644,693
Debt Service/LID	227,174	370,886	474,219	471,437	448,269
Capital Projects	2,778,947	3,219,641	1,563,505	2,669,977	1,556,190
Water Utility	1,783,667	1,932,675	1,908,588	2,266,113	1,907,922
Sewer Utility	1,550,942	1,102,547	19,333	125,809	115,827
Stormwater Utility	685,186	689,339	507,065	698,347	511,606
ER&R	1,022,426	1,177,595	1,380,338	1,465,333	1,526,072
Total	10,982,200	11,308,670	8,482,749	10,076,785	9,037,545



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 fourteen (14) 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, 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. The City's Civic Center project consisting of a new City Hall, Public Safety Building housing both Police and Fire, and Civic Drive is included in the Capital Projects fund.

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 utility, as well as the maintenance and costs of the City's stormwater system. The City turned over its sewer utility to Pierce County in July 2008.

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 expenses 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

Adoption of Policies

The City Council adopted a comprehensive set of Financial Policies on September 23, 2008. These policies address revenue, expenditures, operating budget, capital management, accounting, debt, cash management, investments, and reserves. Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The City's financial goals seek to ensure the financial integrity of the City; manage the financial assets in a sound and prudent manner; improve financial information for decision makers at all levels; maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens; and maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities.

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's established reserve policy for the General Fund strives to maintain an ending fund balance of at least 10% of the budgeted General Fund operating revenues. While the City had reestablished reserve balances in the past when revenues were solid, the City's reserves have again declined, 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 fourteen (14) funds detailed within the 2009 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 2009 (\$5,513,114) were projected to increase by \$741,703 or 15.54% over 2008 tax collections (\$4,771,411). The increase was primarily due to utility taxes, and retail sales tax and property tax associated with the continuing residential and commercial growth of the community. However, due to the economic downturn this forecast will be being adjusted accordingly.

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 2008, the total property tax rate for DuPont was \$9.28 per \$1,000 of assessed valuation. Of that total, about 15.3 percent, or \$1.42 per \$1,000 assessed valuation, went to the City. This included the levy lid lift and EMS levy. In 2009, the total property tax rate for DuPont is \$10.29 per \$1,000 of assessed valuation. Of that total, about 14 percent, or \$1.44 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. 2009 EMS property tax funds are projected to be \$531,603. The 2009 budget has appropriated \$847,295 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 2009 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 9.3 percent. Of the 9.3 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 \$65,500 in 2009.

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.

In November 2008, voters approved a 0.5 percent increase in the general sales tax rate for those areas within the Regional Transit Authority (RTA) boundaries. The tax increase will be used to expand and coordinate light-rail, commuter-rail, and express bus service, and improve access to transit facilities in King, Pierce, and Snohomish Counties.

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, 2008 population figure used in the 2009 Budget is 7,390 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 had 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 2009 is \$7.03 from liquor board profits and \$4.89 from liquor tax. This is a decrease for liquor board profits and an increase for liquor taxes due to a number of new initiatives and programs by the Liquor Control Board aimed at increasing revenues or decreasing costs. 49 state liquor stores are now open on Sundays, resulting in increased expenditures, which reduces liquor profits but increases 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. Cities did not receive a share of the increases in 2007 and 2008.

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. Fuel tax receipts were 1.6% less than forecast for 2008. The estimated per capita amount in 2009 is \$23.21. This reduction takes into account the higher projected fuel prices plus a reduction in the projection for our state’s economic growth.

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 overcrowded 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

Water 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 \$183,500 from the Glacier NW Fund.
- General Obligation Debt Service Fund is budgeted to receive a transfer of \$7,235 from the Capital Projects Fund.

- General Fund is budgeted to receive a transfer from the Local Improvement District Fund of \$118,288.

MAJOR BUDGET ASSUMPTIONS

- The 2008 population figure used in the 2009 Adopted Budget is 7,390 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 2009 assessed valuation (AV) is \$1,271,721,694. 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 \$1.45 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 2009 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 in most areas are about the same as provided in 2008.
- The 2008 Fire Department budget reflected a higher level of service than in previous years, including providing Advanced Life Support (ALS) and ambulance transport services. A property tax levy lid lift measure to continue providing funding for these services did not pass in 2008 and therefore the Fire budget and corresponding level of service was reduced in 2009.
- The City has a contract with Pierce County Fire District #2 (Lakewood Fire Department) to provide partial fire services including command staff and specialized services.
- 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 \$4,160,855. A Maintenance Worker I and Records Clerk position were added and a Receptionist/Clerical position was reclassified to Utility Billing Clerk. The ½ time Emergency Services Specialist, Fire Prevention Specialist, Community Development Director, Fire Chief, Assistant Fire Chief, and 2 Fire Lieutenant positions were not funded in the 2009 budget. The total authorized positions decreased from 47 in 2008 to 42.50 in 2009.

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 2008 and a new contract is in the negotiation process.

Per the bargaining agreement, the DPA employees received a 5.8% cost of living (COLA) adjustment effective January 1, 2009. 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 received a 5.8% cost of living (COLA) adjustment effective January 1, 2009. 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.

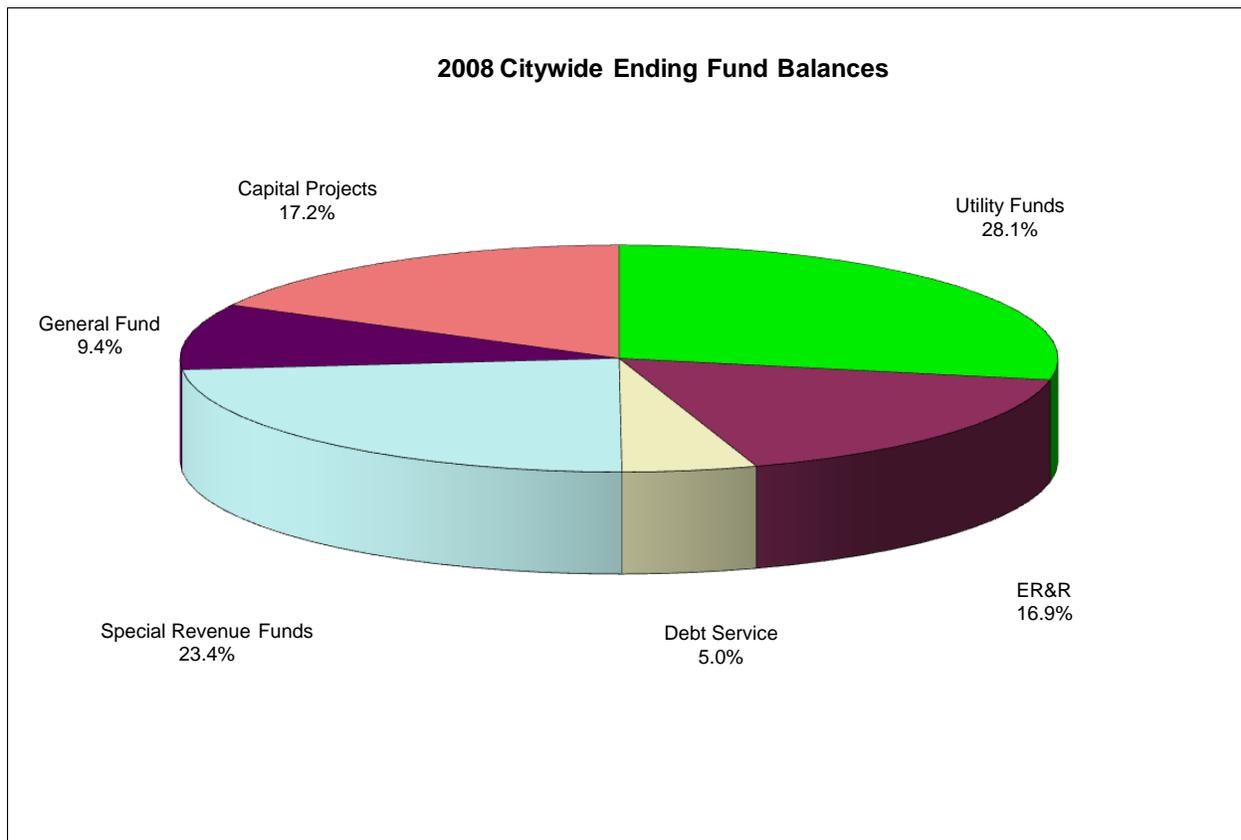
The City offers a variety of benefits to its employees through the Association of Washington Cities Benefits Trust Group. Benefits also have increased over 2008 rates. Regence health insurance rates increased approximately 8.2%, and Willamette Dental increased by 8.7% in 2009. Group Health rates and Washington Dental Service rates for dental insurance did not increase. 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.

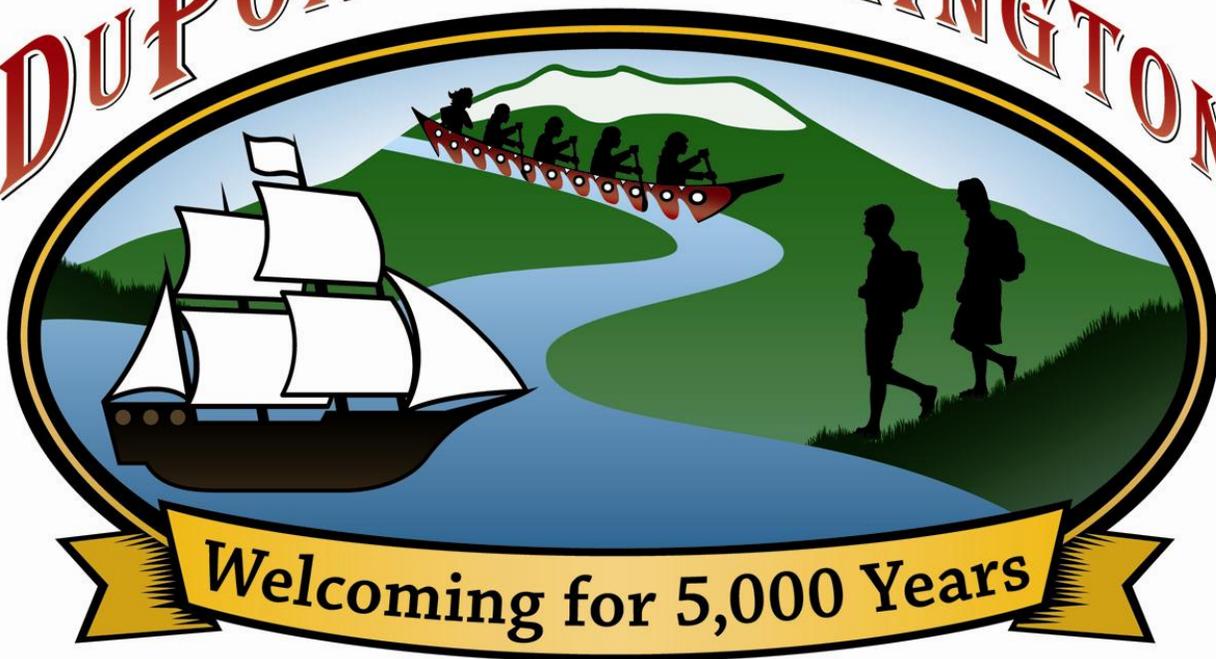
FUND BALANCES

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 decreased 11% between 2007 and 2008, and are projected to decrease by 10% between 2008 and 2009, primarily due to costs associated with the Civic Center project.



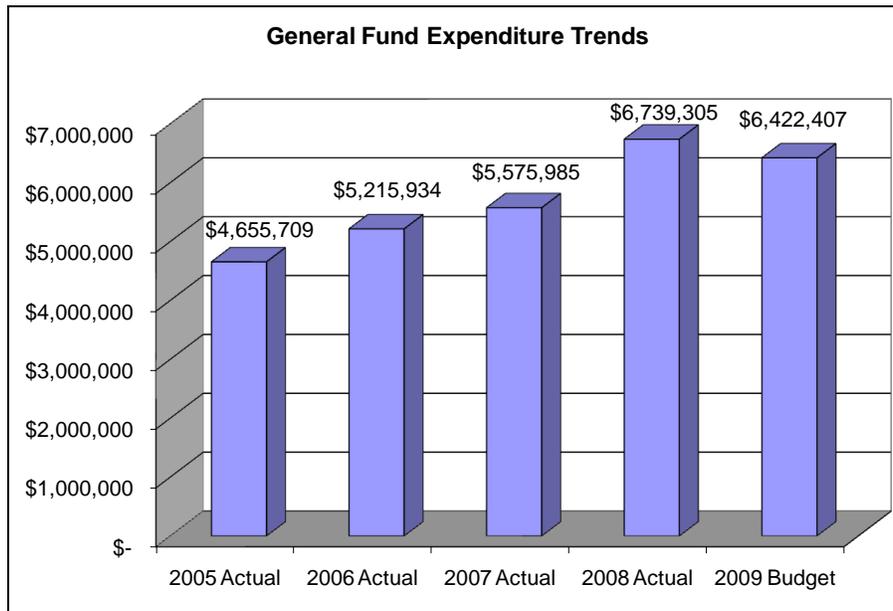
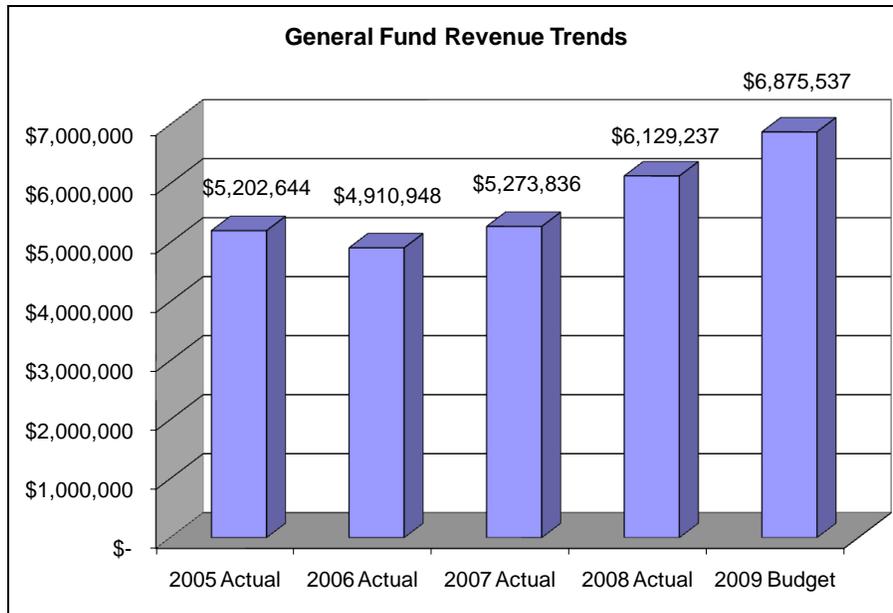
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GENERAL FUND

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.



City of DuPont
2009 Program Expenditure Budget

GENERAL FUND

EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 1,980,555	\$ 2,282,062	\$ 2,528,669	\$ 2,417,912	\$ 2,323,991	\$ 2,192,582
12.00 Overtime	213,937	153,577	169,417	296,717	273,803	159,468
13.00 Reserve & Other Wages	1,266	25,451	161,988	78,518	56,013	-
21.00 Personnel Benefits	606,729	736,546	952,522	874,110	784,803	834,158
26.00 Uniform Cleaning	4,071	3,206	10,700	10,700	5,995	6,500
27.00 Uniforms	39,605	22,966	20,050	20,643	39,933	31,900
28.00 Personal Protective Equip/Clothing	-	-	-	-	-	7,100
Total Salary, Wages and Benefits	\$ 2,846,163	\$ 3,223,808	\$ 3,843,346	\$ 3,698,600	\$ 3,484,538	\$ 3,231,708
31.00 Office Supplies	\$ 10,148	\$ 8,305	\$ 16,300	\$ 16,300	\$ 4,247	\$ 10,250
32.00 Gas, Oil & Fuel	45,225	61,520	61,200	73,700	73,425	75,400
33.00 Operating Supplies	73,009	80,184	111,075	121,475	100,397	111,700
35.00 Small Tools & Equipment	41,978	42,703	43,235	41,458	41,896	36,900
36.00 Repair Materials & Supplies	5,823	6,067	10,700	10,700	4,413	22,700
41.00 Professional Services	887,313	930,215	739,800	1,075,941	1,227,009	1,140,641
42.00 Communications	66,687	86,941	102,930	106,230	93,099	113,780
43.00 Travel and Subsistence	20,731	33,926	50,600	39,200	23,288	28,900
44.00 Advertising	18,676	8,640	13,700	13,200	11,136	10,950
45.00 Operating Rental & Leases	30,023	60,252	101,640	96,640	99,312	45,100
46.00 AWC-RMSA Insurance	85,186	94,736	92,668	92,668	98,396	103,716
47.00 Utilities	83,095	78,149	96,890	113,890	104,589	135,500
48.00 Repair & Maintenance	63,069	86,006	129,190	174,325	136,624	133,722
49.00 Misc/Conf/Training/Printing/Dues	62,370	53,594	103,906	116,731	97,926	80,500
51.00 Intergovernmental Services	203,918	203,301	305,995	683,780	659,956	970,712
53.00 Taxes & Assessments	692	5,289	5,500	6,562	1,244	6,500
Total Other Expenditures	\$ 1,697,943	\$ 1,839,828	\$ 1,985,329	\$ 2,782,800	\$ 2,776,957	\$ 3,026,971
63.00 Capital Improvements	\$ 21,239	\$ -	\$ -	\$ -	\$ 1,121	\$ -
64.00 Machinery and Equipment	153,064	145,927	39,000	10,758	20,820	2,500
91.00 Equipment Replacement	190,525	231,422	305,869	305,869	305,869	148,728
Total Capital Outlay	\$ 364,828	\$ 377,349	\$ 344,869	\$ 316,627	\$ 327,810	\$ 151,228
90.00 Operating Transfers	\$ 307,000	\$ 135,000	\$ 163,250	\$ 163,250	\$ 150,000	\$ -
99.00 Interdepartmental Services & Chgs	-	-	-	-	-	12,500
Other Financing Uses	\$ 307,000	\$ 135,000	\$ 163,250	\$ 163,250	\$ 150,000	\$ 12,500
TOTAL EXPENDITURES	\$ 5,215,934	\$ 5,575,985	\$ 6,336,794	\$ 6,961,277	\$ 6,739,305	\$ 6,422,407
Ending Fund Balances						
Unreserved/Undesignated	\$ 1,329,461	\$ 1,027,312	\$ 719,658	\$ 395,581	\$ 417,244	\$ 848,711
Ending Fund Balances	\$ 1,329,461	\$ 1,027,312	\$ 719,658	\$ 395,581	\$ 417,244	\$ 848,711
GENERAL FUND TOTAL	\$ 6,545,395	\$ 6,603,297	\$ 7,056,452	\$ 7,356,858	\$ 7,156,549	\$ 7,271,118

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 professional City Administrator. The Mayor prepares a recommended annual budget, has oversight 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 is the Chief Administrative Officer and focuses on three priorities: operational leadership, customer service and response, and oversight of staff support to the Mayor and City Council. The City Administrator is also overseeing the Community Development Department as well as supervising the Visitor Readiness Coordinator.

The **City Clerk** reports to the City Administrator and is responsible for providing support for City Council meetings including agendas, meeting minutes, 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.

The Human Resources Analyst reports to 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 is a program tasked with coordinating 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. The City works closely with Pierce County Department of Emergency Management and local public safety agencies to stay current with Federal and State emergency response requirements.

MAJOR 2009 GOALS

- Relocate City Hall staff & equipment to the new Civic Center.
- Work with the Mayor and Council on teamwork/vision.
- Continue enhancing employee training and recognition.
- Regular review and updates to the DuPont Municipal Code (DMC).
- Participate in evolution of Rainier Cable Commission (C-RCC) and Rainier Media Center (RMC) governance structure.
- Enhance cablecast and streaming video of City meetings.
- Conduct a quarterly Government education class.
- Use the Mid-Year Report and Annual Mayor's Report to inform the public.
- Continue Visitor Readiness Strategy and DuPont Business Association (DPA) coordination.
- Implement the new the emergency operation center in the Public Safety Building.
- Regularly update website content from Governance (e.g. task force materials, legal notices, position recruitment notices).
- Comply with the Open Public Meetings Act, Public Records Act, and bid laws.
- Improve the surplus property process.
- Update Personnel Policies and Procedures to reflect changes in federal and state regulations.
- Update Civil Service rules and regulations.
- Develop Safety and Wellness programs for City employees.
- Oversight of the Community Development Department.

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

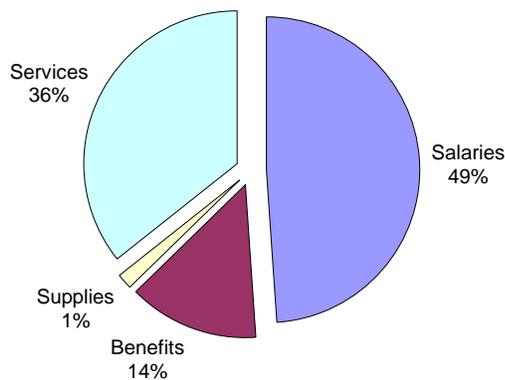
**City of DuPont
2009 Program Expenditure Budget**

GOVERNANCE

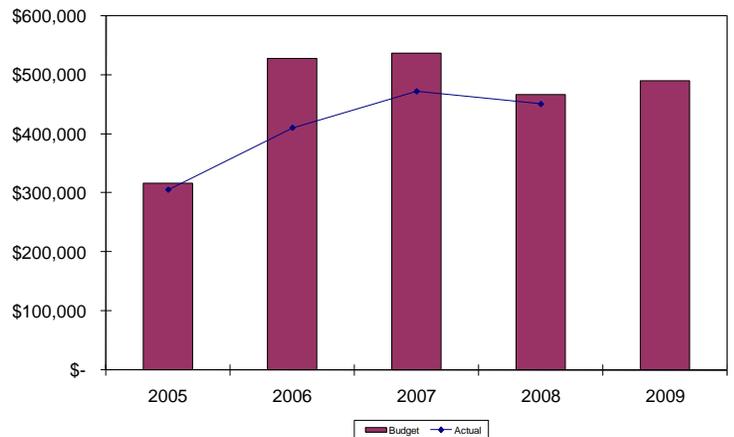
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 188,939	\$ 211,182	\$ 232,202	\$ 232,202	\$ 235,835	\$ 239,323
12.00 Overtime	1,329	-	-	-	-	-
21.00 Personnel Benefits	45,252	49,081	64,013	64,013	58,744	67,327
27.00 Uniforms	-	-	-	-	54	-
Total Salary, Wages and Benefits	\$ 235,520	\$ 260,263	\$ 296,215	\$ 296,215	\$ 294,633	\$ 306,650
31.00 Office Supplies	\$ 133	\$ 1,042	\$ 350	\$ 350	\$ 66	\$ 100
32.00 Gas, Oil & Fuel	-	-	400	400	-	-
33.00 Operating Supplies	1,991	4,836	5,100	5,100	3,005	6,650
35.00 Small Tools & Equipment	1,298	14,575	2,500	3,507	1,535	1,250
41.00 Professional Services	121,695	133,859	130,000	110,000	101,901	125,000
42.00 Communications	504	566	1,000	2,300	4,444	4,200
43.00 Travel and Subsistence	2,450	10,484	11,600	11,600	6,159	7,200
44.00 Advertising	950	-	-	-	370	-
45.00 Operating Rental & Leases	272	1,620	7,280	2,280	2,573	2,500
46.00 AWC-RMSA Insurance	7,400	8,972	8,200	8,200	8,413	9,897
47.00 Utilities	759	-	-	-	-	-
49.00 Miscellaneous	17,526	11,214	18,200	12,425	13,451	13,900
51.00 Intergovernmental Services	10,728	5,024	6,000	6,000	5,565	6,000
53.00 Taxes & Assessments	692	-	-	-	-	-
Total Other Expenditures	\$ 166,398	\$ 192,192	\$ 190,630	\$ 162,162	\$ 147,482	\$ 176,697
64.00 Machinery and Equipment	\$ 5,061	\$ 14,832	\$ 39,000	\$ 1,888	\$ 1,888	\$ -
91.00 Equipment Replacement	3,302	4,810	6,550	6,550	6,550	5,966
Total Capital Outlay	\$ 8,363	\$ 19,642	\$ 45,550	\$ 8,438	\$ 8,438	\$ 5,966
TOTAL EXPENDITURES	\$ 410,281	\$ 472,097	\$ 532,395	\$ 466,815	\$ 450,553	\$ 489,313

