

# City of Dupont



## 2010 Annual Budget

**CITY OF DUPONT  
WASHINGTON**

**2010 ADOPTED ANNUAL BUDGET**



**Elected Officials**

Tamara Jenkins  
Penny Coffey  
John Ehrenreich  
Larry Wilcox  
Roger Westman  
Kathleen Trotter  
Michael Grayum  
Jim Hills

Mayor  
Deputy Mayor  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember

**Administration**

Bill McDonald  
Dawn Masko  
Peter Zahn  
Ron Goodpaster  
Greg Hull  
Steve Victor

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

**Prepared by:  
Dawn Masko, Finance Director  
Support Services Department**

**CITY OF DuPONT**  
**WASHINGTON**

ORDINANCE NO. 09-889

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE  
CITY OF DuPONT FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 2010.

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 2010 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 2010 are set forth in summary form below and are hereby appropriated as follows.

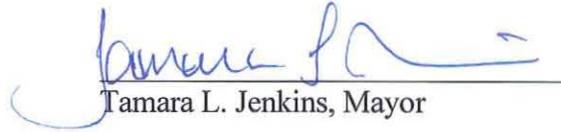
FUND	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General Fund	\$6,405,210	\$5,892,713	\$ 512,497
Street Fund	379,397	367,928	11,469
Street Depreciation Fund	541,563	0	541,563
Hotel/Motel Tax Fund	350,653	96,471	254,182
Public Safety Mitigation Fund	781,128	63,484	717,644
Technology Fund	2,693	0	2,693
Glacier NW Settlement Fund	636,766	0	636,766
General Obligation Bond Fund	17,194	7,735	9,459
LID Fund	314,372	0	314,372
Capital Projects Fund	1,680,400	1,432,139	248,261
Water Utility Fund	3,581,756	1,361,151	2,220,605
Sewer Utility Fund	127,257	127,257	0
Stormwater Utility Fund	1,175,139	548,935	626,204
Equip Replacement (ER&R)	1,534,047	113,425	1,420,622
<b>GRAND TOTAL:</b>	<b>\$17,527,575</b>	<b>\$10,011,238</b>	<b>\$7,516,337</b>

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, 2010, after its publication according to law.

PASSED BY THE DuPONT CITY COUNCIL and approved by the Mayor this 8<sup>th</sup> day of December, 2009.

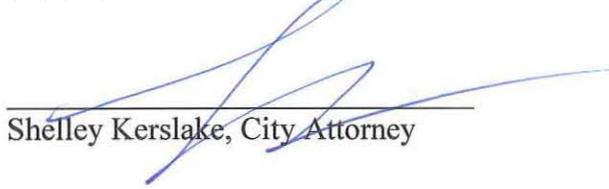
CITY OF DUPONT

  
Tamara L. Jenkins, Mayor

ATTEST/AUTHENTICATED:

  
Erin Larsen, City Clerk

APPROVED AS TO FORM:

  
Shelley Kerslake, City Attorney

Ordinance No.: 09-889  
Filed with the City Clerk: 12-10-09  
Passed by the City Council: 12-8-09  
Date of Publication: 12-12-09  
Effective Date: 12-17-09

# DUPONT • WASHINGTON



Welcoming for 5,000 Years

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## 2010 Budget Message Priorities of Government

In 2009 the City of DuPont found itself scrambling to reduce costs and by necessity the levels of service provided by the organization. Most notably the Fire and Community Development Departments shrank in response to failed tax measures and a drastic reduction in development activity. Difficult budget reductions were implemented in all departments in response to significant reductions in revenues. The General Fund is targeted to finish the year 10% below the adopted 2009 Budget. The 2010 Budget is less than the amended 2009 Budget.

The focus in 2010 will be to continue to respond strategically to the economic crisis. The recession, relentless anti-tax initiatives and public skepticism of government in general make it a particularly difficult time to plan for government services. We do not believe the economy will come quickly out of this recession. There is no dot.com boom or mortgage derivatives catalyst to fire up the emerging new economy. While the other Washington debates military engagements and universal health care, DuPont like most other cities in the country will be in crisis mode, seeking to redefine its organization in ways that preserve its basic core services, offers no frills, and is supportable by the general public.

There were some notable successes in 2009 including the completion of the Civic Center Project and successful long term financing of the project. The Tourism Board accomplished much promoting DuPont as a destination and the community is preparing for the imminent co-hosting of the 2010 US Amateur Championship Golf Tournament. DuPont is still an appealing community and is receiving more attention as a good place for business investment, recreational activity, and still is viewed as a great place to live.

### Budget Overview

The 2010 Budget totals \$10,011,238 in all funds, including over \$7.5 million in operating funds. This is a reduction from the 2009 adopted operating funds of over \$8.1 million. The City organization will by necessity shrink. The core priorities of Police, Fire and Public Works will likely not be able to maintain their 2009 levels of service. In addition, this is a time of transition in the Management Team of the City with a new City Administrator on the horizon due to a retirement. Recruitments are anticipated for a new Finance Director and possibly a new Community Development Director. A new Fire Chief was appointed in the fourth quarter of 2009.

Total budgeted resources for 2010 are \$17,527,575. Budgeted beginning fund balance for all funds in 2010 is \$8,150,930 and the 2010 budget for total revenues is \$9,376,645. The regular property tax rate is \$1.024 per \$1,000 of assessed valuation, as opposed to \$0.9974 in 2009. Total assessed city property values increased by over \$23 million (1.8%) to \$1.295 billion. The EMS levy increased from \$0.418 in 2009 to \$0.429, with a total collection of \$553,192 in 2010.

Total budgeted expenditures for 2010 are \$10,011,238, a \$3,100,095 decrease from the 2009 revised budget. Total budgeted ending fund balance across all funds is \$7,516,337, which represents a \$226,350 increase from the 2009 revised budget. A \$512,497 ending balance is projected for the General Fund in 2010.

Budgeted operating revenues (total revenues minus transfers, donations and grants) for 2010 are \$8,766,412 as compared to \$9,357,816 budgeted in 2009. The 2010 budget for operating expenditures (total expenditures minus transfers, certain one-time expenditures, and capital outlays) is \$7,545,790 compared to \$7,629,756 budgeted in 2009. Taxes make up 54% (\$5,031,887) and charges for services, including utility services are 28% (\$2,655,864) 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).

The City's capital budget for 2010 is \$560,900 and includes funding for general capital equipment and projects. This compares to \$3,121,336 in 2009, which included funding for the Civic Center project. The 2010 budget includes over \$1.2 million across several funds (excluding the General Fund) for debt service payments on this project.

The 2010 budget was not a document which was enjoyable to produce. It involved instead a process which was difficult, wrenching at times, and represented a likely sea change in service levels. If ever there was a budget which will make no one happy but represents the best that can be done in difficult times, the 2010 DuPont City Budget qualifies. Moving forward we are nevertheless committed to professionalism at all levels of the organization and an attitude that is resilient and daring. This is a time when thinking about options and new methods is critical and more likely to be tolerated. The City of DuPont has the confidence that good team work can overcome difficult obstacles.



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.**

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**2010 BUDGET PROCESS CALENDAR**

AUGUST 11

- Mid-Year Progress Report

OCTOBER 6

- Council Workshop – Goals & Objectives

OCTOBER 13

- Mayor’s Draft of Recommended 2010 Budget distributed to City Council

OCTOBER 20

Budget Workshop

- Department Budget Reviews
  - Community Development
  - Public Works

OCTOBER 27

Budget Workshop

- Department Budget Reviews
  - Governance
  - Support Services

NOVEMBER 4

Budget Workshop

- Department Budget Reviews
  - Police
  - Fire

NOVEMBER 10

(Regular Council Meeting)

- Mayor’s Proposed 2010 Budget
- Public Hearing – 2010 Budget & Revenue
- 1<sup>st</sup> Reading – Property Tax and EMS Property Tax Ordinances

NOVEMBER 17

Budget Workshop

NOVEMBER 24

(Council Meeting)

- Council Adoption of Property Tax and EMS Property Tax Ordinances
- 1<sup>st</sup> Reading – 2010 Budget Ordinance
- Public Hearing – Citizen Comments

DECEMBER 1

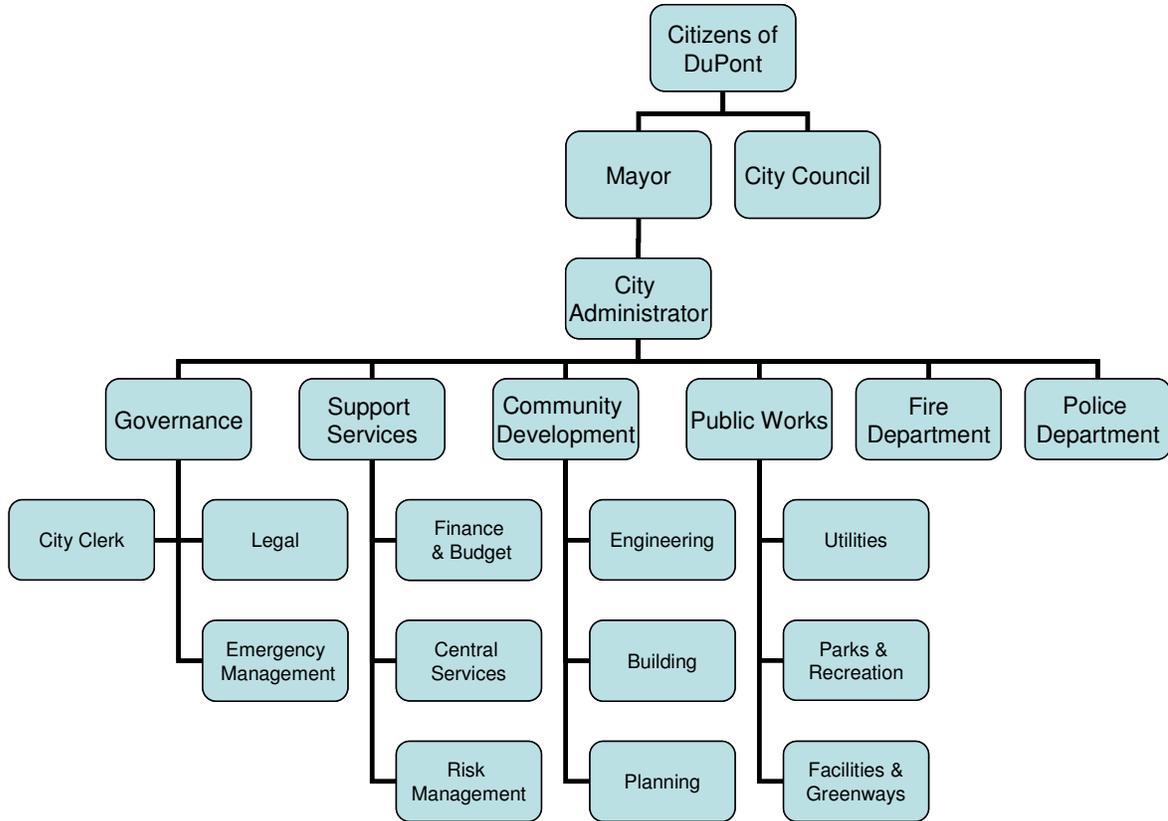
Budget Workshop

DECEMBER 8

(Regular Council Meeting)

- Council Adoption of 2010 Budget

# City of DuPont Organizational Chart



**City of DuPont  
2010 Budget Summary**

<b>FUND</b>	<b>Est. Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Est. Ending Fund Balance</b>
General Fund	\$ 415,609	\$ 5,989,601	\$ 5,892,713	\$ 512,497
Street Fund	25,929	353,468	367,928	11,469
Street Depreciation Fund	460,458	81,105	-	541,563
Hotel/Motel Tax Fund	242,553	108,100	96,471	254,182
Public Safety Mitigation Fund	695,432	85,696	63,484	717,644
Technology Fund	2,663	30	-	2,693
Glacier NW Settlement Fund	631,466	5,300	-	636,766
GO Bond Debt Service Fund	9,809	7,385	7,735	9,459
LID Debt Service Fund	231,120	83,252	-	314,372
Capital Projects Fund	949,400	731,000	1,432,139	248,261
Water Utility Fund	2,250,346	1,331,410	1,361,151	2,220,605
Sewer Utility Fund	127,257	-	127,257	-
Stormwater Utility Fund	617,864	557,275	548,935	626,204
Equipment Rental & Replacement Fund	<u>1,491,024</u>	<u>43,023</u>	<u>113,425</u>	<u>1,420,622</u>
	<b>\$ 8,150,930</b>	<b>\$ 9,376,645</b>	<b>\$ 10,011,238</b>	<b>\$ 7,516,337</b>
Cash Utilized from Fund Balances		<u>634,593</u>	<u>-</u>	
Total Revenues & Expenditures		<b><u>\$ 10,011,238</u></b>	<b><u>\$ 10,011,238</u></b>	

**REVENUE & OTHER SOURCES SUMMARY**

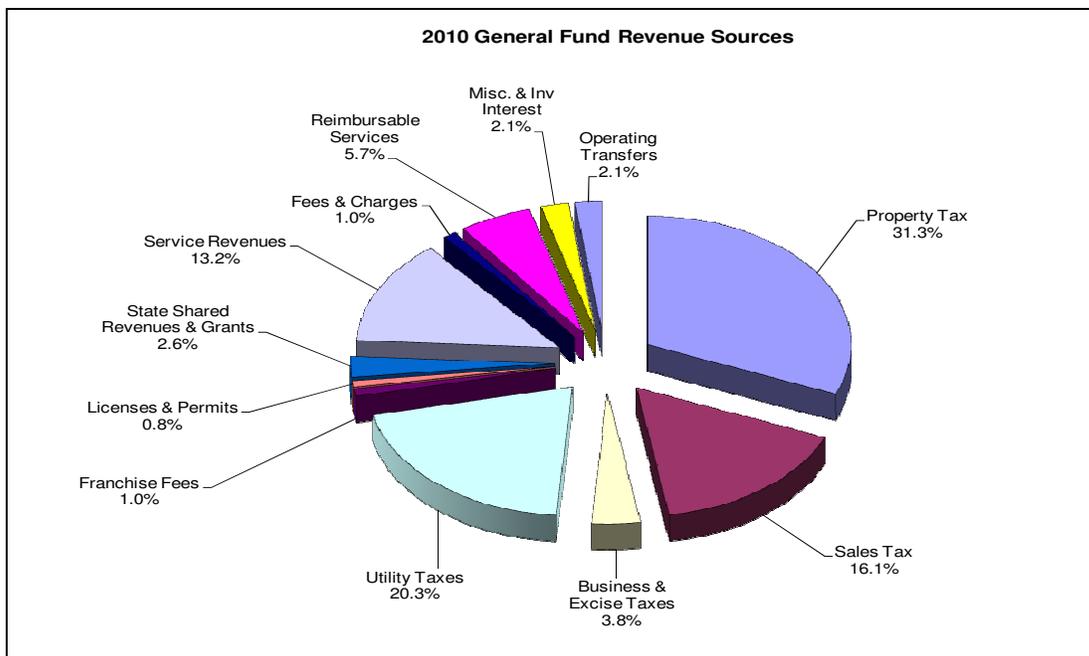
	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
<b>TAXES</b>						
Property Tax	\$ 1,086,004	\$ 1,174,010	\$ 1,268,412	\$ 1,268,412	\$ 1,268,433	\$ 1,319,700
Property Tax - EMS	455,251	492,216	531,603	531,603	531,627	553,192
Property Tax - Special Levy	37,010	34,414	37,590	37,590	37,590	-
Retail Sales Tax	1,009,127	1,036,398	1,180,575	770,000	745,750	819,000
Local Sales & Use Tax	57,090	56,956	65,500	65,500	51,005	53,975
Local Criminal Justice Sales Tax	101,183	100,582	113,500	113,500	90,743	94,245
Business Taxes	204,254	233,962	239,250	239,250	166,177	216,700
Excise Taxes	81	3,134	1,829	1,829	8,650	12,000
Utility Taxes	841,805	916,435	1,016,005	1,076,505	1,063,136	1,214,675
Hotel/Motel Tax	72,425	80,564	82,350	82,350	83,337	98,400
Real Estate Excise Tax	938,566	642,750	976,500	650,000	458,917	650,000
<b>TOTAL TAXES</b>	<b>4,802,797</b>	<b>4,771,421</b>	<b>5,513,114</b>	<b>4,836,539</b>	<b>4,505,366</b>	<b>5,031,887</b>
<b>UTILITY COLLECTIONS</b>						
Water	1,232,278	1,299,342	1,407,600	1,407,600	1,231,247	1,331,410
Sewer	209,676	119,827	-	-	1,455	-
Storm Water	470,602	485,254	510,310	510,310	499,349	512,275
<b>TOTAL UTILITY COLLECTIONS</b>	<b>1,912,555</b>	<b>1,904,423</b>	<b>1,917,910</b>	<b>1,917,910</b>	<b>1,732,052</b>	<b>1,843,685</b>
<b>LICENSES &amp; PERMITS</b>	<b>584,626</b>	<b>697,986</b>	<b>1,010,461</b>	<b>561,148</b>	<b>506,014</b>	<b>598,548</b>
<b>INTERGOVERNMENTAL REVENUE</b>	<b>262,623</b>	<b>312,339</b>	<b>298,137</b>	<b>423,499</b>	<b>394,413</b>	<b>387,665</b>
<b>CHARGES FOR SERVICES</b>	<b>1,040,225</b>	<b>1,552,680</b>	<b>1,484,895</b>	<b>1,123,727</b>	<b>1,004,429</b>	<b>812,179</b>
<b>FINES, FORFEITS &amp; PENALTIES</b>	<b>100</b>	<b>50</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>100</b>
<b>RENTAL &amp; INVESTMENT INCOME</b>	<b>377,139</b>	<b>253,468</b>	<b>220,048</b>	<b>220,048</b>	<b>126,380</b>	<b>216,466</b>
<b>CONTRIBUTIONS &amp; DONATIONS</b>	<b>84,917</b>	<b>102,379</b>	<b>81,968</b>	<b>81,968</b>	<b>121,827</b>	<b>81,455</b>
<b>OTHER REVENUE SOURCES</b> (Bonds, LIDs, PWTF, Misc., etc.)	<b>183,958</b>	<b>142,886</b>	<b>93,746</b>	<b>650,563</b>	<b>715,788</b>	<b>90,168</b>
<b>INTERFUND TRANSFERS</b>	<b>179,137</b>	<b>176,763</b>	<b>309,023</b>	<b>509,023</b>	<b>509,023</b>	<b>314,492</b>
<b>BEGINNING FUND BALANCE</b>						
General Fund	1,329,461	1,027,312	395,581	417,244	417,244	415,609
Street Fund	23,557	30,720	38,718	17,688	17,688	25,929
Street Depreciation Fund	195,127	270,325	299,633	365,752	365,752	460,458
Hotel/Motel Tax Fund	117,203	153,640	192,391	210,695	210,695	242,553
Public Safety Mitigation Fund	506,456	531,036	1,002,073	543,306	543,306	695,432
Technology Fund	14,047	14,761	15,156	15,168	15,168	2,663
Glacier NW Settlement Fund	748,007	788,193	810,193	809,926	809,916	631,466
Debt Service Funds	227,174	370,886	471,952	471,437	471,437	240,929
Capital Projects Fund	2,778,947	3,219,641	2,022,611	2,669,977	2,669,977	949,400
Water Fund	1,783,667	1,932,675	1,736,823	2,266,113	2,266,113	2,250,346
Sewer Fund	1,550,942	1,102,547	115,827	125,809	125,809	127,257
Stormwater Fund	685,186	689,339	464,747	698,347	698,347	617,864
Equipment Rental & Replacement	1,022,426	1,177,595	1,409,439	1,465,333	1,465,333	1,491,024
<b>TOTAL FUND BALANCES</b>	<b>10,982,200</b>	<b>11,308,669</b>	<b>8,975,144</b>	<b>10,076,795</b>	<b>10,076,785</b>	<b>8,150,930</b>
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 20,410,276</b>	<b>\$ 21,223,066</b>	<b>\$ 19,904,546</b>	<b>\$ 20,401,320</b>	<b>\$ 19,692,127</b>	<b>\$ 17,527,575</b>

**EXPENDITURE & OTHER USES SUMMARY**

	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
<b>OPERATIONS EXPENDITURES</b>						
Mayor/Council	57,820	66,085	71,031	67,489	63,343	66,818
Executive	244,840	275,948	295,042	311,508	307,793	302,216
Legal	92,666	83,425	100,000	100,000	94,377	80,000
Emergency Management	57,129	16,657	17,274	6,184	6,184	13,748
Finance	135,946	159,577	167,872	160,024	142,810	178,001
Central Services	88,526	82,878	105,969	75,219	68,089	76,350
Information Technology	27,458	12,221	33,000	23,316	23,210	26,850
Non-Departmental	73,743	113,035	223,140	243,539	286,945	227,805
Police Department	1,260,379	1,550,513	1,591,890	1,462,519	1,449,167	1,604,580
Fire Department	1,455,188	2,173,982	1,687,500	1,687,500	1,670,387	1,555,227
Community Development	1,058,747	1,100,059	1,144,991	931,266	861,997	823,734
Parks, Facilities & Greenways	511,195	627,115	820,970	717,645	653,702	737,884
Public Works - Streets	284,689	316,946	373,357	373,357	337,653	364,729
Debt Service - General Obligation	81,152	61,943	45,325	45,325	44,825	7,735
<b>Total Operations Expenditures</b>	<b>5,429,478</b>	<b>6,640,384</b>	<b>6,677,361</b>	<b>6,204,891</b>	<b>6,010,482</b>	<b>6,065,677</b>
<b>PROPRIETARY EXPENDITURES</b>						
Water Utility	782,533	880,784	1,038,345	1,044,445	1,003,274	1,067,848
Sewer Utility	600,304	1,000,658	-	100	54	-
Stormwater Utility	230,802	281,084	444,349	460,549	404,723	454,589
<b>Total Proprietary Expenditures</b>	<b>1,613,639</b>	<b>2,162,526</b>	<b>1,482,694</b>	<b>1,505,094</b>	<b>1,408,051</b>	<b>1,522,437</b>
<b>Total Operating Expenditures</b>	<b>7,043,117</b>	<b>8,802,910</b>	<b>8,160,055</b>	<b>7,709,985</b>	<b>7,418,533</b>	<b>7,588,114</b>
<b>OTHER FINANCING USES</b>						
Capital Outlay	348,212	96,335	285,700	366,267	250,790	68,400
Capital Improvement Projects	1,057,306	1,564,518	766,186	2,755,069	2,017,590	492,500
Debt Service - Historic Sites LID	-	2,970	50,000	42,539	42,535	34,165
Debt Service - Civic Center	-	-	900,000	1,248,905	1,272,532	1,269,675
Interfund Transfers	179,137	176,763	309,023	509,023	509,023	314,492
Internal Service Charges	266,191	345,064	203,135	203,135	203,135	46,496
Internal Services (Capital)	159,978	88,385	104,002	181,749	160,389	113,425
One-Time Expenditures (Operations)	47,665	69,336	88,900	94,661	81,700	83,971
<b>Total Other Financing Uses</b>	<b>2,058,489</b>	<b>2,343,371</b>	<b>2,706,946</b>	<b>5,401,348</b>	<b>4,537,694</b>	<b>2,423,124</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>9,101,606</b>	<b>11,146,281</b>	<b>10,867,001</b>	<b>13,111,333</b>	<b>11,956,227</b>	<b>10,011,238</b>
<b>ENDING FUND BALANCES</b>						
Reserved for:						
Capital Improvement Projects	3,219,641	2,669,977	1,556,190	615,683	873,304	248,261
Debt Service	370,886	471,437	448,269	247,754	241,043	323,831
Street Depreciation	270,325	365,752	270,101	334,980	469,645	541,563
Hotel/Motel - Tourism	153,640	210,695	193,141	211,445	230,382	254,182
Public Safety Mitigation	531,036	543,306	992,321	457,254	411,825	717,644
Technology Grant	14,761	15,168	1,506	1,518	2,913	2,693
Glacier NW Settlement	788,193	809,916	644,693	644,426	631,007	636,766
Proprietary Funds	3,724,561	3,090,269	2,535,355	2,858,755	3,067,170	2,846,809
Internal Service Funds	1,177,595	1,465,333	1,526,072	1,504,219	1,504,173	1,420,622
Unreserved/undesignated	1,058,032	434,932	869,897	413,953	338,795	523,966
<b>ENDING FUND BALANCES</b>	<b>11,308,670</b>	<b>10,076,785</b>	<b>9,037,545</b>	<b>7,289,987</b>	<b>7,770,257</b>	<b>7,516,337</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>\$ 20,410,276</b>	<b>\$ 21,223,066</b>	<b>\$ 19,904,546</b>	<b>\$ 20,401,320</b>	<b>\$ 19,726,484</b>	<b>\$ 17,527,575</b>

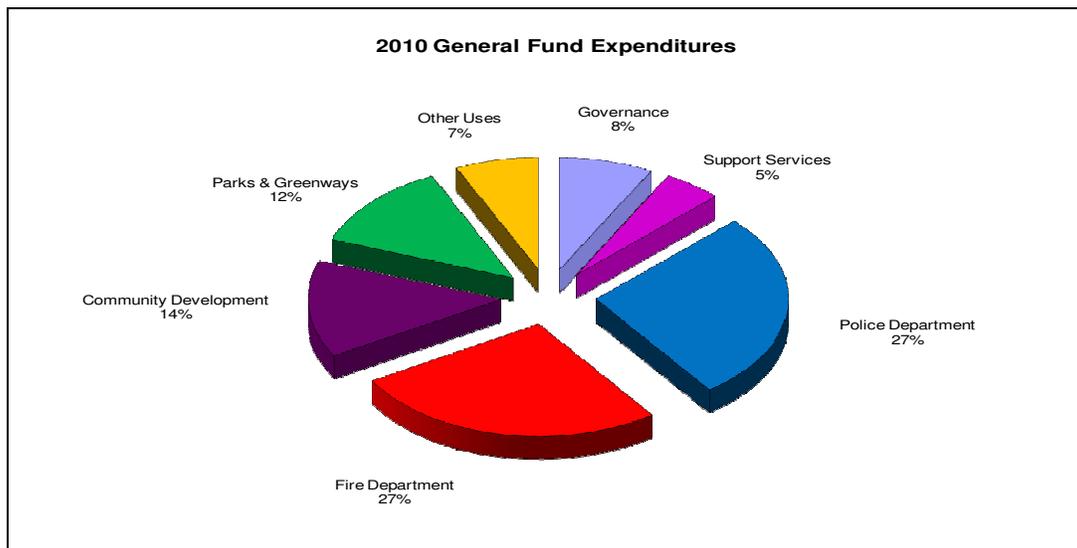
**REVENUE & OTHER SOURCES SUMMARY  
GENERAL FUND**

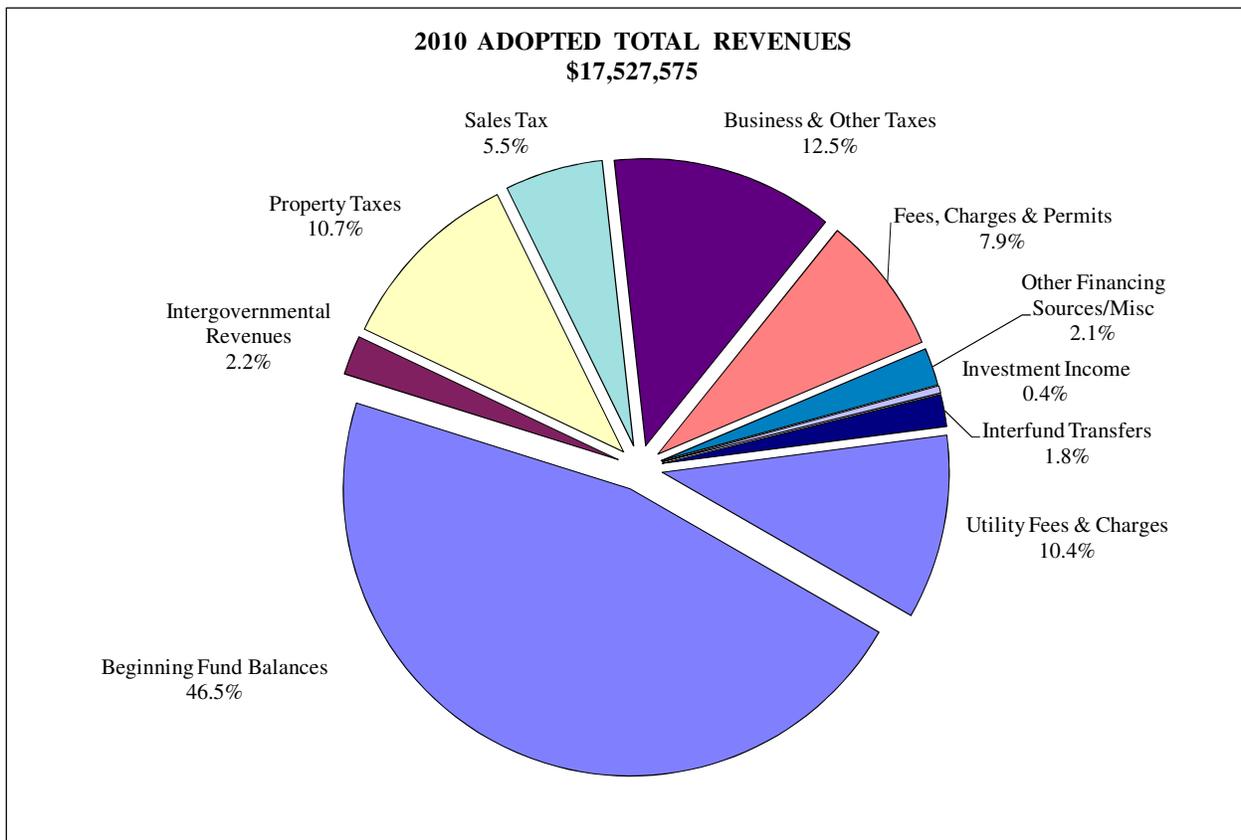
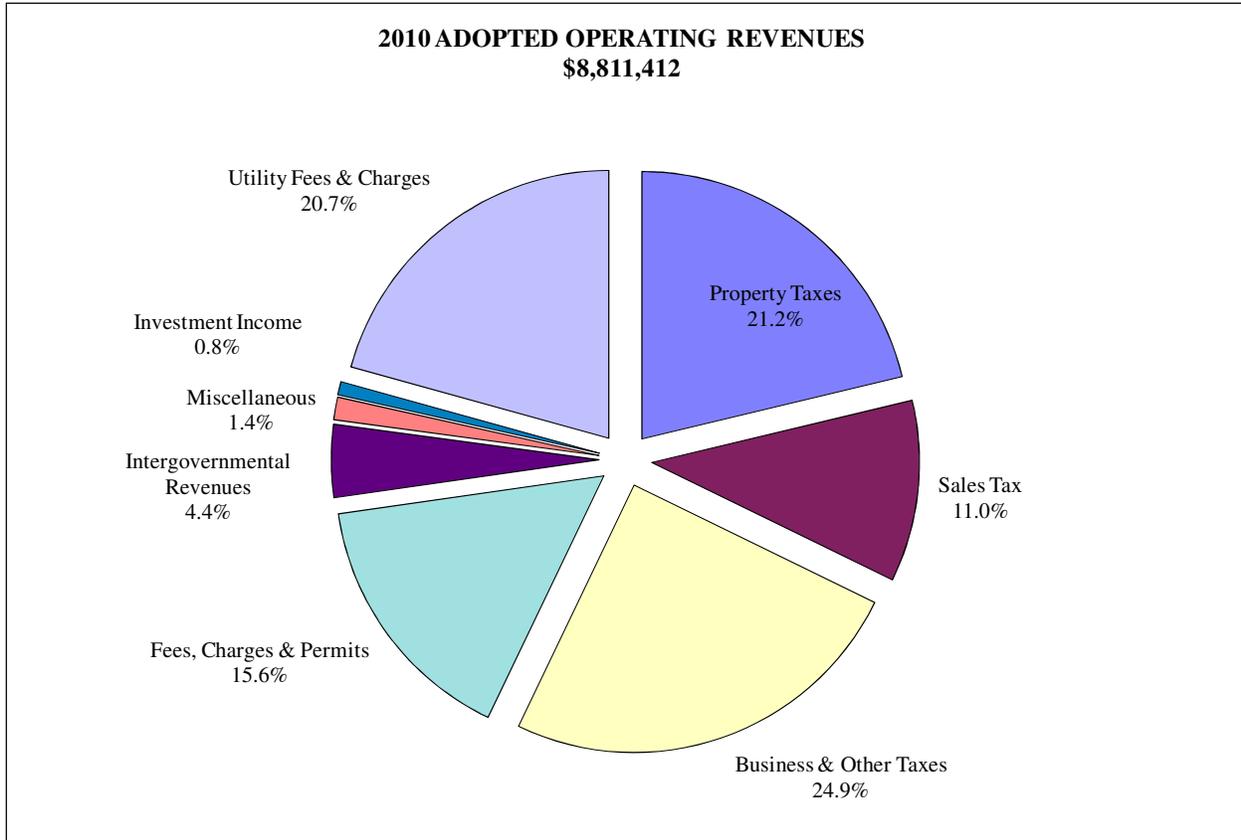
	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
<b>TAXES</b>						
Property Tax	\$ 1,086,004	\$ 1,174,010	\$ 1,268,412	\$ 1,268,412	\$ 1,268,433	\$ 1,319,700
Property Tax - EMS	455,251	492,216	531,603	531,603	531,627	553,192
Retail Sales Tax	1,009,127	1,036,398	1,180,575	770,000	745,750	819,000
Local Sales & Use Tax	57,090	56,956	65,500	65,500	51,005	53,975
Local Criminal Justice Sales Tax	101,183	100,582	113,500	113,500	90,743	94,245
Business Taxes	204,254	233,962	239,250	239,250	166,177	216,700
Excise Taxes	81	3,134	1,829	1,829	8,650	12,000
Utility Taxes	841,805	916,435	1,016,005	1,076,505	1,063,136	1,214,675
<b>TOTAL TAXES</b>	<b>3,754,795</b>	<b>4,013,692</b>	<b>4,416,674</b>	<b>4,066,599</b>	<b>3,925,522</b>	<b>4,283,487</b>
<b>LICENSES &amp; PERMITS</b>	582,821	697,086	1,008,961	559,648	505,864	598,173
<b>INTERGOVERNMENTAL REVENUE</b>	102,459	151,035	117,813	158,110	148,582	157,122
<b>CHARGES FOR SERVICES</b>	699,327	1,128,611	1,128,012	766,844	728,910	695,390
<b>FINES, FORFEITS &amp; PENALTIES</b>	100	50	100	100	50	100
<b>RENTAL &amp; INVESTMENT INCOME</b>	103,056	61,971	65,723	65,723	50,573	113,406
<b>CONTRIBUTIONS &amp; DONATIONS</b>	15,628	26,456	11,500	11,500	9,330	4,500
<b>OTHER REVENUE SOURCES</b>	15,651	50,335	8,466	8,466	20,605	10,166
<b>INTERFUND TRANSFERS</b>	-	-	118,288	318,288	318,288	127,257
<b>BEGINNING FUND BALANCE</b>	1,329,461	1,027,312	395,581	417,244	417,244	415,609
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 6,603,298</b>	<b>\$ 7,156,549</b>	<b>\$ 7,271,118</b>	<b>\$ 6,372,522</b>	<b>\$ 6,124,969</b>	<b>\$ 6,405,210</b>



**EXPENDITURE & OTHER USES SUMMARY  
GENERAL FUND**

	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
<b>OPERATIONS EXPENDITURES</b>						
Mayor/Council	57,820	66,085	71,031	67,489	63,343	66,818
Executive	244,840	275,948	295,042	311,508	307,793	302,216
Legal	92,666	83,425	100,000	100,000	94,377	80,000
Emergency Management	57,129	16,657	17,274	6,184	6,184	13,748
Finance	135,946	159,577	167,872	160,024	142,810	178,001
Central Services	88,526	82,878	105,969	75,219	68,089	76,350
Information Technology	27,458	12,221	33,000	23,316	23,210	26,850
Non-Departmental	73,743	113,035	223,140	243,539	286,945	227,805
Police Department	1,260,379	1,550,513	1,591,890	1,462,519	1,449,167	1,604,580
Fire Department	1,455,188	2,173,982	1,687,500	1,687,500	1,670,387	1,555,227
Community Development	1,058,747	1,100,059	1,144,991	931,266	861,997	823,734
Parks, Facilities & Greenways	511,195	627,115	820,970	717,645	653,702	737,884
<b>Total Operating Expenditures</b>	<b>5,063,637</b>	<b>6,261,495</b>	<b>6,258,679</b>	<b>5,786,209</b>	<b>5,628,004</b>	<b>5,693,213</b>
<b>OTHER FINANCING USES</b>						
Capital Outlay	145,927	20,820	2,500	11,288	11,288	-
Capital Improvement Projects	-	1,121	-	-	-	7,000
Interfund Transfers	135,000	150,000	-	-	-	180,000
Internal Service Charges	231,422	305,869	161,228	161,228	161,228	12,500
<b>Total Other Financing Uses</b>	<b>512,349</b>	<b>477,810</b>	<b>163,728</b>	<b>172,516</b>	<b>172,516</b>	<b>199,500</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>5,575,986</b>	<b>6,739,305</b>	<b>6,422,407</b>	<b>5,958,725</b>	<b>5,800,520</b>	<b>5,892,713</b>
<b>ENDING FUND BALANCES</b>						
Unreserved/undesignated	1,027,312	417,244	848,711	413,797	324,448	512,497
<b>ENDING FUND BALANCES</b>	<b>1,027,312</b>	<b>417,244</b>	<b>848,711</b>	<b>413,797</b>	<b>324,448</b>	<b>512,497</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>\$ 6,603,298</b>	<b>\$ 7,156,549</b>	<b>\$ 7,271,118</b>	<b>\$ 6,372,522</b>	<b>\$ 6,124,969</b>	<b>\$ 6,405,210</b>





**City of DuPont  
2010 Revenues by Fund**

General Fund

Property Tax	\$ 1,872,892
Sales Tax	967,220
Business & Excise Taxes	228,700
Utility Taxes	1,214,675
Franchise Fees	58,405
Licenses & Permits	46,200
State Shared/Intergov. Revenues & Grants	157,122
Service Revenues	787,808
Fees & Charges	60,250
Reimbursable Services	341,000
Investment Interest	7,680
Miscellaneous/Transfers	<u>247,649</u>
Total General Fund	5,989,601

Other Funds

Street Fund	353,468
Street Depreciation Fund	81,105
Hotel/Motel Tax Fund	108,100
Public Safety Mitigation Fund	85,696
Technology Fund	30
Glacier NW Settlement Fund	5,300
GO Bond Debt Service Fund	7,385
LID Debt Service Fund	83,252
Capital Projects Fund	731,000
Water Utility Fund	1,331,410
Sewer Utility Fund	-
Stormwater Utility Fund	557,275
Equipment Rental & Replacement Fund	<u>43,023</u>
Total Other Funds	3,387,044

**Total All Funds**      **\$ 9,376,645**

**City of DuPont  
2010 Budget  
Detail Revenues by Type**

<b>General Fund Revenues</b>	<b>2008 Actual</b>	<b>2009 Revised Budget</b>	<b>2009 Actual</b>	<b>2010 Adopted Budget</b>
<u>Property Tax</u>				
General Property Tax	\$ 1,174,010	\$ 1,268,412	\$ 1,268,433	\$ 1,319,700
EMS Levy	492,216	531,603	531,627	553,192
	<u>1,666,226</u>	<u>1,800,015</u>	<u>1,800,060</u>	<u>1,872,892</u>
<u>Sales Taxes</u>				
Retail Sales Tax	1,036,398	770,000	745,750	819,000
Local Sales & Use Tax	56,956	65,500	51,005	53,975
Sales Tax - Criminal Justice	<u>100,582</u>	<u>113,500</u>	<u>90,743</u>	<u>94,245</u>
	1,193,935	949,000	887,499	967,220
<u>Business Taxes</u>				
Business & Occupation Tax	230,114	236,250	165,297	185,850
Admissions Tax	-	-	-	30,000
Electric Utility Tax	320,362	357,280	344,786	386,400
Water Utility Tax	70,305	84,500	72,833	105,584
Gas Utility Tax	220,210	246,750	238,442	250,000
Sewer Utility Tax	58,515	60,000	63,943	71,415
Garbage Utility Tax	39,195	41,800	47,266	71,760
Storm Drainage Utility Tax	27,888	33,175	29,706	40,766
Telephone Utility Tax	179,961	253,000	266,161	288,750
Business Taxes - Penalty	<u>3,848</u>	<u>3,000</u>	<u>879</u>	<u>850</u>
	1,150,397	1,315,755	1,229,313	1,431,375
<u>Excise Taxes</u>				
Forest Excise Tax	37	-	44	-
Leasehold Excise Tax	3,097	1,829	1,574	-
Gambling Tax	-	-	7,033	12,000
	<u>3,134</u>	<u>1,829</u>	<u>8,650</u>	<u>12,000</u>
<u>Licenses &amp; Permits</u>				
Business Licenses	28,414	37,150	36,534	42,000
Franchise Fees	30,817	48,488	48,488	58,405
Alarm Permits	1,700	2,000	1,200	1,450
Animal Licenses	<u>2,838</u>	<u>2,750</u>	<u>2,323</u>	<u>2,750</u>
	63,769	90,388	88,545	104,605
<u>State Shared Revenues</u>				
Criminal Justice - Population	1,453	1,704	1,594	1,829
Criminal Justice - Special Programs	5,604	5,751	6,085	6,169
DUI - Cities	1,273	1,300	2,417	1,400
Liquor Board Excise Tax	33,909	37,246	36,113	36,461
Liquor Board Profits	<u>47,615</u>	<u>54,312</u>	<u>50,851</u>	<u>62,938</u>
	89,855	100,313	97,060	108,797
<u>Grants Proceeds/Intergovernmental Revenues</u>				
Department of Ecology Grants	15,785	15,950	16,594	5,000
FEMA Grants/Disaster Recovery Proceeds	37,405	9,954	9,954	-
Police Grants	5,346	11,238	12,474	825
Miscellaneous Grants	2,644	8,155	-	30,000
Intergovernmental Services	-	12,500	12,500	12,500
	<u>61,181</u>	<u>57,797</u>	<u>51,523</u>	<u>48,325</u>

**City of DuPont  
2010 Budget  
Detail Revenues by Type**

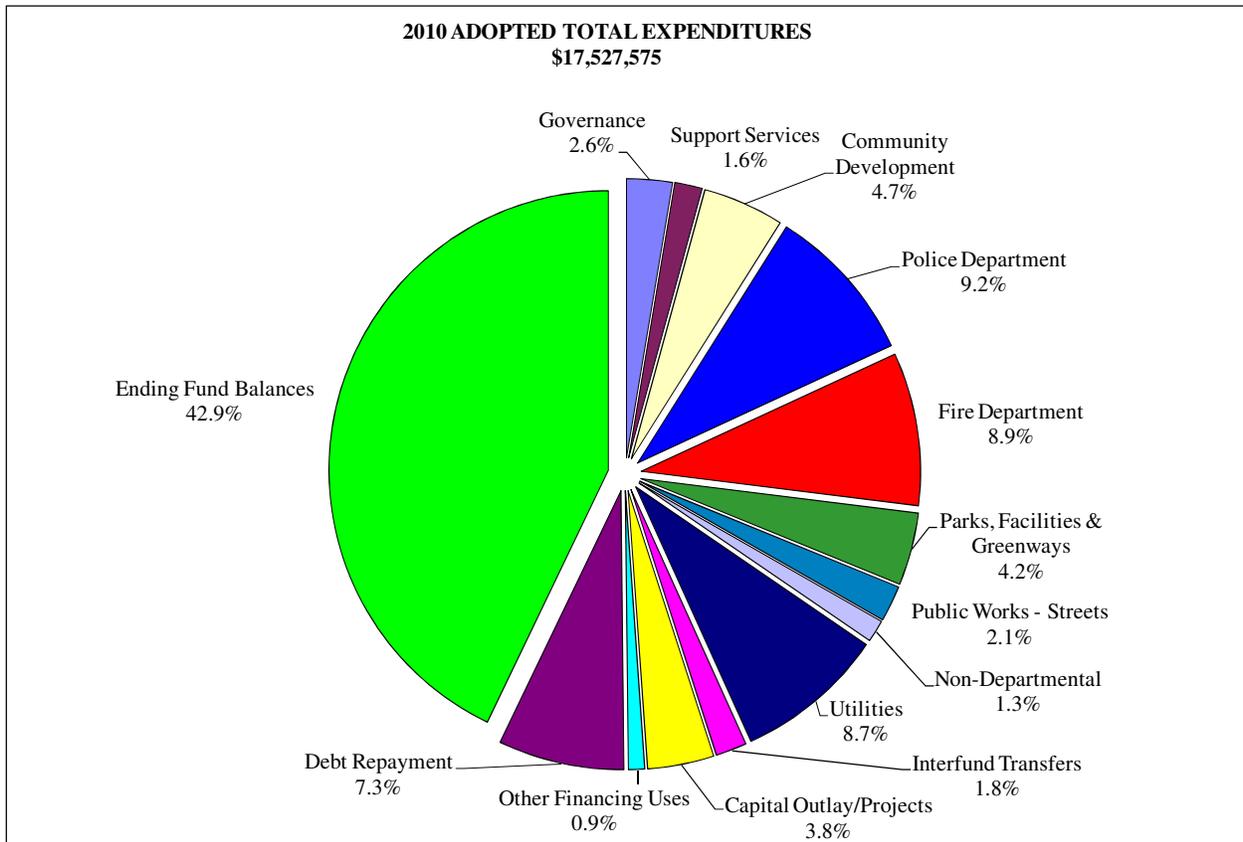
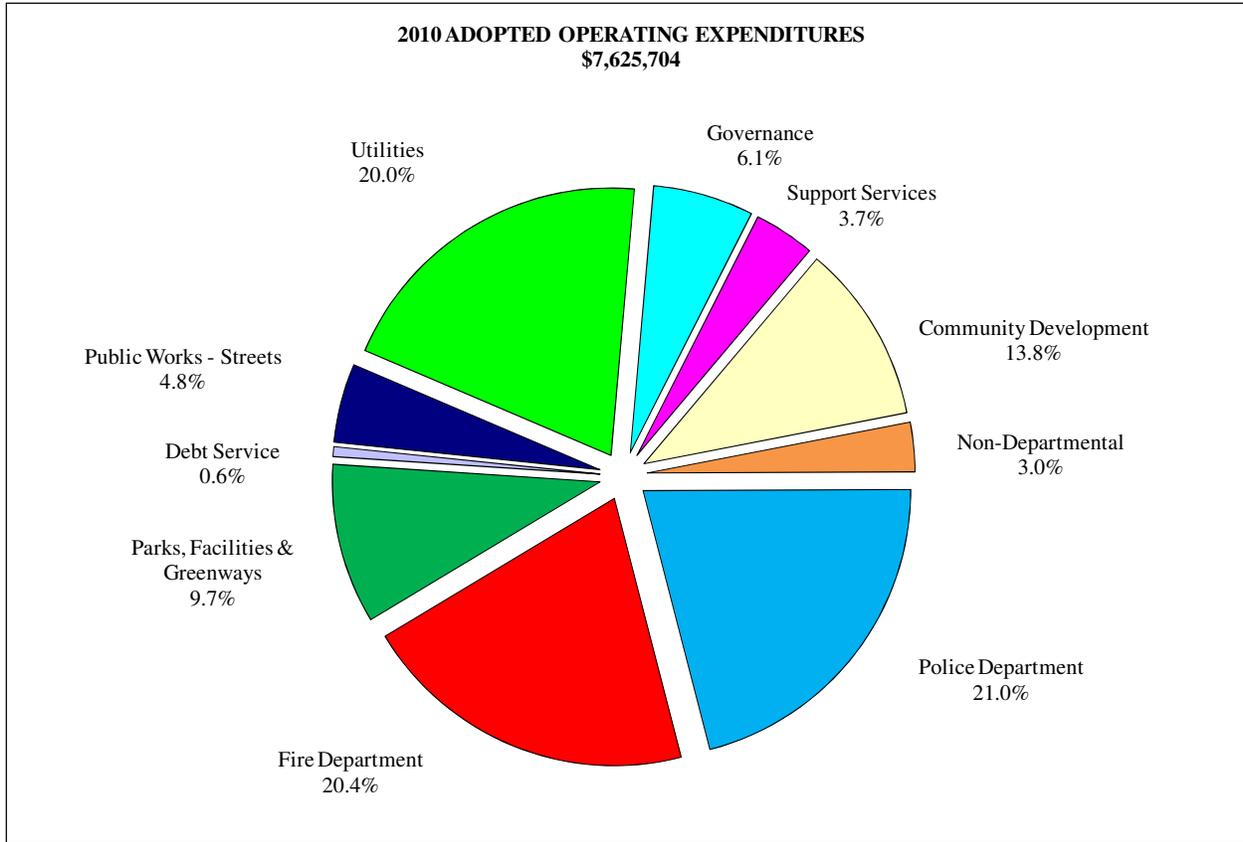
<b>General Fund Revenues</b>	<b>2008 Actual</b>	<b>2009 Revised Budget</b>	<b>2009 Actual</b>	<b>2010 Adopted Budget</b>
<u>Service Revenues</u>				
Building Permits	505,957	347,000	352,302	435,760
Plumbing Permits	33,120	38,180	23,209	25,450
Mechanical Permits	36,282	38,180	25,339	15,758
Grading Permits	4,185	5,000	954	500
Sprinkler Permits	9,861	15,000	1,750	5,000
Miscellaneous Fire Permits	20,936	17,500	947	1,000
Miscellaneous Permits & Fees	7,975	5,400	8,319	7,100
Land Use Applications	15,000	3,000	4,500	3,000
Sub-Division Fees	8,450	5,650	1,500	-
Plan Examination Fees	521,098	289,787	285,485	160,790
Developer Mitigation Fees	-	-	-	111,250
Fire System Examination & Inspection Fees	5,658	17,835	15,973	16,200
SEPA Review Fees	5,250	13,500	7,500	6,000
	<u>1,173,774</u>	<u>796,032</u>	<u>727,776</u>	<u>787,808</u>
<u>Fees &amp; Charges</u>				
Background Check Fees	-	5,000	2,140	5,000
Invoice Processing	23,443	23,000	16,867	21,300
General Copies/Postage/Misc. Sales	2,438	1,250	1,259	850
Civil Service & Legal Fees	131	-	307	-
Fingerprinting Charges	864	1,000	3,334	5,000
Ambulance Transport Fee	116,789	19,072	19,149	-
Document Recording Fees	706	750	555	500
Program Fees	13,749	15,000	16,850	27,500
	<u>158,120</u>	<u>65,072</u>	<u>60,461</u>	<u>60,150</u>
<u>Reimbursable Services</u>	430,034	375,000	357,991	341,000
<u>Fines &amp; Forfeitures</u>	50	100	50	100
<u>Investment Interest</u>				
Investment Interest	21,282	23,400	3,701	4,200
Property Tax Interest	2,348	2,800	659	980
Sales Tax Interest	3,524	3,900	2,404	2,500
	<u>27,154</u>	<u>30,100</u>	<u>6,764</u>	<u>7,680</u>
<u>Miscellaneous</u>				
Facilities Rentals	10,080	10,560	12,484	69,726
Long Term Leases	24,737	25,063	31,325	36,000
Contributions & Donations	26,456	11,500	9,330	4,500
Miscellaneous Revenue	12,083	8,466	18,618	10,166
	<u>73,357</u>	<u>55,589</u>	<u>71,757</u>	<u>120,392</u>
<u>Non-Revenues/Deposits</u>	-	-	900	-
<u>Other Financing Sources</u>	38,252	-	1,087	-
<u>Operating Transfers</u>	-	318,288	318,288	127,257
<b>Total General Fund Revenue</b>	<b>\$ 6,129,238</b>	<b>\$ 5,955,278</b>	<b>\$ 5,707,725</b>	<b>\$ 5,989,601</b>