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

2009 Governance Budget



Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL 001-001-511-10						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 38,995	\$ 39,600	\$ 39,600	\$ 39,600	\$ 38,700	\$ 39,600
21.00 Personnel Benefits	2,985	3,102	3,917	3,917	3,025	3,917
Total Salary, Wages and Benefits	\$ 41,980	\$ 42,702	\$ 43,517	\$ 43,517	\$ 41,725	\$ 43,517
31.00 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ 100
33.00 Operating Supplies	512	652	600	600	1,153	2,000
35.00 Small Tools & Equipment	863	-	-	1,007	1,204	1,000
41.00 Professional Services	932	313	5,000	5,000	4,286	5,000
42.01 Communications - Other	-	-	-	1,300	1,585	1,200
42.02 Postage	-	-	-	-	2,042	1,500
43.00 Travel and Subsistence	349	4,818	4,200	4,200	3,795	4,200
44.00 Advertising	-	-	-	-	370	-
45.00 Operating Rental & Leases	237	-	-	-	287	-
46.00 AWC-RMSA Insurance	5,286	4,919	4,830	4,830	4,955	6,014
49.00 Miscellaneous	-	41	-	-	-	-
49.01 Conference/School/Training	2,035	3,574	5,000	5,000	2,860	5,000
49.02 Printing/Binding	-	331	-	-	1,757	1,000
49.03 Professional Dues & Subscriptions	9,876	470	500	500	-	500
51.00 Intergovernmental Svcs	6,725	-	-	-	-	-
53.00 Taxes & Assessments	692	-	-	-	-	-
Total Other Expenditures	\$ 27,507	\$ 15,118	\$ 20,130	\$ 22,437	\$ 24,360	\$ 27,514
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ 1,888	\$ 1,888	\$ -
91.00 Equipment Replacement	-	-	-	-	-	472
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 1,888	\$ 1,888	\$ 472
TOTAL EXPENDITURES	\$ 69,487	\$ 57,820	\$ 63,647	\$ 67,842	\$ 67,973	\$ 71,503

- 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
2009 Program Expenditure Budget

PROGRAM: EXECUTIVE 001-002-513-10							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ 119,185	\$ 171,582	\$ 192,602	\$ 192,602	\$ 197,135	\$ 199,723
21.00	Personnel Benefits	33,013	45,979	60,096	60,096	55,719	63,410
27.00	Uniforms	-	-	-	-	54	-
	Total Salary, Wages and Benefits	\$ 152,198	\$ 217,561	\$ 252,698	\$ 252,698	\$ 252,908	\$ 263,133
33.00	Operating Supplies	\$ 817	\$ 2,243	\$ 1,500	\$ 1,500	\$ 1,435	\$ 4,500
35.00	Small Tools & Equipment	435	2,609	500	500	87	250
41.00	Professional Services	14,803	10,822	15,000	15,000	4,097	10,000
42.01	Communications - Other	504	157	500	500	787	1,500
42.02	Communications - Postage	-	6	-	-	30	-
43.00	Travel and Subsistence	2,101	2,713	2,900	2,900	2,364	3,000
44.00	Advertising	622	-	-	-	-	-
45.00	Operating Rental & Leases	-	1,620	2,280	2,280	2,286	2,500
46.00	AWC-RMSA Insurance	2,114	2,743	3,259	3,259	3,345	3,759
49.00	Miscellaneous	41	-	-	-	39	100
49.01	Conference/School/Training	1,375	2,717	3,000	3,000	5,774	4,000
49.02	Printing/Binding	-	-	-	-	141	-
49.03	Professional Dues & Subscriptions	1,103	1,649	1,700	1,700	2,655	2,300
49.04	Recording Fees	1,578	-	-	-	-	-
	Total Other Expenditures	\$ 25,493	\$ 27,279	\$ 30,639	\$ 30,639	\$ 23,040	\$ 31,909
91.00	Equipment Replacement	\$ 3,302	\$ 3,901	\$ 5,538	\$ 5,538	\$ 5,538	\$ 4,482
	Total Capital Outlay	\$ 3,302	\$ 3,901	\$ 5,538	\$ 5,538	\$ 5,538	\$ 4,482
TOTAL EXPENDITURES		\$ 180,993	\$ 248,741	\$ 288,875	\$ 288,875	\$ 281,486	\$ 299,524

11.00 City Administrator - 55%; City Clerk - 95%; HR Analyst - 93%; Assistant City Administrator - 10%
 33.00 Printer supplies, binders, records management and archiving supplies; Safety & Wellness Program
 41.00 Staff training consultants, code updates, professional services
 43.00 City Manager Conference.; ICMA National Conf.; AWC Legislative Conf.; PCCFOA meetings; City Clerk conference; Labor Relations
 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
2009 Program Expenditure Budget

PROGRAM: LEGAL							
001-003-515-20							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
41.01	Prof Svcs - General Legal Counsel	\$ 97,225	\$ 84,944	\$ 100,000	\$ 80,000	\$ 83,284	\$ 100,000
41.02	Prof Svcs - Legal Negotiations	7,772	7,722	-	-	141	-
49.02	Printing/Binding	6	-	-	-	-	-
	Total Other Expenditures	\$ 105,003	\$ 92,666	\$ 100,000	\$ 80,000	\$ 83,425	\$ 100,000
TOTAL EXPENDITURES		\$ 105,003	\$ 92,666	\$ 100,000	\$ 80,000	\$ 83,425	\$ 100,000

41.01 City's legal counsel is Kenyon Disend PLLC

City of DuPont
2009 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT						
001-020-525-60						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 30,759	\$ -	\$ -	\$ -	\$ -	\$ -
12.00 Overtime	1,329	-	-	-	-	-
21.00 Personnel Benefits	9,254	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 41,342	\$ -	\$ -	\$ -	\$ -	\$ -
31.00 Office Supplies	\$ 133	\$ 1,042	\$ 350	\$ 350	\$ -	\$ -
32.00 Gas, Oil & Fuel	-	-	400	400	-	-
33.00 Operating Supplies	662	1,893	1,000	1,000	417	150
33.11 Operating Supplies - Emergency Event	-	48	2,000	2,000	-	-
35.00 Small Tools & Equipment	-	11,966	2,000	2,000	244	-
41.00 Professional Services	963	30,058	10,000	10,000	10,093	10,000
42.02 Communications - Postage	-	403	500	500	-	-
43.00 Travel and Subsistence	-	2,953	2,000	2,000	-	-
43.11 Subsistence - Emergency Event	-	-	2,500	2,500	-	-
44.00 Advertising	328	-	-	-	-	-
45.00 Operating Rental & Leases	35	-	-	-	-	-
45.11 Equipment Rental - Emergency Event	-	-	5,000	-	-	-
46.00 AWC-RMSA Insurance	-	1,310	111	111	113	124
47.00 Utilities	759	-	-	-	-	-
49.00 Miscellaneous	35	-	-	-	-	-
49.01 Conference/School/Training	1,245	790	6,000	225	225	1,000
49.02 Printing/Binding	-	1,121	1,100	1,100	-	-
49.03 Professional Dues & Subscriptions	232	521	900	900	-	-
51.00 Intergovernmental Services	4,003	5,024	6,000	6,000	5,565	6,000
Total Other Expenditures	\$ 8,395	\$ 57,129	\$ 39,861	\$ 29,086	\$ 16,657	\$ 17,274
64.00 Machinery and Equipment	\$ 5,061	\$ 14,832	\$ 39,000	\$ -	\$ -	\$ -
91.00 Equipment Replacement	-	909	1,012	1,012	1,012	1,012
Total Capital Outlay	\$ 5,061	\$ 15,741	\$ 40,012	\$ 1,012	\$ 1,012	\$ 1,012
TOTAL EXPENDITURES	\$ 54,798	\$ 72,870	\$ 79,873	\$ 30,098	\$ 17,669	\$ 18,286

- 33.00 Technical references, EOC supplies
- 41.00 Emergency Management contracts
- 49.01 Emergency Mgmt Classes
- 51.00 Interagency contract with Pierce County Dept of Emergency Management

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 2009 GOALS

- Continue to provide high quality financial services to the citizens, Mayor, City Council and staff, including providing financial analysis and reports.
- Secure project financing for Civic Center project.
- Continue improving financial processes and systems to increase efficiencies, and maintain and enhance the City's financial integrity.
- Transition into new Civic Center facilities, including communications and Information Technology infrastructure.
- Continue work on long-range forecast of revenues and expenditures.
- Continue to explore additional options for revenue enhancements.
- Review contracts for supplies and services where appropriate to ensure the City is utilizing best available options.
- Continue to explore ways to utilize our technology system and website to enhance and further facilitate the way City services and information is provided.
- Continue to focus on reducing the City's risk management liability by a combination of staff training and aggressive claims management.

KEY PERFORMANCE MEASUREMENTS

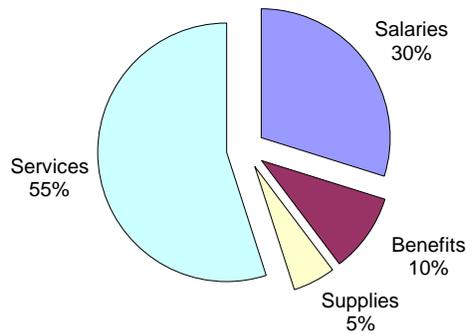
DESIRED PERFORMANCE	STANDARD	MEASURES
Adequate internal control policies and procedures and accurate timely annual financial report	Unqualified audit report on the City of DuPont Annual Financial Report	100%
Spending of resources as provided by the Adopted Budget	Favorable budget variance	5% favorable budget variance
Accurate Revenue Forecast	Revenue Estimate compared to Actual Revenue	+/- 5% of estimated revenue
Maintain fiscal integrity and continued solvency	Maintain fund balances at appropriate levels	10% of general fund appropriation
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
2009 Program Expenditure Budget
SUPPORT SERVICES DEPARTMENT

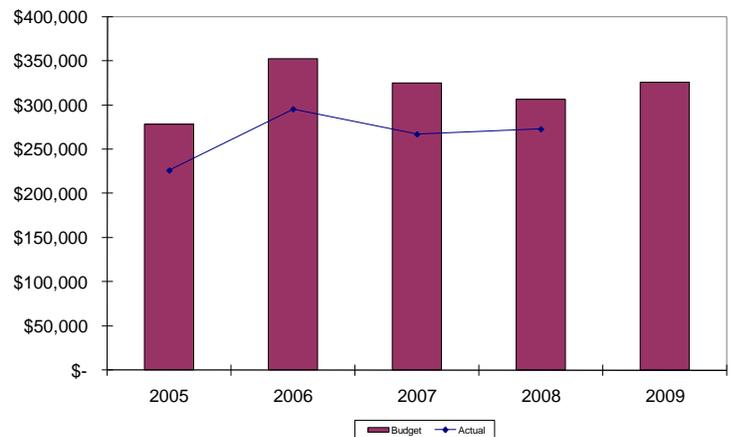
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 80,079	\$ 92,610	\$ 105,534	\$ 105,534	\$ 96,521	\$ 96,218
12.00 Overtime	478	823	1,000	1,000	341	1,000
21.00 Personnel Benefits	18,706	25,381	37,306	37,306	28,269	32,249
27.00 Uniforms	-	-	-	-	108	-
Total Salary, Wages and Benefits	\$ 99,263	\$ 118,814	\$ 143,840	\$ 143,840	\$ 125,239	\$ 129,467
31.00 Office Supplies	\$ 3,520	\$ 2,498	\$ 4,000	\$ 4,000	\$ 1,923	\$ 3,450
33.00 Operating Supplies	11,789	11,250	12,100	12,100	10,589	12,200
35.00 Small Tools & Equipment	2,789	1,482	1,500	1,500	1,602	1,700
41.00 Professional Services	32,366	40,365	28,500	23,266	22,654	30,000
42.00 Communication	29,879	37,490	34,850	34,850	37,864	43,900
43.00 Travel and Subsistence	5,145	3,870	5,900	5,900	4,837	5,900
44.00 Advertising	5,300	-	-	-	252	-
45.00 Operating Rental & Leases	8,402	8,623	9,700	9,700	12,252	16,000
46.00 AWC-RMSA Insurance	937	2,413	2,354	2,354	2,415	2,574
47.00 Utilities	1,537	1,568	2,000	2,000	1,107	2,000
48.00 Repair & Maintenance	21,406	16,484	28,390	28,390	13,201	38,250
49.00 Miscellaneous	12,796	6,005	7,750	7,750	5,997	8,900
51.00 Intergovernmental Services	36,814	1,068	12,500	12,500	14,744	12,500
Total Other Expenditures	\$ 172,680	\$ 133,116	\$ 149,544	\$ 144,310	\$ 129,437	\$ 177,374
64.00 Machinery and Equipment	\$ 9,416	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	14,476	15,406	18,457	18,457	18,457	19,055
Total Capital Outlay	\$ 23,892	\$ 15,406	\$ 18,457	\$ 18,457	\$ 18,457	\$ 19,055
TOTAL EXPENDITURES	\$ 295,835	\$ 267,336	\$ 311,841	\$ 306,607	\$ 273,133	\$ 325,896

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

2009 Support Services Budget



Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

PROGRAM: FINANCE						
001-004-514-23						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 80,079	\$ 92,610	\$ 105,534	\$ 105,534	\$ 96,521	\$ 96,218
12.00 Overtime	478	823	1,000	1,000	341	1,000
21.00 Personnel Benefits	18,706	25,381	37,306	37,306	28,269	32,249
27.00 Uniforms	-	-	-	-	108	-
Total Salary, Wages and Benefits	\$ 99,263	\$ 118,814	\$ 143,840	\$ 143,840	\$ 125,239	\$ 129,467
31.00 Office Supplies	\$ -	\$ 32	\$ -	\$ -	\$ 71	\$ 150
33.00 Operating Supplies	728	1,227	1,000	1,000	1,883	1,200
35.00 Small Tools & Equipment	-	767	1,000	1,000	1,097	1,200
41.00 Professional Services	10,895	697	500	500	724	5,000
42.01 Communications - Other	-	-	400	400	260	700
42.02 Communications - Postage	-	23	50	50	-	-
43.00 Travel and Subsistence	5,138	3,834	5,900	5,900	4,837	5,900
44.00 Advertising	4,934	-	-	-	252	-
46.00 AWC-RMSA Insurance	554	1,968	1,932	1,932	1,982	2,105
48.00 Repair & Maintenance	87	348	350	350	348	350
48.01 Maintenance - Software	4,677	4,634	5,180	5,180	5,140	5,400
49.00 Miscellaneous	2,993	653	100	100	697	600
49.01 Conference/School/Training	1,700	1,080	3,200	3,200	1,305	2,500
49.02 Printing/Binding	-	196	-	-	302	-
49.03 Professional Dues & Subscriptions	505	605	650	650	696	800
51.00 Intergovernmental Services	36,814	1,068	12,500	12,500	14,744	12,500
Total Other Expenditures	\$ 69,025	\$ 17,132	\$ 32,762	\$ 32,762	\$ 34,338	\$ 38,405
64.00 Machinery and Equipment	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	3,348	3,126	3,778	3,778	3,778	3,703
Total Capital Outlay	\$ 6,348	\$ 3,126	\$ 3,778	\$ 3,778	\$ 3,778	\$ 3,703
TOTAL EXPENDITURES	\$ 174,636	\$ 139,072	\$ 180,380	\$ 180,380	\$ 163,355	\$ 171,575

- 11.00 Asst. City Administrator/Finance Director - 28%; Finance Specialist - 35%; Utility Billing Clerk - 20%; Staff Accountant - 60%
- 33.00 Blank tax forms, printer supplies, endorsement stamps, cashier tape
- 35.00 Scanner
- 41.00 Microflex tax service; credit card service fees
- 44.00 Legal advertising & notices moved to Non-Departmental in 2007
- 48.00 Maintenance contract - security drop box
- 48.01 Financial software maintenance contract
- 49.00 Online banking fees
- 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
2009 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES						
001-005-518-10						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
31.00 Office Supplies	\$ 3,520	\$ 2,466	\$ 4,000	\$ 4,000	\$ 1,852	\$ 3,300
33.00 Operating Supplies	11,003	10,023	11,000	11,000	8,706	11,000
35.00 Small Tools & Equipment	-	-	-	-	158	-
41.00 Professional Services	15,309	16,711	15,000	15,000	15,078	15,000
42.00 Communications	16,380	23,208	25,200	25,200	20,772	25,200
42.02 Communications - Postage	13,499	14,259	9,200	9,200	16,832	18,000
43.00 Travel and Subsistence	7	36	-	-	-	-
44.00 Advertising	366	-	-	-	-	-
45.00 Operating Rental & Leases	8,402	8,623	9,700	9,700	12,252	16,000
46.00 AWC-RMSA Insurance	383	445	422	422	433	469
47.00 Utilities	1,537	1,568	2,000	2,000	1,107	2,000
48.00 Repair & Maintenance	8,874	7,716	10,000	10,000	2,691	10,000
49.00 Miscellaneous	704	162	300	300	83	-
49.01 Conference/School/Training	395	-	-	-	-	-
49.02 Printing/Binding	5,877	3,309	3,500	3,500	2,914	5,000
49.03 Professional Dues & Subscriptions	622	-	-	-	-	-
Total Other Expenditures	\$ 86,878	\$ 88,526	\$ 90,322	\$ 90,322	\$ 82,878	\$ 105,969
64.00 Machinery and Equipment	\$ 6,416	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	2,682	3,834	4,238	4,238	4,238	3,645
Total Capital Outlay	\$ 9,098	\$ 3,834	\$ 4,238	\$ 4,238	\$ 4,238	\$ 3,645
TOTAL EXPENDITURES	\$ 95,976	\$ 92,360	\$ 94,560	\$ 94,560	\$ 87,116	\$ 109,614

- 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
2009 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY						
001-005-518-81						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
33.00 Operating Supplies	\$ 58	\$ -	\$ 100	\$ 100	\$ -	\$ -
35.00 Small Tools & Equipment	2,789	715	500	500	347	500
41.00 Professional Services - I.T.	6,162	22,957	13,000	7,766	6,852	10,000
48.01 Hardware/Software Maintenance	7,768	3,786	12,860	12,860	5,022	22,500
Total Other Expenditures	\$ 16,777	\$ 27,458	\$ 26,460	\$ 21,226	\$ 12,221	\$ 33,000
91.00 Equipment Replacement	\$ 8,446	\$ 8,446	\$ 10,441	\$ 10,441	\$ 10,441	\$ 11,707
Total Capital Outlay	\$ 8,446	\$ 8,446	\$ 10,441	\$ 10,441	\$ 10,441	\$ 11,707
TOTAL EXPENDITURES	\$ 25,223	\$ 35,904	\$ 36,901	\$ 31,667	\$ 22,662	\$ 44,707

- 35.00 Cables, supplies for server
- 41.00 Website maintenance, City survey monthly fee
- 48.01 Information Technology support services & consulting; routine maintenance contract; web-streaming service

POLICE DEPARTMENT

MISSION

The mission of the DuPont Police Department is to provide professional police services to the community for the purpose of enhancing the quality of life within the City. We accomplish this by being proactive in addressing issues, responsive to concerns brought to our attention, and at the same time being sensitive to the needs of the citizens.

DESCRIPTION

The **DuPont Police Department** is organized into three divisions: Administration, Operations and Support Services. We have 10 sworn and one civilian personnel, four Reserve Officers and four volunteers.

Administration:

The Administration Division consists of the Chief of Police who is responsible for the overall management and administration of the Police Department. This includes planning, budgeting, scheduling, training and coordination with other agencies in matters of regional crime, 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.

Operations:

The Operations Division consists of two Sergeants, six patrol officers and one detective. The Reserve Officers work with the patrol officers under the general supervision of the Sergeants. In addition to patrol work, the Sergeants provide supervision to their assigned personnel and generally assist the Chief of Police in the administration of the department. The patrol officers are responsible for general patrol, call response, initial case investigations, traffic and commercial vehicle enforcement, and traffic accident investigation. Additionally, the patrol transports prisoners, appears in court to testify, and serves warrants and subpoenas. The Detective is responsible for overseeing and conducting criminal investigations, investigation and follow-up on reports of crime, coordinating criminal information, and crime prevention efforts. We currently have 9 officers (6 officers, 2 Sergeants, and 1 Detective).

Support Services:

The Police Records Clerk works in the Support Services Division. The Clerk is the primary contact person for persons calling or coming into the Department. The position is responsible for processing reports, filing, distribution and dissemination of information, supply order and inventory control, and performs a wide variety of critical clerical task necessary for department operations. This Division, under the oversight of a Sergeant, is also responsible for and maintains all property and evidence that comes into the department's possession.

MAJOR 2009 GOALS

- Reorganize citizen volunteer program.
- Transition to the new police facility.
- Enhance crime prevention programs.
- Conduct supervisor training sessions.
- Add one additional Reserve Police Officer.
- Continue traffic enforcement in key areas to reduce speeding and increase safety.
- Establish a main Police Officer contact for the schools.
- Complete the revision of the general orders.
- Exceed State mandatory training goals.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Establish shift goals for traffic enforcement	Traffic enforcement shift goals	Goals established
Conduct crime prevention presentations	Conduct 16 crime prevention presentations	100% presentations conducted
Conduct supervisory training sessions	Conduct 10 supervisory training sessions	100% sessions conducted
Complete revision and update of general orders	Updated general orders	Revision complete
Meet State mandatory training standards	State training standards	State training standards met
Timely response to all 911 calls	Maintain 4 minute response to 911 calls when 2 officers are available	90% of 911 calls
Properly follow-up on all crimes reported	Follow-up on crimes within 5 days	100% of cases

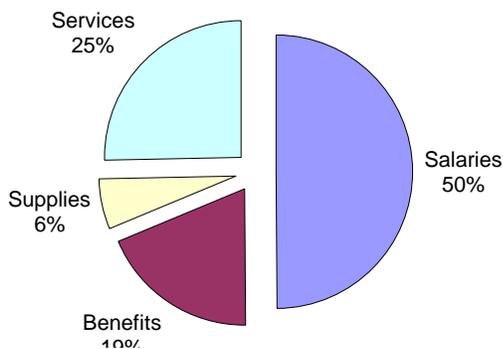
City of DuPont
2009 Program Expenditure Budget

POLICE DEPARTMENT

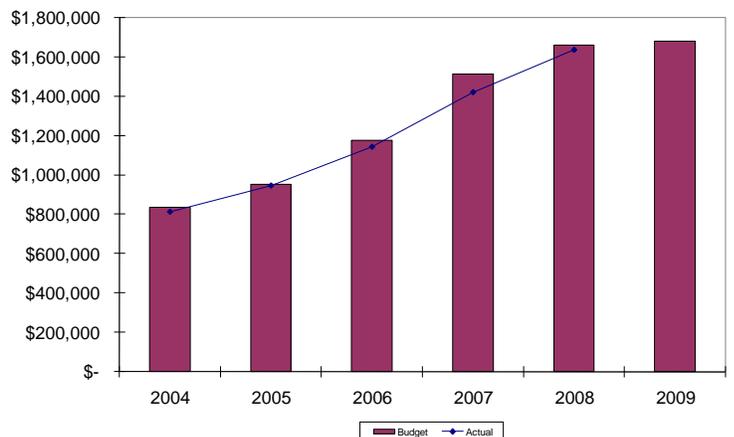
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 558,652	\$ 676,070	\$ 735,796	\$ 746,486	\$ 735,796	\$ 762,335
12.00 Overtime	56,385	47,934	57,455	74,455	64,444	76,298
13.00 DUI Investigation	612	843	-	-	1,322	-
21.00 Personnel Benefits	172,340	221,993	279,163	260,265	255,486	289,480
26.00 Uniform Cleaning	1,037	410	4,800	4,800	421	1,000
27.00 Uniforms & Uniform Allowance	22,111	11,568	10,150	10,743	13,869	26,000
Total Salary, Wages and Benefits	\$ 811,137	\$ 958,818	\$ 1,087,364	\$ 1,096,749	\$ 1,071,338	\$ 1,155,113
31.00 Office Supplies	\$ 2,225	\$ 933	\$ 6,100	\$ 6,100	\$ 1,078	\$ 3,450
32.00 Gas, Oil & Fuel	27,366	38,411	35,000	47,500	44,885	51,750
33.00 Operating Supplies	10,658	14,238	18,600	18,600	22,494	28,500
35.00 Small Tools & Equipment	10,758	13,691	7,000	8,716	10,869	16,000
36.00 Repair Materials & Supplies	-	-	500	500	50	500
41.00 Professional Services	5,388	7,861	5,600	111,000	128,242	43,870
42.00 Communications	19,659	22,418	29,950	29,950	23,329	32,060
43.00 Travel and Subsistence	3,987	6,836	11,400	11,400	6,612	8,500
44.00 Advertising	449	-	1,500	1,500	-	1,500
45.00 Operating Rental & Leases	12,583	33,211	46,000	46,000	43,225	12,100
46.00 AWC-RMSA Insurance	33,250	21,793	21,881	21,881	23,629	28,262
47.00 Utilities	3,134	5,789	9,000	9,000	6,181	10,000
48.00 Repair & Maintenance	16,018	20,465	25,500	25,500	33,705	43,153
49.00 Misc/Conf/Training/Printing/Dues	3,836	4,994	16,760	16,760	8,752	13,150
51.00 Intergovernmental Services	126,622	110,921	121,400	121,400	126,124	143,982
Total Other Expenditures	\$ 275,933	\$ 301,561	\$ 356,191	\$ 475,807	\$ 479,175	\$ 436,777
64.00 Machinery and Equipment	\$ 8,325	\$ 102,082	\$ -	\$ 3,373	\$ 3,373	\$ -
91.00 Equipment Replacement	48,770	60,312	84,796	84,796	84,796	89,098
Total Capital Outlay	\$ 57,095	\$ 162,394	\$ 84,796	\$ 88,169	\$ 88,169	\$ 89,098
TOTAL EXPENDITURES	\$ 1,144,165	\$ 1,422,773	\$ 1,528,351	\$ 1,660,725	\$ 1,638,682	\$ 1,680,988

For detail on programs, see worksheets for Administration, Operations, and Support Services.

2009 Police Budget



Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION 001-007-521-10							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ -	\$ -	\$ 94,868	\$ 3,668	\$ 3,668	\$ 44,769
12.00	Overtime	-	-	-	-	-	-
21.00	Personnel Benefits	-	-	31,284	1,984	1,984	14,138
27.00	New Uniforms & Uniform Allowance	-	-	850	850	577	12,850
	Total Salary, Wages and Benefits	\$ -	\$ -	\$ 127,002	\$ 6,502	\$ 6,229	\$ 71,757
31.00	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32.00	Gas, Oil & Fuel	-	-	3,500	3,500	1,759	3,750
33.00	Operating Supplies	-	-	300	300	302	500
35.00	Small Tools & Equipment	-	-	875	875	429	2,500
41.00	Professional Services	-	-	5,600	108,500	121,418	36,870
42.01	Communications - Other	-	-	900	900	772	1,200
42.02	Communications - Postage	-	-	-	-	-	-
43.00	Travel and Subsistence	-	-	1,000	1,000	131	1,500
44.00	Advertising	-	-	1,500	1,500	-	1,500
46.00	AWC-RMSA Insurance	-	-	1,568	1,568	2,721	1,963
48.01	Maintenance - Software	-	-	-	-	-	-
48.02	Maintenance - Vehicles	-	-	2,000	2,000	813	2,500
49.00	Miscellaneous	-	-	600	600	11	-
49.01	Conference/School/Training	-	-	1,300	1,300	150	1,250
49.03	Professional Dues & Subscriptions	-	-	760	760	263	300
51.00	Intergovernmental Services	-	-	-	-	-	-
	Total Other Expenditures	\$ -	\$ -	\$ 19,903	\$ 122,803	\$ 128,769	\$ 53,833
91.00	Equipment Replacement	\$ -	\$ -	\$ 9,883	\$ 9,883	\$ 9,883	\$ 6,133
	Total Capital Outlay	\$ -	\$ -	\$ 9,883	\$ 9,883	\$ 9,883	\$ 6,133
TOTAL EXPENDITURES		\$ -	\$ -	\$ 156,788	\$ 139,188	\$ 144,881	\$ 131,723

- 11.00 Police Chief (6 months)
- 27.00 Uniforms for new Police Chief
- 35.00 Office equipment, camera equipment, radios
- 41.00 Psychological tests, polygraphs, medical samples & exams, background checks; Interim Police Chief
- 42.01 Cell phone
- 48.02 Police vehicle maintenance
- 49.01 WA Association of Police Chiefs Conference, class registrations
- 49.03 Pierce County Police Chiefs Association, WA Association of Police Chiefs

City of DuPont
2009 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS 001-007-521-22							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ 558,652	\$ 676,070	\$ 599,783	\$ 701,673	\$ 690,994	\$ 653,469
12.00	Overtime	56,385	47,934	55,455	72,455	63,471	75,149
13.00	DUI Investigation	612	843	-	-	1,322	-
21.00	Personnel Benefits	172,340	221,993	234,171	244,573	239,907	253,338
26.00	Uniform Cleaning	1,037	410	4,800	4,800	421	1,000
27.00	New Uniforms & Uniform Allowance	22,111	11,568	9,300	9,893	13,262	13,150
	Total Salary, Wages and Benefits	\$ 811,137	\$ 958,818	\$ 903,509	\$ 1,033,394	\$ 1,009,377	\$ 996,106
31.00	Office Supplies	\$ 1,415	\$ 335	\$ -	\$ -	\$ -	\$ -
31.03	Uniform Replacement	810	598	1,200	1,200	234	-
32.00	Gas, Oil & Fuel	27,366	38,411	31,500	44,000	43,126	48,000
33.00	Operating Supplies	10,658	14,238	18,300	18,300	14,549	20,000
35.00	Small Tools & Equipment	10,758	13,691	5,250	6,966	9,768	11,250
41.00	Professional Services	5,388	7,861	-	-	4,203	4,000
42.00	Communications	8,589	9,935	-	-	-	-
42.01	Communications - Other	10,889	12,328	10,800	10,800	9,906	13,500
42.02	Communications - Postage	181	155	-	-	-	-
43.00	Travel and Subsistence	3,987	6,836	9,000	9,000	4,727	5,500
44.00	Advertising	449	-	-	-	-	-
45.00	Operating Rental & Leases	12,583	33,211	-	-	323	-
46.00	AWC-RMSA Insurance	33,250	21,793	18,487	18,487	18,969	22,133
47.00	Utilities	3,134	5,789	-	-	-	-
48.00	Repair & Maintenance	26	-	3,000	3,000	1,148	2,500
48.01	Maintenance - Software	1,696	-	1,300	1,300	369	500
48.02	Maintenance - Vehicles	14,296	20,465	18,000	18,000	30,814	30,000
49.00	Miscellaneous	100	1,332	-	-	4	-
49.01	Conference/School/Training	2,621	2,354	10,260	10,260	4,213	7,000
49.02	Printing/Binding	765	854	-	-	-	-
49.03	Professional Dues & Subscriptions	350	454	-	-	-	500
51.00	Intergovernmental Services	34,153	1,413	-	-	-	-
	Total Other Expenditures	\$ 183,464	\$ 192,053	\$ 127,097	\$ 141,313	\$ 142,353	\$ 164,883
64.00	Machinery and Equipment	\$ 8,325	\$ 102,082	\$ -	\$ 3,373	\$ 3,373	\$ -
91.00	Equipment Replacement	48,770	60,312	71,618	71,618	71,618	80,424
	Total Capital Outlay	\$ 57,095	\$ 162,394	\$ 71,618	\$ 74,991	\$ 74,991	\$ 80,424
TOTAL EXPENDITURES		\$ 1,051,696	\$ 1,313,265	\$ 1,102,224	\$ 1,249,698	\$ 1,226,721	\$ 1,241,413

- 11.00 2 Sergeants, 1 Detective and 6 Police Officers
- 27.00 Uniforms & boot allowance for all sworn officers
- 32.00 Increased to accommodate higher gasoline prices
- 33.00 Ammunition, gun accessories, semination, range equipment, crime scene material, drug testing supplies, film, flex cluffs, flares, vehicle supplies
- 35.00 Camera equipment, radio batteries, 3-less lethal shotguns & supplies, 5 taser upgrades & supplies to current technology
- 41.00 Annual update for LEXIPOL (general orders) and roll call training
- 42.00 Wireless connections for mobile comupeters, pagers, and cell phones
- 48.01 Computer maintenance
- 48.02 Police vehicle maintenance
- 49.01 Training fees, materials and supplies

City of DuPont
2009 Program Expenditure Budget

PROGRAM: POLICE SUPPORT SERVICES							
001-007-521-90							
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted	
11.00 Salaries and Wages	\$ -	\$ -	\$ 41,145	\$ 41,145	\$ 41,134	\$ 64,097	
12.00 Overtime	-	-	2,000	2,000	973	1,149	
21.00 Personnel Benefits	-	-	13,708	13,708	13,595	22,004	
27.00 New Uniforms & Uniform Allowance	-	-	-	-	30	-	
Total Salary, Wages and Benefits	\$ -	\$ -	\$ 56,853	\$ 56,853	\$ 55,732	\$ 87,250	
31.00 Office Supplies	\$ -	\$ -	\$ 4,900	\$ 4,900	\$ 844	\$ 3,450	
33.00 Operating Supplies	-	-	-	-	7,643	8,000	
35.00 Small Tools & Equipment	-	-	875	875	672	2,250	
36.00 Repair Materials & Supplies	-	-	500	500	50	500	
41.00 Professional Services	-	-	-	2,500	2,621	3,000	
42.00 Communications	-	-	17,700	17,700	12,156	15,000	
42.01 Communications - Other	-	-	300	300	248	360	
42.02 Communications - Postage	-	-	250	250	247	2,000	
43.00 Travel and Subsistence	-	-	1,400	1,400	1,754	1,500	
45.00 Operating Rental & Leases	-	-	46,000	46,000	42,902	12,100	
46.00 AWC-RMSA Insurance	-	-	1,826	1,826	1,939	4,166	
47.00 Utilities	-	-	9,000	9,000	6,181	10,000	
48.00 Repair & Maintenance	-	-	500	500	235	1,000	
48.01 Maintenance - Software	-	-	700	700	326	6,653	
49.01 Conference/School/Training	-	-	1,000	1,000	1,000	1,000	
49.02 Printing/Binding	-	-	2,800	2,800	3,071	3,000	
49.03 Professional Dues & Subscriptions	-	-	40	40	40	100	
51.00 Intergovernmental Services	-	-	1,400	1,400	3,499	3,600	
51.00 Intergovernmental Svcs - LESA	92,469	109,508	120,000	120,000	122,625	140,382	
Total Other Expenditures	\$ 92,469	\$ 109,508	\$ 209,191	\$ 211,691	\$ 208,053	\$ 218,061	
91.00 Equipment Replacement	\$ -	\$ -	\$ 3,295	\$ 3,295	\$ 3,295	\$ 2,541	
Total Capital Outlay	\$ -	\$ -	\$ 3,295	\$ 3,295	\$ 3,295	\$ 2,541	
TOTAL EXPENDITURES	\$ 92,469	\$ 109,508	\$ 212,486	\$ 271,839	\$ 267,080	\$ 307,852	

- 11.00 Police Records Clerk ; 1/2 Time Clerical Support
- 33.00 Latent print materials, dry ID kits, ink cartridges, data card ribbons, computer supplies
- 35.00 Office & ID equipment
- 41.00 Transcription services, background checks
- 42.00 Phone service and T-1 line
- 42.01 Cell phone
- 45.00 Lease payment on temporary building and storage unit
- 47.00 Power and refuse services
- 48.01 Evidence/property tracking system maintenance; access to State Law Enforcement teletype system
- 49.01 Criminal Records Mgmt Conference, class registrations
- 49.02 Purchasing forms, officer information sheets
- 49.03 LEIRA dues
- 51.00 Narcotics purchasing agreement fees; Firing range contract; LESA records & dispatch contract

FIRE DEPARTMENT

MISSION

DuPont Fire Department is dedicated to providing professional service by:

- *Maintaining a state of readiness for immediate response to the call for help*
- *Providing a system of prevention/mitigation services to reduce the incidence of injury and/or damage to property or the environment*
- *Responding efficiently*
- *Executing flawlessly*
- *Serving with compassion and integrity*

DESCRIPTION

The **DuPont Fire Department** is tasked and organized as an “all risk” response system for the protection of the health and welfare of the City and our ability to sustain our vitality within the community. For many years, as other smaller cities have experienced, DuPont has struggled to provide a stable, sustainable level of service on its own. After a Fire Task Force comprised of citizens and business owners deliberated and provided options for the delivery of fire services, the City Council “partnered” their emergency services mission with Pierce County Fire District #2 (Lakewood Fire Department) in order to enhance and expand the City’s capabilities for a stable and efficient level of service. This process began in April 2007 with the ratification of a temporary service agreement with Lakewood Fire District #2 to provide operational and support services to DuPont. In 2008, as a result of this partnership, the City was able to provide Advanced Life Support and ambulance transport services to its citizens.

Due to the failure of a property tax levy lid lift measure which was intended to provide stable funding for these services, the Fire Department budget was significantly reduced in 2009 by over \$500,000 from the previous year. This bring the Fire budget to a level commensurate with that of the Police Department. The 2009 budget was built around partnering with Lakewood Fire for services. The level of service and funding levels for the Fire Department will continue as a high priority discussion item in 2009.

MAJOR 2009 GOALS

The following are the three major goals the Fire Department will strive for with its reduced budget:

SAFETY	STAFFING	STANDARDIZATION
Provide the necessary and required <i>safety essentials</i> in order to allow our Fire Department to operate in a dangerous environments with the best protection, the necessary manpower & tools, the most training and the least amount of personal risk to our personnel.	Provide adequate <i>staffing</i> to insure that the City of DuPont is <u>consistently</u> under the protective, responsive wing of professional Firefighters, Paramedics and EMT’s.	To fulfill the mission of <i>upgrading and standardizing</i> the DuPont Fire Department facilities, equipment, training and levels of response to that our integrating partner – Lakewood Fire District #2.

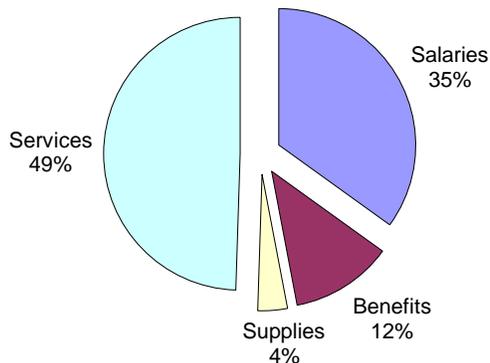
City of DuPont
2009 Program Expenditure Budget

FIRE DEPARTMENT

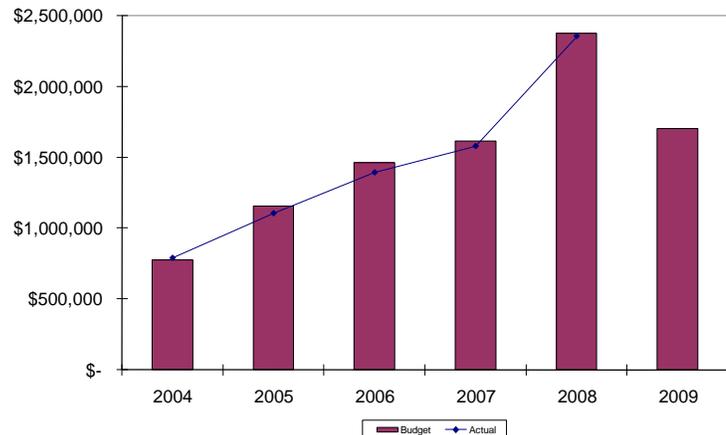
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 602,918	\$ 746,214	\$ 841,079	\$ 716,992	\$ 728,949	\$ 524,199
12.00 Overtime	138,192	101,111	99,297	209,597	204,515	69,741
13.00 Reserve Firefighter/EMTs/Paramedics	654	24,608	161,988	78,518	54,691	-
21.00 Personnel Benefits	201,635	238,763	313,839	253,839	228,673	191,635
26.00 Uniform Cleaning	580	13	2,300	2,300	1,013	1,200
27.00 Uniforms	16,314	11,290	8,700	8,700	25,522	5,200
28.00 Personal Protective Equip/Clothing	-	-	-	-	-	7,100
Total Salary, Wages and Benefits	\$ 960,293	\$ 1,121,999	\$ 1,427,203	\$ 1,269,946	\$ 1,243,363	\$ 799,075
31.00 Office Supplies	\$ 3,565	\$ 3,413	\$ 4,200	\$ 4,200	\$ 776	\$ 2,200
32.00 Gas, Oil & Fuel	11,970	17,227	19,300	19,300	21,077	15,000
33.00 Operating Supplies	27,935	30,452	44,250	42,150	34,435	22,200
35.00 Small Tools & Equipment	21,693	8,151	24,985	20,485	23,389	9,950
36.00 Repair Materials & Supplies	3,793	1,506	3,000	3,000	348	10,200
41.00 Professional Services	33,409	107,233	47,500	185,975	199,138	100,903
42.00 Communications	12,445	21,997	28,730	28,730	19,734	21,000
43.00 Travel and Subsistence	7,974	8,135	16,100	4,700	2,360	1,200
44.00 Advertising	4,696	406	1,500	1,000	-	1,000
45.00 Operating Rental & Leases	6,159	9,776	29,660	29,660	30,344	7,300
46.00 AWC-RMSA Insurance	21,760	31,956	34,017	34,017	37,040	33,132
47.00 Utilities	7,461	11,125	14,390	14,390	11,295	21,000
48.00 Repair & Maintenance	20,016	35,439	43,800	83,881	82,025	19,200
49.00 Misc/Conf/Training/Printing/Dues	20,271	14,271	29,100	47,700	41,495	5,400
51.00 Intergovernmental Services	29,754	32,102	39,250	415,135	427,163	618,740
Total Other Expenditures	\$ 232,901	\$ 333,189	\$ 379,782	\$ 934,323	\$ 930,619	\$ 888,425
63.00 Capital Improvements	\$ 6,380	\$ -	\$ -	\$ -	\$ 1,121	\$ -
64.00 Machinery and Equipment	109,440	203	-	5,497	13,734	-
91.00 Equipment Replacement	84,797	124,257	166,807	166,807	166,807	-
99.00 Interdepartmental Services & Chgs	-	-	-	-	-	12,500
Total Capital Outlay	\$ 200,617	\$ 124,460	\$ 166,807	\$ 172,304	\$ 181,662	\$ 12,500
TOTAL EXPENDITURES	\$ 1,393,811	\$ 1,579,648	\$ 1,973,792	\$ 2,376,573	\$ 2,355,644	\$ 1,700,000

For detail on programs, see worksheets for Administration, Operations, Support Services and EMS.

2009 Fire Budget



Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

PROGRAM: FIRE ADMINISTRATION 001-008-522-10							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ -	\$ -	\$ 82,945	\$ 41,248	\$ 41,256	\$ 48,639
12.00	Overtime	-	-	1,577	1,577	697	142
21.00	Personnel Benefits	-	-	28,308	11,008	10,997	16,272
26.00	Uniform Cleaning	-	-	500	500	-	-
27.00	Uniforms	-	-	1,000	1,000	1,874	-
	Total Salary, Wages and Benefits	\$ -	\$ -	\$ 114,330	\$ 55,333	\$ 54,824	\$ 65,053
41.00	Professional Svcs. - Interim Chief	-	-	-	133,100	129,593	90,000
41.00	Professional Services	-	-	6,000	19,500	19,458	-
42.02	Communications - Postage	90	37	2,030	2,030	89	2,000
43.00	Travel and Subsistence	7,681	8,008	15,100	3,700	2,250	1,200
44.00	Advertising	4,696	406	1,500	1,000	-	1,000
46.00	AWC-RMSA Insurance	21,760	31,956	34,017	34,017	37,040	33,132
49.00	Miscellaneous	-	-	500	30,500	30,000	-
49.01	Conference/School/Training	17,257	8,031	18,500	7,100	629	1,200
49.02	Printing/Binding	789	148	3,600	3,600	2,759	1,200
49.03	Professional Dues & Subscriptions	2,843	5,492	6,300	6,300	7,830	1,800
51.00	PCFD #2 - Admin Fees	-	-	-	7,200	6,354	11,200
	Total Other Expenditures	\$ 55,116	\$ 54,078	\$ 87,547	\$ 248,047	\$ 236,002	\$ 142,732
64.00	Machinery and Equipment	\$ -	\$ -	\$ -	\$ 5,497	\$ 5,497	\$ -
99.00	Interdepartmental Services & Chgs	-	-	-	-	-	12,500
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ 5,497	\$ 5,497	\$ 12,500
TOTAL EXPENDITURES		\$ 55,116		\$ 201,877	\$ 308,877	\$ 296,323	\$ 220,285

11.00 City Administrator - 5%; City Clerk - 5%; HR Analyst - 7%; Asst. City Administrator - 7%; Finance Specialist - 10%
 11.00 Accountant - 5%; 1/2 time Clerical Support - .50 FTE
 41.00 Interim Fire Chief/consultant contract
 51.00 Pierce County Fire District #2 - Administrative Fees

City of DuPont
2009 Program Expenditure Budget

PROGRAM: FIRE OPERATIONS						
001-008-522-20						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 307,986	\$ 363,850	\$ 370,792	\$ 288,402	\$ 304,424	\$ 138,574
12.00 Overtime	53,958	39,972	46,934	81,234	82,232	20,565
13.00 Reserve Firefighter/EMTs	654	-	20,995	5,125	5,121	-
21.00 Personnel Benefits	101,953	108,454	131,260	99,660	92,638	50,628
26.00 Uniform Cleaning	580	13	1,800	1,800	1,013	1,200
27.00 Uniforms	16,314	11,290	7,700	7,700	23,648	5,200
28.00 Personal Protective Equip/Clothing	-	-	-	-	-	7,100
Total Salary, Wages and Benefits	\$ 481,445	\$ 523,579	\$ 579,481	\$ 483,921	\$ 509,076	\$ 223,267
33.00 Operating Supplies	\$ 8,523	\$ 8,370	\$ 7,000	\$ 7,000	\$ 3,345	\$ 8,200
33.11 Operating Supplies - Fire Event	40	87	2,500	2,500	81	-
33.12 Prevention/Education Supplies	6,038	6,824	9,000	9,000	6,737	3,000
35.00 Small Tools & Equipment	11,843	5,203	17,485	17,485	12,103	4,500
36.00 Repair & Maintenance Supplies	3,793	1,506	-	-	-	6,000
41.00 Professional Services	27,978	44,914	1,500	8,500	7,058	3,200
41.11 Professional Services - Fire Event	-	874	-	-	-	-
43.11 Subsistence - Fire Event	293	127	1,000	1,000	110	-
48.00 Repair & Maintenance	4,681	2,011	5,000	5,000	3,765	-
51.00 PCFD #2 - Contracted Captains	-	-	-	-	-	128,952
51.00 PCFD #2 - Firefighters (Backfill)	-	-	-	-	-	9,000
51.00 PCFD #2 - Code Enforce/Prev Svcs	-	-	-	-	-	65,000
51.00 PCFD #2 - Fire Investigation Svcs	-	-	-	-	-	5,000
51.00 PCFD #2 - Public Education Svcs	-	-	-	-	-	-
51.00 FireComm Dispatch Services	8,926	9,631	11,775	11,775	11,711	13,800
51.00 Intergovernmental Services	-	-	-	128,685	142,925	-
Total Other Expenditures	\$ 72,115	\$ 79,547	\$ 80,260	\$ 190,945	\$ 187,835	\$ 246,652
64.00 Machinery and Equipment	103,665	203	-	-	-	-
Total Capital Outlay	\$ 110,045	\$ 203	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 663,605	\$ 603,329	\$ 659,741	\$ 674,866	\$ 696,911	\$ 469,919

- 11.00 1 Lieutenant - 30%; 5 Firefighter/EMTs - 30%; 1 Hobo Firefighter/EMT - 30%
- 27.00 New uniforms, uniform replacements & badges
- 28.00 Personal protective equipment & clothing
- 33.00 Technical resource materials, tires, batteries, copier/printer supplies; prevention & education supplies
- 51.00 Pierce County Fire District #2 - contracted services
- 51.00 Dispatch services from Firecomm - 30%

City of DuPont
2009 Program Expenditure Budget

PROGRAM: FIRE SUPPORT SERVICES 001-008-522-60							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,646
12.00	Overtime	-	-	-	-	-	1,050
21.00	Personnel Benefits	-	-	-	-	-	6,602
	Total Salary, Wages and Benefits	\$ -	\$ 21,298				
31.00	Office Supplies	\$ 3,565	\$ 3,413	\$ 4,200	\$ 4,200	\$ 776	\$ 2,200
32.00	Gas, Oil & Fuel	11,970	17,227	19,300	19,300	21,077	15,000
33.00	Operating Supplies	-	-	8,750	8,650	10,867	8,000
35.00	Small Tools & Equipment	-	-	1,800	1,800	3,640	4,000
36.00	Repair & Maintenance Supplies	-	-	3,000	3,000	348	4,200
41.00	Professional Services	-	-	1,000	1,000	476	7,703
42.00	Communications	4,376	6,767	10,400	10,400	5,394	5,700
42.01	Communications - Other	7,979	15,193	16,300	16,300	14,251	13,300
45.00	Operating Rental & Leases	6,159	9,776	29,660	29,660	30,344	7,300
47.00	Utilities	7,461	11,125	14,390	14,390	11,295	21,000
48.00	Repair & Maintenance	-	-	2,700	2,700	4,425	13,200
48.01	Maintenance - Software	-	4,946	3,600	3,600	7,127	-
48.02	Maintenance - Vehicles	15,335	28,482	32,500	72,581	66,708	6,000
49.00	Miscellaneous	(618)	600	200	200	277	1,200
51.00	PCFD #2 - Fleet Maintenance Svcs	-	-	-	-	-	28,000
51.00	PCFD #2 - Info Technology Svcs	-	-	-	-	-	3,200
51.00	PCFD #2 - Logistics Services	-	-	-	-	-	1,200
51.00	PCFD #2 - Training Services	-	-	-	-	-	-
51.00	PCFD #2 - Emergency Mgmt	-	-	-	-	-	-
	Total Other Expenditures	\$ 56,227	\$ 97,529	\$ 147,800	\$ 187,781	\$ 177,005	\$ 141,203
63.00	Capital Improvements	\$ -	\$ -	-	\$ -	\$ 1,121	\$ -
91.00	Equipment Replacement	84,797	124,257	166,807	166,807	166,807	-
	Total Capital Outlay	\$ 84,797	\$ 124,257	\$ 166,807	\$ 166,807	\$ 167,928	\$ -
TOTAL EXPENDITURES		\$ 141,024	\$ 221,786	\$ 314,607	\$ 354,588	\$ 344,933	\$ 162,501

- 11.00 Building Official - 5%; PW Supervisor - 2%; Maint. Worker I - 5%; Maint. Worker II - 10%; Maint. Worker III - 3%
- 33.00 Facility supplies; IT support supplies; training supplies
- 41.00 Certification & calibration services; wellness services
- 42.00 Phone services
- 42.01 Cell phones; internet service; pagers; aircards
- 45.00 Storage unit
- 47.00 Utilities for facilities
- 48.00 Communications & facilities repairs
- 48.02 Vehicle repairs & maintenance

City of DuPont
2009 Program Expenditure Budget

PROGRAM: EMS 001-008-526-10							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ 294,932	\$ 382,364	\$ 387,342	\$ 387,342	\$ 383,269	\$ 323,340
12.00	Overtime	84,234	61,139	50,786	126,786	121,586	47,984
13.00	Reserve Firefighter/EMTs/Paramedics	-	24,608	140,993	73,393	49,570	-
21.00	Personnel Benefits	99,682	130,309	154,271	143,171	125,038	118,133
	Total Salary, Wages and Benefits	\$ 478,848	\$ 598,420	\$ 733,392	\$ 730,692	\$ 679,463	\$ 489,457
33.00	Operating Supplies	\$ 13,334	\$ 15,171	\$ 17,000	\$ 15,000	\$ 13,405	\$ 3,000
35.00	Small Tools & Equipment	9,850	2,948	5,700	1,200	7,646	1,450
41.00	Professional Svcs. - Interim Chief	-	-	7,000	-	-	-
41.00	Professional Services	5,431	61,445	7,000	23,875	42,553	-
51.00	PCFD #2 - Contracted Captains	-	-	-	-	-	300,888
51.00	PCFD #2 - Firefighters (Backfill)	-	-	-	-	-	21,000
51.00	PCFD #2 - EMS Training/Certifications	-	-	-	-	-	-
51.00	FireComm Dispatch Services	20,828	22,471	27,475	27,475	27,325	31,500
51.00	Intergovernmental Services	-	-	-	240,000	238,848	-
	Total Other Expenditures	\$ 49,443	\$ 102,035	\$ 64,175	\$ 307,550	\$ 329,777	\$ 357,838
64.00	Machinery and Equipment	\$ 5,775	\$ -	\$ -	\$ -	\$ 8,237	\$ -
	Total Capital Outlay	\$ 5,775	\$ -	\$ -	\$ -	\$ 8,237	\$ -
TOTAL EXPENDITURES		\$ 534,066	\$ 700,455	\$ 797,567	\$ 1,038,242	\$ 1,017,477	\$ 847,295

11.00 1 Lieutenant - 70%; 5 Firefighter/EMTs - 70%; 1 Hobo Firefighter/EMTs - 70%
 33.00 Medical supplies
 35.00 Glucometers, EMS Gearbags, stethoscopes, vacuum splints, sked boards
 51.00 Pierce County Fire District #2 - contracted services
 51.00 Dispatch services from Firecomm - 70%

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 two sections with an authorized 2009 staffing level of six. The Department also outsources Civil Project and major Land Use Projects as necessary. A receptionist/clerk position is shared with the Public Works Department. Due to budget constraints the Community Development Director was not funded and the duties are currently being handled by the City Administrator.