**City of DuPont  
2010 Budget  
Detail Revenues by Type**

<b>Other Fund Revenues</b>	<b>2008 Actual</b>	<b>2009 Revised Budget</b>	<b>2009 Actual</b>	<b>2010 Adopted Budget</b>
<u>101 Street Fund</u>				
Street Permits	\$ 900	\$ 1,500	\$ 150	\$ 375
Motor Vehicle Fuel (Gas) Tax	161,304	180,324	160,766	173,043
Investment Interest	605	650	45	50
Miscellaneous Revenue	2,410	-	-	-
Transfer from General Fund	150,000	-	-	180,000
Transfer from Glacier NW Fund	-	183,500	183,500	-
	<u>315,218</u>	<u>365,974</u>	<u>344,461</u>	<u>353,468</u>
<u>102 Street Depreciation Fund</u>				
Mitigation Funds	\$ 12,000	\$ -	\$ -	\$ -
Capital Contributions	75,923	70,468	112,496	76,955
Investment Interest	8,579	8,000	3,701	4,150
	<u>96,502</u>	<u>78,468</u>	<u>116,197</u>	<u>81,105</u>
<u>103 Hotel/Motel Tax Fund</u>				
Hotel/Motel Taxes	\$ 80,564	\$ 82,350	\$ 83,337	\$ 98,400
Cable TV Peg Fees	-	6,300	-	-
Investment Interest	4,256	3,500	9,177	9,700
	<u>84,820</u>	<u>92,150</u>	<u>92,514</u>	<u>108,100</u>
<u>104 Public Safety Mitigation Fund</u>				
Fire Impact Fees	\$ 67,005	\$ 159,948	\$ 84,884	\$ 82,796
Voluntary Public Safety Mitigation Fees	-	-	-	-
Investment Interest	15,000	14,000	2,555	2,900
	<u>82,005</u>	<u>173,948</u>	<u>87,439</u>	<u>85,696</u>
<u>105 Technology Fund</u>				
Investment Interest	\$ 407	\$ 350	\$ 35	\$ 30
	<u>407</u>	<u>350</u>	<u>35</u>	<u>30</u>
<u>107 Glacier NW Settlement Fund</u>				
Investment Interest	\$ 21,722	\$ 18,000	\$ 4,591	\$ 5,300
	<u>21,722</u>	<u>18,000</u>	<u>4,591</u>	<u>5,300</u>
<u>202 GO Bond Debt Service Fund</u>				
Special Levy Property Tax	\$ 34,414	\$ 37,590	\$ 37,590	\$ -
Investment Interest	400	225	534	150
Miscellaneous Revenue	813	500	-	-
Transfer from Capital Projects Fund	26,763	7,235	7,235	7,235
	<u>62,391</u>	<u>45,550</u>	<u>45,359</u>	<u>7,385</u>
<u>203 LID Debt Service Fund</u>				
Investment Interest	\$ 10,775	\$ 9,600	\$ 2,730	\$ 3,250
LID Interest Receivable	23,141	18,513	18,513	13,885
Special Assessment Principal	66,117	66,117	66,117	66,117
Miscellaneous Revenue	70	150	-	-
	<u>100,103</u>	<u>94,380</u>	<u>87,360</u>	<u>83,252</u>
<u>301 Capital Projects Fund</u>				
Real Estate Excise Tax - 1st .25 Percent	\$ 321,375	\$ 325,000	\$ 229,459	\$ 325,000
Real Estate Excise Tax - 2nd .25 Percent	321,375	325,000	229,459	325,000
CTED Grant	-	49,375	49,375	12,500
Investment Interest	78,693	50,000	10,329	8,500
Long Term Ground Lease	20,000	20,000	33,517	60,000
Certificate of Participations Proceeds	-	556,817	556,817	-
Retainage Proceeds	-	-	53,736	-
	<u>741,444</u>	<u>1,326,192</u>	<u>1,162,690</u>	<u>731,000</u>

**City of DuPont  
2010 Budget  
Detail Revenues by Type**

<b>Other Fund Revenues</b>	<b>2008 Actual</b>	<b>2009 Revised Budget</b>	<b>2009 Actual</b>	<b>2010 Adopted Budget</b>
<u>401 Water Utility Fund</u>				
Sale of Publications	\$ 15	\$ -	\$ -	\$ -
Water Service	1,052,918	1,184,500	1,116,637	1,208,400
Water Connection Fee	61,709	102,100	48,107	56,800
Water Turn-On Fee	24,915	30,000	23,325	25,000
Permits/Inspection Fee	21,639	24,300	13,228	11,500
Hydrant Use	871	100	784	800
Investment Interest	53,152	51,100	13,471	15,510
Misc. Revenue - Penalties	13,829	15,000	12,624	12,400
Miscellaneous Revenue	70,294	500	37,429	1,000
	<u>1,299,342</u>	<u>1,407,600</u>	<u>1,265,605</u>	<u>1,331,410</u>
<u>402 Sewer Utility Fund</u>				
Sewer Service	\$ 94,953	\$ -	\$ 641	\$ -
Investment Interest	24,874	-	814	-
	<u>119,827</u>	<u>-</u>	<u>1,455</u>	<u>-</u>
<u>403 Stormwater Utility Fund</u>				
Stormwater Management	\$ 465,761	\$ 491,310	\$ 495,251	\$ 507,475
DOE Stormwater Grant	-	35,690	35,690	45,000
Investment Interest	19,494	19,000	4,099	4,800
	<u>485,254</u>	<u>546,000</u>	<u>535,039</u>	<u>557,275</u>
<u>501 Equipment Rental &amp; Replacement Fund</u>				
Investment Interest	\$ 31,059	\$ 30,000	\$ 8,594	\$ 9,030
Replacement Reserves	345,064	190,635	190,635	33,993
	<u>376,123</u>	<u>220,635</u>	<u>199,229</u>	<u>43,023</u>
<b>Total All Other Funds</b>	<u>3,785,159</u>	<u>4,369,247</u>	<u>3,941,975</u>	<u>3,387,044</u>
<b>Total Revenues</b>	<u><b>\$ 9,914,396</b></u>	<u><b>\$ 10,324,525</b></u>	<u><b>\$ 9,649,700</b></u>	<u><b>\$ 9,376,645</b></u>



**City of DuPont  
2010 Expenditures by Department**

General Fund

Governance	
Mayor & City Council	\$ 66,818
Executive & Legal Services	382,216
Emergency Management	13,748
Support Services	
Finance & Accounting	178,001
Central & I.T. Services	110,200
Police Department	1,604,580
Fire Department	
Fire Operations	911,488
EMS	656,239
Community Development	
Engineering	254,507
Building	283,642
Planning	285,585
Parks & Greenways	
Recreation & Events	82,891
Parks	271,331
Museum	37,152
Facilities	156,441
Greenways	190,069
General Government	
Non-Departmental	407,805
Total General Fund	5,892,713

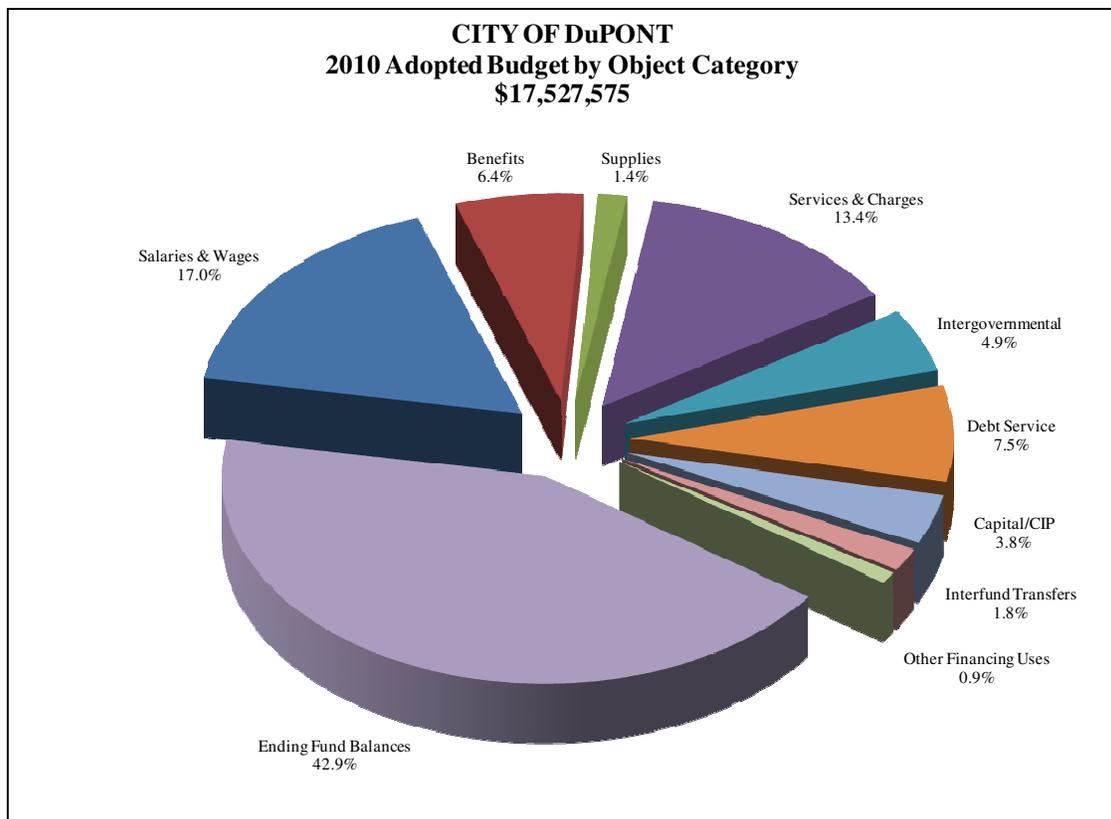
Other Funds

Street Fund	367,928
Street Depreciation Fund	-
Hotel/Motel Tax Fund	96,471
Public Safety Mitigation Fund	63,484
Technology Fund	-
Glacier NW Settlement Fund	-
GO Bond Debt Service Fund	7,735
LID Debt Service Fund	-
Capital Projects Fund	1,432,139
Water Utility Fund	1,361,151
Sewer Utility Fund	127,257
Stormwater Utility Fund	548,935
Equipment Rental & Replacement Fund	113,425
Total Other Funds	4,118,525

**Total All Funds**      **\$ 10,011,238**

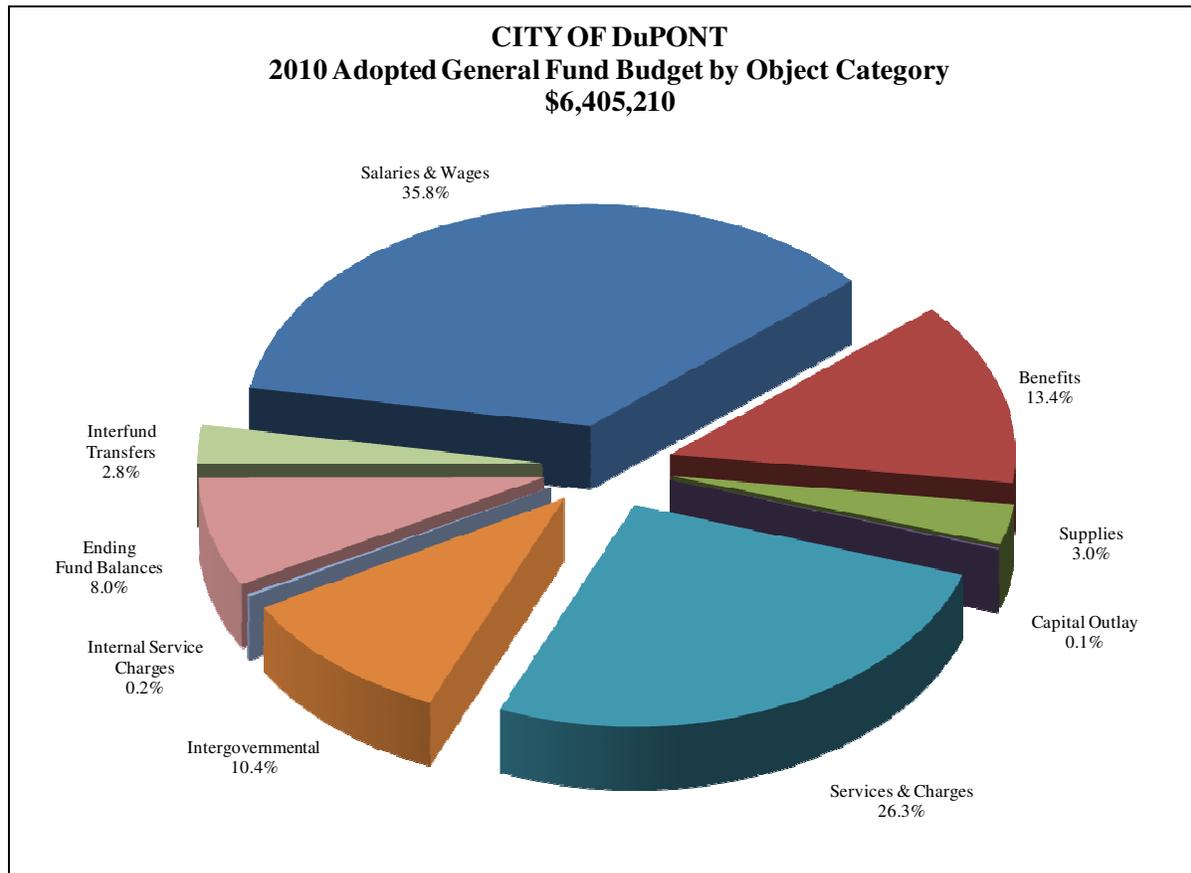
**EXPENDITURES BY OBJECT CATEGORY**

	2007 Actual	2008 Actual	2009		2010 Adopted
			Budget	Actual	
<b>EXPENDITURES BY OBJECT CATEGORY</b>					
<i>Salaries &amp; Wages</i>	\$ 3,000,599	\$ 3,232,648	\$ 2,805,557	\$ 2,795,881	\$ 2,969,536
<i>Benefits</i>	946,823	1,036,363	991,554	957,307	1,115,878
<i>Supplies</i>	240,121	273,137	244,934	194,486	249,066
<i>Services &amp; Charges</i>	1,918,635	2,394,299	2,387,767	2,214,662	2,345,019
<i>Intergovernmental</i>	361,989	1,630,075	1,199,944	1,146,181	866,291
<i>Debt Service</i>	574,950	236,388	80,229	79,729	42,324
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>7,043,117</b>	<b>8,802,910</b>	<b>7,709,985</b>	<b>7,388,246</b>	<b>7,588,114</b>
<i>Capital Outlay</i>	348,212	96,335	366,267	250,790	68,400
<i>Capital Improvement Projects</i>	1,057,306	1,564,518	2,755,069	2,017,590	492,500
<i>Interfund Transfers</i>	179,137	176,763	509,023	509,023	314,492
<i>Debt Service - Historic Sites (LID)</i>	-	2,970	42,539	42,535	34,165
<i>Debt Service - Civic Center</i>	-	-	1,248,905	1,272,532	1,269,675
<i>Internal Service Charges</i>	266,191	345,064	203,135	203,135	46,496
<i>Internal Services-Capital</i>	159,978	88,385	181,749	160,389	113,425
<i>Other Financing Uses</i>	-	-	-	30,287	-
<i>One-Time Expenditures (Operations)</i>	47,665	69,336	94,661	81,700	83,971
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>2,058,489</b>	<b>2,343,371</b>	<b>5,401,348</b>	<b>4,567,981</b>	<b>2,423,124</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>9,101,606</b>	<b>11,146,281</b>	<b>13,111,333</b>	<b>11,956,227</b>	<b>10,011,238</b>
<i>Ending Fund Balances</i>	11,308,670	10,076,784	7,289,987	7,770,257	7,516,337
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 20,410,276</b>	<b>\$ 21,223,066</b>	<b>\$ 20,401,320</b>	<b>\$ 19,726,484</b>	<b>\$ 17,527,575</b>



**EXPENDITURES BY OBJECT CATEGORY  
GENERAL FUND**

	2007	2008	2009		2010
	Actual	Actual	Budget	Actual	Adopted
<b>EXPENDITURES BY OBJECT CATEGORY</b>					
<i>Salaries &amp; Wages</i>	\$ 2,461,090	\$ 2,653,807	\$ 2,142,760	\$ 2,143,986	\$ 2,297,379
<i>Benefits</i>	762,718	830,731	725,204	724,093	858,512
<i>Supplies</i>	198,778	224,378	178,934	145,126	188,966
<i>Services &amp; Charges</i>	1,432,461	1,891,379	1,730,969	1,639,005	1,681,715
<i>Intergovernmental</i>	208,590	661,200	1,008,342	975,795	666,641
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>5,063,636</b>	<b>6,261,495</b>	<b>5,786,209</b>	<b>5,628,004</b>	<b>5,693,213</b>
<i>Capital Outlay</i>	145,927	20,820	11,288	11,288	-
<i>Capital Improvement Projects</i>	-	1,121	-	-	7,000
<i>Interfund Transfers</i>	135,000	150,000	-	-	180,000
<i>Internal Service Charges</i>	231,422	305,869	161,228	161,228	12,500
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>512,349</b>	<b>477,810</b>	<b>172,516</b>	<b>172,516</b>	<b>199,500</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>5,575,985</b>	<b>6,739,305</b>	<b>5,958,725</b>	<b>5,800,520</b>	<b>5,892,713</b>
<i>Ending Fund Balances</i>	1,027,312	417,244	413,797	324,448	512,497
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 6,603,297</b>	<b>\$ 7,156,549</b>	<b>\$ 6,372,522</b>	<b>\$ 6,124,969</b>	<b>\$ 6,405,210</b>



2010 ADOPTED EXPENDITURES  
CLASSIFICATION BY FUND

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHARGES	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>									
General - by department									
Governance	312,470	4,850	135,862	9,600	-	-	-	-	462,782
Support Services	140,867	11,300	124,034	5,000	7,000	-	-	-	288,201
Police	1,119,082	63,316	270,426	151,756	-	-	-	-	1,604,580
Fire	957,589	50,400	239,453	307,785	-	-	12,500	-	1,567,727
Community Development	402,330	7,350	414,054	-	-	-	-	-	823,734
Public Works - Parks & Greenways	223,553	51,650	462,581	100	-	-	-	-	737,884
Non-Departmental/Other Financing Uses	-	100	32,205	195,500	-	-	180,000	512,497	920,302
<b>General Fund Total</b>	<b>3,155,891</b>	<b>188,966</b>	<b>1,678,615</b>	<b>669,741</b>	<b>7,000</b>	<b>-</b>	<b>192,500</b>	<b>512,497</b>	<b>6,405,210</b>
Public Works - Streets	142,838	17,050	204,841	-	-	-	3,199	11,469	379,397
Street Depreciation	-	-	-	-	-	-	-	541,563	541,563
Hotel/Motel Tax	4,721	500	78,750	-	12,500	-	-	254,182	350,653
Public Safety Mitigation	-	-	-	-	-	63,484	-	717,644	781,128
Technology	-	-	-	-	-	-	-	2,693	2,693
Glacier NW Settlement	-	-	-	-	-	-	-	636,766	636,766
Debt Service	-	-	-	-	-	7,735	-	323,831	331,566
Capital Improvements	-	-	-	-	375,000	1,049,904	7,235	248,261	1,680,400
<b>TOTAL EXPENDITURES</b>	<b>3,303,450</b>	<b>206,516</b>	<b>1,962,206</b>	<b>669,741</b>	<b>394,500</b>	<b>1,121,123</b>	<b>202,934</b>	<b>3,248,906</b>	<b>11,109,376</b>
<b>PROPRIETARY FUNDS</b>									
Water	545,097	30,500	308,412	149,250	166,400	148,860	12,632	2,220,605	3,581,756
Sewer	-	-	-	-	-	-	127,257	-	127,257
Stormwater	241,588	12,550	150,051	50,400	-	76,181	18,165	626,204	1,175,139
Equipment Rental & Replacement	-	-	-	-	113,425	-	-	1,420,622	1,534,047
<b>TOTAL EXPENDITURES</b>	<b>786,685</b>	<b>43,050</b>	<b>458,463</b>	<b>199,650</b>	<b>279,825</b>	<b>225,041</b>	<b>158,054</b>	<b>4,267,431</b>	<b>6,418,199</b>
<b>TOTAL ADOPTED EXPENDITURES</b>	<b>\$ 4,090,135</b>	<b>\$ 249,566</b>	<b>\$ 2,420,669</b>	<b>\$ 869,391</b>	<b>\$ 674,325</b>	<b>\$ 1,346,164</b>	<b>\$ 360,988</b>	<b>\$ 7,516,337</b>	<b>\$ 17,527,575</b>

2009 ACTUAL EXPENDITURES  
CLASSIFICATION BY FUND

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>									
General - by department									
Governance	305,398	4,189	155,460	6,650	-	-	5,966	-	477,663
Support Services	121,793	8,508	101,055	2,753	-	-	19,055	-	253,164
Police	991,331	49,289	257,666	150,881	11,288	-	89,098	-	1,549,553
Fire	826,270	48,789	206,731	588,597	-	-	12,500	-	1,682,887
Community Development	438,443	2,807	420,747	-	-	-	10,423	-	872,420
Public Works - Parks & Greenways	184,844	31,471	437,054	334	-	-	24,186	-	677,889
Non-Departmental/Other Financing Uses	-	74	59,244	227,627	-	-	-	324,448	611,394
<b>General Fund Total</b>	<b>2,868,079</b>	<b>145,127</b>	<b>1,637,957</b>	<b>976,842</b>	<b>11,288</b>	<b>-</b>	<b>161,228</b>	<b>324,448</b>	<b>6,124,970</b>
Public Works - Streets	132,121	12,486	193,046	-	-	-	10,149	14,347	362,149
Street Depreciation	-	-	-	-	12,304	-	-	469,645	481,949
Hotel/Motel Tax	-	1,658	70,714	455	-	-	-	230,382	303,209
Public Safety Mitigation	-	7,177	1,696	-	177,865	32,182	-	411,825	630,745
Technology	-	-	-	-	12,290	-	-	2,913	15,203
Glacier NW Settlement	-	-	-	-	-	-	183,500	631,007	814,507
Debt Service	-	-	-	-	-	44,825	318,288	241,043	604,156
Capital Improvements	-	-	-	-	1,891,568	1,060,560	7,235	873,304	3,832,667
<b>TOTAL EXPENDITURES</b>	<b>3,000,200</b>	<b>166,448</b>	<b>1,903,413</b>	<b>977,297</b>	<b>2,105,315</b>	<b>1,137,567</b>	<b>680,400</b>	<b>3,198,914</b>	<b>13,169,554</b>
<b>PROPRIETARY FUNDS</b>									
Water	528,063	27,957	252,125	129,938	97,117	180,877	42,943	2,272,697	3,531,717
Sewer	-	-	-	54	-	-	-	127,211	127,265
Stormwater	224,925	8,917	130,487	40,394	65,948	76,352	19,102	667,261	1,233,386
Equipment Rental & Replacement	-	-	-	-	160,389	-	-	1,504,173	1,664,562
<b>TOTAL EXPENDITURES</b>	<b>752,988</b>	<b>36,874</b>	<b>382,612</b>	<b>170,386</b>	<b>323,454</b>	<b>257,229</b>	<b>62,045</b>	<b>4,571,343</b>	<b>6,556,931</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,753,188</b>	<b>\$ 203,322</b>	<b>\$ 2,286,025</b>	<b>\$ 1,147,683</b>	<b>\$ 2,428,769</b>	<b>\$ 1,394,796</b>	<b>\$ 742,445</b>	<b>\$ 7,770,257</b>	<b>\$ 19,726,484</b>

**SOURCES AND USES BY FUND CATEGORY**

	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>YE Actual</b>	<b>2010 Adopted</b>
<b>GENERAL</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,329,461	1,027,312	395,581	417,244	417,244	415,609
Operating Revenues	5,227,705	5,995,724	6,721,283	5,560,727	5,317,909	5,802,553
Other Financing Sources	46,132	133,513	35,966	76,263	71,528	59,791
Interfund Transfers	-	-	118,288	318,288	318,288	127,257
<b>Total</b>	<b>6,603,298</b>	<b>7,156,549</b>	<b>7,271,118</b>	<b>6,372,522</b>	<b>6,124,969</b>	<b>6,405,210</b>
<u>USES</u>						
Operating Budget	5,063,637	6,261,495	6,258,679	5,786,209	5,628,005	5,693,213
Other Financing Uses	377,349	327,810	163,728	172,516	172,516	19,500
Interfund Transfers	135,000	150,000	-	-	-	180,000
Ending Fund Balance	1,027,312	417,244	848,711	413,797	324,448	512,497
<b>Total</b>	<b>6,603,298</b>	<b>7,156,549</b>	<b>7,271,118</b>	<b>6,372,522</b>	<b>6,124,969</b>	<b>6,405,210</b>
<b>STREET</b>						
<u>SOURCES</u>						
Beginning Fund Balance	23,557	30,720	38,718	17,688	17,688	25,929
Operating Revenues	191,952	165,218	182,474	182,474	160,961	173,468
Interfund Transfers	110,000	150,000	183,500	183,500	183,500	180,000
<b>Total</b>	<b>325,509</b>	<b>345,938</b>	<b>404,692</b>	<b>383,662</b>	<b>362,149</b>	<b>379,397</b>
<u>USES</u>						
Operating Budget	284,689	316,946	373,357	373,357	337,653	364,729
Other Financing Uses	10,100	11,304	10,149	10,149	10,149	3,199
Ending Fund Balance	30,720	17,688	21,186	156	14,347	11,469
<b>Total</b>	<b>325,509</b>	<b>345,938</b>	<b>404,692</b>	<b>383,662</b>	<b>362,149</b>	<b>379,397</b>
<b>STREET DEPRECIATION</b>						
<u>SOURCES</u>						
Beginning Fund Balance	195,127	270,325	299,633	365,752	365,752	460,458
Operating Revenues	10,904	8,579	8,000	8,000	3,701	4,150
Other Financing Sources	69,289	87,923	70,468	70,468	112,496	76,955
Interfund Transfers	-	-	-	-	-	-
<b>Total</b>	<b>275,320</b>	<b>366,827</b>	<b>378,101</b>	<b>444,220</b>	<b>481,949</b>	<b>541,563</b>
<u>USES</u>						
Other Financing Uses	4,995	1,075	108,000	109,240	12,304	-
Ending Fund Balance	270,325	365,752	270,101	334,980	469,645	541,563
<b>Total</b>	<b>275,320</b>	<b>366,827</b>	<b>378,101</b>	<b>444,220</b>	<b>481,949</b>	<b>541,563</b>
<b>HOTEL/MOTEL TAX</b>						
<u>SOURCES</u>						
Beginning Fund Balance	117,203	153,640	192,391	210,695	210,695	242,553
Operating Revenues	78,193	84,820	92,150	92,150	92,514	108,100
<b>Total</b>	<b>195,396</b>	<b>238,460</b>	<b>284,541</b>	<b>302,845</b>	<b>303,209</b>	<b>350,653</b>
<u>USES</u>						
Other Financing Uses	41,756	27,765	91,400	91,400	72,827	96,471
Ending Fund Balance	153,640	210,695	193,141	211,445	230,382	254,182
<b>Total</b>	<b>195,396</b>	<b>238,460</b>	<b>284,541</b>	<b>302,845</b>	<b>303,209</b>	<b>350,653</b>

**SOURCES AND USES BY FUND CATEGORY**

	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>YE Actual</b>	<b>2010 Adopted</b>
<b>PUBLIC SAFETY MITIGATION</b>						
<u>SOURCES</u>						
Beginning Fund Balance	506,456	531,036	1,002,073	543,306	543,306	695,432
Operating Revenues	97,287	82,005	173,948	173,948	87,439	85,696
Total	603,743	613,041	1,176,021	717,254	630,745	781,128
<u>USES</u>						
Debt Service	-	-	-	-	32,182	63,484
Other Financing Uses	72,707	69,735	183,700	260,000	186,738	-
Ending Fund Balance	531,036	543,306	992,321	457,254	411,825	717,644
Total	603,743	613,041	1,176,021	717,254	630,745	781,128
<b>TECHNOLOGY</b>						
<u>SOURCES</u>						
Beginning Fund Balance	14,047	14,761	15,156	15,168	15,168	2,663
Operating Revenues	714	407	350	350	35	30
Total	14,761	15,168	15,506	15,518	15,203	2,693
<u>USES</u>						
Other Financing Uses	-	-	14,000	14,000	12,290	-
Ending Fund Balance	14,761	15,168	1,506	1,518	2,913	2,693
Total	14,761	15,168	15,506	15,518	15,203	2,693
<b>GLACIER NW SETTLEMENT</b>						
<u>SOURCES</u>						
Beginning Fund Balance	748,007	788,193	810,193	809,926	809,916	631,466
Operating Revenues	40,186	21,723	18,000	18,000	4,591	5,300
Total	788,193	809,916	828,193	827,926	814,507	636,766
<u>USES</u>						
Interfund Transfers	-	-	183,500	183,500	183,500	-
Ending Fund Balance	788,193	809,916	644,693	644,426	631,007	636,766
Total	788,193	809,916	828,193	827,926	814,507	636,766
<b>DEBT SERVICE</b>						
<u>SOURCES</u>						
Beginning Fund Balance	227,174	370,886	471,952	471,437	471,437	240,929
Operating Revenues	53,140	46,473	48,065	48,065	40,854	3,400
Other Financing Sources	127,587	89,258	84,630	84,630	84,630	80,002
Interfund Transfers	44,137	26,763	7,235	7,235	7,235	7,235
Total	452,038	533,380	611,882	611,367	604,156	331,566
<u>USES</u>						
Debt Service	81,152	61,943	45,325	45,325	44,825	7,735
Interfund Transfers	-	-	118,288	318,288	318,288	-
Ending Fund Balance	370,886	471,437	448,269	247,754	241,043	323,831
Total	452,038	533,380	611,882	611,367	604,156	331,566

**SOURCES AND USES BY FUND CATEGORY**

	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u>			<u>2010</u> <u>Adopted</u>
			<u>Adopted</u>	<u>Revised</u>	<u>YE Actual</u>	
<b>SUBTOTAL OPERATING FUNDS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	3,161,032	3,186,873	3,225,697	2,851,216	2,851,206	2,715,039
Operating Revenues	5,700,081	6,404,949	7,244,270	6,083,714	5,708,004	6,182,697
Other Financing Sources	243,008	310,694	191,064	231,361	268,654	216,748
Interfund Transfers	154,137	176,763	309,023	509,023	509,023	314,492
Total	9,258,258	10,079,279	10,970,054	9,675,314	9,336,887	9,428,976
<u>USES</u>						
Operating Budget	5,348,326	6,578,441	6,632,036	6,159,566	5,965,658	6,057,942
Debt Service	81,152	61,943	45,325	45,325	77,007	71,219
Other Financing Uses	506,907	437,689	570,977	657,305	466,824	119,170
Interfund Transfers	135,000	150,000	301,788	501,788	501,788	180,000
Ending Fund Balance	3,186,873	2,851,206	3,419,928	2,311,330	2,325,610	3,000,645
Total	9,258,258	10,079,279	10,970,054	9,675,314	9,336,887	9,428,976
<b>CAPITAL PROJECTS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	2,778,947	3,219,641	2,022,611	2,669,977	2,669,977	949,400
Operating Revenues	1,078,148	741,444	1,046,500	1,326,192	1,162,690	731,000
Interfund Transfers	25,000	-	-	-	-	-
Total	3,882,095	3,961,085	3,069,111	3,996,169	3,832,667	1,680,400
<u>USES</u>						
Debt Service	-	2,970	950,000	1,100,564	1,060,560	1,049,904
Other Financing Uses	618,317	1,261,375	555,686	2,272,687	1,891,568	375,000
Interfund Transfers	44,137	26,763	7,235	7,235	7,235	7,235
Ending Fund Balance	3,219,641	2,669,977	1,556,190	615,683	873,304	248,261
Total	3,882,095	3,961,085	3,069,111	3,996,169	3,832,667	1,680,400
<b>WATER</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,783,667	1,932,675	1,736,823	2,266,113	2,266,113	2,250,346
Operating Revenues	1,232,278	1,229,849	1,407,600	1,407,600	1,231,000	1,331,410
Other Financing Sources	-	69,493	-	-	34,604	-
Total	3,015,945	3,232,017	3,144,423	3,673,713	3,531,717	3,581,756
<u>USES</u>						
Operating Budget	747,001	845,566	1,003,441	1,009,541	938,083	1,033,259
Debt Service	35,532	35,218	34,904	149,432	180,877	148,860
Other Financing Uses	300,737	85,120	198,156	393,156	140,060	179,032
Ending Fund Balance	1,932,675	2,266,113	1,907,922	2,121,584	2,272,697	2,220,605
Total	3,015,945	3,232,017	3,144,423	3,673,713	3,531,717	3,581,756
<b>SEWER</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,550,942	1,102,547	115,827	125,809	125,809	127,257
Operating Revenues	209,676	119,827	-	-	1,456	-
Total	1,760,618	1,222,374	115,827	125,809	127,265	127,257
<u>USES</u>						
Operating Budget	142,038	63,431	-	100	54	-
Debt Service	458,266	139,227	-	-	-	-
Other Financing Uses	57,767	893,907	-	-	-	127,257
Ending Fund Balance	1,102,547	125,809	115,827	125,709	127,211	-
Total	1,760,618	1,222,374	115,827	125,809	127,265	127,257

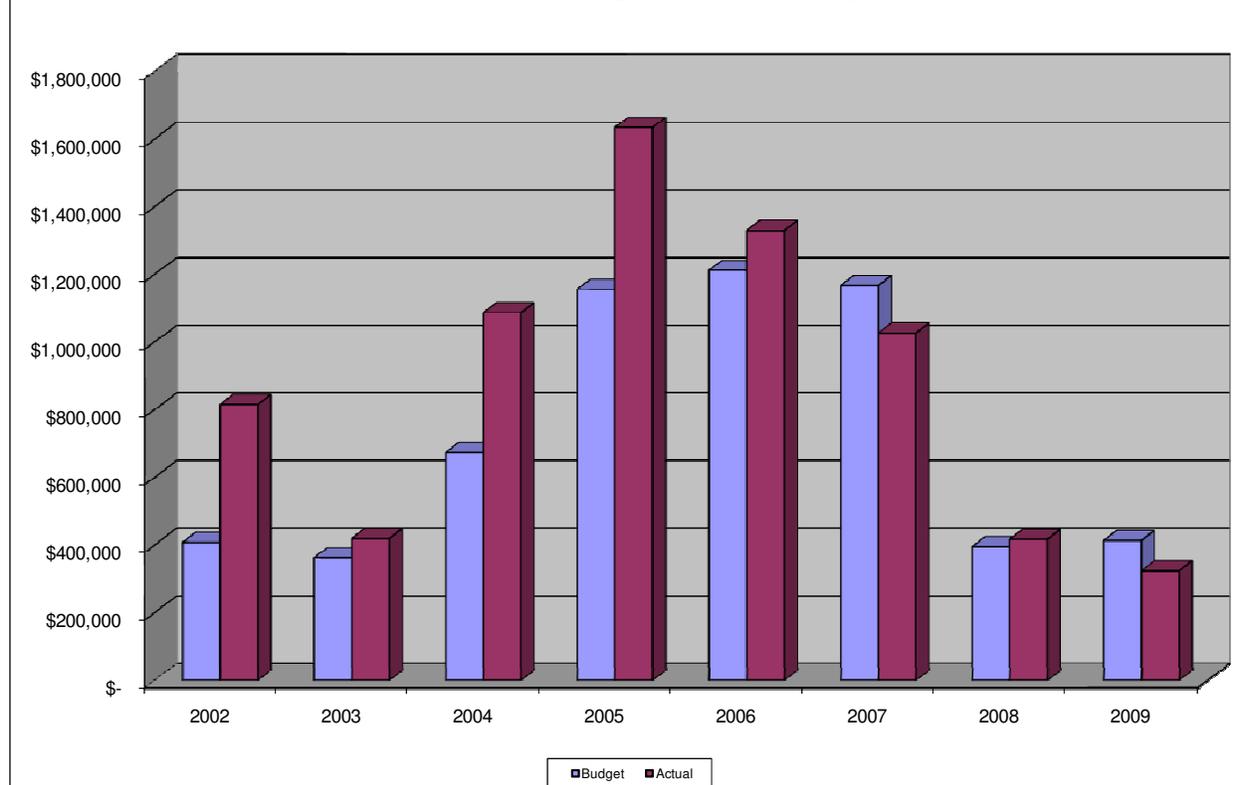
**SOURCES AND USES BY FUND CATEGORY**

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Adopted</u>	<u>2009 Revised</u>	<u>2009 YE Actual</u>	<u>2010 Adopted</u>
<b>STORMWATER</b>						
<u>SOURCES</u>						
Beginning Fund Balance	685,186	689,340	464,747	698,347	698,347	617,864
Operating Revenues	470,602	485,253	510,310	510,310	499,349	512,275
Other Financing Sources	-	-	-	35,690	35,690	45,000
<b>Total</b>	<b>1,155,788</b>	<b>1,174,593</b>	<b>975,057</b>	<b>1,244,347</b>	<b>1,233,386</b>	<b>1,175,139</b>
<u>USES</u>						
Operating Budget	230,802	281,084	444,349	460,549	404,723	454,589
Debt Service	-	-	-	76,352	76,352	76,181
Other Financing Uses	235,646	195,162	19,102	95,984	85,050	18,165
Ending Fund Balance	689,340	698,347	511,606	611,462	667,261	626,204
<b>Total</b>	<b>1,155,788</b>	<b>1,174,593</b>	<b>975,057</b>	<b>1,244,347</b>	<b>1,233,386</b>	<b>1,175,139</b>
<b>EQUIPMENT REPLACEMENT</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,022,426	1,177,595	1,409,439	1,465,333	1,465,333	1,491,024
Operating Revenues	39,623	31,059	30,000	30,000	8,594	9,030
Other Financing Sources	275,524	345,064	190,635	190,635	190,635	33,993
<b>Total</b>	<b>1,337,573</b>	<b>1,553,718</b>	<b>1,630,074</b>	<b>1,685,968</b>	<b>1,664,562</b>	<b>1,534,047</b>
<u>USES</u>						
Other Financing Uses	159,978	88,385	104,002	181,749	160,389	113,425
Ending Fund Balance	1,177,595	1,465,333	1,526,072	1,504,219	1,504,173	1,420,622
<b>Total</b>	<b>1,337,573</b>	<b>1,553,718</b>	<b>1,630,074</b>	<b>1,685,968</b>	<b>1,664,562</b>	<b>1,534,047</b>
<b>SUBTOTAL ENTERPRISE FUNDS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	5,042,221	4,902,157	3,726,836	4,555,602	4,555,602	4,486,491
Operating Revenues	1,952,179	1,865,988	1,947,910	1,947,910	1,740,399	1,852,715
Other Financing Sources	275,524	414,557	190,635	226,325	260,929	78,993
<b>Total</b>	<b>7,269,924</b>	<b>7,182,702</b>	<b>5,865,381</b>	<b>6,729,837</b>	<b>6,556,930</b>	<b>6,418,199</b>
<u>USES</u>						
Operating Budget	1,119,841	1,190,081	1,447,790	1,470,190	1,342,860	1,487,848
Debt Service	493,798	174,445	34,904	225,784	257,229	225,041
Other Financing Uses	754,128	1,262,574	321,260	670,889	385,499	437,879
Ending Fund Balance	4,902,157	4,555,602	4,061,427	4,362,974	4,571,342	4,267,431
<b>Total</b>	<b>7,269,924</b>	<b>7,182,702</b>	<b>5,865,381</b>	<b>6,729,837</b>	<b>6,556,930</b>	<b>6,418,199</b>
<b>TOTAL ALL FUNDS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	10,982,200	11,308,671	8,975,144	10,076,795	10,076,785	8,150,930
Operating Revenues	8,730,408	9,012,381	10,238,680	9,357,816	8,611,093	8,766,412
Other Financing Sources	518,532	725,251	381,699	457,686	529,583	295,741
Interfund Transfers	179,137	176,763	309,023	509,023	509,023	314,492
<b>Total</b>	<b>20,410,277</b>	<b>21,223,066</b>	<b>19,904,546</b>	<b>20,401,320</b>	<b>19,726,484</b>	<b>17,527,575</b>
<u>USES</u>						
Operating Budget	6,468,167	7,768,522	8,079,826	7,629,756	7,308,518	7,545,790
Debt Service	574,950	239,358	1,030,229	1,371,673	1,394,796	1,346,164
Other Financing Uses	1,879,352	2,961,638	1,447,923	3,600,881	2,743,891	932,049
Interfund Transfers	179,137	176,763	309,023	509,023	509,023	187,235
Ending Fund Balance	11,308,671	10,076,785	9,037,545	7,289,987	7,770,256	7,516,337
<b>Total</b>	<b>\$ 20,410,277</b>	<b>\$ 21,223,066</b>	<b>\$ 19,904,546</b>	<b>\$ 20,401,320</b>	<b>\$ 19,726,484</b>	<b>\$ 17,527,575</b>

**ESTIMATE OF ENDING FUND BALANCES**

Fund	Ending Fund Balance				
	2007 Actual	2008 Actual	2009 Budget	2009 Actual	2010 Adopted
General	1,027,312	417,244	413,797	324,448	512,497
Street	30,720	17,688	156	14,347	11,469
Street Depreciation	270,325	365,752	334,980	469,645	541,563
Hotel/Motel Tax	153,640	210,695	211,445	230,382	254,182
Public Safety Mitigation	531,036	543,306	457,254	411,825	717,644
Technology	14,761	15,168	1,518	2,913	2,693
Glacier NW Settlement	788,193	809,916	644,426	631,007	636,766
Debt Service/LID	370,886	471,437	247,754	241,043	323,831
Capital Projects	3,219,641	2,669,977	615,683	873,304	248,261
Water Utility	1,932,675	2,266,113	2,121,584	2,272,697	2,220,605
Sewer Utility	1,102,547	125,809	125,709	127,211	-
Stormwater Utility	689,340	698,347	611,462	667,261	626,204
ER&R	1,177,595	1,465,333	1,504,219	1,504,173	1,420,622
<b>Total</b>	<b>11,308,671</b>	<b>10,076,785</b>	<b>7,289,987</b>	<b>7,770,256</b>	<b>7,516,337</b>

**General Fund Ending Fund Balance History**



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## **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. The LID bonds were paid off in 2006, and only one assessment from a benefits property remains to be paid in full. The General Obligation bonds will be paid off in 2010.

#### 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, which was completed in 2009, consisting of a new City Hall, Public Safety Building housing both Police and Fire, and Civic Drive was 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.

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## **CITY REVENUES**

Each of the fourteen (14) funds detailed within the 2010 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 2010 (\$5,031,887) are projected to increase by \$526,521 or 11.69% over 2009 tax collections (\$4,505,366). The increase is primarily due to utility taxes (water, stormwater and refuse were increased in 2010), and business taxes, including the adoption of an admissions tax which takes effect in April 2010. Due to the economic downturn this forecast will continue to be reviewed throughout the year and will be 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 2009, the total property tax rate for DuPont was \$10.29 per \$1,000 of assessed valuation. Of that total, about 14 percent, or \$1.44 per \$1,000 assessed valuation, went to the City. This included the general levy, special levy (for general obligation debt), and the EMS levy. In 2010, the total property tax rate for DuPont is \$9.51 per \$1,000 of assessed valuation. Of that total, about 15 percent, or \$1.45 per \$1,000 assessed valuation, goes to the City. This includes the general levy 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. 2010 EMS property tax funds are projected to be \$553,192. The 2010 budget has appropriated \$656,239 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 2010 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 \$53,975 in 2010.

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 the utility tax rate applies to both residential and commercial customers of the utilities which the City imposes a utility tax on. Six percent is charged on electric, gas, telephone, and sewer utilities. Eight percent is charged on solid waste, water, and stormwater utilities.

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.

### **Admissions Tax**

The City instituted an admissions tax effective April 2010. The admissions tax is levied upon those paying admissions charges within the City. The City is incrementally phasing in this tax, beginning with two percent in 2010 and increasing to five percent by 2013.

## **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.

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## **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, 2009 population figure used in the 2010 Budget is 7,650 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 \$6.67 from liquor board profits and \$4.90 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. Additionally the legislature voted to increase the distribution of liquor board profits, which helps to alleviate some of the impact related to the implementation of initiatives outlined in the 2007-09 State budget.

### **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 beyond.

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 1.2% less than forecast for 2009. The estimated per capita amount in 2010 is \$22.21. This reduction takes into account that while motor fuel prices have declined over the past year, it was not by as much as predicted. Personal incomes have also increased less than expected because of the recession, and diesel fuel consumption was down over 16% in the last year because of the economy.

### **Criminal Justice Revenues**

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

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

The distribution is now divided into five separate distributions:

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

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

2. Criminal Justice – Special Programs: Innovative Law Enforcement, At-Risk Children, and Domestic Violence – 54 percent is distributed to cities and towns on a per capita basis.
3. Criminal Justice – Contracted Services: 10 percent is distributed to cities and towns that contract with another governmental agency for a majority of the city's law enforcement services. These monies are allocated on a per capita basis.
4. Population – 16 percent is distributed to cities and towns based on population with no city receiving less than \$1,000 (per calendar year).