- Planning Section (2 positions)
- Building Services Section (4 positions)
- Civil Engineering Projects (Contract-reimbursable)
- Land Use Projects (Contract-reimbursable)
- Community Development Director (Vacant)

The **Planning Section** 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 Section** 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 Section's responsibilities include reviewing plans and conducting inspections. The Division does not issue electrical permits, which are issued and inspected by the Washington State Department of Labor & Industries. The Section provides support to citizens, contractors, designers and other City departments throughout project development, construction, completion, and use or occupancy. The Section performs all permit intake including planning, civil, building, and fire permits, and assigns street names and address numbers for new and existing properties.

Civil Projects activities are handled through an outside contract with Gray & Osborne, Inc. These activities consist of engineering review of plans for the construction of private developments and public improvements and inspections during the construction phase. Improvements include streets, sidewalks, parks, and water and storm sewer systems. Outside contract costs are billed back to the applicant, developer and/or builder.

Land Use Projects may be outsourced to professional consulting firms when specialized expertise is necessary or when the scale of the project would overwhelm City staff resources.

MAJOR 2009 GOALS

- Provide and improve key planning, building and development information on-line.
- Complete the Capital Facilities Plan update (CFP 2009-2015).
- Integrate Lakewood Fire Department into permit review and inspection procedures.
- Prepare the 2009 official population estimate.
- Initiate annual Comprehensive Plan amendment docket and process.
- 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 and revise informational handouts • Streamline application forms • Update time sensitive information 	<ul style="list-style-type: none"> • Online availability and use • Update weekly development status document and post on City website
Update Capital Facilities Plan (CFP 2009-2015)	<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"> • Include summary in the annual budget document
Integrate Lakewood Fire Department into permit review and inspection procedures	<ul style="list-style-type: none"> • Lakewood Fire to attend weekly project status meetings, provide review comments and perform necessary inspections 	<ul style="list-style-type: none"> • Lakewood Fire to provide comments and inspections within four working days of request
Prepare 2009 Official City Population Estimate	<ul style="list-style-type: none"> • Conduct population update per State OFM requirements 	<ul style="list-style-type: none"> • Complete 2009 population estimate by April 8, 2009
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 related codes	<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

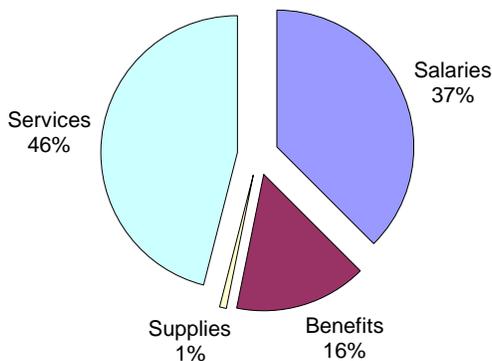
City of DuPont
2009 Program Expenditure Budget

COMMUNITY DEVELOPMENT DEPARTMENT

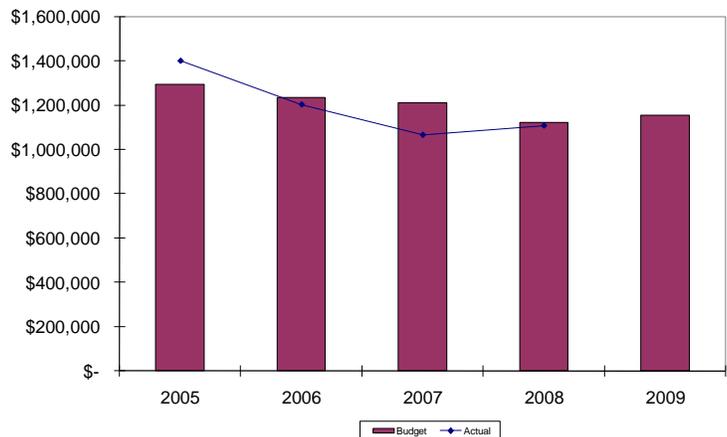
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 457,115	\$ 439,344	\$ 485,136	\$ 485,136	\$ 385,071	\$ 430,265
12.00 Overtime	13,712	1,095	3,000	3,000	1,151	3,003
21.00 Personnel Benefits	142,460	154,020	195,879	195,879	150,985	181,101
27.00 Uniforms	986	108	500	500	223	-
Total Salary, Wages and Benefits	\$ 614,273	\$ 594,567	\$ 684,515	\$ 684,515	\$ 537,430	\$ 614,369
31.00 Office Supplies	\$ 615	\$ 386	\$ 900	\$ 900	\$ 304	\$ 650
32.00 Gas, Oil & Fuel	2,907	2,834	3,500	3,500	3,313	3,650
33.00 Operating Supplies	3,942	4,558	6,800	6,800	1,688	3,000
35.00 Small Tools & Equipment	1,913	566	1,750	1,750	1,046	2,000
41.00 Professional Services	530,535	425,585	384,500	384,500	527,083	490,000
42.00 Communications	2,129	1,977	2,600	2,600	1,956	2,500
43.00 Travel and Subsistence	1,032	4,229	4,400	4,400	2,206	4,400
44.00 Advertising	5,819	3,136	5,000	5,000	7,297	4,000
46.00 AWC-RMSA Insurance	10,063	12,040	10,477	10,477	10,751	11,203
48.00 Repair & Maintenance	1,615	4,546	2,750	2,750	1,380	2,369
49.00 Misc/Conf/Training/Printing/Dues	7,489	4,319	6,750	6,750	5,605	6,850
51.00 Intergovernmental Services	-	4	-	-	-	-
Total Other Expenditures	\$ 568,059	\$ 464,180	\$ 429,427	\$ 429,427	\$ 562,629	\$ 530,622
64.00 Machinery and Equipment	\$ 8,964	\$ 584	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	13,212	8,047	9,381	9,381	9,381	10,423
Total Capital Outlay	\$ 22,176	\$ 8,631	\$ 9,381	\$ 9,381	\$ 9,381	\$ 10,423
TOTAL EXPENDITURES	\$ 1,204,508	\$ 1,067,378	\$ 1,123,323	\$ 1,123,323	\$ 1,109,440	\$ 1,155,414

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

2009 Community Development Budget



Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

PROGRAM: ENGINEERING							
001-009-532-20							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ 4,042	\$ 14,201	\$ 14,706	\$ 14,706	\$ 15,269	\$ 17,467
12.00	Overtime	205	436	500	500	366	337
21.00	Personnel Benefits	792	4,223	5,252	5,252	4,906	4,895
	Total Salary, Wages and Benefits	\$ 5,039	\$ 18,860	\$ 20,458	\$ 20,458	\$ 20,541	\$ 22,699
41.00	Professional Services	\$ 2,398	\$ 11,585	\$ 12,000	\$ 12,000	\$ 19,199	\$ 25,000
41.01	Professional Svcs - Reimbursable	480,144	372,035	340,000	340,000	401,195	400,000
46.00	AWC-RMSA Insurance	-	307	241	241	248	226
49.02	Printing/Binding	46	-	-	-	-	-
	Total Other Expenditures	\$ 482,588	\$ 383,927	\$ 352,241	\$ 352,241	\$ 420,642	\$ 425,226
TOTAL EXPENDITURES		\$ 487,627	\$ 402,787	\$ 372,699	\$ 372,699	\$ 441,183	\$ 447,925

11.00 PW Director - 10%; PW Supervisor - 5%; 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
2009 Program Expenditure Budget

PROGRAM: BUILDING 001-010-559-10							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ 297,593	\$ 268,907	\$ 293,208	\$ 293,208	\$ 263,100	\$ 261,690
12.00	Overtime	13,351	402	2,000	2,000	627	2,157
21.00	Personnel Benefits	99,863	102,009	128,568	128,568	111,477	118,486
27.00	Uniforms	986	108	500	500	223	-
	Total Salary, Wages and Benefits	\$ 411,793	\$ 371,426	\$ 424,276	\$ 424,276	\$ 375,427	\$ 382,333
31.00	Office Supplies	\$ 350	\$ 69	\$ 500	\$ 500	\$ 250	\$ 500
32.00	Gas, Oil & Fuel	2,907	2,834	3,500	3,500	3,313	3,650
33.00	Operating Supplies	2,746	3,804	5,800	5,800	1,011	2,000
35.00	Small Tools & Equipment	1,786	147	1,500	1,500	510	1,000
41.00	Professional Services	10	5,054	5,000	5,000	1,956	5,000
42.01	Communications - Other	2,129	1,977	2,100	2,100	1,168	1,500
43.00	Travel and Subsistence	822	4,075	3,200	3,200	1,156	3,200
44.00	Advertising	1,260	-	-	-	-	-
46.00	AWC-RMSA Insurance	6,363	8,412	6,976	6,976	7,158	7,669
48.00	Repair & Maintenance	-	-	250	250	-	-
48.01	Maintenance - Software	1,203	1,285	1,500	1,500	1,284	1,869
48.02	Maintenance - Vehicles	412	3,261	1,000	1,000	96	500
49.00	Miscellaneous	120	23	-	-	-	-
49.01	Conference/School/Training	1,875	2,290	2,000	2,000	1,910	2,000
49.02	Printing/Binding	1,613	389	750	750	764	750
49.03	Professional Dues & Subscriptions	626	540	1,200	1,200	661	1,000
51.00	Intergovernmental Services	-	4	-	-	-	-
	Total Other Expenditures	\$ 24,222	\$ 34,164	\$ 35,276	\$ 35,276	\$ 21,237	\$ 30,638
64.00	Machinery and Equipment	\$ 8,964	\$ 584	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	11,998	6,374	7,708	7,708	7,708	9,208
	Total Capital Outlay	\$ 20,962	\$ 6,958	\$ 7,708	\$ 7,708	\$ 7,708	\$ 9,208
TOTAL EXPENDITURES		\$ 456,977	\$ 412,548	\$ 467,260	\$ 467,260	\$ 404,372	\$ 422,179

11.00 Building Official - 95%; 2 Building Inspectors - 100%; Permit Coordinator - 100%; Clerical Assistants - 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
2009 Program Expenditure Budget

PROGRAM: PLANNING 001-011-558-10						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 155,480	\$ 156,236	\$ 177,222	\$ 177,222	\$ 106,702	\$ 151,108
12.00 Overtime	156	257	500	500	158	509
21.00 Personnel Benefits	41,805	47,788	62,059	62,059	34,602	57,720
Total Salary, Wages and Benefits	\$ 197,441	\$ 204,281	\$ 239,781	\$ 239,781	\$ 141,462	\$ 209,337
31.00 Office Supplies	\$ 265	\$ 317	\$ 400	\$ 400	\$ 54	\$ 150
33.00 Operating Supplies	1,196	754	1,000	1,000	677	1,000
35.00 Small Tools & Equipment	127	419	250	250	536	1,000
41.00 Professional Services	27,499	27,465	20,000	20,000	45,807	40,000
41.01 Professional Svcs - Reimbursable	20,484	9,446	7,500	7,500	58,926	20,000
42.02 Communications - Postage	-	-	500	500	788	1,000
43.00 Travel and Subsistence	210	154	1,200	1,200	1,050	1,200
44.00 Advertising	4,559	3,136	5,000	5,000	7,297	4,000
46.00 AWC-RMSA Insurance	3,700	3,321	3,260	3,260	3,345	3,308
49.00 Miscellaneous	700	-	-	-	-	-
49.01 Conference/School/Training	809	755	1,000	1,000	1,779	1,500
49.02 Printing/Binding	1,248	29	1,200	1,200	198	1,000
49.03 Professional Dues & Subscriptions	452	293	600	600	293	600
Total Other Expenditures	\$ 61,249	\$ 46,089	\$ 41,910	\$ 41,910	\$ 120,750	\$ 74,758
91.00 Equipment Replacement	\$ 1,214	\$ 1,673	\$ 1,673	\$ 1,673	\$ 1,673	\$ 1,215
Total Capital Outlay	\$ 1,214	\$ 1,673	\$ 1,673	\$ 1,673	\$ 1,673	\$ 1,215
TOTAL EXPENDITURES	\$ 259,904	\$ 252,043	\$ 283,364	\$ 283,364	\$ 263,885	\$ 285,310

- 11.00 2 Senior Planners - 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; clerical support
- 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 and reliable water service, effective storm-water management, and efficient greenways, parks and recreation services. To continue to reflect the progressive philosophy of a planned community for the benefit of its citizens and visitors.

DESCRIPTION

The **Public Works Department** has 9.75 FTE staff currently authorized, providing services in six functional areas:

Parks, Greenways, and Recreation: There are over 60 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 facilitated throughout the year by our part-time Events & Recreation Coordinator, with collaboration and support by the Park and Recreation Agency, staff and volunteers.

Facilities: There are seven City office facilities that are maintained by Public Works: City Hall and Annex, Museum, Public Works Crew Office and Maintenance Shop, Fire Administration, EMS Satellite, and Interim Police Station facilities. Additionally, a new City Hall and Public Safety Building will be coming on-line at the end of the 1st quarter of 2009.

Water System: The City operates and maintains 252,057 feet (47.7 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: Prior to July 1, 2008, the City owned and operated a sewer collection and conveyance system in the Historic Village only. The City's sewer system and sewer service areas were transferred to Pierce County effective July 1, 2008. With this transfer, all properties within the City of DuPont are now served by Pierce County Sewer.

Stormwater System: The City maintains 155,445 feet (29.5 miles) of stormwater collection lines, 38,120 feet (7.2 miles) of storm ditches, 1,581 stormwater catch basin structures and 20 stormwater retention ponds with an area of 8.16 acres.

Street System: The City has 68.5 lane miles of road surface, several hundred traffic signs, 8 traffic signals, and 11 miles of pedestrian trails.

Museum: The City of DuPont Historic Museum is supported by cooperative efforts between the City of DuPont and the DuPont Historical Society. Staffing for the Museum is provided by the City through a contract Museum Manager and supported by Public Works.

MAJOR 2009 GOALS

- Continue development and implementation of a plan and programs to ensure compliance with the NPDES, Phase II Municipal Stormwater Permit requirements.
- Continue refinement of work task tracking systems to monitor work being performed by Public Works Crews in each of the department's functional areas.
- Facilitate the development and construction closing process for the Civic Center site.
- Facilitate the funding, permitting and construction processes for the Train Canopy and skate park projects.
- Manage maintenance of City parks and greenways using staff and contract services.
- Develop City-wide traffic sign inventory, and develop implementation plan to bring all traffic signing into conformance with MUTCD requirements and maintain those assets.
- Continue development and implementation of ongoing stormwater detention pond inspection and maintenance programs and ongoing street sweeping schedules.
- Develop and implement ongoing stormwater conveyance system maintenance program, including scheduling and contract or service options for system cleaning.
- Develop process to commence installation of radio-read water meter reading equipment and progress toward implementation of radio reading system.
- Manage signal acquisition at critical intersections.
- 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

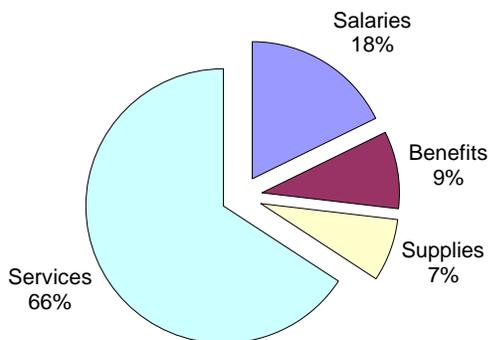
City of DuPont
2009 Program Expenditure Budget

PUBLIC WORKS - PARKS, FACILITIES AND GREENWAYS

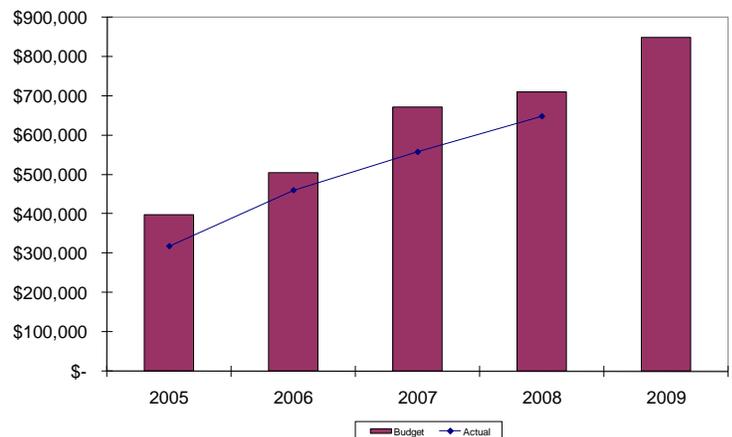
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 92,852	\$ 116,642	\$ 128,922	\$ 131,562	\$ 141,819	\$ 140,242
12.00 Overtime	3,841	2,614	8,665	8,665	3,352	9,426
21.00 Personnel Benefits	26,336	47,308	62,322	62,808	62,646	72,366
26.00 Uniform Cleaning	2,454	2,783	3,600	3,600	4,561	4,300
27.00 Uniforms	194	-	700	700	157	700
Total Salary, Wages and Benefits	\$ 125,677	\$ 169,347	\$ 204,209	\$ 207,335	\$ 212,535	\$ 227,034
31.00 Office Supplies	\$ 90	\$ 33	\$ 750	\$ 750	\$ 100	\$ 400
32.00 Gas, Oil & Fuel	2,982	3,048	3,000	3,000	4,150	5,000
33.00 Operating Supplies	16,694	14,734	24,200	36,700	28,116	39,000
35.00 Small Tools & Equipment	3,527	4,238	5,500	5,500	3,455	6,000
36.00 Repair Materials & Supplies	2,030	4,561	7,200	7,200	4,015	12,000
41.00 Professional Services	163,920	215,312	143,700	261,200	245,204	348,368
42.00 Communications	2,071	2,493	5,800	7,800	5,772	10,120
43.00 Travel and Subsistence	143	372	1,200	1,200	1,114	1,700
44.00 Advertising	1,462	1,251	2,500	2,500	122	1,250
45.00 Operating Rental & Leases	2,607	7,022	9,000	9,000	10,918	7,200
46.00 AWC-RMSA Insurance	11,776	17,562	15,739	15,739	16,148	18,648
47.00 Utilities	70,204	59,667	71,500	88,500	86,006	102,500
48.00 Repair & Maintenance	4,014	9,072	28,750	33,804	6,313	30,750
49.00 Misc/Conf/Training/Printing/Dues	452	2,370	9,250	9,250	3,147	10,800
51.00 Intergovernmental Services	-	113	150	150	-	200
Total Other Expenditures	\$ 281,972	\$ 341,848	\$ 328,239	\$ 482,293	\$ 414,580	\$ 593,936
63.00 Other Improvements	\$ 14,859	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	11,859	28,227	-	-	1,825	2,500
91.00 Equipment Replacement	25,968	18,590	19,878	19,878	19,878	24,186
Total Capital Outlay	\$ 52,686	\$ 46,817	\$ 19,878	\$ 19,878	\$ 21,703	\$ 26,686
TOTAL EXPENDITURES	\$ 460,335	\$ 558,012	\$ 552,326	\$ 709,506	\$ 648,818	\$ 847,656

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

2009 Parks, Facilities & Greenways Budget



Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS						
001-012-573-10						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 366	\$ 20,450	\$ 23,620	\$ 29,018	\$ 32,001	\$ 32,617
12.00 Overtime	-	320	-	540	330	500
21.00 Personnel Benefits	144	10,561	15,925	18,647	18,431	21,812
27.00 Uniforms	-	-	100	100	-	100
Total Salary, Wages and Benefits	\$ 510	\$ 31,331	\$ 39,645	\$ 48,305	\$ 50,762	\$ 55,029
31.00 Office Supplies	\$ -	\$ -	\$ 250	\$ 250	\$ 41	\$ 100
33.00 Operating Supplies	2,952	2,281	4,700	17,200	13,617	15,000
35.00 Small Tools & Equipment	-	398	500	500	314	500
41.00 Professional Services	1,388	10,567	9,000	9,000	8,004	10,000
42.01 Communications - Other	-	200	500	2,500	2,227	3,120
42.02 Communications - Postage	29	5	100	100	115	250
43.00 Travel and Subsistence	126	251	500	500	697	500
44.00 Advertising	885	1,199	2,000	2,000	122	1,000
45.00 Operating Rental & Leases	145	5,095	6,000	6,000	5,566	4,000
46.00 AWC-RMSA Insurance	-	775	761	761	780	1,173
49.00 Miscellaneous	-	-	-	-	95	-
49.01 Conference/School/Training	-	425	750	750	580	750
49.02 Printing/Binding	-	317	500	500	1,291	500
49.03 Professional Dues & Subscriptions	-	196	500	500	196	400
Total Other Expenditures	\$ 5,525	\$ 21,709	\$ 26,061	\$ 40,561	\$ 33,645	\$ 37,293
TOTAL EXPENDITURES	\$ 6,035	\$ 53,040	\$ 65,706	\$ 88,866	\$ 84,407	\$ 92,322

- 11.00 Part-Time Events & Recreation Coordinator (25 hrs/week); Clerical Assistant - 15%
- 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
2009 Program Expenditure Budget