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

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

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

## **CHARGES FOR SERVICES**

### **Planning and Development Fees**

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

### **Utility Rates**

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, other than to adjust them to include the increase in utility taxes in 2010. The City is currently in the process of conducting a rate analysis for water and stormwater rates.

### **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. In 2010 the City is also anticipating renting out the former EMS satellite facility as a residential home.

## **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 \$180,000 from the General Fund.
- General Obligation Debt Service Fund is budgeted to receive a transfer of \$7,235 from the Capital Projects Fund.

## **MAJOR BUDGET ASSUMPTIONS**

- The 2009 population figure used in the 2010 Adopted Budget is 7,650 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 2010 assessed valuation (AV) is \$1,295,118,066. 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 regular property tax and EMS 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 2010 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 2009. Several departments are already operating at a reduced service level. Parks and Greenways maintenance and irrigation were reduced for 2010.
- The 2010 budget includes position vacancies which will not be filled, reductions in force, a reclassification, and reduced hours for some personnel.
- 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. General Fund contributions were eliminated in 2010 due to budget constraints.

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## **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 \$4,090,135. The Permits Coordinator position was reclassified to Administrative Assistant and was reduced to part-time. The Museum Manager's contract hours were reduced, and a Police Records Clerk position was reduced to part-time. A Building Inspector and Planning Clerical Support position were eliminated. The Community Development Director remains unfilled due to budget constraints. The total authorized positions decreased from 47 in 2008 to 42.50 in 2009 to 40.50 in 2010.

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 expired at the end of 2009 and were rolled forward for 2010. The DFA contract expired at the end of 2008 and an agreement for 2009 and 2010 was reached at the end of 2009. The negotiations process will begin in 2010 for all three collective bargaining agreements for 2011 and beyond.

Per the bargaining agreement, the DPA employees received no cost of living (COLA) adjustment for 2010. DPA employees are 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 no cost of living (COLA) adjustment for 2010. DEA employees receive step increases (predetermined by the contract) on January 1<sup>st</sup> and July 1<sup>st</sup> pending a satisfactory annual performance review. Additionally, employees are eligible for longevity pay upon meeting certain thresholds of employment length.

Per the bargaining agreement, the DFA employees received a 5.8% cost of living (COLA) adjustment for 2009 and no COLA for 2010. 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. No COLA's were granted to exempt employees for 2010. 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. 2010 benefit rates have increased over 2009 rates. Regence health insurance rates

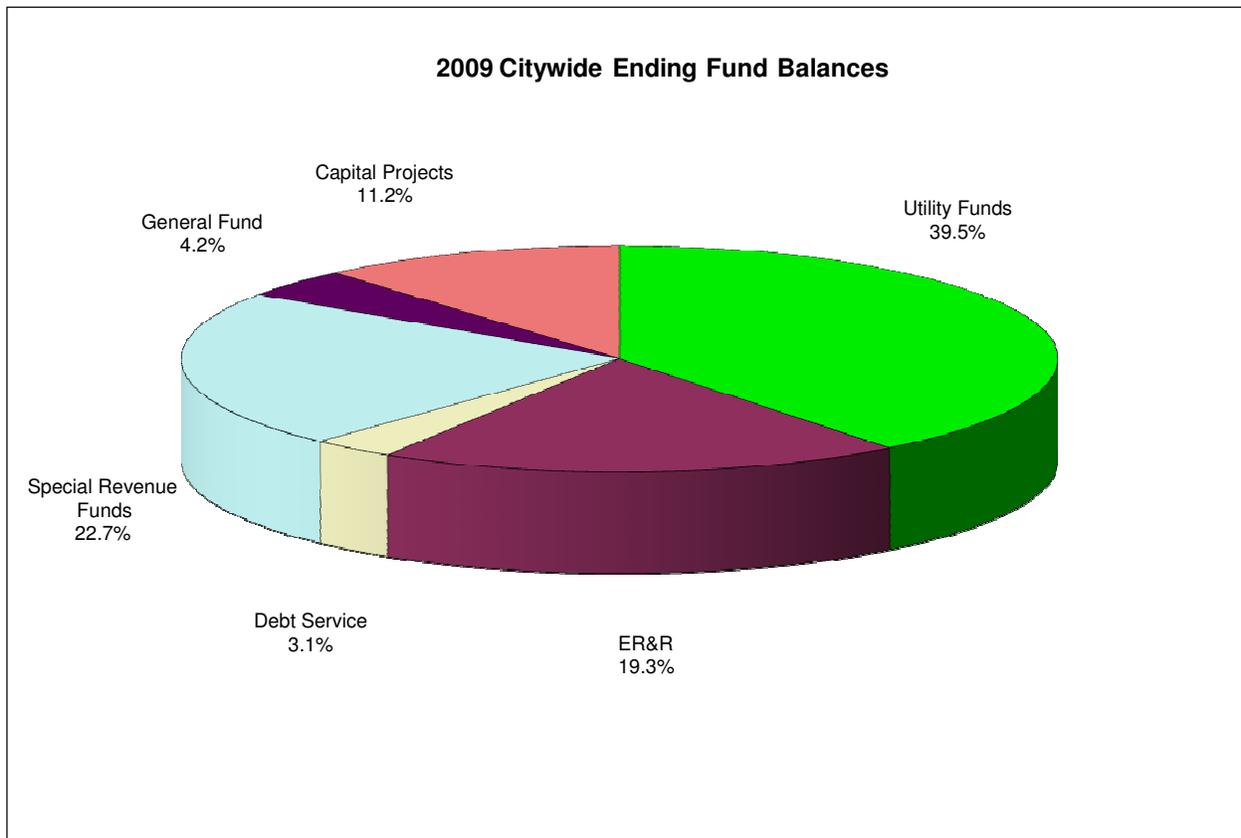
increased approximately 9.6%, and Willamette Dental increased by 9.6% in 2010. Group Health rates increased by 5.8% and Washington Dental Service rates for dental insurance increased by 5.5%. Vision Services Provider rates and the rates for long-term disability and life insurance remained the same.

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 23% between 2008 and 2009, and are projected to decrease by 3% between 2009 and 2010, primarily due to impacts of the economic recession.



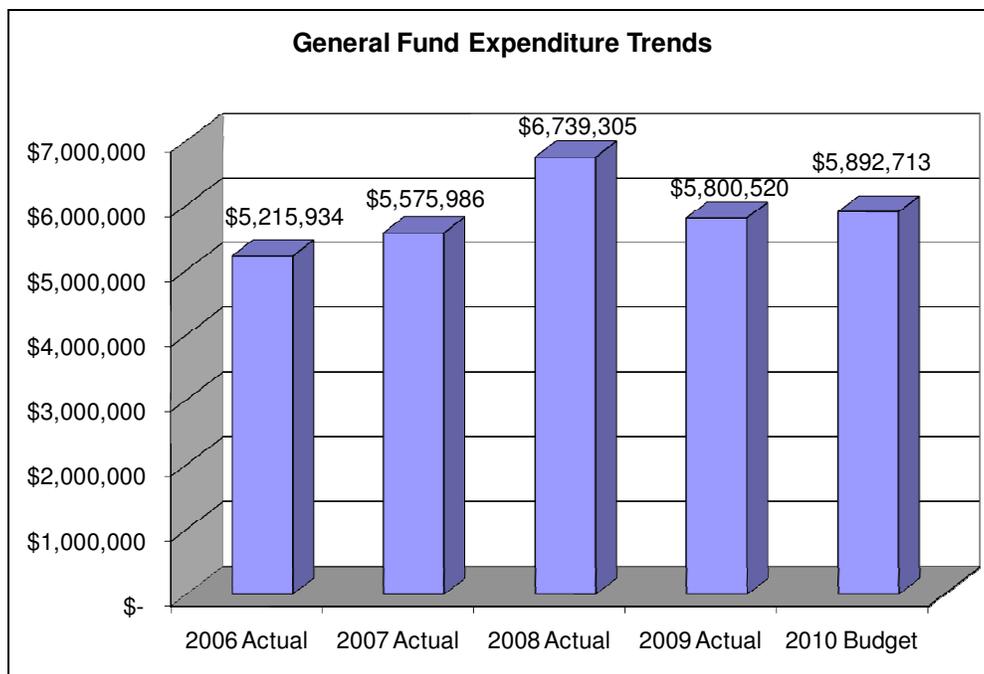
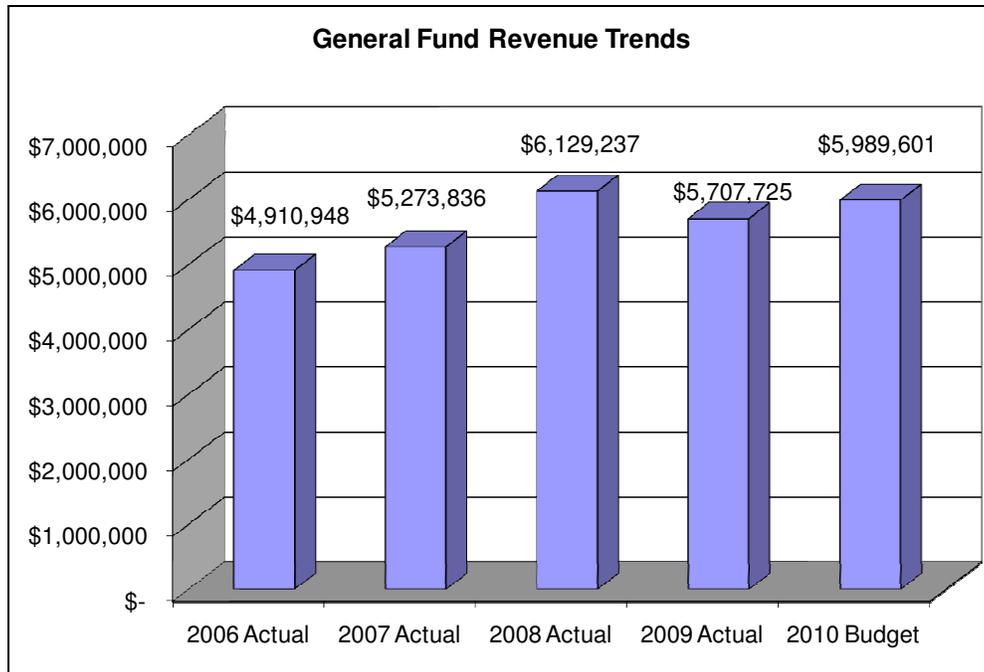
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# GENERAL FUND

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



City of DuPont  
2010 Program Expenditure Budget

GENERAL FUND

EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 2,282,062	\$ 2,323,991	\$ 2,192,582	\$ 1,990,112	\$ 1,978,411	\$ 2,145,601
12.00 Overtime	153,577	273,803	159,468	152,350	165,277	151,778
13.00 Reserve & Other Wages	25,451	56,013	-	298	298	-
21.00 Personnel Benefits	736,546	784,803	834,158	699,772	694,896	819,262
26.00 Uniform Cleaning	3,206	5,995	6,500	4,050	1,874	4,500
27.00 Uniforms	22,966	39,933	31,900	14,282	14,398	18,250
28.00 Personal Protective Equip/Clothing	-	-	7,100	7,100	12,925	16,500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 3,223,808</b>	<b>\$ 3,484,538</b>	<b>\$ 3,231,708</b>	<b>\$ 2,867,964</b>	<b>\$ 2,868,079</b>	<b>\$ 3,155,891</b>
31.00 Office Supplies	\$ 8,305	\$ 4,247	\$ 10,250	\$ 4,543	\$ 1,715	\$ 4,650
32.00 Gas, Oil & Fuel	61,520	73,425	75,400	45,900	43,314	50,700
33.00 Operating Supplies	80,184	100,397	111,700	84,331	57,415	74,350
35.00 Small Tools & Equipment	42,703	41,896	36,900	25,460	20,928	32,866
36.00 Repair Materials & Supplies	6,067	4,413	22,700	18,700	21,755	26,400
41.00 Professional Services	930,215	1,227,009	1,140,641	1,150,656	1,060,025	1,050,479
42.00 Communications	86,941	93,099	113,780	98,170	86,952	100,920
43.00 Travel and Subsistence	33,926	23,288	28,900	17,759	15,042	23,700
44.00 Advertising	8,640	11,136	10,950	9,607	7,073	9,400
45.00 Operating Rental & Leases	60,252	99,312	45,100	42,214	43,384	24,300
46.00 AWC-RMSA Insurance	94,736	98,396	103,716	103,763	103,797	147,306
47.00 Utilities	78,149	104,589	135,500	143,900	157,325	143,800
48.00 Repair & Maintenance	86,006	136,624	133,722	109,184	86,772	109,150
49.00 Misc/Conf/Training/Printing/Dues	53,594	97,926	80,500	55,716	78,634	72,660
51.00 Intergovernmental Services	203,301	659,956	970,712	1,006,978	974,431	665,141
53.00 Taxes & Assessments	5,289	1,244	6,500	1,364	1,364	1,500
<b>Total Other Expenditures</b>	<b>\$ 1,839,828</b>	<b>\$ 2,776,957</b>	<b>\$ 3,026,971</b>	<b>\$ 2,918,245</b>	<b>\$ 2,759,926</b>	<b>\$ 2,537,322</b>
63.00 Capital Improvements	\$ -	\$ 1,121	\$ -	\$ -	\$ -	\$ 7,000
64.00 Machinery and Equipment	145,927	20,820	2,500	11,288	11,288	-
91.00 Equipment Replacement	231,422	305,869	148,728	148,728	148,728	-
<b>Total Capital Outlay</b>	<b>\$ 377,349</b>	<b>\$ 327,810</b>	<b>\$ 151,228</b>	<b>\$ 160,016</b>	<b>\$ 160,016</b>	<b>\$ 7,000</b>
90.00 Operating Transfers	\$ 135,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 180,000
99.00 Interdepartmental Services & Chgs	-	-	12,500	12,500	12,500	12,500
<b>Other Financing Uses</b>	<b>\$ 135,000</b>	<b>\$ 150,000</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 192,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,575,985</b>	<b>\$ 6,739,305</b>	<b>\$ 6,422,407</b>	<b>\$ 5,958,725</b>	<b>\$ 5,800,521</b>	<b>\$ 5,892,713</b>
<b>Ending Fund Balances</b>						
Unreserved/Undesignated	\$ 1,027,312	\$ 417,244	\$ 848,711	\$ 413,797	\$ 324,448	\$ 512,497
<b>Ending Fund Balances</b>	<b>\$ 1,027,312</b>	<b>\$ 417,244</b>	<b>\$ 848,711</b>	<b>\$ 413,797</b>	<b>\$ 324,448</b>	<b>\$ 512,497</b>
<b>GENERAL FUND TOTAL</b>	<b>\$ 6,603,297</b>	<b>\$ 7,156,549</b>	<b>\$ 7,271,118</b>	<b>\$ 6,372,522</b>	<b>\$ 6,124,969</b>	<b>\$ 6,405,210</b>

## 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.

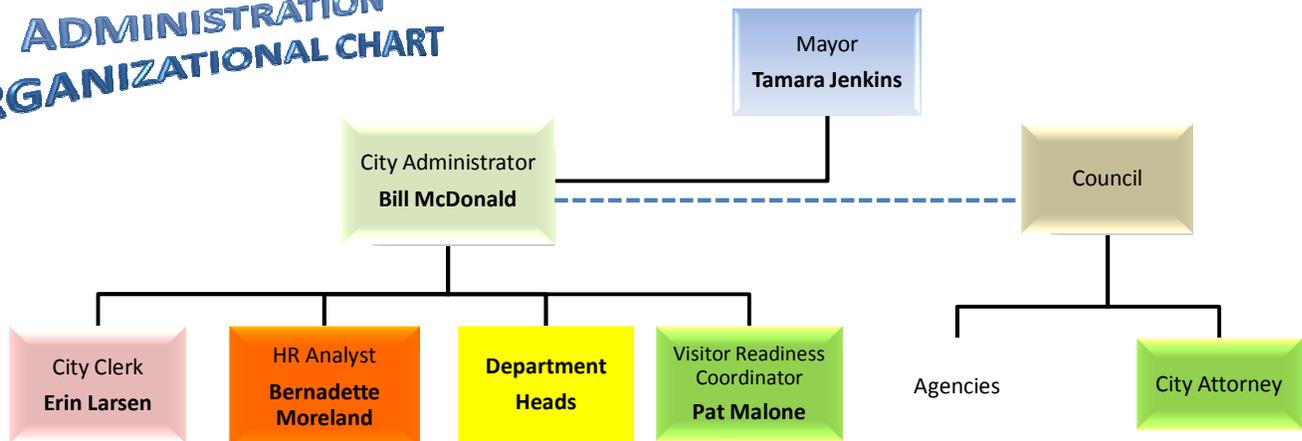
## MAJOR 2010 GOALS

- Work with the Mayor and Council on transition in the City Administrator position.
- Continue recession response actions in the 2010 Budget.
- Plan for enhanced cablecast of City meetings.
- Assist the Tourism Board.
- Coordinate with the DuPont Business Association (DBA).
- Assist the new Communications study group.
- Participate in collective bargaining of three labor agreements.
- Continue to enhance Safety and Wellness Programs for City employees.
- Continue Visitor Readiness Strategy and DuPont Business Association (DPA) coordination.
- Assist the new Tree Board with development of a mission and work program.
- Update Personnel Policies and Procedures to reflect changes in federal and state regulations.
- Update Civil Service rules and regulations.
- Oversight of the Community Development Department.

## KEY PERFORMANCE MEASUREMENTS

<b>DESIRED PERFORMANCE</b>	<b>STANDARD</b>	<b>MEASURES</b>
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 readerboards	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

# ADMINISTRATION ORGANIZATIONAL CHART



■ Contract Position

**City Administrator** – performs executive level administrative, technical, and professional work in directing and supervising the administration of City government. Provides leadership and direction in the development of short and long-term plans; provides professional advice to Mayor, City Council, department leadership, agencies, and commissions and civic groups. In close consultation with leadership team, assures implementation of adopted policies; administers adopted budget.

**City Clerk** – responsible for administrative work in the Administrative Department; under the direction of the City Administrator exercises control over specific administrative decisions. Prepares Council Agenda, records minutes of the meetings, responds to public records requests, ensures public notices, RFPs and RFQs are properly advertised. Provides assistance to the Mayor and Council in completing various tasks; updates website information for Administration & agencies. Serves as a Civil Service Examiner and back-up to Human Resources.

**Human Resources Analyst** - performs complex technical HR functions including recruitment and selection, training, retention, discipline, and termination of employees. Participates in labor negotiations; assists with the administration of employee benefits, processes unemployment and L& I claims. Responsible for coordinating Safety and Wellness activities. Provides professional guidance to management & employees on HR issues or changes in personnel laws, policies, and procedures. Serves as a back-up to the City Clerk.

**Visitor Readiness Coordinator** – a part-time position responsible for implementing the marketing objectives of the City. Builds a professional network of tourism & promotion contact; works with media to benefit tourism draw to the community. Collects and prepares data for reports related to marketing; prepares and presents recommendations pertaining to tourism promotion; produce and support efforts to improve all print media like maps and brochures.

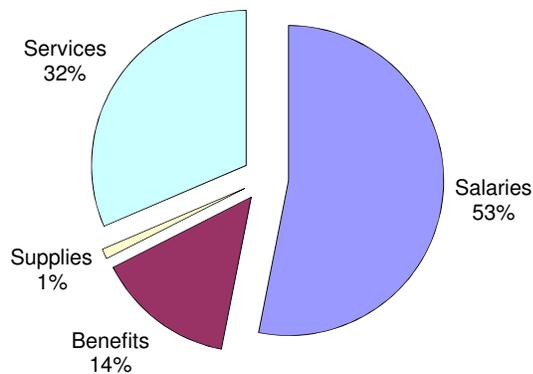
City of DuPont  
2010 Program Expenditure Budget

GOVERNANCE

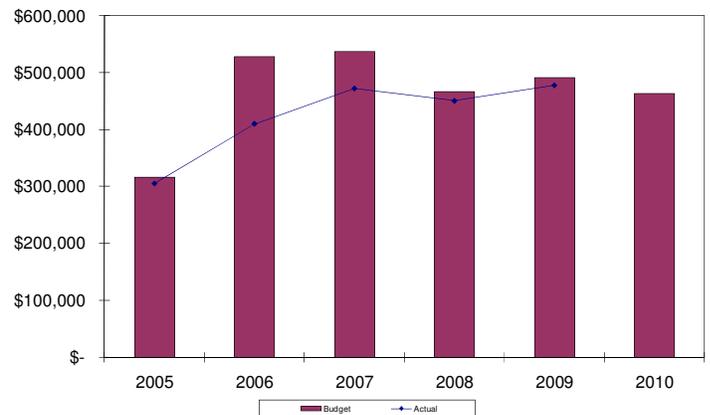
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 211,182	\$ 235,835	\$ 239,323	\$ 248,526	\$ 247,539	\$ 245,759
12.00 Overtime	-	-	-	-	-	-
21.00 Personnel Benefits	49,081	58,744	67,327	58,870	57,859	66,711
27.00 Uniforms	-	54	-	50	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 260,263</b>	<b>\$ 294,633</b>	<b>\$ 306,650</b>	<b>\$ 307,446</b>	<b>\$ 305,398</b>	<b>\$ 312,470</b>
31.00 Office Supplies	\$ 1,042	\$ 66	\$ 100	\$ 93	\$ 93	\$ 100
33.00 Operating Supplies	4,836	3,005	6,650	4,000	4,045	4,500
35.00 Small Tools & Equipment	14,575	1,535	1,250	100	51	250
41.00 Professional Services	133,859	101,901	125,000	135,000	126,570	106,000
42.00 Communications	566	4,444	4,200	3,500	2,770	3,920
43.00 Travel and Subsistence	10,484	6,159	7,200	7,650	7,374	6,900
44.00 Advertising	-	370	-	756	756	-
45.00 Operating Rental & Leases	1,620	2,573	2,500	1,539	1,576	-
46.00 AWC-RMSA Insurance	8,972	8,413	9,897	9,905	9,905	12,542
48.00 Repair & Maintenance	-	-	-	-	449	-
49.00 Miscellaneous	11,214	13,451	13,900	9,132	6,650	9,600
51.00 Intergovernmental Services	5,024	5,565	6,000	6,060	6,060	6,500
<b>Total Other Expenditures</b>	<b>\$ 192,192</b>	<b>\$ 147,482</b>	<b>\$ 176,697</b>	<b>\$ 177,735</b>	<b>\$ 166,299</b>	<b>\$ 150,312</b>
64.00 Machinery and Equipment	\$ 14,832	\$ 1,888	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	4,810	6,550	5,966	5,966	5,966	-
<b>Total Capital Outlay</b>	<b>\$ 19,642</b>	<b>\$ 8,438</b>	<b>\$ 5,966</b>	<b>\$ 5,966</b>	<b>\$ 5,966</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 472,097</b>	<b>\$ 450,553</b>	<b>\$ 489,313</b>	<b>\$ 491,147</b>	<b>\$ 477,663</b>	<b>\$ 462,782</b>

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

2010 Governance Budget



Budget vs. Actual Expenditures



City of DuPont  
2010 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL 001-001-511-10							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ 39,600	\$ 38,700	\$ 39,600	\$ 39,491	\$ 39,150	\$ 39,600
21.00	Personnel Benefits	3,102	3,025	3,917	3,070	3,071	3,407
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 42,702</b>	<b>\$ 41,725</b>	<b>\$ 43,517</b>	<b>\$ 42,561</b>	<b>\$ 42,221</b>	<b>\$ 43,007</b>
31.00	Office Supplies	\$ -	\$ 66	\$ 100	\$ 93	\$ 93	\$ 100
33.00	Operating Supplies	652	1,153	2,000	2,000	2,287	2,000
35.00	Small Tools & Equipment	-	1,204	1,000	-	-	-
41.00	Professional Services	313	4,286	5,000	5,000	3,193	5,000
42.01	Communications - Other	-	1,585	1,200	1,200	1,237	1,320
42.02	Postage	-	2,042	1,500	1,500	696	1,500
43.00	Travel and Subsistence	4,818	3,795	4,200	4,000	3,689	3,400
44.00	Advertising	-	370	-	756	756	-
45.00	Operating Rental & Leases	-	287	-	153	388	-
46.00	AWC-RMSA Insurance	4,919	4,955	6,014	6,019	6,019	7,491
49.00	Miscellaneous	41	-	-	19	19	-
49.01	Conference/School/Training	3,574	2,860	5,000	3,000	1,900	1,800
49.02	Printing/Binding	331	1,757	1,000	1,000	657	1,000
49.03	Professional Dues & Subscriptions	470	-	500	188	188	200
	<b>Total Other Expenditures</b>	<b>\$ 15,118</b>	<b>\$ 24,360</b>	<b>\$ 27,514</b>	<b>\$ 24,928</b>	<b>\$ 21,122</b>	<b>\$ 23,811</b>
64.00	Machinery and Equipment	\$ -	\$ 1,888	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	-	-	472	472	472	-
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,888</b>	<b>\$ 472</b>	<b>\$ 472</b>	<b>\$ 472</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 57,820</b>	<b>\$ 67,973</b>	<b>\$ 71,503</b>	<b>\$ 67,961</b>	<b>\$ 63,815</b>	<b>\$ 66,818</b>