PROGRAM: PARKS						
001-012-575-10						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 50,055	\$ 53,965	\$ 57,178	\$ 53,100	\$ 59,494	\$ 59,440
12.00 Overtime	2,085	1,209	4,577	4,037	1,555	5,026
21.00 Personnel Benefits	14,340	20,597	25,011	22,532	23,793	28,649
26.00 Uniform Cleaning	1,078	1,356	1,800	1,800	2,827	2,500
27.00 Uniforms	116	-	300	300	157	300
Total Salary, Wages and Benefits	\$ 67,674	\$ 77,127	\$ 88,866	\$ 81,769	\$ 87,826	\$ 95,915
31.00 Office Supplies	\$ 27	\$ 9	\$ 250	\$ 250	\$ -	\$ 100
32.00 Gas, Oil & Fuel	2,982	3,048	3,000	3,000	4,150	5,000
33.00 Operating Supplies	5,145	3,673	9,000	9,000	6,748	10,000
35.00 Small Tools & Equipment	1,493	586	2,000	2,000	1,336	2,000
36.00 Repair & Maintenance Supplies	505	2,178	3,500	3,500	1,034	4,000
41.00 Professional Services	7,248	28,018	80,000	77,000	78,116	140,000
42.00 Communications	-	-	500	500	323	500
42.01 Communications - Other	-	-	500	500	-	-
43.00 Travel and Subsistence	-	72	500	500	376	1,000
44.00 Advertising	-	52	-	-	-	-
45.00 Operating Rental & Leases	2,183	1,619	2,500	2,500	4,693	2,500
46.00 AWC-RMSA Insurance	1,364	6,010	5,267	5,267	5,404	6,181
47.00 Utilities	6,933	10,313	18,000	18,000	17,846	30,000
48.00 Repair & Maintenance	318	182	3,500	3,500	3,855	15,500
48.02 Maintenance- Vehicles	88	108	250	5,304	600	250
49.01 Conference/School/Training	238	640	800	800	755	2,700
49.02 Printing/Binding	-	-	500	500	-	500
49.03 Professional Dues & Subscriptions	188	47	500	500	175	500
Total Other Expenditures	\$ 28,712	\$ 56,555	\$ 130,567	\$ 132,621	\$ 125,411	\$ 220,731
64.00 Machinery and Equipment	\$ 7,995	\$ 28,227	\$ -	\$ -	\$ 1,825	\$ 2,500
91.00 Equipment Replacement	15,440	11,181	13,029	13,029	13,029	13,612
Total Capital Outlay	\$ 23,435	\$ 39,408	\$ 13,029	\$ 13,029	\$ 14,854	\$ 16,112
TOTAL EXPENDITURES	\$ 119,821	\$ 173,090	\$ 232,462	\$ 227,419	\$ 228,091	\$ 332,758

- 11.00 Maintenance Workers III - 15%; Maintenance Workers II - 47%; Maintenance Worker I - 40%;
PW Supervisor - 5%; PW Director - 5%; 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, garbage receptacles & restroom supplies
- 35.00 Lawn mower equipment, small tools
- 41.00 Tru-Green contract for parks; miscellaneous engineering
- 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; top dress, overseed & aerate fields
- 49.01 Pacific NW Resource Management School; training seminars & certifications
- 49.02 Trail maps and printed parks materials
- 49.03 State and National Association Dues (WWRP)
- 64.00 Additional Dogi-pot stations

City of DuPont
2009 Program Expenditure Budget

PROGRAM: MUSEUM						
001-013-575-30						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
31.00 Office Supplies	\$ 54	\$ -	\$ 150	\$ 150	\$ 16	\$ 100
33.00 Operating Supplies	352	606	1,000	1,000	520	1,000
35.00 Small Tools & Equipment	-	1,049	1,000	1,000	595	1,000
36.00 Building Repair Materials	493	-	-	-	478	-
41.00 Professional Services	10,067	25,895	26,700	26,700	25,873	35,368
42.00 Communications	470	554	500	500	539	500
42.01 Communications - Other	-	-	-	-	535	750
43.00 Travel and Subsistence	8	49	200	200	41	200
44.00 Advertising	577	-	500	500	-	250
45.00 Operating Rental & Leases	158	308	500	500	659	700
46.00 AWC-RMSA Insurance	2,625	1,509	1,461	1,461	1,499	1,941
47.00 Utilities	2,402	1,889	2,500	2,500	1,991	2,500
49.00 Miscellaneous	-	-	5,000	5,000	-	5,000
49.01 Conference/School/Training	-	150	500	500	35	250
49.02 Printing/Binding	25	59	200	200	-	200
Total Other Expenditures	\$ 17,231	\$ 32,068	\$ 40,211	\$ 40,211	\$ 32,781	\$ 49,759
TOTAL EXPENDITURES	\$ 17,231	\$ 32,068	\$ 40,211	\$ 40,211	\$ 32,781	\$ 49,759

- 33.00 Archival supplies, storage boxes, paper
- 35.00 Digital camera, archiving software, printer/scanner
- 41.00 Museum Manager contract (35 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
2009 Program Expenditure Budget

PROGRAM: FACILITIES 001-014-518-10							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ 42,431	\$ 42,227	\$ 48,124	\$ 49,444	\$ 50,324	\$ 48,185
12.00	Overtime	1,756	1,085	4,088	4,088	1,467	3,900
21.00	Personnel Benefits	11,852	16,150	21,386	21,629	20,422	21,905
26.00	Uniform Cleaning	1,376	1,427	1,800	1,800	1,734	1,800
27.00	Uniforms	78	-	300	300	-	300
	Total Salary, Wages and Benefits	\$ 57,493	\$ 60,889	\$ 75,698	\$ 77,261	\$ 73,947	\$ 76,090
31.00	Office Supplies	\$ 9	\$ 24	\$ 100	\$ 100	\$ 43	\$ 100
33.00	Operating Supplies	3,675	5,779	4,500	4,500	4,544	8,000
35.00	Small Tools & Equipment	1,572	1,355	1,500	1,500	663	2,000
36.00	Building Repair Materials	809	1,783	2,500	2,500	1,638	3,000
41.00	Professional Services	11,429	15,569	18,000	18,000	16,625	25,000
42.01	Communications - Other	8	-	700	700	508	2,500
43.00	Travel and Subsistence	9	-	-	-	-	-
46.00	AWC-RMSA Insurance	7,613	7,071	6,435	6,435	6,603	7,313
47.00	Utilities	376	44	1,000	18,000	7,891	18,000
48.00	Repair & Maintenance	2,991	1,601	5,000	5,000	661	5,000
49.00	Miscellaneous	1	1	-	-	20	-
51.00	Intergovernmental Services	-	113	150	150	-	200
	Total Other Expenditures	\$ 28,531	\$ 33,340	\$ 39,885	\$ 56,885	\$ 39,196	\$ 71,113
64.00	Machinery and Equipment	\$ 3,864	\$ -	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	1,404	946	922	922	922	3,389
	Total Capital Outlay	\$ 5,268	\$ 946	\$ 922	\$ 922	\$ 922	\$ 3,389
TOTAL EXPENDITURES		\$ 91,292	\$ 95,175	\$ 116,505	\$ 135,068	\$ 114,065	\$ 150,592

- 11.00 Maintenance Workers II - 43%; Maintenance Worker III - 10%; PW Supervisor - 5%; PW Director - 5%; Maintenance Worker I - 20%
- 11.00 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 Utilities for facilities; Annual City curbside cleanup
- 48.00 Repairs and maintenance to City Hall and city-owned and leased buildings

City of DuPont
2009 Program Expenditure Budget

PROGRAM: GREENWAYS 001-015-542-70							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
33.00	Operating Supplies	\$ 4,570	\$ 2,395	\$ 5,000	\$ 5,000	\$ 2,687	\$ 5,000
35.00	Small Tools & Equipment	462	850	500	500	547	500
36.00	Building Repair Materials	223	600	1,200	1,200	865	5,000
41.00	Professional Services	133,788	135,263	10,000	130,500	116,586	138,000
42.00	Communications	1,018	1,234	3,000	3,000	1,387	2,000
42.01	Communications - Other	546	500	-	-	138	500
46.00	AWC-RMSA Insurance	174	2,197	1,815	1,815	1,862	2,040
47.00	Utilities	60,493	47,421	50,000	50,000	58,278	52,000
48.00	Repair & Maintenance	578	7,181	20,000	20,000	1,197	10,000
49.00	Miscellaneous	-	535	-	-	-	-
	Total Other Expenditures	\$ 201,973	\$ 198,176	\$ 91,515	\$ 212,015	\$ 183,547	\$ 215,040
63.00	Other Improvements	\$ 14,859	\$ -	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	9,124	6,463	5,927	5,927	5,927	7,185
	Total Capital Outlay	\$ 23,983	\$ 6,463	\$ 5,927	\$ 5,927	\$ 5,927	\$ 7,185
TOTAL EXPENDITURES		\$ 225,956	\$ 204,639	\$ 97,442	\$ 217,942	\$ 189,474	\$ 222,225

- 33.00 Herbicides, fertilizer
- 36.00 Station controllers, valve & head replacements, replacement & repair parts for irrigation
- 41.00 Urban forester for tree program; contracted greenways maintenance
- 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

NON-DEPARTMENTAL DEPARTMENT

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.

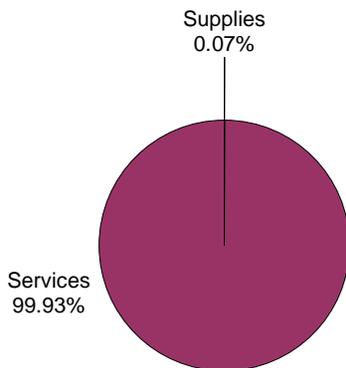
City of DuPont
2009 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES						
001-099						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
33.00 Operating Supplies - Animal Licensing	-	116	25	25	70	150
41.00 Prof Svcs - Employee Benefits Pgms	-	-	-	-	400	500
41.00 Prof Svcs - Workers Comp Retro Pgm	-	-	-	-	2,387	2,000
44.00 Legal Advertising & Postings	-	3,847	3,200	3,200	3,095	3,200
49.03 Professional Dues & Subscriptions	-	10,185	15,096	15,096	18,490	20,000
49.04 Recording Fees	-	237	1,000	1,000	989	1,500
51.00 Intergov. Svcs. - Liquor Taxes/Profits	-	1,521	10,800	2,000	1,619	2,000
51.00 Intergov. Svcs. - Election Fees	-	2,755	-	2,000	803	3,000
51.00 Intergov. Svcs. - Voter Maint. Fees	-	6,300	-	8,700	8,702	9,000
51.00 Intergov. Svcs. - Court Services	-	11,014	71,421	71,421	58,467	126,290
51.00 Intergov. Svcs. - Jail Services	-	1,019	10,000	10,000	857	10,000
51.00 Intergov. Svcs. - Animal Control	-	31,460	34,474	34,474	15,912	39,000
53.00 Taxes & Assessments	-	5,289	5,500	6,562	1,244	6,500
Total Other Expenditures	\$ -	\$ 73,743	\$ 151,516	\$ 154,478	\$ 113,035	\$ 223,140
94.00 Transfer-Out - Capital Projects	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
94.00 Transfer-Out - ER&R Fund	190,000	-	-	-	-	-
99.00 Transfer-Out - Street Fund	117,000	110,000	163,250	163,250	150,000	-
Operating Transfers	\$ 307,000	\$ 135,000	\$ 163,250	\$ 163,250	\$ 150,000	\$ -
Total Expenditures & Transfers	\$ 307,000	\$ 208,743		\$ 317,728	\$ 263,035	\$ 223,140
TOTAL NON-DEPARTMENTAL	\$ 307,000	\$ 208,743	\$ 314,766	\$ 317,728	\$ 263,035	\$ 223,140

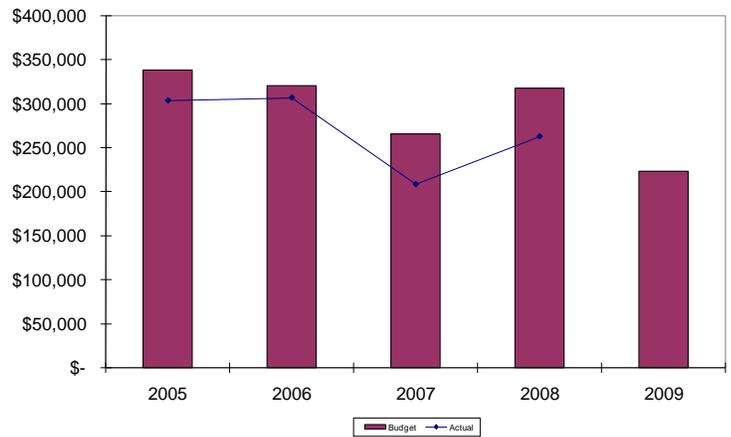
49.03 Citywide Dues: Rainier Cable Commission; Puget Sound Regional Council; Puget Sound Clean Air Agency; AWC Service Fee; Pierce County Cities & Towns Association; AWC Drug/Alcohol Consortium; Rainier Media Center (\$11,000 City contribution) Public Risk Management Association; WA PRIMA; State Purchasing Cooperative

Prior to 2007 these charges were incorporated into departmental budgets.

2009 Non-Departmental Budget



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 Glacier NW Settlement 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.

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 formed a Visitor Readiness Task Force to review the recommendations of the Visitor Readiness Report and implement a tourism action plan. A part-time contract Visitor Readiness Coordinator was hired in 2008. In 2009 a Tourism Board is being established to 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).

City of DuPont
2009 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-542-90						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 67,278	\$ 79,738	\$ 84,680	\$ 86,000	\$ 87,606	\$ 96,635
12.00 Overtime	2,089	1,335	4,755	4,755	1,759	4,823
21.00 Personnel Benefits	21,008	27,067	33,221	33,464	31,290	39,310
26.00 Uniform Cleaning	1,376	1,692	1,800	1,800	673	1,800
27.00 Uniforms	209	37	500	500	327	500
Total Salary, Wages and Benefits	\$ 91,960	\$ 109,869	\$ 124,956	\$ 126,519	\$ 121,655	\$ 143,068
31.00 Office Supplies	\$ 23	\$ -	\$ 100	\$ 100	\$ -	\$ 100
32.00 Gas, Oil & Fuel	2,991	3,048	4,000	4,000	4,462	5,000
33.00 Operating Supplies	6,277	4,856	9,000	9,000	7,191	9,000
35.00 Small Tools & Equipment	1,201	1,497	2,000	2,000	2,109	2,000
36.00 Building Materials & Supplies	-	1,223	1,200	1,200	1,335	2,000
41.00 Professional Services	37,635	13,436	25,000	25,000	10,437	15,000
42.01 Communications - Other	-	3	500	500	18	100
43.00 Travel and Subsistence	10	72	500	500	58	250
44.00 Advertising	-	-	250	250	-	250
45.00 Operating Rental & Leases	352	1,710	10,000	10,000	709	5,000
46.00 AWC-RMSA Insurance	5,770	13,772	12,790	12,790	13,123	14,489
47.00 Utilities	92,725	127,603	125,000	113,000	127,156	135,000
48.00 Repair & Maintenance	29,091	6,898	30,000	30,000	26,358	38,000
48.02 Maintenance - Vehicles	1,344	557	3,800	3,800	2,080	2,500
49.01 Conference/School/Training	-	145	1,000	1,000	185	1,000
49.02 Printing/Binding	70	-	500	500	-	100
49.03 Professional Dues & Subscriptions	115	-	500	500	70	500
Total Other Expenditures	\$ 177,604	\$ 174,820	\$ 226,140	\$ 214,140	\$ 195,291	\$ 230,289
64.00 Machinery and Equipment	\$ 3,865	\$ 505	\$ -	\$ 421	\$ 421	\$ -
91.00 Equipment Replacement	13,334	9,595	10,883	10,883	10,883	10,149
Total Capital Outlay	\$ 17,199	\$ 10,100	\$ 10,883	\$ 11,304	\$ 11,304	\$ 10,149
TOTAL EXPENDITURES	\$ 286,763	\$ 294,789	\$ 361,979	\$ 351,963	\$ 328,250	\$ 383,506
Ending Fund Balance	\$ 23,557	\$ 30,720	\$ 16,881	\$ 11,677	\$ 17,688	\$ 21,186
STREET FUND TOTAL	\$ 310,320	\$ 325,509	\$ 378,860	\$ 363,640	\$ 345,938	\$ 404,692

11.00 City Administrator - 10%; Asst. City Administrator - 10%; Clerical Assistant - 10%; Finance Specialist - 5%; Maintenance Worker I - 10%
Maintenance Workers II - 66%; 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

The Street Fund is responsible for the administration and maintenance of the city's transportation network, including public roadways together with roadside 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.

City of DuPont
2009 Program Expenditure Budget

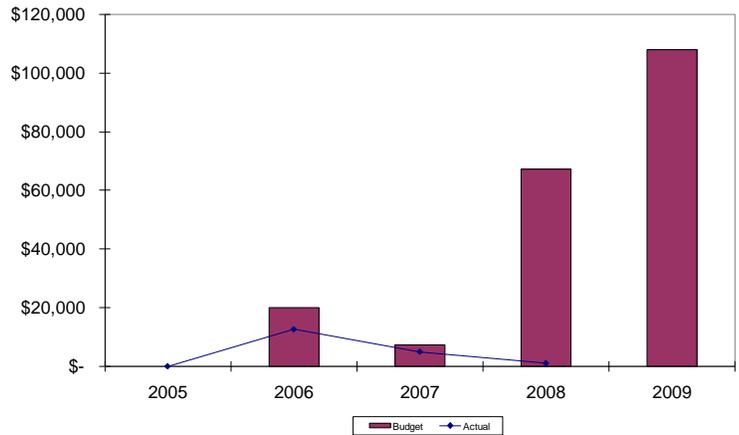
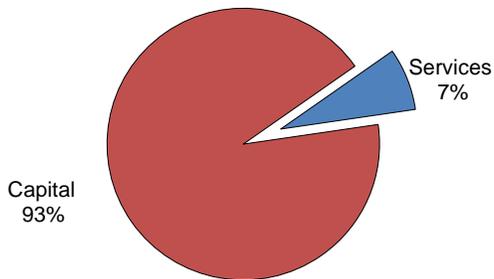
PROGRAM: STREET DEPRECIATION 102-020-597-00							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
41.00	Professional Services	\$ 12,690	\$ 4,995	\$ -	\$ 2,315	\$ 1,075	\$ 8,000
	Total Other Expenditures	\$ 12,690	\$ 4,995	\$ -	\$ 2,315	\$ 1,075	\$ 8,000
63.00	Capital Improvements	\$ -		\$ 65,000	\$ 65,000	\$ -	\$ 100,000
	Total Capital Outlay	\$ -		\$ 65,000	\$ 65,000	\$ -	\$ 100,000
	TOTAL EXPENDITURES	\$ 12,690	\$ 4,995	\$ 65,000	\$ 67,315	\$ 1,075	\$ 108,000
	Ending Fund Balance	\$ 195,127	\$ 270,325	\$ 389,504	\$ 290,333	\$ 365,752	\$ 270,101
STREET DEPRECIATION FUND TOTAL		\$ 207,817	\$ 275,320	\$ 454,504	\$ 357,648	\$ 366,827	\$ 378,101

63.00 Pavement Maintenance Program

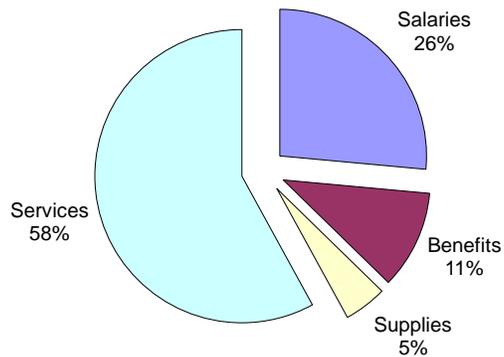
The primary source of revenue in the Street Depreciation Fund is from an annual contribution from Northwest Landing Residential Owners Association and Commercial Owners Association for depreciation. Each right-of-way maintenance agreement has a specified expiration date of approximately seven years. When the agreements expire, there will be no further contribution from the Associations to the City for street maintenance. The contributions from the Associations are supplemented by interest earnings on the accumulated funds.

Budget vs. Actual Expenditures

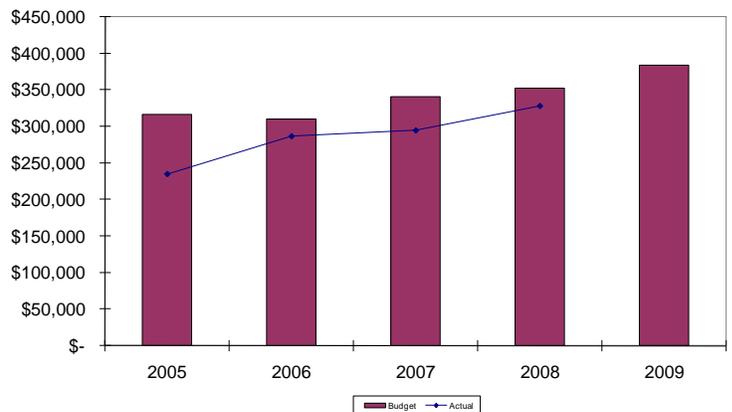
2009 Street Depreciation Fund Budget



2009 Street Fund Budget



Budget vs. Actual Expenditures Street Fund



City of DuPont
2009 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND 103-000-573-90							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
31.00	Office Supplies	\$ -		\$ -	\$ -	\$ -	\$ 500
33.00	Operating Supplies	-		-	-	168	-
35.00	Small Tools & Equipment	-		-	-	754	-
41.00	Professional Services	10,135	29,500	50,000	50,000	7,751	31,500
42.01	Communications - Other	-		-	-	-	1,500
44.00	Advertising	-		6,000	6,000	4,193	14,600
49.00	Miscellaneous	1,000	1,000	2,000	2,000	1,000	1,000
49.02	Printing/Binding	-		-	-	185	16,000
49.03	Professional Dues & Subscriptions	10,188	11,256	11,000	11,000	13,259	15,800
51.00	Intergovernmental Services	-		-	-	455	-
Total Other Expenditures		\$ 21,323	\$ 41,756	\$ 69,000	\$ 69,000	\$ 27,765	\$ 80,900
62.00	Buildings & Structures	\$ -	\$ -		\$ -	\$ -	\$ 500
63.00	Capital Improvements	-		-	-	-	10,000
64.00	Machinery and Equipment	-		10,000	10,000	-	-
Total Capital Outlay		\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,500
TOTAL EXPENDITURES		\$ 21,323	\$ 41,756	\$ 79,000	\$ 79,000	\$ 27,765	\$ 91,400
Ending Fund Balance		\$ 117,203	\$ 153,640	\$ 178,121	\$ 159,964	\$ 210,695	\$ 193,141
HOTEL/MOTEL TAX FUND TOTAL		\$ 138,526	\$ 195,396	\$ 257,121	\$ 238,964	\$ 238,460	\$ 284,541

- 41.00 Visitor Readiness Coordinator (\$22,000); website host, video streaming & photos (\$7,500); and Logo (\$2,000)
- 44.00 Advertising for TRCBV (\$5,000); Photo Collage (\$1,200); Certified Product Distribution (\$3,000); Golf Show (\$2,000); Museum TRCVB (\$400); 1843 Nisqually Event (\$1,000); and other advertising (\$2,000)
- 49.00 Cutting Edge Program (Tacoma/PC Economic Development Board) - \$1,000
- 49.02 DuPont Brochure & Trail Maps (\$12,500); Museum Brochures (\$3,000); Museum Gala (\$400); Museum Press Kit (\$100)
- 49.03 RCC Programming (Rainier Media Center) - \$14,800; 3 Chamber of Commerce dues (\$1,000)
- 62.00 Display Racks
- 63.00 Trail signage

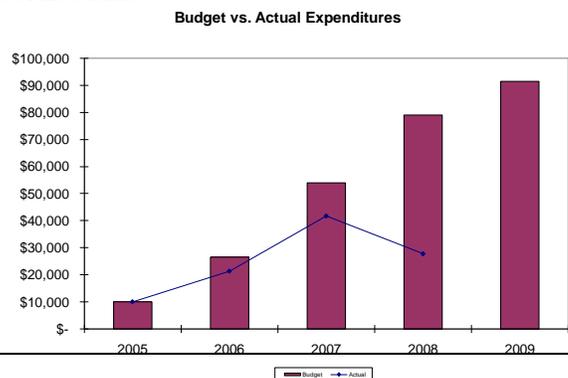
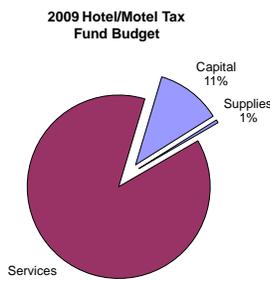
The Hotel/Motel Tax Fund was created by Ordinance No. 96-531 in 1996. The sole source of revenue is the Hotel/Motel tax that is derived by taking 2 percent of the state's 6.5 percent sales tax and rebating it back to the community for local programs to promote tourism. Most cities may impose a "basic" two percent 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.