- 11.00 1 Mayor and 7 Councilmembers
- 41.00 Consulting services (recruitment, facilitation, special projects)
- 43.00 Council training and meetings
- 49.01 City Annual Legislative Conference; AWC Annual Conference
- 49.03 Pierce County Regional Council dues

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: EXECUTIVE 001-002-513-10							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ 171,582	\$ 197,135	\$ 199,723	\$ 209,035	\$ 208,389	\$ 206,159
21.00	Personnel Benefits	45,979	55,719	63,410	55,800	54,788	63,304
27.00	Uniforms	-	54	-	50	-	-
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 217,561</b>	<b>\$ 252,908</b>	<b>\$ 263,133</b>	<b>\$ 264,885</b>	<b>\$ 263,177</b>	<b>\$ 269,463</b>
33.00	Operating Supplies	\$ 2,243	\$ 1,435	\$ 4,500	\$ 2,000	\$ 1,758	\$ 2,500
35.00	Small Tools & Equipment	2,609	87	250	100	51	250
41.00	Professional Services	10,822	4,097	10,000	30,000	29,000	15,000
42.01	Communications - Other	157	787	1,500	800	837	1,100
42.02	Communications - Postage	6	30	-	-	-	-
43.00	Travel and Subsistence	2,713	2,364	3,000	3,650	3,685	3,500
45.00	Operating Rental & Leases	1,620	2,286	2,500	1,386	1,188	-
46.00	AWC-RMSA Insurance	2,743	3,345	3,759	3,762	3,762	4,803
48.01	Maintenance - Software	-	-	-	-	449	-
49.00	Miscellaneous	-	39	100	125	113	100
49.01	Conference/School/Training	2,717	5,774	4,000	2,500	1,350	3,000
49.02	Printing/Binding	-	141	-	-	21	-
49.03	Professional Dues & Subscriptions	1,649	2,655	2,300	2,300	2,402	2,500
	<b>Total Other Expenditures</b>	<b>\$ 27,279</b>	<b>\$ 23,040</b>	<b>\$ 31,909</b>	<b>\$ 46,623</b>	<b>\$ 44,616</b>	<b>\$ 32,753</b>
91.00	Equipment Replacement	\$ 3,901	\$ 5,538	\$ 4,482	\$ 4,482	\$ 4,482	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 3,901</b>	<b>\$ 5,538</b>	<b>\$ 4,482</b>	<b>\$ 4,482</b>	<b>\$ 4,482</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 248,741</b>	<b>\$ 281,486</b>	<b>\$ 299,524</b>	<b>\$ 315,990</b>	<b>\$ 312,275</b>	<b>\$ 302,216</b>

- 11.00 City Administrator - 55%; City Clerk - 95%; HR Analyst - 93%; Assistant City Administrator - 10% (6 months)
- 11.00 Includes transition plan for City Administrator retiring effective 6/30/10.
- 33.00 Printer supplies, binders, records management and archiving supplies; Safety & Wellness Program
- 41.00 Staff training consultants, municipal code updates, professional services
- 49.01 Training & staff development, conferences, labor relations training, professional certifications
- 49.03 Dues: ICMA, WCMA, WMCA, IIMC, WA Employment Updates

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: LEGAL 001-003-515-20							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
41.01	Prof Svcs - General Legal Counsel	\$ 84,944	\$ 83,284	\$ 100,000	\$ 100,000	\$ 93,618	\$ 80,000
41.02	Prof Svcs - Legal Negotiations	7,722	141	-	-	759	-
	<b>Total Other Expenditures</b>	<b>\$ 92,666</b>	<b>\$ 83,425</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 94,377</b>	<b>\$ 80,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 92,666</b>	<b>\$ 83,425</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 94,377</b>	<b>\$ 80,000</b>

- 41.01 City's legal counsel is Kenyon Disend PLLC

City of DuPont  
2010 Program Expenditure Budget

<b>PROGRAM: EMERGENCY MANAGEMENT</b>						
001-020-525-60						
<b>EXPENDITURES</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
31.00 Office Supplies	\$ 1,042	\$ -	\$ -	\$ -	\$ -	\$ -
33.00 Operating Supplies	1,893	417	150	-	-	-
33.11 Operating Supplies - Emergency Event	48	-	-	-	-	-
35.00 Small Tools & Equipment	11,966	244	-	-	-	-
41.00 Professional Services	30,058	10,093	10,000	-	-	6,000
42.02 Communications - Postage	403	-	-	-	-	-
43.00 Travel and Subsistence	2,953	-	-	-	-	-
46.00 AWC-RMSA Insurance	1,310	113	124	124	124	248
49.01 Conference/School/Training	790	225	1,000	-	-	1,000
49.02 Printing/Binding	1,121	-	-	-	-	-
49.03 Professional Dues & Subscriptions	521	-	-	-	-	-
51.00 Intergovernmental Services	5,024	5,565	6,000	6,060	6,060	6,500
<b>Total Other Expenditures</b>	<b>\$ 57,129</b>	<b>\$ 16,657</b>	<b>\$ 17,274</b>	<b>\$ 6,184</b>	<b>\$ 6,184</b>	<b>\$ 13,748</b>
64.00 Machinery and Equipment	\$ 14,832	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	909	1,012	1,012	1,012	1,012	-
<b>Total Capital Outlay</b>	<b>\$ 15,741</b>	<b>\$ 1,012</b>	<b>\$ 1,012</b>	<b>\$ 1,012</b>	<b>\$ 1,012</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 72,870</b>	<b>\$ 17,669</b>	<b>\$ 18,286</b>	<b>\$ 7,196</b>	<b>\$ 7,196</b>	<b>\$ 13,748</b>

- 41.00 Emergency Management contracts
- 49.01 Emergency Mgmt Classes
- 51.00 Interagency contract with Pierce County Dept of Emergency Management

## 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 Assistant City Administrator 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.

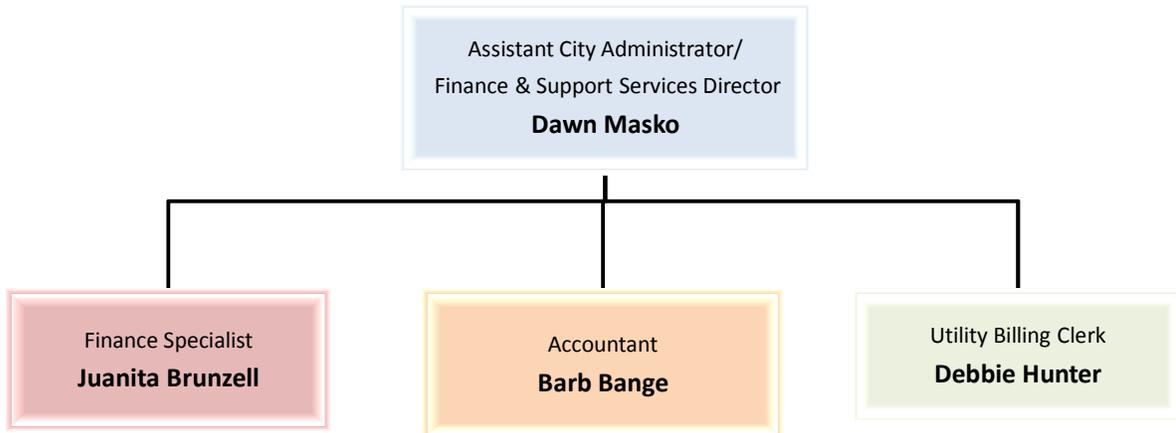
## MAJOR 2010 GOALS

- Continue to provide high quality financial services to the citizens, Mayor, City Council and staff, including providing financial analysis and reports.
- Hire and train new Finance Director.
- Continue improving financial processes and systems to increase efficiencies, and maintain and enhance the City's financial integrity.
- Continue work on long-range forecast of revenues and expenditures.
- Implement approved revenue enhancement alternatives and continue to explore additional options for revenue enhancements.
- Assist with the review and analysis of water and stormwater rates and rate structures.
- 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

## SUPPORT SERVICES ORGANIZATIONAL CHART



**Assistant City Administrator/Finance & Support Services Director** - second in line of succession and is in charge when the City Administrator is unavailable. Responsible for coordinating and developing City's response on emergent public policy, legislative, community, and intergovernmental issues as assigned. Directs, administers, and evaluates activities including finance, accounting, information systems, payroll, utility billing and collection, purchasing and directs City's risk management.

**Finance Specialist** – performs a variety of accounting and billing tasks for the Finance Department. Maintains accounting records and performs regular and recurring accounting duties including accounts payable, accounts receivable, payroll and purchase orders system. Administers the City's payroll system at the direction of the Finance and Support Services Director. Serves as a back-up to the front counter.

**Accountant** – performs accounting duties including month-end closing, cash management, bank reconciliation, annual financial report assistance, and budget development. Duties encompass utility accounting, report preparation, treasury duties, and daily oversight of accounting duties such as accounts payable, payroll, and accounts receivable. Administers and maintains Business Licenses & B & O accounting in compliance with City Code, WAC and RCW.

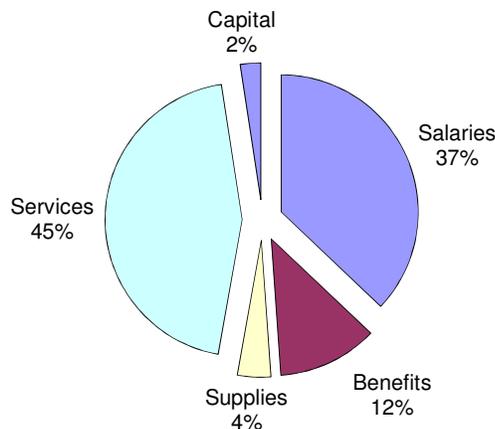
**Utility Billing Clerk** – responsible for maintaining the City's utility billing records and monitoring utility accounts for accurate billing and timely payments. Provides customer service concerning municipal utilities and services both in persona and via telephone. Assists customers in opening and closing utility accounts as well as providing answers to customer inquiries and address customer complaints.

City of DuPont  
2010 Program Expenditure Budget  
SUPPORT SERVICES DEPARTMENT

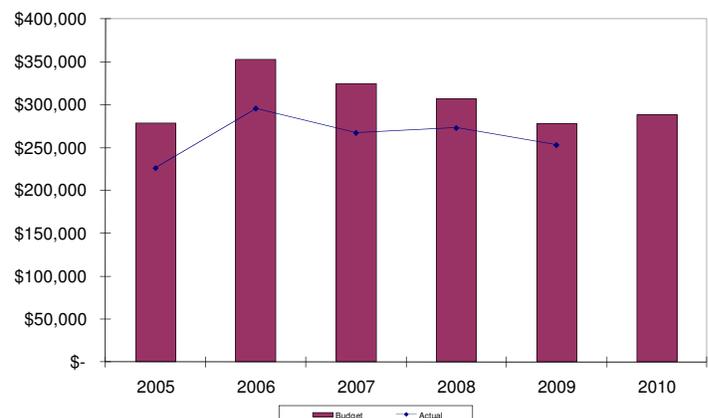
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 92,610	\$ 96,521	\$ 96,218	\$ 96,300	\$ 94,362	\$ 106,568
12.00 Overtime	823	341	1,000	10	6	300
21.00 Personnel Benefits	25,381	28,269	32,249	29,600	27,425	33,999
27.00 Uniforms	-	108	-	100	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 118,814</b>	<b>\$ 125,239</b>	<b>\$ 129,467</b>	<b>\$ 126,010</b>	<b>\$ 121,793</b>	<b>\$ 140,867</b>
31.00 Office Supplies	\$ 2,498	\$ 1,923	\$ 3,450	\$ 1,350	\$ 1,036	\$ 1,350
33.00 Operating Supplies	11,250	10,589	12,200	8,366	7,109	8,850
35.00 Small Tools & Equipment	1,482	1,602	1,700	575	363	1,100
41.00 Professional Services	40,365	22,654	30,000	12,500	10,789	21,200
42.00 Communication	37,490	37,864	43,900	41,250	41,190	41,400
43.00 Travel and Subsistence	3,870	4,837	5,900	2,800	2,801	4,000
44.00 Advertising	-	252	-	-	-	-
45.00 Operating Rental & Leases	8,623	12,252	16,000	12,000	10,739	12,600
46.00 AWC-RMSA Insurance	2,413	2,415	2,574	2,576	2,576	2,584
47.00 Utilities	1,568	1,107	2,000	-	-	-
48.00 Repair & Maintenance	16,484	13,201	38,250	28,165	25,811	32,150
49.00 Miscellaneous	6,005	5,997	8,900	7,967	7,149	10,100
51.00 Intergovernmental Services	1,068	14,744	12,500	15,000	2,753	5,000
<b>Total Other Expenditures</b>	<b>\$ 133,116</b>	<b>\$ 129,437</b>	<b>\$ 177,374</b>	<b>\$ 132,549</b>	<b>\$ 112,316</b>	<b>\$ 140,334</b>
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
91.00 Equipment Replacement	15,406	18,457	19,055	19,055	19,055	-
<b>Total Capital Outlay</b>	<b>\$ 15,406</b>	<b>\$ 18,457</b>	<b>\$ 19,055</b>	<b>\$ 19,055</b>	<b>\$ 19,055</b>	<b>\$ 7,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 267,336</b>	<b>\$ 273,133</b>	<b>\$ 325,896</b>	<b>\$ 277,614</b>	<b>\$ 253,164</b>	<b>\$ 288,201</b>

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

2010 Support Services Budget



Budget vs. Actual Expenditures



**City of DuPont  
2010 Program Expenditure Budget**

<b>PROGRAM: FINANCE</b>							
001-004-514-23							
<b>EXPENDITURES</b>		<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00	Salaries and Wages	\$ 92,610	\$ 96,521	\$ 96,218	\$ 96,300	\$ 94,362	\$ 106,568
12.00	Overtime	823	341	1,000	10	6	300
21.00	Personnel Benefits	25,381	28,269	32,249	29,600	27,425	33,999
27.00	Uniforms	-	108	-	100	-	-
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 118,814</b>	<b>\$ 125,239</b>	<b>\$ 129,467</b>	<b>\$ 126,010</b>	<b>\$ 121,793</b>	<b>\$ 140,867</b>
31.00	Office Supplies	\$ 32	\$ 71	\$ 150	\$ 150	\$ 103	\$ 150
33.00	Operating Supplies	1,227	1,883	1,200	2,000	1,956	2,000
35.00	Small Tools & Equipment	767	1,097	1,200	275	184	750
41.00	Professional Services	697	724	5,000	2,000	1,770	11,200
42.01	Communications - Other	-	260	700	150	7	300
42.02	Communications - Postage	23	-	-	-	-	-
43.00	Travel and Subsistence	3,834	4,837	5,900	2,800	2,801	4,000
44.00	Advertising	-	252	-	-	-	-
46.00	AWC-RMSA Insurance	1,968	1,982	2,105	2,107	2,107	2,584
48.00	Repair & Maintenance	348	348	350	750	742	350
48.01	Maintenance - Software	4,634	5,140	5,400	4,915	4,915	6,800
49.00	Miscellaneous	653	697	600	1,200	1,365	1,200
49.01	Conference/School/Training	1,080	1,305	2,500	1,400	1,047	1,500
49.02	Printing/Binding	196	302	-	352	352	350
49.03	Professional Dues & Subscriptions	605	696	800	915	915	950
51.00	Intergovernmental Services	1,068	14,744	12,500	15,000	2,753	5,000
	<b>Total Other Expenditures</b>	<b>\$ 17,132</b>	<b>\$ 34,338</b>	<b>\$ 38,405</b>	<b>\$ 34,014</b>	<b>\$ 21,017</b>	<b>\$ 37,134</b>
91.00	Equipment Replacement	\$ 3,126	\$ 3,778	\$ 3,703	\$ 3,703	\$ 3,703	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 3,126</b>	<b>\$ 3,778</b>	<b>\$ 3,703</b>	<b>\$ 3,703</b>	<b>\$ 3,703</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 139,072</b>	<b>\$ 163,355</b>	<b>\$ 171,575</b>	<b>\$ 163,727</b>	<b>\$ 146,513</b>	<b>\$ 178,001</b>

- 11.00 Asst. City Administrator - 28%; Finance Specialist - 35%; Utility Billing Clerk - 15%; Staff Accountant - 60%; Finance Director - 38%
- 11.00 Includes transition plan for City Administrator retiring effective 6/30/10.
- 33.00 Blank tax forms, printer supplies, endorsement stamps, cashier tape
- 41.00 Microflex tax service; temporary services
- 48.00 Maintenance contract - security drop box
- 48.01 Financial software maintenance contract
- 49.00 Online banking fees; credit card service 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

City of DuPont  
2010 Program Expenditure Budget

<b>PROGRAM: CENTRAL SERVICES</b>						
001-005-518-10						
<b>EXPENDITURES</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
31.00 Office Supplies	\$ 2,466	\$ 1,852	\$ 3,300	\$ 1,200	\$ 933	\$ 1,200
33.00 Operating Supplies	10,023	8,706	11,000	6,000	4,908	6,500
35.00 Small Tools & Equipment	-	158	-	-	-	-
41.00 Professional Services	16,711	15,078	15,000	-	-	-
42.00 Communications	23,208	20,772	25,200	34,000	34,729	33,600
42.02 Communications - Postage	14,259	16,832	18,000	7,100	6,454	7,500
43.00 Travel and Subsistence	36	-	-	-	-	-
45.00 Operating Rental & Leases	8,623	12,252	16,000	12,000	10,739	12,600
46.00 AWC-RMSA Insurance	445	433	469	469	469	-
47.00 Utilities	1,568	1,107	2,000	-	-	-
48.00 Repair & Maintenance	7,716	2,691	10,000	6,500	3,747	5,000
49.00 Miscellaneous	162	83	-	100	178	100
49.02 Printing/Binding	3,309	2,914	5,000	1,500	1,348	3,000
<b>Total Other Expenditures</b>	<b>\$ 88,526</b>	<b>\$ 82,878</b>	<b>\$ 105,969</b>	<b>\$ 68,869</b>	<b>\$ 63,505</b>	<b>\$ 69,500</b>
91.00 Equipment Replacement	\$ 3,834	\$ 4,238	\$ 3,645	\$ 3,645	\$ 3,645	\$ -
<b>Total Capital Outlay</b>	<b>\$ 3,834</b>	<b>\$ 4,238</b>	<b>\$ 3,645</b>	<b>\$ 3,645</b>	<b>\$ 3,645</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 92,360</b>	<b>\$ 87,116</b>	<b>\$ 109,614</b>	<b>\$ 72,514</b>	<b>\$ 67,150</b>	<b>\$ 69,500</b>

- 31.00 General office supplies for City
- 33.00 Printer cartridges, toner for copier, software, copy paper
- 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  
2010 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY 001-005-518-81							
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted	
33.00 Operating Supplies	\$ -	\$ -	\$ -	\$ 16	\$ 16	\$ -	
35.00 Small Tools & Equipment	715	347	500	300	179	350	
41.00 Professional Services - I.T.	22,957	6,852	10,000	7,000	6,608	6,500	
48.01 Hardware/Software Maintenance	3,786	5,022	22,500	16,000	16,407	20,000	
<b>Total Other Expenditures</b>	<b>\$ 27,458</b>	<b>\$ 12,221</b>	<b>\$ 33,000</b>	<b>\$ 23,316</b>	<b>\$ 23,210</b>	<b>\$ 26,850</b>	
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	
91.00 Equipment Replacement	8,446	10,441	11,707	11,707	11,707	-	
<b>Total Capital Outlay</b>	<b>\$ 8,446</b>	<b>\$ 10,441</b>	<b>\$ 11,707</b>	<b>\$ 11,707</b>	<b>\$ 11,707</b>	<b>\$ 7,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,904</b>	<b>\$ 22,662</b>	<b>\$ 44,707</b>	<b>\$ 35,023</b>	<b>\$ 34,917</b>	<b>\$ 33,850</b>	

35.00 Cables, supplies for server  
 41.00 Website maintenance, webcasting fees; electronic meeting manager program fee  
 48.01 Information Technology support services & consulting; routine maintenance contract;

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: NEWSLETTER 001-005-518-90							
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted	
33.00 Operating Supplies	\$ -	\$ -	\$ -	\$ 350	\$ 229	\$ 350	
41.00 Professional Services	-	-	-	3,500	2,411	3,500	
49.02 Printing/Binding	-	-	-	2,500	1,944	3,000	
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,350</b>	<b>\$ 4,584</b>	<b>\$ 6,850</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,350</b>	<b>\$ 4,584</b>	<b>\$ 6,850</b>	

33.00 Paper  
 41.00 City Newsletter website publishing  
 48.01 Copies of newsletter

## 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 and responsive to concerns brought to our attention while being sensitive to the needs of our citizens.*

### DESCRIPTION

The **DuPont Police Department** is organized into three divisions: Administration, Operations and Services. We have 10 sworn and two civilians, two reserve officers and four volunteers. One of the civilian positions has gone unfilled due to budget restraints.

The Police budget was reorganized in 2009 and went from 6 to 3 divisions. This allows for the clearer tracking of expenditures and makes the budget easier to explain and administer.

#### **Administration:**

The Administration Division consists of the Chief of Police. The Chief is responsible for the overall management and administration of the Police Department. The expenditures in this division are used to fund the Chief's position, necessary materials and services for the administration of the department, and some overall department expenses.

#### **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 and general traffic and commercial vehicle enforcement. The detective is responsible for overseeing and conducting criminal investigations, follow-up investigations, and for disseminating criminal information throughout the department. The expenditures in this division fund the necessary material, services, and capital items for the division to operate. Currently there is one vacant police officer position in patrol.

#### **Services:**

The Services Division consists of a Records Specialist and a Records Clerk. The records specialist is the main contact person for persons calling or coming into the department. The position is responsible for the paperwork side of the department and processes reports, files, distributes and disseminates information, orders and maintains all supplies, and performs a wide variety of varied critical clerical tasks necessary for the department to operate. This position is also responsible for managing our property evidence room. The funding of all contracts is included in this division's budget. The Records Clerk position was added in the 2009 budget but was not filled due to budget restraints. The position was reduced to part time in 2010.