City of DuPont
2009 Program Expenditure Budget

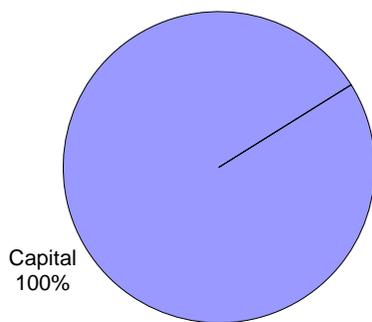
PROGRAM: PUBLIC SAFETY MITIGATION FUND 104-000-522-20						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
33.00 Operating Supplies	\$ -		\$ -	\$ 3,320	\$ 3,320	\$ -
35.00 Small Tools & Equipment - Fire	6,050	914	-	62,548	37,176	-
Total Other Expenditures	\$ 6,050	\$ 914	\$ -	\$ 65,868	\$ 40,496	\$ -
64.00 Machinery and Equipment - Fire	\$ 138,440	\$ 71,793	\$ -	\$ 27,264	\$ 29,239	\$ 183,700
Total Capital Outlay	\$ 138,440	\$ 71,793	\$ -	\$ 27,264	\$ 29,239	\$ 183,700
TOTAL EXPENDITURES	\$ 144,490	\$ 72,707	\$ -	\$ 93,132	\$ 69,735	\$ 183,700
Ending Fund Balance	\$ 506,456	\$ 531,036	\$ 1,016,934	\$ 933,942	\$ 543,306	\$ 992,321
PUBLIC SAFETY MITIGATION TOTAL	\$ 650,946	\$ 603,743	\$ 1,016,934	\$ 1,027,074	\$ 613,041	\$ 1,176,021

64.00 Civic Center - Fire equipment; All Terrain Vehicle - Gator; Brush Truck body

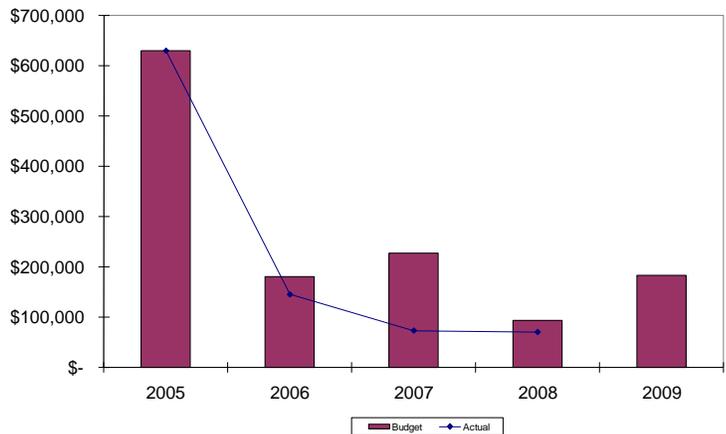
The Public Safety Mitigation Fund is a special revenue fund which was established for the sole purpose of receiving payments that mitigates a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services 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.

2009 Public Safety Mitigation Fund Budget



Budget vs. Actual Expenditures



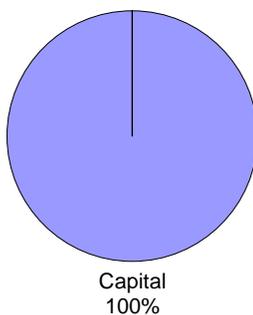
City of DuPont
2009 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND 105-000-518-10							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
35.00	Small Tools & Equipment	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Expenditures	\$ 430	\$ -				
64.00	Machinery and Equipment	\$ 1,851	\$ -	\$ 11,250	\$ 11,250	\$ -	\$ 14,000
	Total Capital Outlay	\$ 1,851	\$ -	\$ 11,250	\$ 11,250	\$ -	\$ 14,000
	TOTAL EXPENDITURES	\$ 2,281	\$ -	\$ 11,250	\$ 11,250	\$ -	\$ 14,000
	Ending Fund Balance	\$ 14,047	\$ 14,761	\$ 4,022	\$ 4,011	\$ 15,168	\$ 1,506
	TECHNOLOGY FUND TOTAL	\$ 16,328	\$ 14,761	\$ 15,272	\$ 15,261	\$ 15,168	\$ 15,506

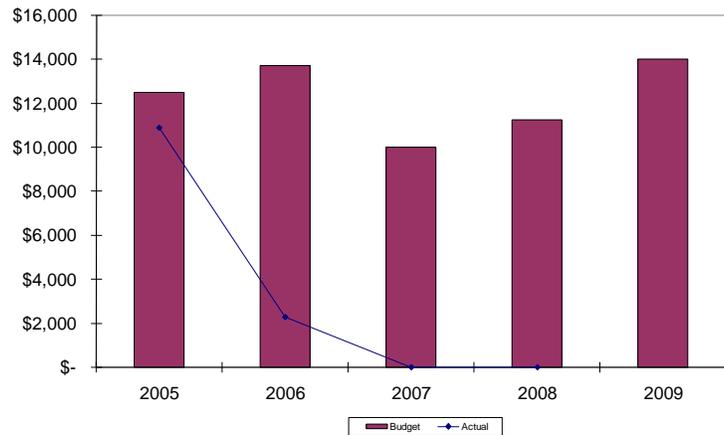
64.00 Records Management System (\$11,000); Computer for Phone System (\$1,500); Admin Support Computer (\$1,500)

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.

2009 Technology Fund Budget



Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

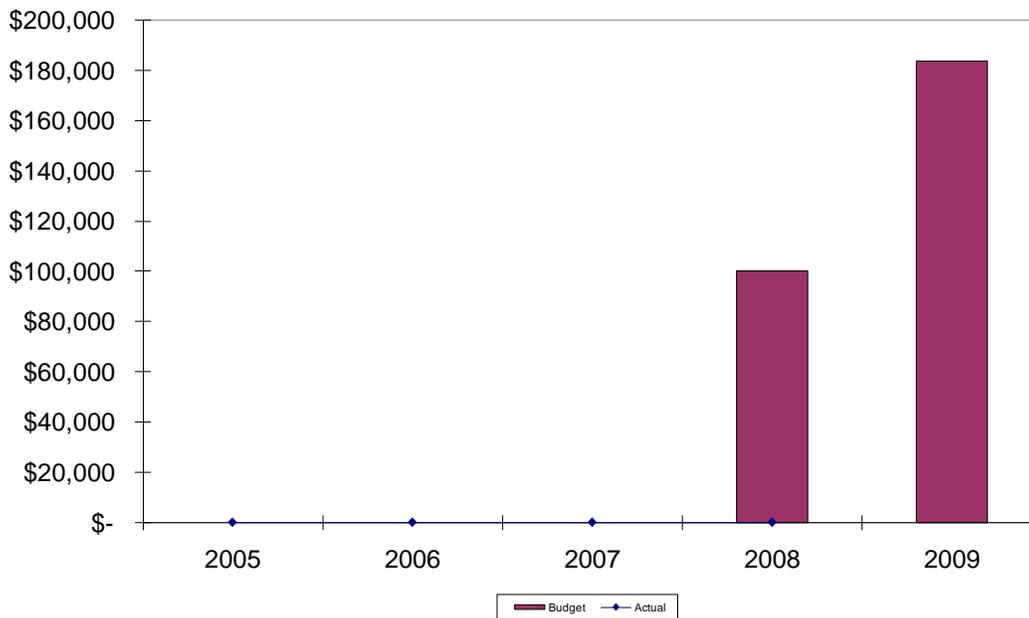
PROGRAM: GLACIER NW SETTLEMENT FUND 107-000-597-00						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
93.00 Transfer-Out -Street Depreciation Fund	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
93.00 Transfer-Out -Street Fund	-	-	-	-	-	183,500
Operating Transfers	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 183,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 183,500
Ending Fund Balance	\$ 748,007	\$ 788,193	\$ 735,257	\$ 834,193	\$ 809,916	\$ 644,693
GLACIER NW FUND TOTAL	\$ 748,007	\$ 788,193	\$ 735,257	\$ 834,193	\$ 809,916	\$ 828,193

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.

\$183,500 will be transferred from the Glacier NW Settlement Fund into the Street Fund in 2009 to help fund street maintenance operations.

Budget vs. Actual Expenditures



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.

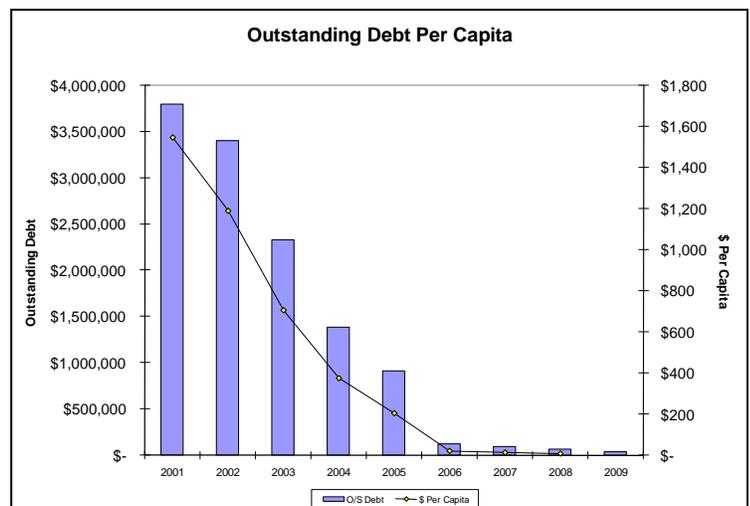
Municipal Debt Capacity

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 \$31.8 million as of January 1, 2009.

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 \$35,000 as of December 31, 2008. 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.

Outstanding Long-Term Debt Per Capita For the years 2001 - 2009		
Year	O/S Debt	\$ Per Capita
2001	\$ 3,795,000	\$ 1,548
2002	\$ 3,400,000	\$ 1,191
2003	\$ 2,330,000	\$ 707
2004	\$ 1,385,000	\$ 376
2005	\$ 910,000	\$ 206
2006	\$ 120,000	\$ 22
2007	\$ 95,000	\$ 14
2008	\$ 65,000	\$ 9
2009	\$ 35,000	\$ 5



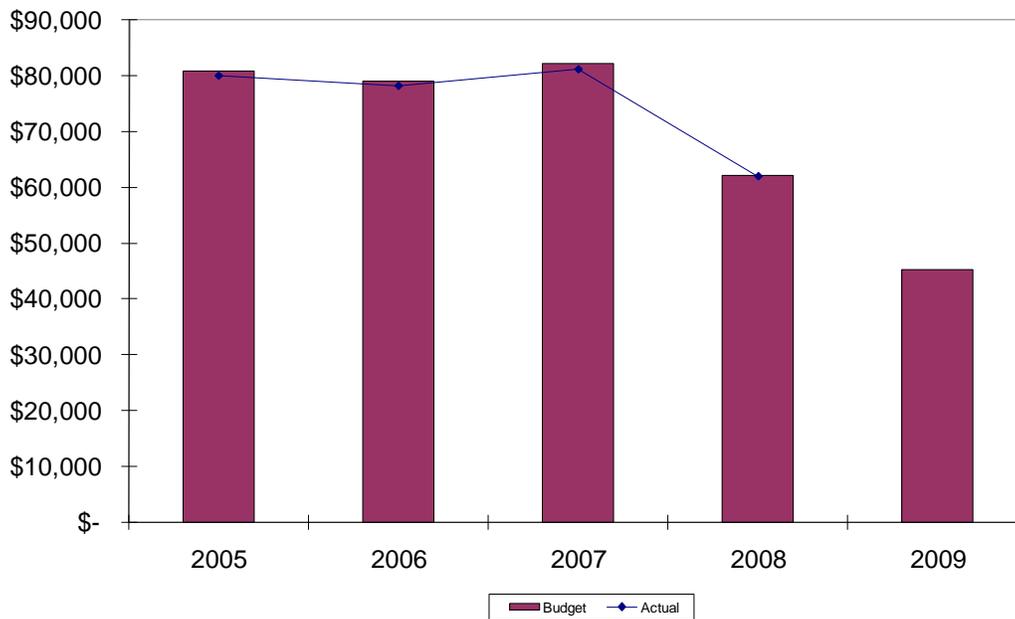
City of DuPont
2009 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS 202-000-591							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
49.00	Miscellaneous	\$ 187	\$ -	\$ 500	\$ 500	\$ 370	\$ 500
	Total Other Expenditures	\$ 187	\$ -	\$ 500	\$ 500	\$ 370	\$ 500
71.00	UTGO - Principal Payment	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000
71.00	LOCAL - Principal Payment	40,414	41,500	25,139	25,139	25,139	6,219
83.00	UTGO - Interest Payment	8,852	7,015	4,810	4,810	4,810	2,590
83.00	LOCAL - Interest Payment	3,723	2,637	1,624	1,624	1,624	1,016
	Other Operating Uses	\$ 77,989	\$ 81,152	\$ 61,573	\$ 61,573	\$ 61,573	\$ 44,825
	TOTAL EXPENDITURES	\$ 78,176	\$ 81,152	\$ 62,073	\$ 62,073	\$ 61,943	\$ 45,325
	Ending Fund Balance	\$ 6,424	\$ 9,310	\$ 11,516	\$ 9,785	\$ 9,759	\$ 10,373
	DEBT SVC FUND TOTAL	\$ 84,600	\$ 90,462	\$ 73,589	\$ 71,858	\$ 71,702	\$ 55,698

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. These bonds are scheduled to be paid off in 2009.

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.

Budget vs. Actual Expenditures



City of DuPont
2009 Program Expenditure Budget

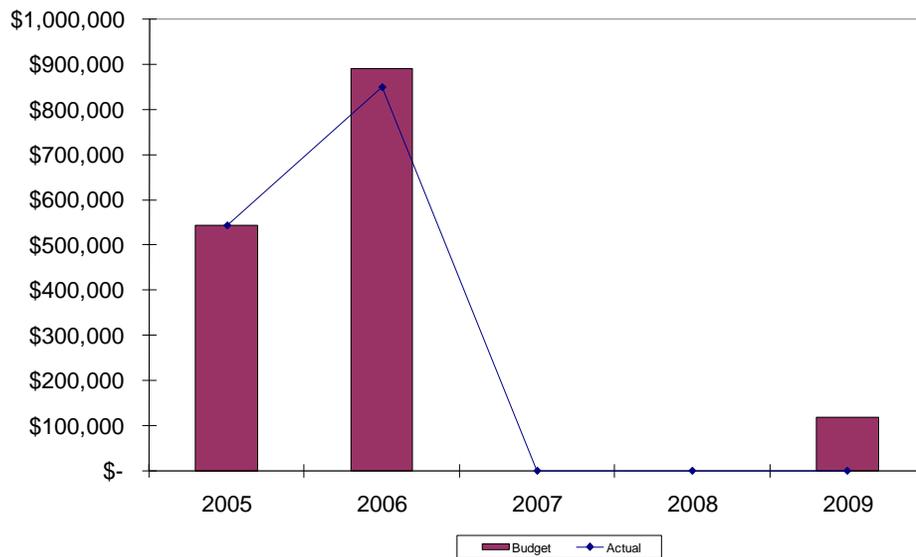
PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND 203-000-591-39						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
49.00 Miscellaneous	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenditures	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ -
73.00 LID #1 - Principal Payment	\$ 790,000	\$ -	\$ -	\$ -	\$ -	\$ -
83.00 LID #1 - Interest Payment	59,250	-	-	-	-	-
Other Operating Uses	\$ 849,250	\$ -	\$ -	\$ -	\$ -	\$ -
93.00 Transfer-Out - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,288
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,288
TOTAL EXPENDITURES	\$ 849,713	\$ -	\$ -	\$ -	\$ -	\$ 118,288
Ending Fund Balance	\$ 220,750	\$ 361,576	\$ 462,589	\$ 464,434	\$ 461,678	\$ 437,896
LID FUND TOTAL	\$ 1,070,463	\$ 361,576	\$ 462,589	\$ 464,434	\$ 461,678	\$ 556,184

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.

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.

It is the City's policy to use funds received from any early payoffs on outstanding assessments to call in bonds early. Per this policy, the City redeemed the LID bonds early, with the final payment occurring in 2006.

Budget vs. Actual Expenditures



CAPITAL PROJECTS FUND

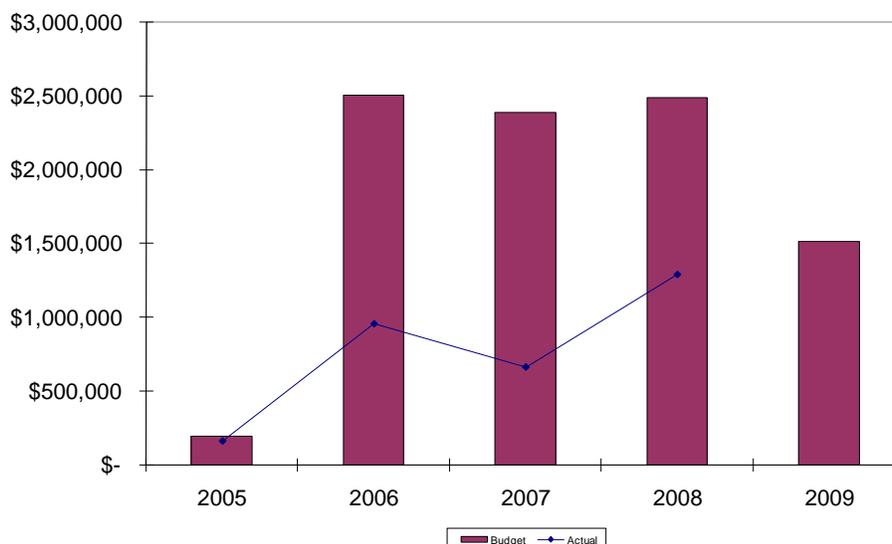
The Capital Projects Fund accounts for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities and parks. The City's park projects, capital facility improvements, and general governmental projects 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
2009 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND 301-000-59						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
62.00 Buildings & Structures - Civic Center	\$ 849,870	\$ 526,728	\$ 1,517,840	\$ 1,975,978	\$ 1,191,371	\$ 200,000
62.00 Park Projects & Skate Park	56,193	42,121	75,000	326,686	19,622	311,686
63.00 Capital Improvements - Traffic Islands	6,091	-	-	41,576	41,576	-
63.00 Capital Improvements - Train Project	-	9,264	-	90,736	-	30,000
63.00 Capital Improvements - Facilities	-	40,120	-	9,880	3,993	-
64.00 Capital Outlay - Readerboard	-	84	12,000	16,917	4,813	14,000
Total Capital Outlay	\$ 912,154	\$ 618,317	\$ 1,604,840	\$ 2,461,773	\$ 1,261,375	\$ 555,686
79.00 LID Payment - Historic Sites	\$ -	\$ -	\$ -	\$ -	\$ 2,970	\$ 50,000
83.00 Debt Service Payments	-	-	-	-	-	900,000
99.00 Transfer-Out - Debt Service Fund	44,137	44,137	26,763	26,763	26,763	7,235
Other Financing Uses	\$ 44,137	\$ 44,137	\$ 26,763	\$ 26,763	\$ 29,733	\$ 957,235
TOTAL EXPENDITURES	\$ 956,291	\$ 662,454	\$ 1,631,603	\$ 2,488,536	\$ 1,291,108	\$ 1,512,921
Ending Fund Balance	\$ 2,778,947	\$ 3,219,641	\$ 1,857,605	\$ 1,563,505	\$ 2,669,977	\$ 1,556,190
CAPITAL PROJECTS FUND TOTAL	\$ 3,735,238	\$ 3,882,095	\$ 3,489,208	\$ 4,052,041	\$ 3,961,085	\$ 3,069,111

- 62.00 Civic Center Project/Public Safety Building
- 62.00 Park Projects and Skate Park - as determined by Parks Master Plan
- 63.00 Historic Train Project - canopy grant match
- 73.00 LID Payments - Historic Sites
- 83.00 Debt Service Payment - Civic Center - estimated
- 99.00 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.

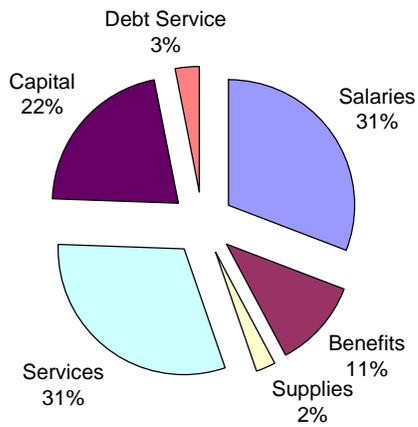
The **Sewer Fund** was used to provide services, construction and maintenance of the City's sewer system in the Historic Village. Effective July 1, 2008 the City transferred the Historic Village sewer system to Pierce County.

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.

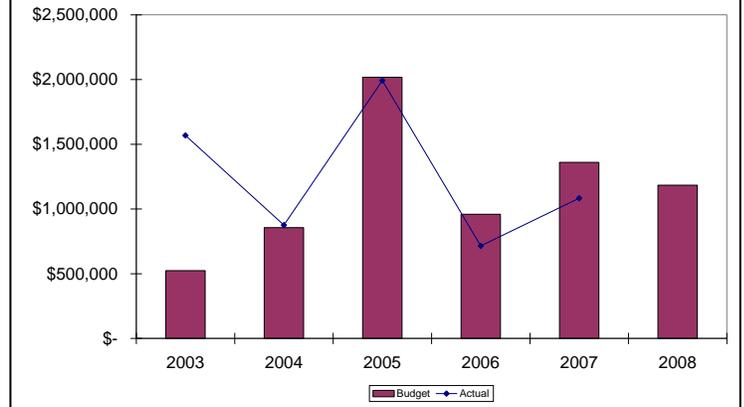
INTERNAL SERVICE FUND

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.

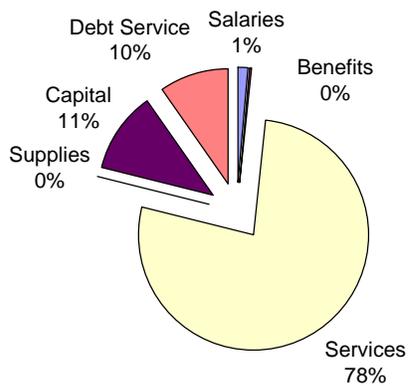
**2008 Budget
Water Fund**



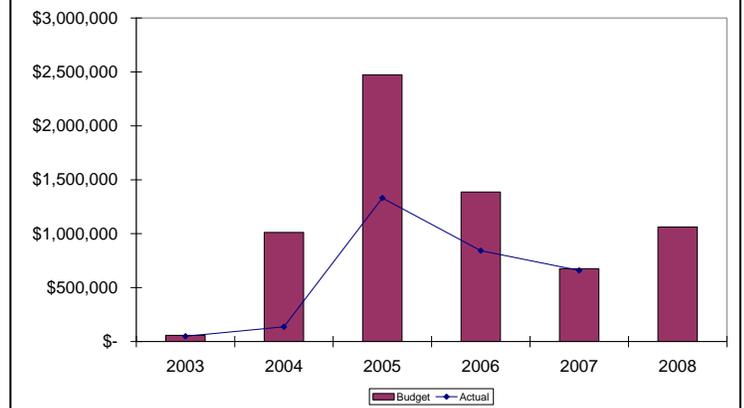
**Budget vs. Actual Expenditures
Water Fund**



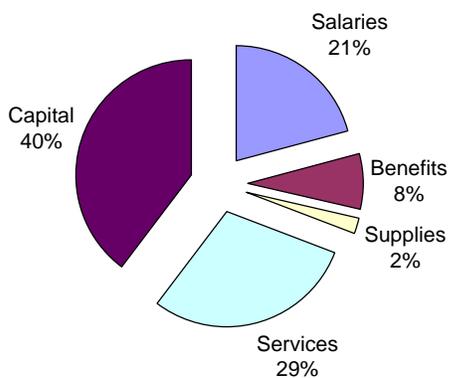
**2008 Budget
Sewer Fund**



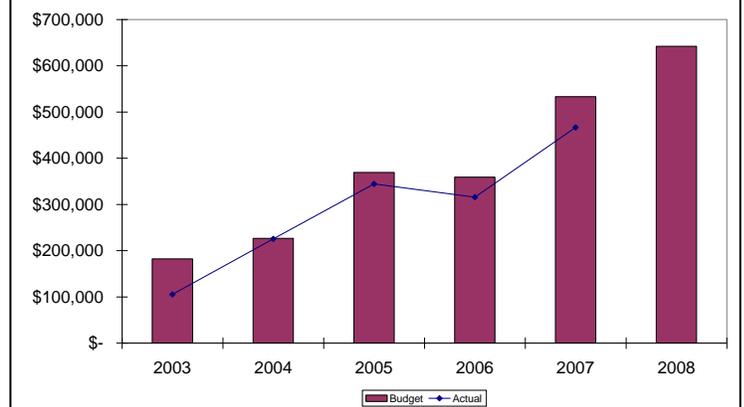
**Budget vs. Actual Expenditures
Sewer Fund**