## MAJOR 2010 GOALS

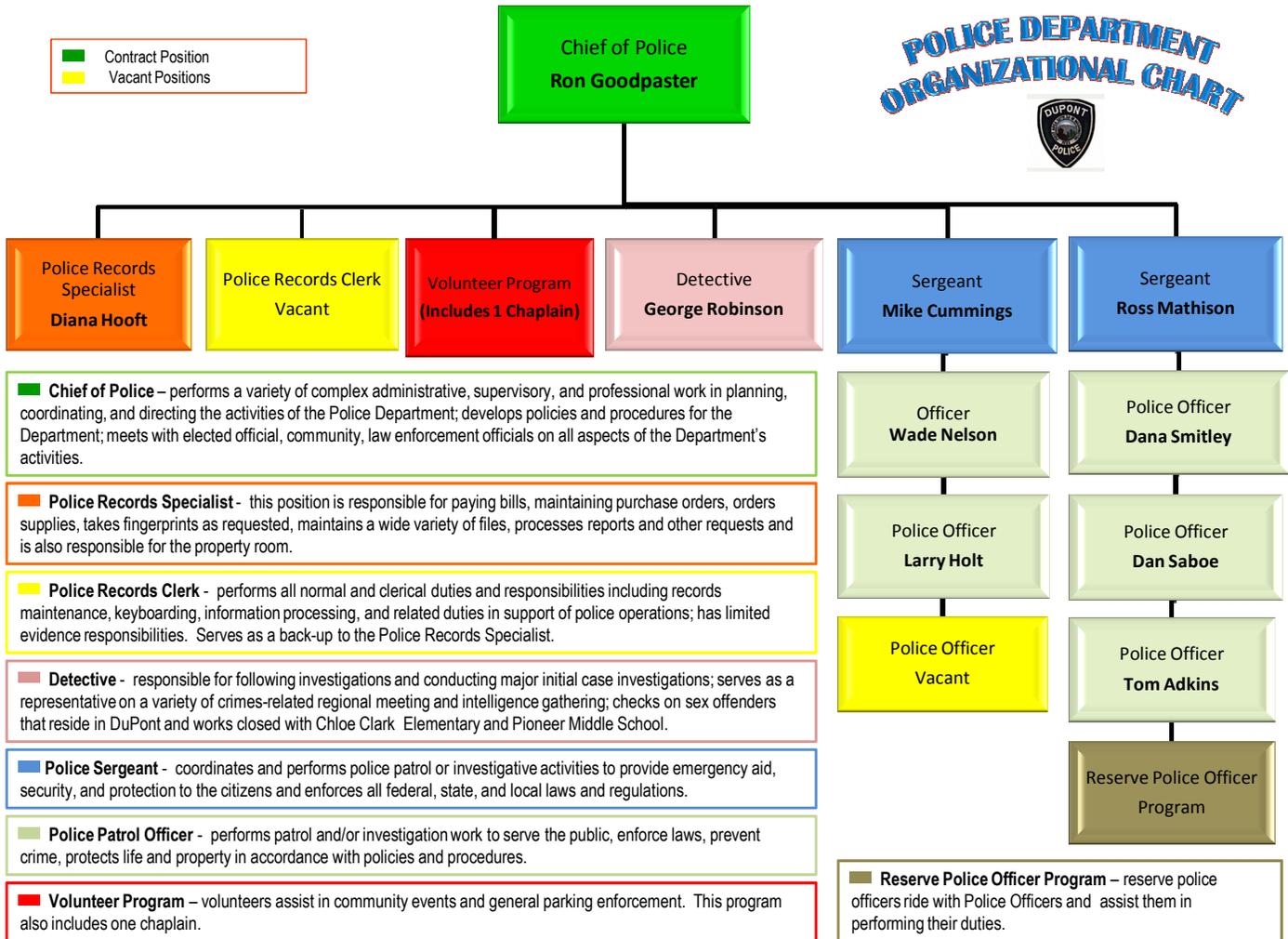
- Complete collective bargaining unit contract negotiations.
- Hire and complete training of new Police Officer.
- Establish shift goals.
- Recruit a new Reserve Officer.
- Establish a main Police Officer contact for the schools.
- Complete the revision of five general orders.

<b>DESIRED PERFORMANCE</b>	<b>MEASURE</b>
Establish shift goals	Goals established
Conduct 10 crime prevention presentations	Number of programs
Conduct 10 supervisory training sessions	Number of sessions
Meet State mandatory training standards	Number of training hours
Maintain 4 minute response to 911 calls	90% of 911 calls
Follow-up on crimes within 5 days	100% of cases

**POLICE DEPARTMENT  
ORGANIZATIONAL CHART**



Contract Position  
 Vacant Positions



**Chief of Police** – performs a variety of complex administrative, supervisory, and professional work in planning, coordinating, and directing the activities of the Police Department; develops policies and procedures for the Department; meets with elected official, community, law enforcement officials on all aspects of the Department’s activities.

**Police Records Specialist** - this position is responsible for paying bills, maintaining purchase orders, orders supplies, takes fingerprints as requested, maintains a wide variety of files, processes reports and other requests and is also responsible for the property room.

**Police Records Clerk** - performs all normal and clerical duties and responsibilities including records maintenance, keyboarding, information processing, and related duties in support of police operations; has limited evidence responsibilities. Serves as a back-up to the Police Records Specialist.

**Detective** - responsible for following investigations and conducting major initial case investigations; serves as a representative on a variety of crimes-related regional meeting and intelligence gathering; checks on sex offenders that reside in DuPont and works closed with Chloe Clark Elementary and Pioneer Middle School.

**Police Sergeant** - coordinates and performs police patrol or investigative activities to provide emergency aid, security, and protection to the citizens and enforces all federal, state, and local laws and regulations.

**Police Patrol Officer** - performs patrol and/or investigation work to serve the public, enforce laws, prevent crime, protects life and property in accordance with policies and procedures.

**Volunteer Program** – volunteers assist in community events and general parking enforcement. This program also includes one chaplain.

**Reserve Police Officer Program** – reserve police officers ride with Police Officers and assist them in performing their duties.

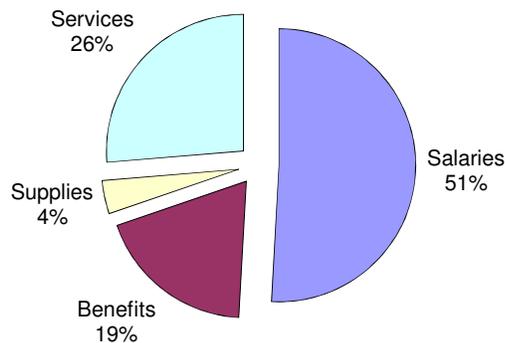
City of DuPont  
2010 Program Expenditure Budget

POLICE DEPARTMENT

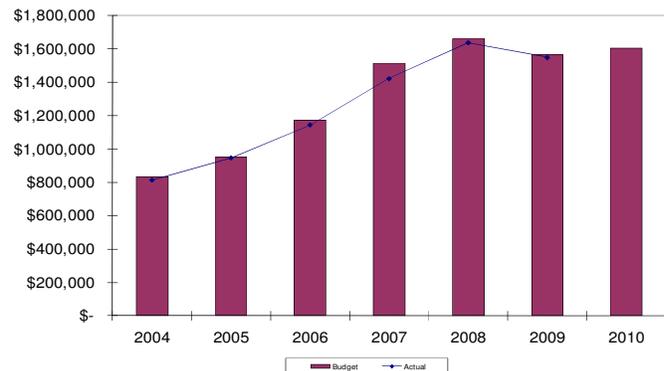
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 676,070	\$ 735,796	\$ 762,335	\$ 680,305	\$ 680,645	\$ 735,413
12.00 Overtime	47,934	64,444	76,298	76,649	63,616	80,999
13.00 DUI Investigation	843	1,322	-	298	298	-
21.00 Personnel Benefits	221,993	255,486	289,480	239,300	238,689	288,620
26.00 Uniform Cleaning	410	421	1,000	250	200	500
27.00 Uniforms & Uniform Allowance	11,568	13,869	26,000	8,282	7,883	13,550
<b>Total Salary, Wages and Benefits</b>	<b>\$ 958,818</b>	<b>\$ 1,071,338</b>	<b>\$ 1,155,113</b>	<b>\$ 1,005,084</b>	<b>\$ 991,331</b>	<b>\$ 1,119,082</b>
31.00 Office Supplies	\$ 933	\$ 1,078	\$ 3,450	\$ 500	\$ 308	\$ 1,500
32.00 Gas, Oil & Fuel	38,411	44,885	51,750	26,400	29,225	31,500
33.00 Operating Supplies	14,238	22,494	28,500	12,900	11,849	14,500
35.00 Small Tools & Equipment	13,691	10,869	16,000	7,500	7,907	15,816
36.00 Repair Materials & Supplies	-	50	500	-	-	-
41.00 Professional Services	7,861	128,242	43,870	141,801	144,497	135,936
42.00 Communications	22,418	23,329	32,060	21,150	22,326	23,950
43.00 Travel and Subsistence	6,836	6,612	8,500	3,310	1,371	5,500
44.00 Advertising	-	-	1,500	500	350	500
45.00 Operating Rental & Leases	33,211	43,225	12,100	15,025	13,934	4,500
46.00 AWC-RMSA Insurance	21,793	23,629	28,262	28,284	28,284	39,395
47.00 Utilities	5,789	6,181	10,000	15,000	16,976	18,000
48.00 Repair & Maintenance	20,465	33,705	43,153	28,325	25,368	33,500
49.00 Misc/Conf/Training/Printing/Dues	4,994	8,752	13,150	5,910	4,560	9,145
51.00 Intergovernmental Services	110,921	126,124	143,982	150,830	150,881	151,756
<b>Total Other Expenditures</b>	<b>\$ 301,561</b>	<b>\$ 479,175</b>	<b>\$ 436,777</b>	<b>\$ 457,435</b>	<b>\$ 457,836</b>	<b>\$ 485,498</b>
64.00 Machinery and Equipment	\$ 102,082	\$ 3,373	\$ -	\$ 11,288	\$ 11,288	\$ -
91.00 Equipment Replacement	60,312	84,796	89,098	89,098	89,098	-
<b>Total Capital Outlay</b>	<b>\$ 162,394</b>	<b>\$ 88,169</b>	<b>\$ 89,098</b>	<b>\$ 100,386</b>	<b>\$ 100,386</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,422,773</b>	<b>\$ 1,638,682</b>	<b>\$ 1,680,988</b>	<b>\$ 1,562,905</b>	<b>\$ 1,549,553</b>	<b>\$ 1,604,580</b>

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

2010 Police Budget



Budget vs. Actual Expenditures



City of DuPont  
2010 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION 001-007-521-10							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ -	\$ 3,668	\$ 44,769	\$ -	\$ -	\$ -
21.00	Personnel Benefits	-	1,984	14,138	610	610	640
27.00	New Uniforms & Uniform Allowance	-	577	12,850	250	-	800
	<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ 6,229</b>	<b>\$ 71,757</b>	<b>\$ 860</b>	<b>\$ 610</b>	<b>\$ 1,440</b>
32.00	Gas, Oil & Fuel	\$ -	\$ 1,759	\$ 3,750	\$ 1,400	\$ 1,514	\$ 1,500
33.00	Operating Supplies	-	302	500	500	48	500
35.00	Small Tools & Equipment	-	429	2,500	1,000	25	500
41.00	Professional Services	-	121,418	36,870	133,201	133,560	131,936
42.01	Communications - Other	-	772	1,200	1,000	1,088	1,000
43.00	Travel and Subsistence	-	131	1,500	460	440	500
44.00	Advertising	-	-	1,500	500	350	500
46.00	AWC-RMSA Insurance	-	2,721	1,963	1,964	1,964	2,444
48.02	Maintenance - Vehicles	-	813	2,500	250	103	500
49.00	Miscellaneous	-	11	-	20	14	20
49.01	Conference/School/Training	-	150	1,250	300	200	500
49.03	Professional Dues & Subscriptions	-	263	300	50	20	100
	<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ 128,769</b>	<b>\$ 53,833</b>	<b>\$ 140,645</b>	<b>\$ 139,326</b>	<b>\$ 140,000</b>
91.00	Equipment Replacement	\$ -	\$ 9,883	\$ 6,133	\$ 6,133	\$ 6,133	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 9,883</b>	<b>\$ 6,133</b>	<b>\$ 6,133</b>	<b>\$ 6,133</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 144,881</b>	<b>\$ 131,723</b>	<b>\$ 147,638</b>	<b>\$ 146,069</b>	<b>\$ 141,440</b>

- 21.00 Reserve Police Officers disability payment
- 35.00 Office equipment, camera equipment, radios
- 41.00 Police Chief contract
- 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  
2010 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS						
001-007-521-22						
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 676,070	\$ 690,994	\$ 653,469	\$ 634,000	\$ 634,120	\$ 663,861
12.00 Overtime	47,934	63,471	75,149	75,149	62,140	79,781
13.00 DUI Investigation	843	1,322	-	298	298	-
21.00 Personnel Benefits	221,993	239,907	253,338	224,000	224,107	261,667
26.00 Uniform Cleaning	410	421	1,000	250	200	500
27.00 New Uniforms & Uniform Allowance	11,568	13,262	13,150	8,032	7,883	12,650
<b>Total Salary, Wages and Benefits</b>	<b>\$ 958,818</b>	<b>\$ 1,009,377</b>	<b>\$ 996,106</b>	<b>\$ 941,729</b>	<b>\$ 928,748</b>	<b>\$ 1,018,459</b>
31.00 Office Supplies	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -
31.03 Uniform Replacement	598	234	-	-	-	-
32.00 Gas, Oil & Fuel	38,411	43,126	48,000	25,000	27,711	30,000
33.00 Operating Supplies	14,238	14,549	20,000	9,000	8,712	10,000
35.00 Small Tools & Equipment	13,691	9,768	11,250	5,000	6,319	13,316
41.00 Professional Services	7,861	4,203	4,000	5,200	5,515	3,000
42.00 Communications	9,935	-	-	-	-	-
42.01 Communications - Other	12,328	9,906	13,500	8,900	9,714	9,850
42.02 Communications - Postage	155	-	-	-	-	-
43.00 Travel and Subsistence	6,836	4,727	5,500	2,500	682	4,000
45.00 Operating Rental & Leases	33,211	323	-	-	-	-
46.00 AWC-RMSA Insurance	21,793	18,969	22,133	22,151	22,151	25,108
47.00 Utilities	5,789	-	-	-	-	-
48.00 Repair & Maintenance	-	1,148	2,500	2,000	811	2,000
48.01 Maintenance - Software	-	369	500	375	-	500
48.02 Maintenance - Vehicles	20,465	30,814	30,000	23,000	19,487	28,500
49.00 Miscellaneous	1,332	4	-	225	211	125
49.01 Conference/School/Training	2,354	4,213	7,000	3,475	2,437	4,000
49.02 Printing/Binding	854	-	-	-	-	-
49.03 Professional Dues & Subscriptions	454	-	500	300	200	300
51.00 Intergovernmental Services	1,413	-	-	7	58	-
<b>Total Other Expenditures</b>	<b>\$ 192,053</b>	<b>\$ 142,353</b>	<b>\$ 164,883</b>	<b>\$ 107,133</b>	<b>\$ 104,008</b>	<b>\$ 130,699</b>
64.00 Machinery and Equipment	\$ 102,082	\$ 3,373	\$ -	\$ 11,288	\$ 11,288	\$ -
91.00 Equipment Replacement	60,312	71,618	80,424	80,424	80,424	-
<b>Total Capital Outlay</b>	<b>\$ 162,394</b>	<b>\$ 74,991</b>	<b>\$ 80,424</b>	<b>\$ 91,712</b>	<b>\$ 91,712</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,313,265</b>	<b>\$ 1,226,721</b>	<b>\$ 1,241,413</b>	<b>\$ 1,140,574</b>	<b>\$ 1,124,468</b>	<b>\$ 1,149,158</b>

11.00 2 Sergeants, 1 Detective and 6 Police Officers

27.00 Uniforms & boot allowance for all sworn officers

33.00 Ammunition, gun accessories, seminiton, range equipment, crime scene material, drug testing supplies, film, flex cuffs, flares, vehicle supplies

35.00 Camera equipment, radio batteries, less lethal shotguns & supplies, taser upgrades & supplies

41.00 Annual update for LEXIPOL (general orders); roll call training; background checks; psychological tests, polygraphs, medical samples & exams

42.01 Wireless connections for mobile computers, pagers, and cell phones

49.01 Training fees, materials and supplies

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: POLICE SERVICES						
001-007-521-90						
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ -	\$ 41,134	\$ 64,097	\$ 46,305	\$ 46,525	\$ 71,552
12.00 Overtime	-	973	1,149	1,500	1,476	1,218
21.00 Personnel Benefits	-	13,595	22,004	14,690	13,972	26,313
27.00 New Uniforms & Uniform Allowance	-	30	-	-	-	100
<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ 55,732</b>	<b>\$ 87,250</b>	<b>\$ 62,495</b>	<b>\$ 61,973</b>	<b>\$ 99,183</b>
31.00 Office Supplies	\$ -	\$ 844	\$ 3,450	\$ 500	\$ 308	\$ 1,500
33.00 Operating Supplies	-	7,643	8,000	3,400	3,089	4,000
35.00 Small Tools & Equipment	-	672	2,250	1,500	1,563	2,000
36.00 Repair Materials & Supplies	-	50	500	-	-	-
41.00 Professional Services	-	2,621	3,000	3,400	5,422	1,000
42.00 Communications	-	12,156	15,000	10,850	11,271	12,600
42.01 Communications - Other	-	248	360	-	-	-
42.02 Communications - Postage	-	247	2,000	400	253	500
43.00 Travel and Subsistence	-	1,754	1,500	350	249	1,000
45.00 Operating Rental & Leases	-	42,902	12,100	15,025	13,934	4,500
46.00 AWC-RMSA Insurance	-	1,939	4,166	4,169	4,169	11,843
47.00 Utilities	-	6,181	10,000	15,000	16,976	18,000
48.00 Repair & Maintenance	-	235	1,000	2,200	4,535	1,500
48.01 Maintenance - Software	-	326	6,653	500	432	500
49.00 Miscellaneous	-	-	-	-	25	-
49.01 Conference/School/Training	-	1,000	1,000	500	325	1,000
49.02 Printing/Binding	-	3,071	3,000	1,000	1,128	3,000
49.03 Professional Dues & Subscriptions	-	40	100	40	-	100
51.00 Intergovernmental Services	-	3,499	3,600	1,626	1,626	2,200
51.00 Intergovernmental Svcs - LESA	109,508	122,625	140,382	149,197	149,197	149,556
<b>Total Other Expenditures</b>	<b>\$ 109,508</b>	<b>\$ 208,053</b>	<b>\$ 218,061</b>	<b>\$ 209,657</b>	<b>\$ 214,502</b>	<b>\$ 214,799</b>
91.00 Equipment Replacement	\$ -	\$ 3,295	\$ 2,541	\$ 2,541	\$ 2,541	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 3,295</b>	<b>\$ 2,541</b>	<b>\$ 2,541</b>	<b>\$ 2,541</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 109,508</b>	<b>\$ 267,080</b>	<b>\$ 307,852</b>	<b>\$ 274,693</b>	<b>\$ 279,016</b>	<b>\$ 313,982</b>

- 11.00 Police Records Specialist ; 1/2 Time Police Records Clerk
- 33.00 Latent print materials, dry ID kits, ink cartridges, data card ribbons, computer supplies
- 35.00 Office & ID equipment
- 41.00 Transcription services, alarm system monitoring, temp services
- 42.00 Phone service and T-1 line
- 45.00 Copier lease
- 47.00 Increased utilities due to new facility
- 49.01 Criminal Records Mgmt Conference, class registrations
- 49.02 Purchasing forms, officer information sheets, printed supplies
- 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 an “all risk” life safety response provider dedicated to provide for the safety and welfare of the City through preservation of life, health, property and the environment.

For many years, as other smaller cities have experienced, DuPont has struggled to provide a stable, sustainable level of service on its own. In April 2007 a temporary service agreement with Pierce County Fire District #2 (Lakewood Fire Department) was ratified to provide operational and support services to DuPont. In 2008 the City further partnered with Lakewood Fire in order to enhance and expand the City’s capabilities for a stable and efficient level of service and, 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. The contract with Lakewood Fire for paramedic and ambulance services was cancelled in late 2009. The minimum staffing level was reduced from three to two on the fire engine, which meets a minimal standard for delivery of service to the public. Working within the constraints of continuing economic challenges, the 2010 Fire budget continues with the theme of diminishing services and will marginally meet the core objectives of life safety, property protection, and community outreach.

The Department is organized into four divisions: Administration, Operations, Support Services, and EMS (Emergency Medical Services). We have 11 current staff: a contract Fire Chief, an Operations Chief (contracted through Lakewood Fire), 3 Lieutenants, and 6 Firefighter/EMT’s.

## MAJOR 2010 GOALS

- Conduct inspections on all Class B and Class M occupancies within the City of DuPont
- Create 24 business park Pre Plans for inclusion on the MDC (mobile data computer)
- Complete 240 hours of training for each suppression lieutenant and firefighter
- Conduct two CERT (Community Emergency Response Teams) classes for citizens of DuPont
- Develop a plan for a Reserve or Resident Firefighter Program for consideration in 2011
- Write departmental Policies and Procedures, as well as departmental High Risk Policies
- Develop a plan for Standard of Training for all personnel
- Develop a standard for Community Outreach
- Meet quarterly with Lakewood Fire Department grantwriter for 2010 and 2011 grant opportunities
- Meet with all industrial entities within DuPont for on-site disaster event planning
- Develop a plan to offer smoke detectors to all residences in the Historic Village (grant funded)
- Complete feasibility study on Station 26
- Develop a five-year strategy for the Fire Department based on a recovering economy
- Explore opportunities for regional cooperation (Steilacoom, Lakewood, University Place)

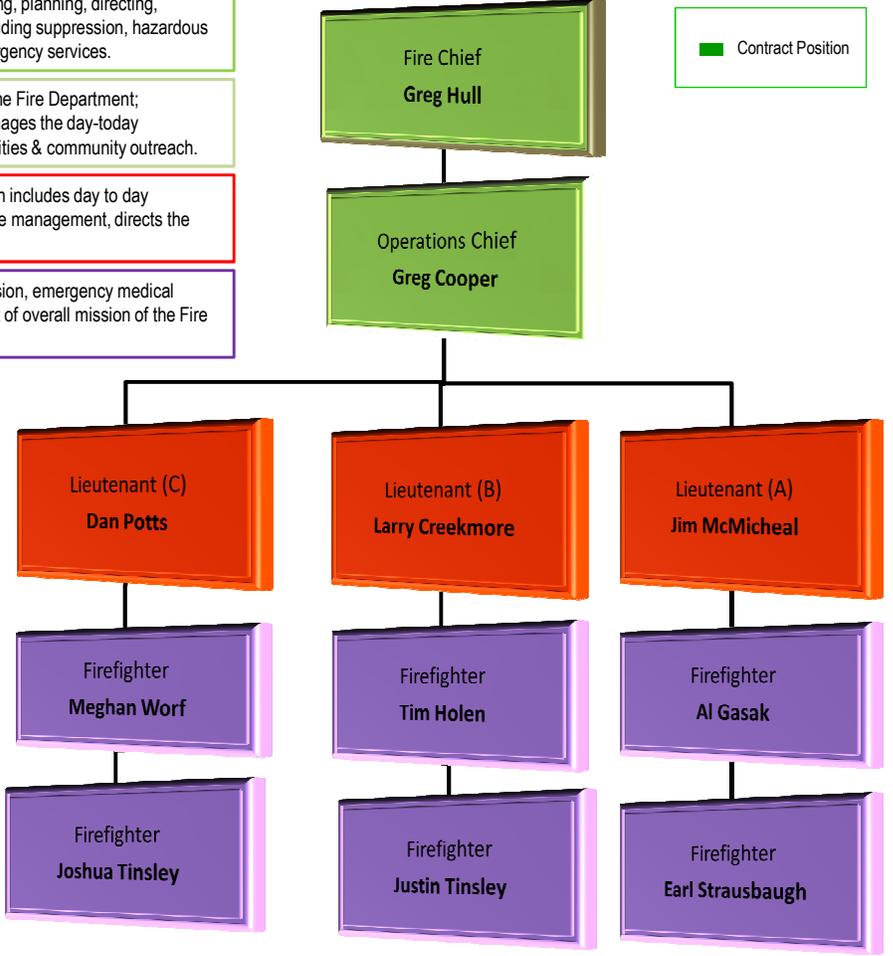
**Fire Chief** – responsible in developing long range plans, leading, planning, directing, managing the activities and operations of the Fire Department including suppression, hazardous materials mitigation, fire and life safety code compliance, and emergency services.

**Operations Chief** – assists the Fire Chief in the operations of the Fire Department; responsible for implementing departmental policies and plans; manages the day-to-day responsibilities of department operations, including personnel, facilities & community outreach.

**Fire Lieutenant** – has supervisory responsibility of a shift which includes day to day operations, emergency and non-emergency response and on-scene management, directs the work of the staff.

**Firefighter** – under general supervision, performs fire suppression, emergency medical assistance, and hazardous materials mitigation activities in support of overall mission of the Fire Department.