**2008 Budget
Stormwater Fund**



**Budget vs. Actual Expenditures
Stormwater Fund**



**City of DuPont
2009 Program Expenditure Budget**

PROGRAM: WATER UTILITY						
401-025-534-50						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00 Salaries and Wages	\$ 183,656	\$ 307,192	\$ 338,364	\$ 339,684	\$ 341,956	\$ 370,122
12.00 Overtime	5,375	7,330	25,793	25,793	7,749	22,864
21.00 Personnel Benefits	56,417	104,660	131,921	132,164	122,052	149,221
26.00 Uniform Cleaning	1,376	1,548	1,800	1,800	1,771	2,500
27.00 Uniforms	156	338	700	700	381	700
Total Salary, Wages and Benefits	\$ 246,980	\$ 421,068	\$ 498,578	\$ 500,141	\$ 473,909	\$ 545,407
31.00 Office Supplies	\$ 287	\$ 241	\$ 500	\$ 500	\$ 308	\$ 500
32.00 Gas, Oil & Fuel	5,966	9,479	10,000	10,000	9,326	13,000
33.00 Operating Supplies	16,235	12,447	15,000	15,000	11,699	15,000
35.00 Small Tools & Equipment	2,716	1,673	2,500	2,500	3,382	2,500
36.00 Building Repair Materials	86	641	1,500	1,500	1,542	1,500
41.00 Professional Services	46,202	17,403	36,500	85,600	23,761	70,000
41.01 Professional Svcs - reimbursable	588	436	500	500	3,946	500
42.00 Communications	4,599	5,201	5,000	5,000	7,188	6,500
42.01 Communications - Other	4,921	5,543	5,300	5,300	3,047	3,000
42.02 Communications - Postage	388	320	4,270	4,270	14	4,300
43.00 Travel and Subsistence	881	509	1,200	1,200	291	1,200
44.00 Advertising	-	356	300	300	307	300
45.00 Operating Rental & Leases	-	250	500	500	1,125	500
46.00 AWC-RMSA Insurance	15,738	19,361	19,745	19,745	20,260	23,307
47.00 Utilities	108,057	119,201	125,000	125,000	123,365	130,000
48.00 Repair & Maintenance	8,991	11,990	12,500	12,500	17,688	13,000
48.01 Maintenance - Software	2,290	3,449	4,000	4,000	3,244	9,625
48.02 Maintenance - Vehicles	2,854	794	5,000	6,153	4,228	6,000
49.00 Miscellaneous	24	23	-	-	88	-
49.01 Conference/School/Training	2,197	745	3,000	3,000	1,090	3,000
49.02 Printing/Binding	-	-	1,800	1,800	76	1,800
49.03 Professional Dues & Subscriptions	6,988	6,976	8,500	8,500	9,074	9,000
51.00 Intergovernmental Services	-	88	-	-	570	-
53.00 Utility Tax	122,523	108,807	121,290	121,290	126,038	143,502
Total Other Expenditures	\$ 352,531	\$ 325,933	\$ 383,905	\$ 434,158	\$ 371,657	\$ 458,034
63.00 Capital Improvements	\$ -	\$ 236,992	\$ 180,000	\$ 431,417	\$ 28,609	\$ 100,000
64.00 Machinery and Equipment	63,918	52,819	75,000	75,421	45,434	85,500
83.00 Loan Payments	35,847	35,532	35,218	35,218	35,218	34,904
91.00 Equipment Replacement	15,440	10,926	11,077	11,077	11,077	12,656
Total Capital Outlay	\$ 115,205	\$ 336,269	\$ 301,295	\$ 553,133	\$ 120,338	\$ 233,060
TOTAL EXPENDITURES	\$ 714,716	\$ 1,083,270	\$ 1,183,778	\$ 1,487,432	\$ 965,904	\$ 1,236,501
Ending Fund Balance	\$ 1,783,667	\$ 1,932,675	\$ 2,215,334	\$ 1,908,588	\$ 2,266,113	\$ 1,907,922
WATER UTILITY FUND TOTAL	\$ 2,498,383	\$ 3,015,945	\$ 3,399,112	\$ 3,396,020	\$ 3,232,017	\$ 3,144,423

11.00 PW Supervisor - 55%; Maintenance Worker III - 95%; Maintenance Worker III - 77%; Maintenance Worker II - 45%; Maintenance Worker II - 25%;
 11.00 Maintenance Worker II - 30%; Maintenance Worker II - 35%; Maintenance Worker I - 10%; 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; routine IT maintenance
 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)
 63.00 Repairs & maintenance to water facilities (\$20,000); Security measures at water facilities (\$15,000)
 64.00 New water meters - (\$75,000); plate compactor (\$2,000); pipe locator (\$1,500); trench shoring box (\$7,000)

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
2009 Program Expenditure Budget

PROGRAM: SEWER UTILITY 402-030-535-50							
EXPENDITURES		2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
11.00	Salaries and Wages	\$ 56,021	\$ 54,327	\$ 13,200	\$ 17,900	\$ 17,449	\$ -
12.00	Overtime	1,117	409	125	250	164	-
21.00	Personnel Benefits	16,814	15,837	4,125	5,850	5,683	-
26.00	Uniform Cleaning	1,376	1,385	350	725	884	-
	Total Salary, Wages and Benefits	\$ 75,328	\$ 71,958	\$ 17,800	\$ 24,725	\$ 24,180	\$ -
31.00	Office Supplies	\$ -	\$ -	\$ 38	\$ 38	\$ -	\$ -
32.00	Gas, Oil & Fuel	746	762	175	250	486	-
33.00	Operating Supplies	311	162	125	125	-	-
35.00	Small Tools & Equipment	234	244	125	125	-	-
41.00	Professional Services	26,304	598	1,000	1,750	1,756	-
42.00	Communications	453	471	125	175	155	-
42.01	Communications - Other	16	25	25	25	-	-
42.02	Communications - Postage	17	-	-	-	-	-
43.00	Travel and Subsistence	-	-	75	75	-	-
44.00	Advertising	-	-	125	125	-	-
46.00	Insurance	2,181	861	215	215	-	-
47.00	Utilities	43,627	48,979	14,200	28,500	28,435	-
48.00	Repair & Maintenance	1,939	5,817	1,500	1,600	799	-
48.01	Maintenance - Software	601	738	312	312	340	-
48.02	Maintenance - Vehicles	1,267	221	250	250	-	-
49.00	Miscellaneous	11	-	-	-	-	-
49.01	Conference/School/Training	-	60	125	125	-	-
49.02	Printing/Binding	-	-	125	125	-	-
51.00	Intergov - Transfer to Pierce County	-	-	798,000	798,000	798,000	-
53.00	Utility Tax	3,094	11,142	3,536	6,536	7,280	-
	Total Other Expenditures	\$ 80,801	\$ 70,080	\$ 820,076	\$ 838,351	\$ 837,251	\$ -
63.00	Capital Improvements	\$ 628,497	\$ 53,412	\$ 120,061	\$ 120,061	\$ 95,907	\$ -
64.00	Machinery and Equipment	1,289	-	-	-	-	-
78.00	PWTF Loan Reimbursement	-	301,313	-	-	-	-
83.00	Loan Payments	54,194	156,953	104,420	139,227	139,227	-
91.00	Equipment Replacement	1,404	4,355	-	-	-	-
	Total Capital Outlay	\$ 685,384	\$ 516,033	\$ 224,481	\$ 259,288	\$ 235,134	\$ -
	TOTAL EXPENDITURES	\$ 841,513	\$ 658,071	\$ 1,062,357	\$ 1,122,364	\$ 1,096,565	\$ -
	Ending Fund Balance	\$ 1,550,942	\$ 1,102,547	\$ 60,568	\$ 19,333	\$ 125,809	\$ 115,827
	SEWER UTILITY FUND TOTAL	\$ 2,392,455	\$ 1,760,618	\$ 1,122,925	\$ 1,141,697	\$ 1,222,374	\$ 115,827

The City's sewer system for the Historic Village was transferred to Pierce County in July 2008.

City of DuPont
2009 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY							
403-035-538-50							
EXPENDITURES	2006	2007	2008	2008	2008	2009	
	Actual	Actual	Adopted	Revised	Actual	Adopted	
11.00 Salaries and Wages	\$ 101,315	\$ 88,270	\$ 125,961	\$ 127,281	\$ 120,298	\$ 161,374	
12.00 Overtime	3,847	908	7,058	7,058	1,860	6,979	
21.00 Personnel Benefits	35,802	29,390	48,760	49,003	40,195	68,819	
26.00 Uniform Cleaning	1,375	1,843	1,800	1,800	1,765	2,500	
27.00 Uniforms	460	308	1,000	1,000	611	1,000	
Total Salary, Wages and Benefits	\$ 142,799	\$ 120,719	\$ 184,579	\$ 186,142	\$ 164,729	\$ 240,672	
31.00 Office Supplies	\$ 94	\$ -	\$ 200	\$ 200	\$ 31	\$ 100	
32.00 Gas, Oil & Fuel	2,982	3,048	5,000	5,000	4,150	6,300	
33.00 Operating Supplies	2,761	1,576	5,000	5,000	1,102	5,000	
35.00 Small Tools & Equipment	187	335	1,000	1,000	1,636	1,000	
36.00 Building Repair Materials	248	111	3,000	3,000	-	3,000	
41.00 Professional Services	95,206	64,669	114,500	200,700	61,788	120,000	
42.01 Communications - Other	25	22	1,000	1,000	27	1,000	
42.02 Communications - Postage	-	-	2,030	2,030	28	2,100	
43.00 Travel and Subsistence	-	63	500	500	59	500	
44.00 Advertising	1,050	641	1,000	1,000	-	1,000	
45.00 Operating Rental & Leases	-	181	-	-	-	-	
46.00 AWC-RMSA Insurance	4,776	2,271	3,959	3,959	4,063	5,718	
47.00 Utilities	370	331	500	500	446	500	
48.00 Repair & Maintenance	8,713	81	1,200	1,200	142	1,200	
48.01 Maintenance - Software	601	877	1,000	1,000	686	2,509	
48.02 Maintenance - Vehicles	2,307	221	1,200	1,200	2,230	1,500	
49.01 Conference/School/Training	165	150	1,000	1,000	160	1,000	
49.02 Printing/Binding	-	-	750	750	-	750	
49.03 Professional Dues & Subscriptions	85	2,144	2,300	2,300	2,820	2,500	
53.00 Utility Tax	33,096	33,362	40,750	40,750	36,987	48,000	
Total Other Expenditures	\$ 152,666	\$ 110,083	\$ 185,889	\$ 272,089	\$ 116,355	\$ 203,677	
63.00 Capital Improvements	\$ -	\$ 148,585	\$ 254,388	\$ 254,388	\$ 177,506	\$ -	
64.00 Machinery and Equipment	6,118	77,168	-	421	421	-	
91.00 Equipment Replacement	14,030	9,893	17,235	17,235	17,235	19,102	
Total Capital Outlay	\$ 20,148	\$ 235,646	\$ 271,623	\$ 272,044	\$ 195,162	\$ 19,102	
TOTAL EXPENDITURES	\$ 315,613	\$ 466,448	\$ 642,091	\$ 730,275	\$ 476,246	\$ 463,451	
Ending Fund Balance	\$ 685,186	\$ 689,339	\$ 601,805	\$ 507,065	\$ 698,347	\$ 511,606	
STORMWATER UTILITY FUND TOTAL	\$ 1,000,799	\$ 1,155,787	\$ 1,243,896	\$ 1,237,340	\$ 1,174,593	\$ 975,057	

- 11.00 PW Supervisor - 10%; Maintenance Worker II - 100%; Maintenance Worker I - 15%; PW Director - 30%; 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, vactor 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; routine IT maintenance
- 49.02 NPDES - Phase II - stormwater program implementation; educational materials
- 49.03 Municipal stormwater Phase II general permit

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
2009 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND						
501-000-548-78						
EXPENDITURES	2006 Actual	2007 Actual	2008 Adopted	2008 Revised	2008 Actual	2009 Adopted
64.00 Machinery and Equipment - I.T.	\$ 10,667	\$ 35,610	\$ 19,700	\$ 22,090	\$ 9,455	\$ 11,800
64.00 Machinery and Equipment	74,521	124,368	119,528	156,956	78,930	92,202
Total Capital Outlay	\$ 85,188	\$ 159,978	\$ 139,228	\$ 179,046	\$ 88,385	\$ 104,002
TOTAL EXPENDITURES	\$ 85,188	\$ 159,978	\$ 139,228	\$ 179,046	\$ 88,385	\$ 104,002
Ending Fund Balance	\$ 1,022,426	\$ 1,177,595	\$ 1,361,045	\$ 1,380,338	\$ 1,465,333	\$ 1,526,072
TOTAL EXPENDITURES	\$ 1,107,614	\$ 1,337,573	\$ 1,500,273	\$ 1,559,384	\$ 1,553,718	\$ 1,630,074

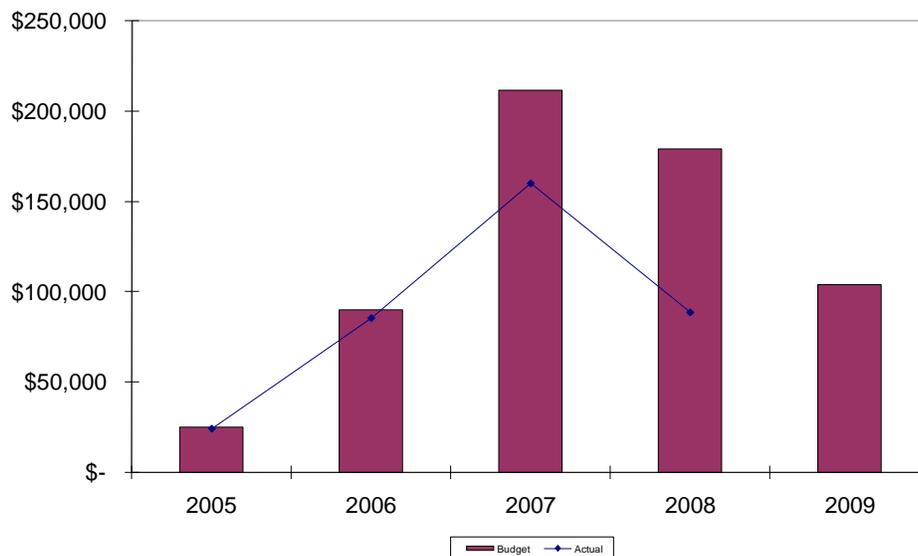
The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other capital equipment. Equipment is originally purchased by a department and "gifted" to the ER&R fund. The equipment is then rented back to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

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

Asset replacements in 2009:

Computer	Building	1,900
Computer	Planning	1,900
Police Vehicles (2)	Police	69,702
Springbrook Software	Support Services	8,000
City Hall Phone System	Support Services	24,400
Total:		\$ 104,002

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	90
Rank in Size/County	9
Population – Official 2007	7,390
Assessed Valuation (Taxable)	\$1,271,721,694
City Employees	42.5

SALES TAX RATE:

State	6.50
Criminal Justice	0.10
Regional Transit Authority	0.90
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	9.30

2009 PROPERTY TAX LEVY:

Regular Levy	\$1,268,412
Special Levy	\$ 37,590
EMS Levy	\$ 531,603
Total 2008 Property Tax Levy	\$1,837,605

STATE EXCISE TAX RATE:

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

2009 PROPERTY TAX RATE:

DuPont General	0.9974
DuPont Voted	0.0296
Pierce County Rural Library	0.4437
Steilacoom School District #1	5.1116
State of Washington	2.0234
County (General)	1.0815
Emergency Medical Services	0.4180
Port of Tacoma	0.1829
Total 2009 Property Tax Rate	10.2881

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%
---	------

2009 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 2008

General Business Licenses	690
Building Permits	637
Animal Licenses	357

PARKS & RECREATION:

Total Acreage	62.31
Number of Parks & Playgrounds	20

ELECTION & VOTER REGISTRATION:

Number of Precincts	2
Number of Registered Voters	3,641

STREETS:

Total Streets in Miles	73.59
Total Pedestrian Trails in Miles	12

FIRE PROTECTION:

Fire Rating (effective 6/08)	6
Emergency Vehicles & Apparatus	10
Number of Personnel	6
Fire Engine/Medic Responses - 2008	672

POLICE PROTECTION:

Number of Police Officers	10
Number of Reserve Officers	4
Number of Civilian Personnel	2
Total Number of Police Personnel	16
Number of Calls for Service	6,160
Number of Incident Reports	1,246

WATER UTILITY:

Total Water Accounts	2,913
Gallons of Water Pumped	380,751,410
Water Tanks	3
Reservoir Capacity (Gallons)	4,038,000

STORM DRAIN UTILITY:

Number of Accounts	2,402
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; and Linda Jordan. (3 Vacancies)

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: Maurice Toussaint, Chairperson; Darren de Guia, Hugh Long, Pauline Saxman, April Bilderbach and Anneliesa Nobles. (1 Vacancy)

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

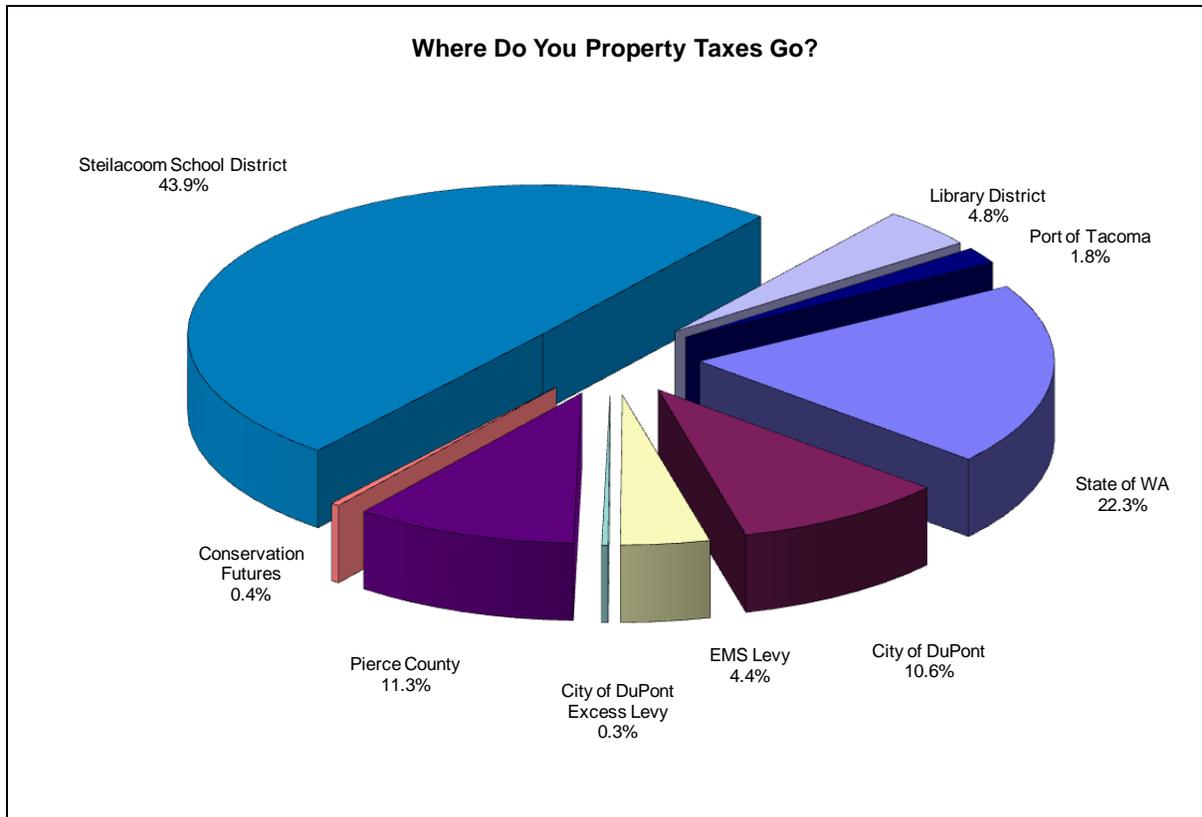
Location: 207 Barksdale Avenue
DuPont, WA 98327

Hours of Operation: Sunday 1-4 PM
Info: www.dupontmuseum.com

CITY OF DuPONT COMPUTATION OF LIMITATION OF INDEBTEDNESS December 31, 2008					
GENERAL DEBT CAPACITY					
Description	(Limited)	(Unlimited)	Excess Levy	Excess Levy	Total
	Councilmanic	Excess Levy	Open Space and Park	Utility Purposes	Debt Capacity
Statutory debt limit:					
(AV=\$1,212,061,693)(A)					
1.50% AV @ 100%	\$ 19,075,825	\$ (19,075,825)			
2.50% AV @ 100%		31,793,042	31,793,042	31,793,042	\$ 95,379,126
Add:					
Cash on hand for debt redemption (B)	-	9,759	-	-	9,759
Less:					
Bonds outstanding	-	(35,000)	-	-	(35,000)
Local Improvement District bonds outstanding	-	-	-	-	-
REMAINING DEBT CAPACITY	\$ 19,075,825	\$ 12,691,976	\$ 31,793,042	\$ 31,793,042	\$ 95,353,885
TOTAL REMAINING					
"GENERAL" CAPACITY (C)	<u>\$ 31,767,801</u>				

(A) This figure represents the City's total taxable assessed valuation (AV) for 2008 which was used to determine the 2009 property tax levy.
(B) Reflects estimated balance available in the Debt Service Fund as of December 31, 2008.
(C) Combined total for Councilmanic, Financing Lease, and Excess Levy capacities.

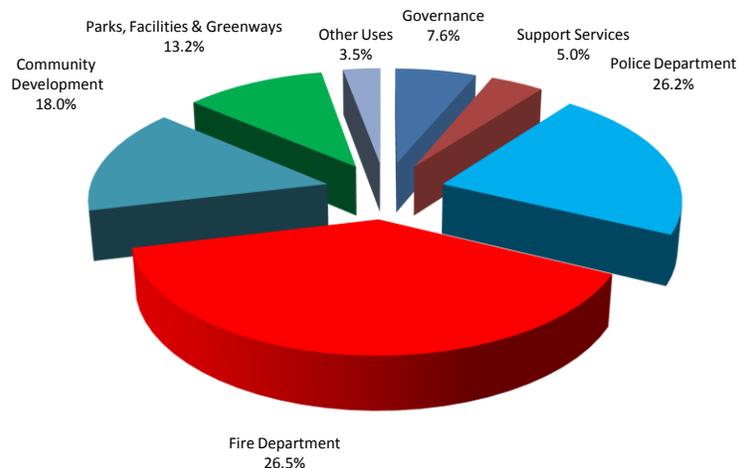
SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY As of December 31, 2008							
Year	G.O. Bonds		PWTFI		Total		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Prin/Int
2009	35,000	2,590	157,408	15,252	192,408	17,842	210,250
2010	-	-	157,408	14,090	157,408	14,090	171,498
2011	-	-	157,408	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	\$ 35,000	\$ 2,590	\$ 2,226,736	\$ 112,557	\$ 2,261,736	\$ 115,147	\$ 2,376,883

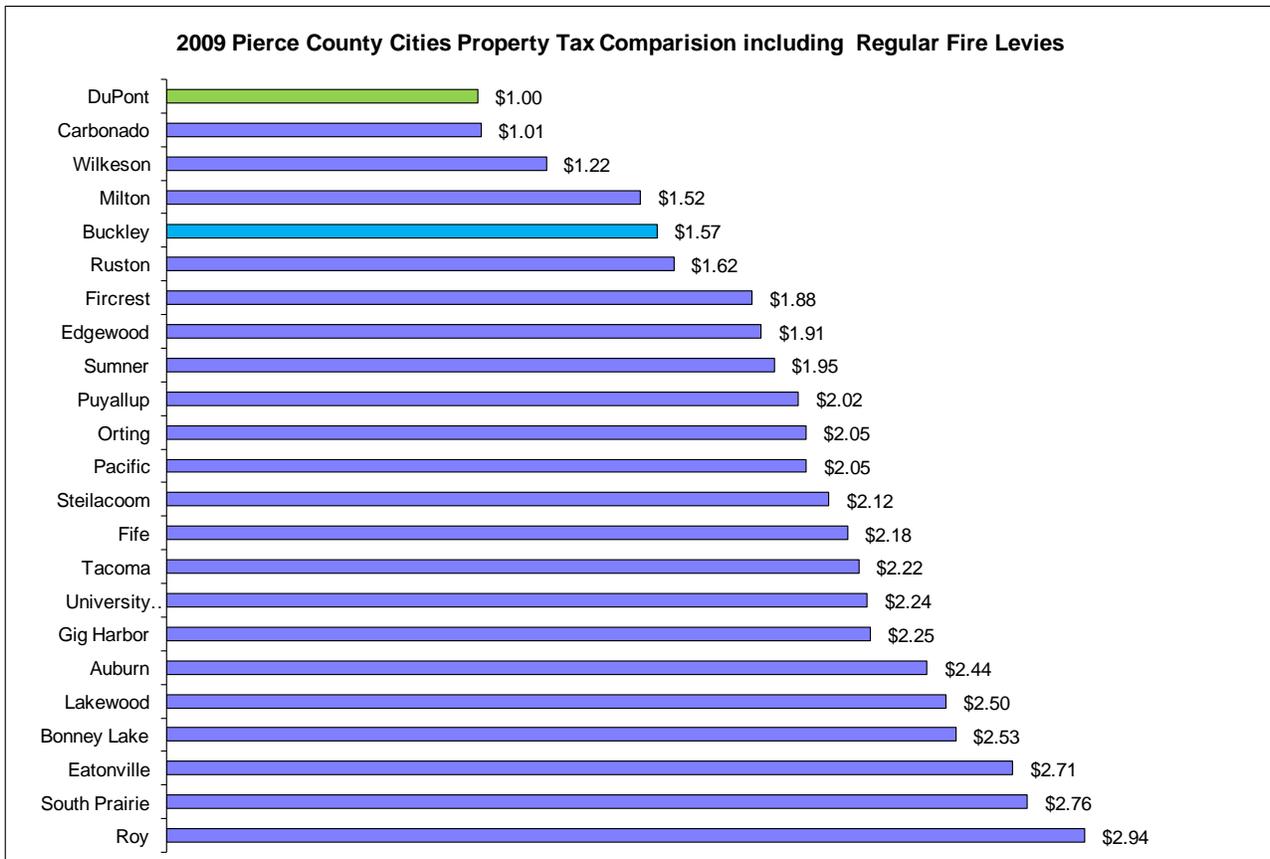
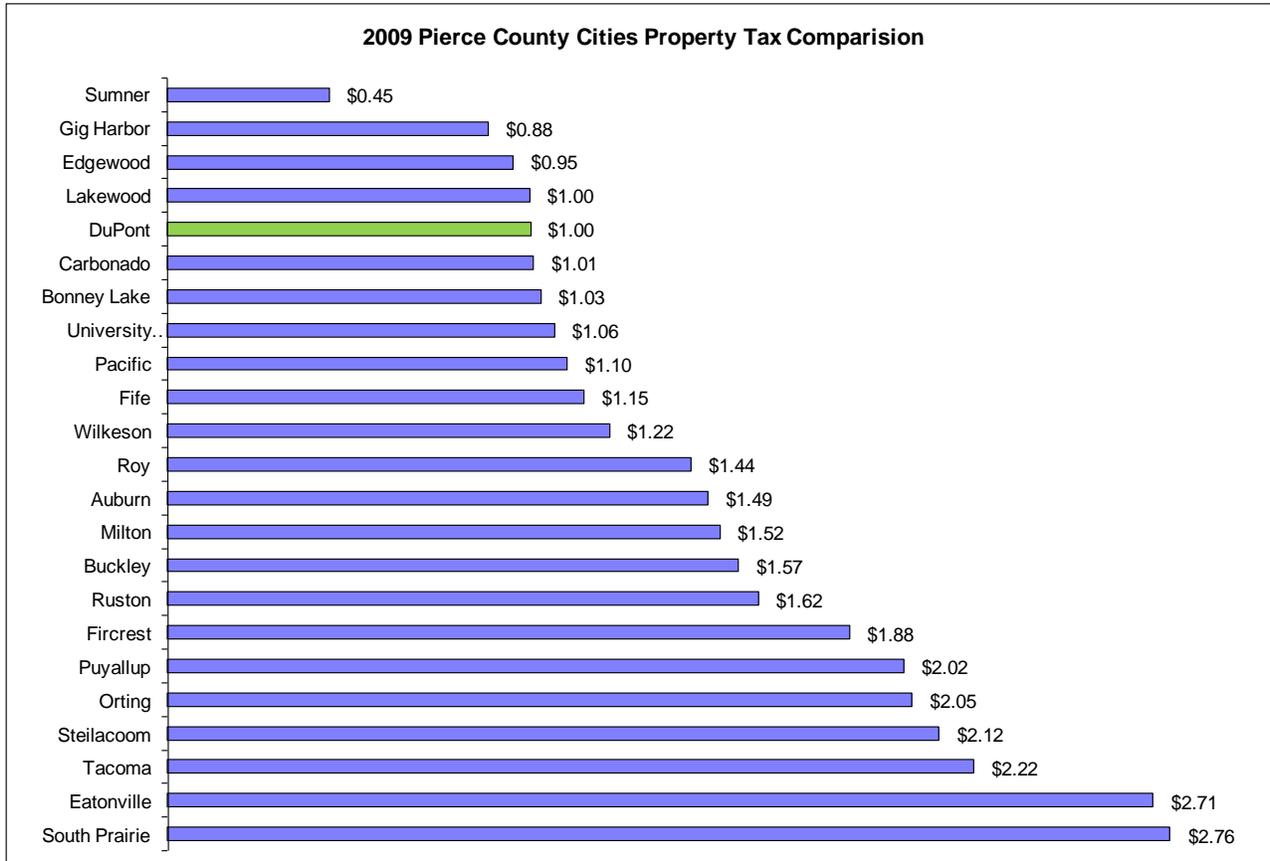


Where Your Property Tax Dollar Goes

Almost 86¢ of every dollar paid in Property Taxes goes to Pierce County, the Library, State & Local School Support and the Port of Tacoma.

The City's 14¢ portion of your Property Tax dollar goes toward:





**CITY OF DUPONT
PERSONNEL SUMMARY**

POSITION	NUMBER OF EMPLOYEES				
	2005	2006	2007	2008	2009
Mayor	1.00	1.00	1.00	1.00	1.00
Councilmember	7.00	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	1.00
Community Development Director	1.00	1.00	1.00	1.00	-
Finance Director	1.00	1.00	-	-	-
Fire Chief	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	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00	-
Human Resources Analyst	-	-	1.00	1.00	1.00
Human Resources Specialist	-	0.50	-	-	-
Accountant	-	1.00	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	2.00	2.00	2.00	2.00	2.00
Building Official	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	2.00	2.00	2.00	2.00	1.00
Clerical Assistant - Fire	-	-	-	-	0.50
Emergency Services Specialist	-	-	-	0.50	-
Events & Recreation Coordinator	-	-	0.50	0.50	0.50
Finance Specialist	-	-	1.00	1.00	1.00
Fire Lieutenant	2.00	3.00	3.00	3.00	1.00
Fire Prevention Specialist	1.00	1.00	1.00	1.00	-
Firefighter/EMT	4.00	6.00	6.00	6.00	6.00
Maintenance Worker I	2.00	-	-	-	1.00
Maintenance Worker II	2.00	4.00	4.00	4.00	4.00
Maintenance Worker III	1.00	2.00	2.00	2.00	2.00
Permits Coordinator	1.00	1.00	1.00	1.00	1.00
Police Detective	-	-	1.00	1.00	1.00
Police Officer	5.00	6.00	6.00	6.00	6.00
Police Records Clerk	1.00	1.00	1.00	1.00	1.50
Police Sergeant	2.00	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	-	-	-
Senior Planner	1.00	1.00	1.00	1.00	2.00
Utility Billing Clerk	-	-	-	-	1.00
Total FTE's including elected officials	46.00	53.50	55.50	55.00	50.50
Total FTE's excluding elected officials	38.00	45.50	47.50	47.00	42.50

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	\$ 98,717	\$ 120,104
Assistant City Administrator	\$ 89,737	\$ 109,179
Community Development Director	\$ 82,784	\$ 100,741
Finance/Support Services Director	\$ 82,784	\$ 100,741
Fire Chief	\$ 82,784	\$ 100,741
Police Chief	\$ 82,784	\$ 100,741
Public Works Director	\$ 82,784	\$ 100,741
City Clerk	\$ 59,515	\$ 72,409
Assistant Fire Chief	\$ 69,261	\$ 84,266
Human Resources Analyst	\$ 52,890	\$ 64,349

Employee Position Classification Salary Schedule		
<i>Represented Employees</i>		
Classification	Minimum	Maximum
Accountant	\$ 55,411	\$ 70,533
Assistant Building Official	\$ 51,958	\$ 66,144
Assistant Planner	\$ 45,032	\$ 57,283
Building Inspector	\$ 47,195	\$ 60,029
Building Official	\$ 58,864	\$ 74,901
Clerical Assistant	\$ 31,179	\$ 39,686
Deputy City Clerk	\$ 38,085	\$ 48,506
Events & Recreation Coordinator	\$ 36,525	\$ 46,571
Finance Specialist	\$ 45,032	\$ 57,283
Fire Lieutenant	\$ 66,610	\$ 69,791
Fire Prevention Specialist	\$ 47,588	\$ 63,441
Firefighter/EMT	\$ 47,588	\$ 63,441
Maintenance Worker I	\$ 35,651	\$ 45,365
Maintenance Worker II	\$ 43,160	\$ 54,933
Maintenance Worker III	\$ 48,506	\$ 61,714
Permit Coordinator	\$ 41,579	\$ 52,894
Police Detective	\$ 77,052	\$ 77,052
Police Officer	\$ 54,469	\$ 67,005
Police Records Clerk	\$ 35,651	\$ 45,365
Police Records Specialist	\$ 38,085	\$ 48,506
Police Sergeant	\$ 77,052	\$ 77,052
Public Works Supervisor	\$ 51,958	\$ 66,144
Receptionist	\$ 31,179	\$ 39,686
Senior Accounting Clerk	\$ 41,579	\$ 52,894
Senior Planner	\$ 59,821	\$ 75,899
Utility Billing Clerk	\$ 35,651	\$ 45,365

**Fire Collective Bargaining Agreement for 2009 is still under negotiation and pay rates reflected are from 2008*

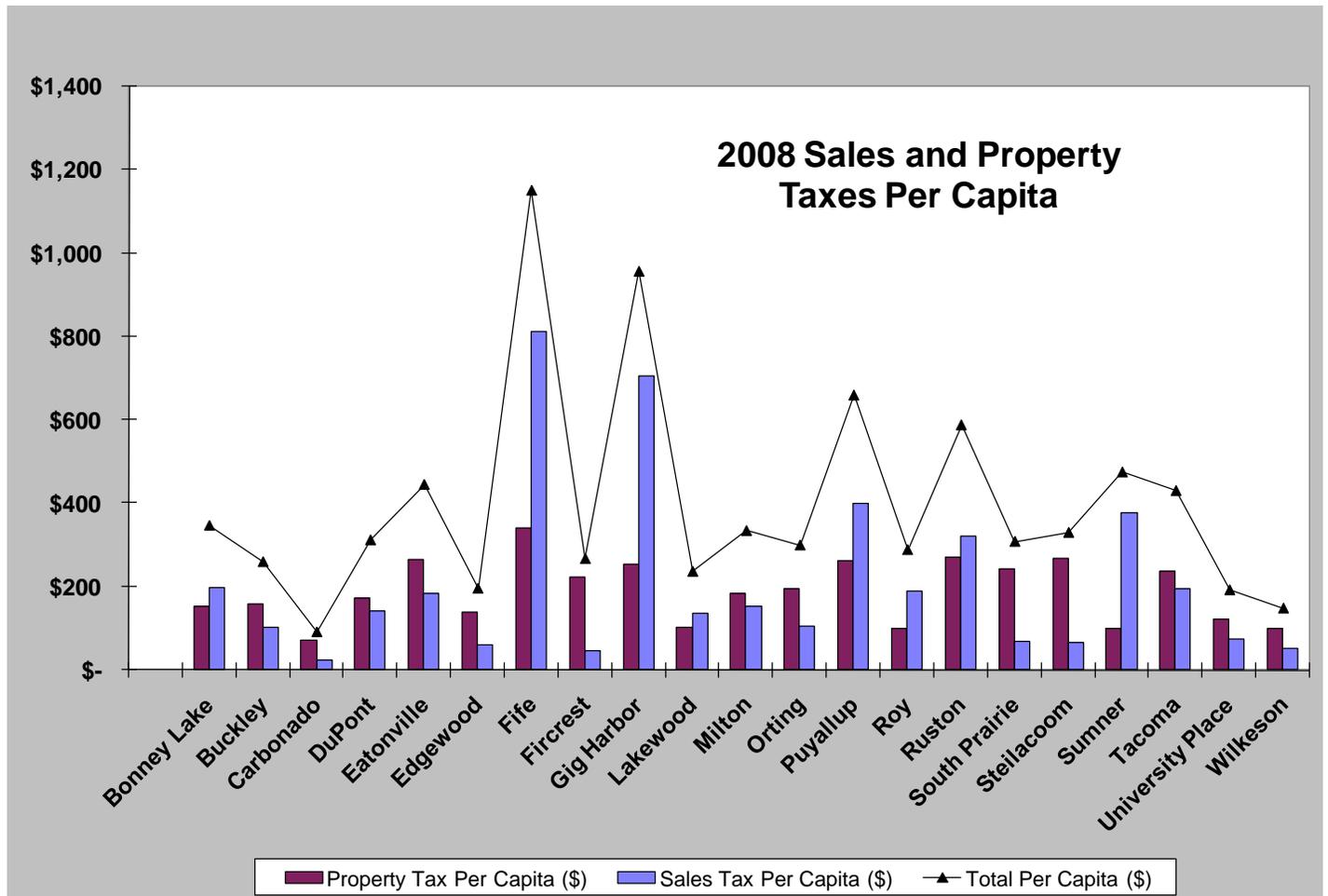
Largest Taxpayers

Taxpayer	Type of Business	Real & Personal Property AV	Percentage of AV
Intel Corporation	Communications	\$ 118,518,312.00	9.32%
Glacier Northwest Inc.	Quarry	74,822,295.00	5.88%
State Farm Mutual Auto Insurance	Insurance/Real Estate	60,002,757.00	4.72%
Pierce County Investors LLC	Warehousing	27,020,700.00	2.12%
Patriots Landing Investment LLC	Retirement Community	24,778,200.00	1.95%
WPP LLC	Golf Course/Commercial Land	22,362,100.00	1.76%
FR/CAL3 NW Landing LLC	Vacant Commercial Land	18,967,100.00	1.49%
Eide Erling	Warehousing	17,077,000.00	1.34%
Quadrant	Residential	16,925,786.00	1.33%
DuPont Corporate Park LLC	Vacant Commercial Land	16,336,800.00	1.28%
DuPont Station Partners LLC	Shopping Center	13,954,500.00	1.10%
Fainbarg Family Trust/M M.Shopping Ctr	Warehousing	13,401,000.00	1.05%
Clock Tower Village Associates LLC	Residential/Apartments	10,298,000.00	0.81%
Venture Bank	Banking	9,836,200.00	0.77%
Centex Homes	Residential	8,135,900.00	0.64%
Total Assessed Valuation - Largest Taxpayers		452,436,650.00	35.58%
Total Assessed Valuation - All Others		819,285,044.00	64.42%
Total Assessed Valuation		\$ 1,271,721,694.00	100.00%

Source: Pierce County Assessor-Treasurer's Office

Principal Employers

Principal Employer	Type of Business	Employees
Intel Corporation	Communications	1,300
State Farm Insurance	Insurance/Real Estate	1,250
Patriot's Landing	Retirement Community	136
Venture Bank	Banking	96
Glacier Northwest	Quarry	95
Basalite	Manufacturing	69
Better Business Bureau	Consumer Information	62
PNGA/WSGA - The Home Course	Golf Course	56
Pioneer Middle School	Public Education	53
Chloe Clark Elementary	Public Education	52
Farrelli's	Restaurant	50
City of DuPont	City Government	47
Pacific Peaks Girl Scouts	Non-Profit Organization	35
Liberty Inn	Hotel	24
Mini Skool	Daycare	23
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	16,220	2,393,756,664	1.0267	2,457,756	152	3,166,780	195	347
Buckley	4,560	457,478,593	1.5707	718,551	158	464,859	102	260
Carbonado	655	45,149,737	1.0075	45,489	69	14,182	22	91
DuPont	7,390	1,271,721,694	0.9974	1,268,412	172	1,036,399	140	312
Eatonville	2,375	230,640,572	2.7100	625,036	263	432,053	182	445
Edgewood	9,595	1,390,286,001	0.9516	1,322,937	138	555,359	58	196
Fife	7,525	2,232,235,640	1.1466	2,559,391	340	6,102,390	811	1,151
Fircrest	6,315	746,975,432	1.8754	1,400,908	222	285,184	45	267
Gig Harbor	6,910	1,967,770,378	0.8830	1,737,590	251	4,871,900	705	957
Lakewood	58,780	5,948,981,404	0.9960	5,925,000	101	7,967,621	136	236
Milton	5,710	689,509,198	1.5187	1,047,169	183	860,784	151	334
Orting	6,075	577,187,234	2.0476	1,181,851	195	637,541	105	299
Puyallup	36,930	4,755,926,244	2.0241	9,626,340	261	14,723,765	399	659
Roy	875	60,314,597	1.4395	86,824	99	165,654	189	289
Ruston	755	125,083,079	1.6242	203,160	269	240,652	319	588
South Prairie	440	38,448,898	2.7568	105,996	241	29,608	67	308
Steilacoom	6,255	786,024,813	2.1219	1,667,848	267	394,950	63	330
Sumner	9,060	2,014,010,234	0.4456	897,532	99	3,403,457	376	475
Tacoma	202,700	21,625,087,509	2.2164	47,930,876	236	39,260,023	194	430
University Place	31,440	3,521,778,468	1.0645	3,748,944	119	2,286,051	73	192
Wilkeson	465	37,593,616	1.2156	45,697	98	23,090	50	148
Average					187		209	396

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.

BALANCED BUDGET:

A budget in which receipts are equal to or greater than outlays in a fiscal period.

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.

BASE BUDGET:

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment to maintain service levels previously authorized by the City Council.

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.

BUDGET YEAR:

The fiscal year for which the budget is being considered; the fiscal year following the current year.

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.

CURRENT YEAR:

The fiscal year in progress.

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.

EMS:

Emergency Management Services

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.

EQUIPMENT:

Expenditures for durable goods such as computers, desks, chairs, or vehicles.

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.

FIXED CHARGES:

Repetitive expenditures of which the amounts are more or less constant. These may repeat at various intervals, weekly, monthly, annually, etc. Examples are insurance premiums, contributions to pensions, and land and building rentals.

FORFEITURE:

The automatic loss of cash or other property as a punishment for not complying with provisions and as compensation.

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.

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 LOANS:

A loan made by one fund to another and authorized by resolution or ordinance.

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.

ISTEA:

Inter-modal Surface Transportation Efficiency Act.

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.

OFM:

Office of Financial Management

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.

PRIOR YEAR:

The fiscal year immediately preceding the current year.

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.

PROPERTY TAXES:

Ad valorem tax certified to the county assessor by a local government unit.

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.

RESERVE FUND:

A fund established to accumulate money from year to year for a specific purpose, such as the purchase of new equipment.

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.

RESTRICTED FUNDS:

Appropriated funding earmarked by law to finance some specific activity or group of related activities.

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.

RISK MANAGEMENT:

An organized attempt to protect a government's assets against accidental loss in the most economical manner.

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.

SYSTEM DEVELOPMENT CHARGES:

A charge levied on new construction to help pay for additional expenses created by this growth or to compensate for already existing capacity in key facilities and systems already in place which support the new development.

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. 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.

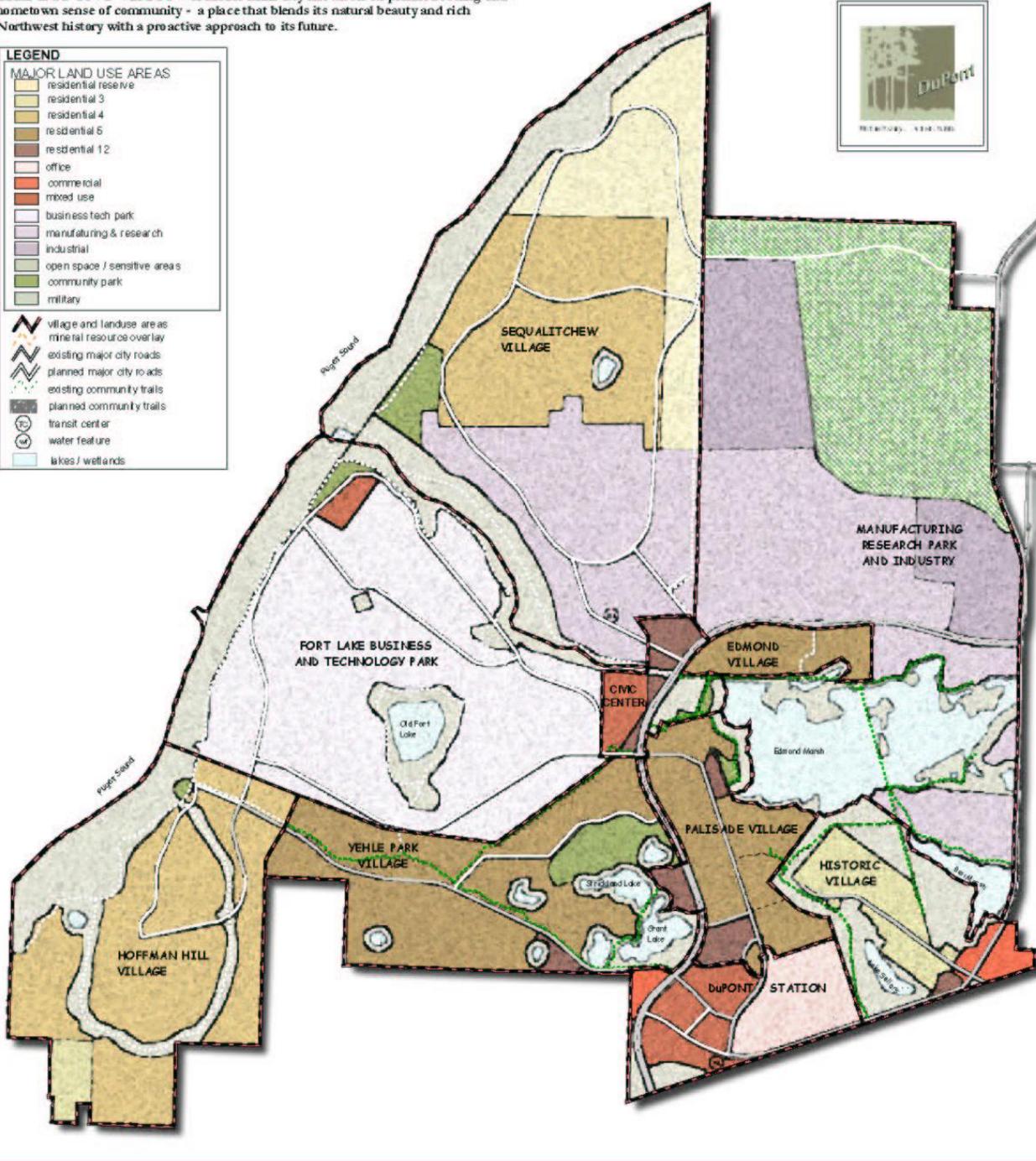
THE DuPONT VISION - A model small city known for its planned setting and hometown sense of community - a place that blends its natural beauty and rich Northwest history with a proactive approach to its future.

LEGEND

MAJOR LAND USE AREAS

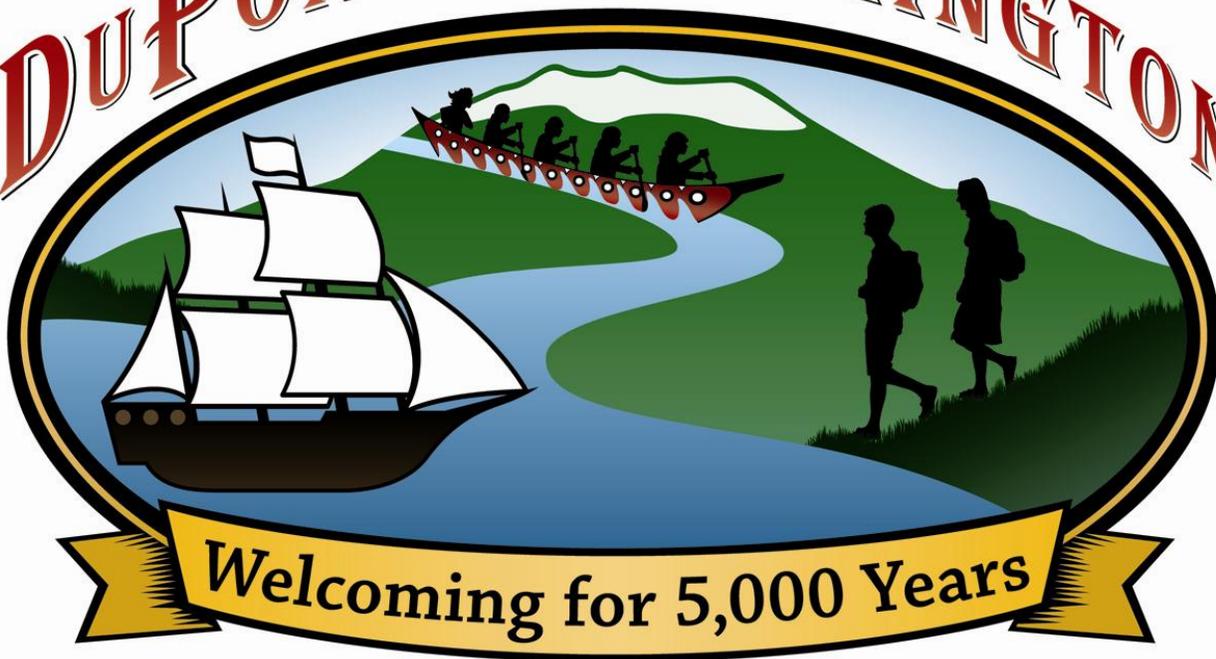
- residential reserve
- residential 3
- residential 4
- residential 5
- residential 12
- office
- commercial
- mixed use
- business tech park
- manufacturing & research
- industrial
- open space / sensitive areas
- community park
- military

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

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Welcoming for 5,000 Years