Contract Position



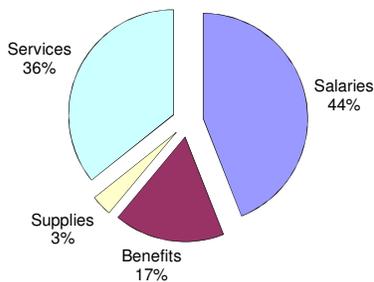
City of DuPont  
2010 Program Expenditure Budget

FIRE DEPARTMENT

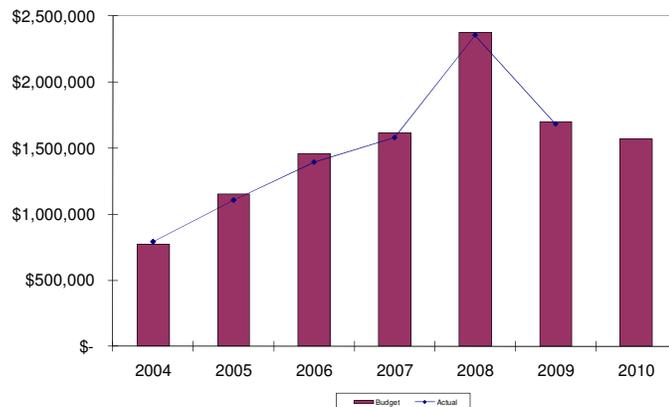
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 746,214	\$ 728,949	\$ 524,199	\$ 524,199	\$ 518,967	\$ 625,715
12.00 Overtime	101,111	204,515	69,741	69,741	99,542	64,554
13.00 Reserve Firefighter/EMTs/Paramedics	24,608	54,691	-	-	-	-
21.00 Personnel Benefits	238,763	228,673	191,635	191,635	188,231	245,320
26.00 Uniform Cleaning	13	1,013	1,200	1,200	188	1,500
27.00 Uniforms	11,290	25,522	5,200	5,200	6,417	4,000
28.00 Personal Protective Equip/Clothing	-	-	7,100	7,100	12,925	16,500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,121,999</b>	<b>\$ 1,243,363</b>	<b>\$ 799,075</b>	<b>\$ 799,075</b>	<b>\$ 826,270</b>	<b>\$ 957,589</b>
31.00 Office Supplies	\$ 3,413	\$ 776	\$ 2,200	\$ 2,200	\$ 149	\$ 1,200
32.00 Gas, Oil & Fuel	17,227	21,077	15,000	15,000	10,112	13,200
33.00 Operating Supplies	30,452	34,435	22,200	22,200	15,062	12,400
35.00 Small Tools & Equipment	8,151	23,389	9,950	9,950	7,140	9,200
36.00 Repair Materials & Supplies	1,506	348	10,200	10,200	16,326	14,400
41.00 Professional Services	107,233	199,138	100,903	100,903	113,063	115,000
42.00 Communications	21,997	19,734	21,000	21,000	11,971	21,600
43.00 Travel and Subsistence	8,135	2,360	1,200	1,200	1,556	2,400
44.00 Advertising	406	-	1,000	1,000	-	1,000
45.00 Operating Rental & Leases	9,776	30,344	7,300	7,300	11,175	-
46.00 AWC-RMSA Insurance	31,956	37,040	33,132	33,132	33,159	56,553
47.00 Utilities	11,125	11,295	21,000	21,000	24,347	26,000
48.00 Repair & Maintenance	35,439	82,025	19,200	19,200	8,720	9,000
49.00 Misc/Conf/Training/Printing/Dues	14,271	41,495	5,400	5,400	2,740	7,900
51.00 Intergovernmental Services	32,102	427,163	618,740	618,740	588,597	307,785
<b>Total Other Expenditures</b>	<b>\$ 333,189</b>	<b>\$ 930,619</b>	<b>\$ 888,425</b>	<b>\$ 888,425</b>	<b>\$ 844,117</b>	<b>\$ 597,638</b>
63.00 Capital Improvements	\$ -	\$ 1,121	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	203	13,734	-	-	-	-
91.00 Equipment Replacement	124,257	166,807	-	-	-	-
99.00 Interdepartmental Services & Chgs	-	-	12,500	12,500	12,500	12,500
<b>Total Capital Outlay</b>	<b>\$ 124,460</b>	<b>\$ 181,662</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,579,648</b>	<b>\$ 2,355,644</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,682,887</b>	<b>\$ 1,567,727</b>

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

2010 Fire Budget



Budget vs. Actual Expenditures



City of DuPont  
2010 Program Expenditure Budget

PROGRAM: FIRE ADMINISTRATION 001-008-522-10							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ -	\$ 41,256	\$ 48,639	\$ 48,639	\$ 35,250	\$ 32,334
12.00	Overtime	-	697	142	142	-	42
21.00	Personnel Benefits	-	10,997	16,272	16,272	11,000	9,812
27.00	Uniforms	-	1,874	-	-	-	-
	<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ 54,824</b>	<b>\$ 65,053</b>	<b>\$ 65,053</b>	<b>\$ 46,250</b>	<b>\$ 42,188</b>
41.00	Professional Services	-	149,051	90,000	90,000	109,287	112,000
42.02	Communications - Postage	37	89	2,000	2,000	12	600
43.00	Travel and Subsistence	8,008	2,250	1,200	1,200	1,556	1,200
44.00	Advertising	406	-	1,000	1,000	-	1,000
46.00	AWC-RMSA Insurance	31,956	37,040	33,132	33,132	33,159	56,553
49.00	Miscellaneous	-	30,000	-	-	-	-
49.01	Conference/School/Training	8,031	629	1,200	1,200	851	2,800
49.02	Printing/Binding	148	2,759	1,200	1,200	(1,341)	900
49.03	Professional Dues & Subscriptions	5,492	7,830	1,800	1,800	3,138	3,000
51.00	PCFD #2 - Admin Fees	-	6,354	11,200	11,200	1,068	-
51.00	PCFD #2 - Ops & Services Contract	-	-	11,200	-	-	225,000
	<b>Total Other Expenditures</b>	<b>\$ 54,078</b>	<b>\$ 236,002</b>	<b>\$ 142,732</b>	<b>\$ 142,732</b>	<b>\$ 147,730</b>	<b>\$ 403,053</b>
64.00	Machinery and Equipment	\$ -	\$ 5,497	\$ -	\$ -	\$ -	\$ -
99.00	Interdepartmental Services & Chgs	-	-	12,500	12,500	12,500	12,500
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 5,497</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 296,323</b>	<b>\$ 220,285</b>	<b>\$ 220,285</b>	<b>\$ 206,480</b>	<b>\$ 457,741</b>

11.00 City Administrator - 5%; City Clerk - 5%; HR Analyst - 7%; Finance Director - 7%; Finance Specialist - 10%; Accountant - 5%  
 41.00 Fire Chief contract  
 51.00 Pierce County Fire District #2 - Operations Chief (80% FTE); Fire Prevention; training, I.T. services; disaster preparedness

City of DuPont  
2010 Program Expenditure Budget

<b>PROGRAM: FIRE OPERATIONS</b>						
001-008-522-20						
<b>EXPENDITURES</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00 Salaries and Wages	\$ 363,850	\$ 304,424	\$ 138,574	\$ 138,574	\$ 141,311	\$ 173,765
12.00 Overtime	39,972	82,232	20,565	20,565	29,795	19,200
13.00 Reserve Firefighter/EMTs	-	5,121	-	-	-	-
21.00 Personnel Benefits	108,454	92,638	50,628	50,628	50,682	68,596
26.00 Uniform Cleaning	13	1,013	1,200	1,200	188	1,500
27.00 Uniforms	11,290	23,648	5,200	5,200	6,417	4,000
28.00 Personal Protective Equip/Clothing	-	-	7,100	7,100	12,925	14,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 523,579</b>	<b>\$ 509,076</b>	<b>\$ 223,267</b>	<b>\$ 223,267</b>	<b>\$ 241,318</b>	<b>\$ 281,061</b>
33.00 Operating Supplies	\$ 8,370	\$ 3,345	\$ 8,200	\$ 8,200	\$ 6,103	\$ 6,000
33.11 Operating Supplies - Fire Event	87	81	-	-	-	-
33.12 Prevention/Education Supplies	6,824	6,737	3,000	3,000	582	600
35.00 Small Tools & Equipment	5,203	12,103	4,500	4,500	3,918	3,000
36.00 Repair & Maintenance Supplies	1,506	-	6,000	6,000	108	3,000
41.00 Professional Services	44,914	7,058	3,200	3,200	2,767	-
41.11 Professional Services - Fire Event	874	-	-	-	-	-
43.00 Travel & Subsistence	-	-	-	-	-	1,200
43.11 Subsistence - Fire Event	127	110	-	-	-	-
48.00 Repair & Maintenance	2,011	3,765	-	-	-	-
51.00 PCFD #2 - Contracted Captains	-	-	128,952	128,952	114,023	-
51.00 PCFD #2 - Firefighters (Backfill)	-	-	9,000	9,000	24,689	-
51.00 PCFD #2 - Code Enforce/Prev Svcs	-	-	65,000	65,000	8,320	-
51.00 PCFD #2 - Fire Investigation Svcs	-	-	5,000	5,000	-	-
51.00 PCFD #2 - Public Education Svcs	-	-	-	-	3,023	4,500
51.00 PCFD #2 - Command Staff	-	-	-	-	3,390	-
51.00 FireComm Dispatch Services	9,631	11,711	13,800	13,800	13,367	16,555
51.00 Intergovernmental Services	-	142,925	-	-	71	-
<b>Total Other Expenditures</b>	<b>\$ 79,547</b>	<b>\$ 187,835</b>	<b>\$ 246,652</b>	<b>\$ 246,652</b>	<b>\$ 180,361</b>	<b>\$ 34,855</b>
64.00 Machinery and Equipment	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ 203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 603,329</b>	<b>\$ 696,911</b>	<b>\$ 469,919</b>	<b>\$ 469,919</b>	<b>\$ 421,679</b>	<b>\$ 315,916</b>

- 11.00 3 Lieutenants - 30%; 6 Firefighter/EMTs - 30%
- 27.00 New uniforms, uniform replacements & badges
- 28.00 Personal protective equipment & clothing
- 33.00 Technical resource materials, copier/printer supplies; prevention & education supplies
- 36.00 Tires, batteries, vehicle repair supplies
- 51.00 Pierce County Fire District #2 - Public Education contracted services
- 51.00 Dispatch services from Firecomm - 30%

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: FIRE SUPPORT SERVICES 001-008-522-60							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ -	\$ -	\$ 13,646	\$ 13,646	\$ 12,679	\$ 14,163
12.00	Overtime	-	-	1,050	1,050	225	512
21.00	Personnel Benefits	-	-	6,602	6,602	5,577	6,856
	<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,298</b>	<b>\$ 21,298</b>	<b>\$ 18,481</b>	<b>\$ 21,531</b>
31.00	Office Supplies	\$ 3,413	\$ 776	\$ 2,200	\$ 2,200	\$ 149	\$ 1,200
32.00	Gas, Oil & Fuel	17,227	21,077	15,000	15,000	10,112	13,200
33.00	Operating Supplies	-	10,867	8,000	8,000	5,328	3,000
35.00	Small Tools & Equipment	-	3,640	4,000	4,000	2,839	4,200
36.00	Repair & Maintenance Supplies	-	348	4,200	4,200	16,218	11,400
41.00	Professional Services	-	476	7,703	7,703	275	3,000
42.00	Communications	6,767	5,394	5,700	5,700	3,477	6,000
42.01	Communications - Other	15,193	14,251	13,300	13,300	8,482	15,000
45.00	Operating Rental & Leases	9,776	30,344	7,300	7,300	11,175	-
47.00	Utilities	11,125	11,295	21,000	21,000	24,347	26,000
48.00	Repair & Maintenance	-	4,425	13,200	13,200	6,255	6,000
48.01	Maintenance - Software	4,946	7,127	-	-	-	-
48.02	Maintenance - Vehicles	28,482	66,708	6,000	6,000	2,465	3,000
49.00	Miscellaneous	600	277	1,200	1,200	92	1,200
51.00	PCFD #2 - Fleet Maintenance Svcs	-	-	28,000	28,000	19,139	23,100
51.00	PCFD #2 - Info Technology Svcs	-	-	3,200	3,200	4,762	-
51.00	PCFD #2 - Logistics Services	-	-	1,200	1,200	2,156	-
51.00	PCFD #2 - Training Services	-	-	-	-	31,795	-
	<b>Total Other Expenditures</b>	<b>\$ 97,529</b>	<b>\$ 177,005</b>	<b>\$ 141,203</b>	<b>\$ 141,203</b>	<b>\$ 149,066</b>	<b>\$ 116,300</b>
63.00	Capital Improvements	\$ -	\$ 1,121	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	124,257	166,807	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 124,257</b>	<b>\$ 167,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 221,786</b>	<b>\$ 344,933</b>	<b>\$ 162,501</b>	<b>\$ 162,501</b>	<b>\$ 167,547</b>	<b>\$ 137,831</b>

- 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
- 42.01 Cell phones; internet service; pagers; aircards
- 47.00 Increased utilities for new facility
- 48.00 Facilities repairs
- 51.00 Pierce County Fire District #2 - Fleet Maintenance contracted services

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: EMS 001-008-526-10							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ 382,364	\$ 383,269	\$ 323,340	\$ 323,340	\$ 329,727	\$ 405,453
12.00	Overtime	61,139	121,586	47,984	47,984	69,522	44,800
13.00	Reserve Firefighter/EMTs/Paramedics	24,608	49,570	-	-	-	-
21.00	Personnel Benefits	130,309	125,038	118,133	118,133	120,972	160,056
28.00	Personal Protective Equipment	-	-	-	-	-	2,500
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 598,420</b>	<b>\$ 679,463</b>	<b>\$ 489,457</b>	<b>\$ 489,457</b>	<b>\$ 520,221</b>	<b>\$ 612,809</b>
33.00	Operating Supplies	\$ 15,171	\$ 13,405	\$ 3,000	\$ 3,000	\$ 3,049	\$ 2,800
35.00	Small Tools & Equipment	2,948	7,646	1,450	1,450	383	2,000
41.00	Professional Services	61,445	42,553	-	-	734	-
51.00	PCFD #2 - Contracted Captains	-	-	300,888	300,888	266,052	-
51.00	PCFD #2 - Firefighters (Backfill)	-	-	21,000	21,000	57,608	-
51.00	PCFD #2 - EMS Training/Certifications	-	-	-	-	35	-
51.00	PCFD #2 - Command Staff	-	-	-	-	7,910	-
51.00	FireComm Dispatch Services	22,471	27,325	31,500	31,500	31,189	38,630
51.00	Intergovernmental Services	-	238,848	-	-	-	-
	<b>Total Other Expenditures</b>	<b>\$ 102,035</b>	<b>\$ 329,777</b>	<b>\$ 357,838</b>	<b>\$ 357,838</b>	<b>\$ 366,960</b>	<b>\$ 43,430</b>
64.00	Machinery and Equipment	\$ -	\$ 8,237	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 8,237</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 700,455</b>	<b>\$ 1,017,477</b>	<b>\$ 847,295</b>	<b>\$ 847,295</b>	<b>\$ 887,181</b>	<b>\$ 656,239</b>

11.00 3 Lieutenants - 70%; 6 Firefighter/EMTs - 70%

33.00 Medical supplies

35.00 Glucometers, EMS Gearbags, stethoscopes, vacuum splints, sked boards

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. The current recessionary period has seen a drop in permanent staffing from the authorized level of seven to a current level of three. The Department also outsources Civil Project and major Land Use Projects as necessary. A receptionist/clerk position is shared with the Public Works Department. The City Administrator currently provides management oversight for the department.

- Planning Section (1 position)
- Building Services Section (2 positions)
- Civil Engineering Projects (Contract-reimbursable)
- Land Use Projects (Contract-reimbursable)
- Community Development Department Director (vacant/oversight by City Administrator)

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 Division'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.

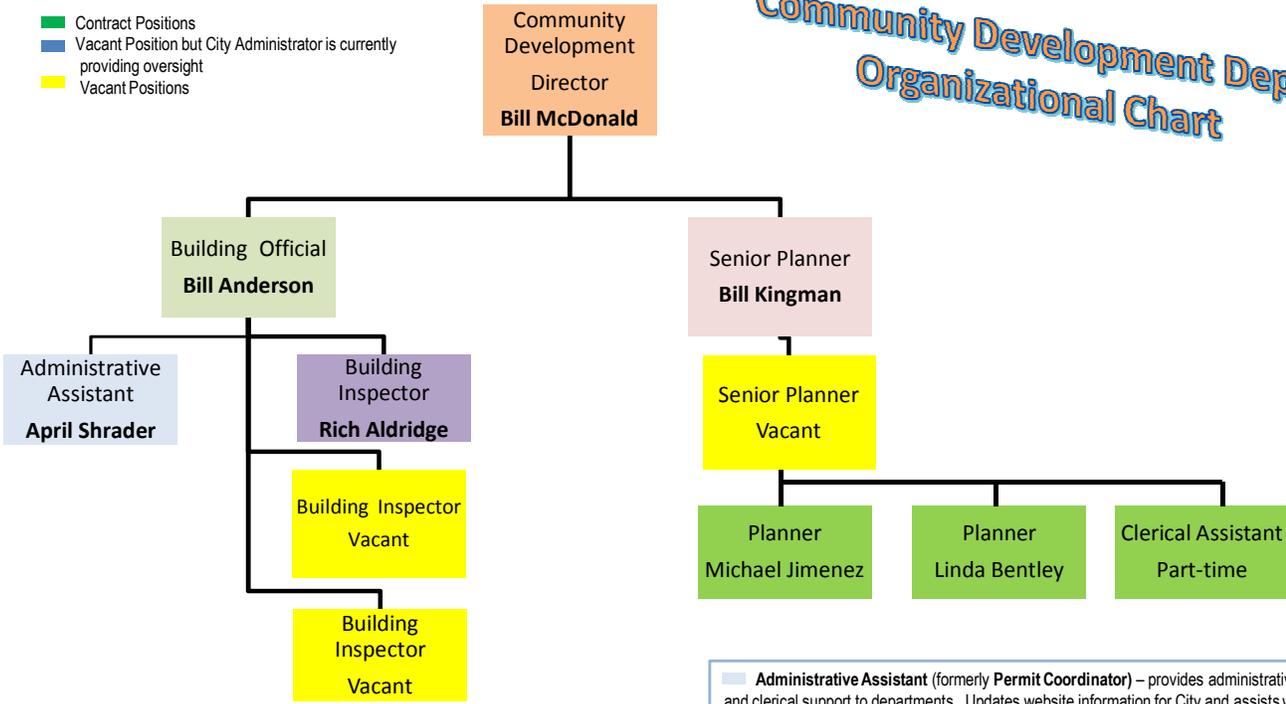
**Civil Projects** activities are handled through an outside contract with Gray & Osborne, Inc. These activities consist of engineering review of plans for the construction of private developments and public improvements and inspections during the construction phase. Improvements include streets, sidewalks, parks, and water and storm sewer systems. Outside contract costs are billed back to the applicant/developer/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 2010 GOALS**

- Provide and improve key planning, building and development information on-line.
- Complete the Capital Facilities Plan update (CFP 2009-2015).
- Prepare the 2010 official population estimate.
- Rewrite of Comprehensive Plan to meet 2010 mandatory update.
- Coordinate with Department of Ecology on the update to the Shoreline Master Plan.
- Continue participation in CalPortland/Glacier Feasibility Study and land use process.
- Continue to work with major development projects such as First Park NW, DuPont Corporate Park, DuPont Station Mixed Use Project, DuPont Business Park (Civic Center Lot B), and the Home Course, to advance the DuPont economy.
- Continue to refine the City's land use, civil and building application processes.

Community Development Dept.  
Organizational Chart



- Contract Positions
- Vacant Position but City Administrator is currently providing oversight
- Vacant Positions

**Community Development Director**- performs a variety of professional, complex administrative, supervisory work in planning, coordinating, and directing zoning compliance and long-range community development and improvement programs, economic development programs, and grant writing.

**Building Official** – performs a variety of routine and complex administrative, supervisory, and technical work; administering and enforcing building related codes, reviewing of plans, and inspection of construction projects within the City. Participates in the management of the project review process.

**Administrative Assistant** (formerly **Permit Coordinator**) – provides administrative and clerical support to departments. Updates website information for City and assists with newsletter. Occasionally receives planning and building permits from developers, builders, and general public.

**Building Inspector** – performs a variety of routine and complex technical work in building, construction inspections, and code enforcement work; assists with residential plan reviews, and code enforcement investigation.

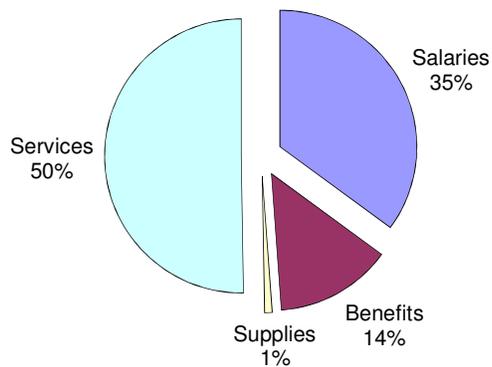
**Senior Planner** – performs a variety of administrative and technical work in the current and long-range planning programs of the City related to the development and implementation of land use codes, and related municipal plans and policies.

City of DuPont  
2010 Program Expenditure Budget  
COMMUNITY DEVELOPMENT DEPARTMENT

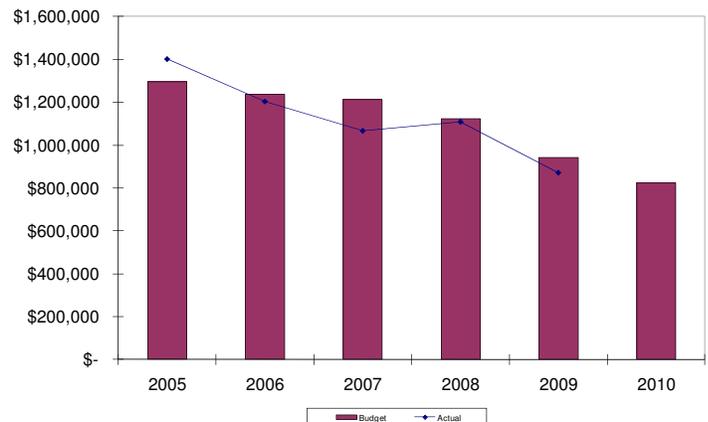
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 439,344	\$ 385,071	\$ 430,265	\$ 310,980	\$ 310,929	\$ 287,714
12.00 Overtime	1,095	1,151	3,003	250	86	989
21.00 Personnel Benefits	154,020	150,985	181,101	117,800	127,330	113,627
27.00 Uniforms	108	223	-	100	98	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 594,567</b>	<b>\$ 537,430</b>	<b>\$ 614,369</b>	<b>\$ 429,130</b>	<b>\$ 438,443</b>	<b>\$ 402,330</b>
31.00 Office Supplies	\$ 386	\$ 304	\$ 650	\$ 200	\$ 129	\$ 350
32.00 Gas, Oil & Fuel	2,834	3,313	3,650	1,500	835	2,000
33.00 Operating Supplies	4,558	1,688	3,000	2,865	1,712	4,000
35.00 Small Tools & Equipment	566	1,046	2,000	500	131	1,000
41.00 Professional Services	425,585	527,083	490,000	472,032	398,797	386,500
42.00 Communications	1,977	1,956	2,500	1,800	1,376	2,000
43.00 Travel and Subsistence	4,229	2,206	4,400	1,699	1,409	3,200
44.00 Advertising	3,136	7,297	4,000	4,000	3,178	4,000
46.00 AWC-RMSA Insurance	12,040	10,751	11,203	11,211	11,211	11,314
48.00 Repair & Maintenance	4,546	1,380	2,369	2,419	2,240	2,500
49.00 Misc/Conf/Training/Printing/Dues	4,319	5,605	6,850	3,910	2,536	4,540
51.00 Intergovernmental Services	4	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 464,180</b>	<b>\$ 562,629</b>	<b>\$ 530,622</b>	<b>\$ 502,136</b>	<b>\$ 423,554</b>	<b>\$ 421,404</b>
64.00 Machinery and Equipment	\$ 584	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	8,047	9,381	10,423	10,423	10,423	-
<b>Total Capital Outlay</b>	<b>\$ 8,631</b>	<b>\$ 9,381</b>	<b>\$ 10,423</b>	<b>\$ 10,423</b>	<b>\$ 10,423</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,067,378</b>	<b>\$ 1,109,440</b>	<b>\$ 1,155,414</b>	<b>\$ 941,689</b>	<b>\$ 872,420</b>	<b>\$ 823,734</b>

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

2010 Community Development Budget



Budget vs. Actual Expenditures



**City of DuPont  
2010 Program Expenditure Budget**

<b>PROGRAM: ENGINEERING</b>							
001-009-532-20							
<b>EXPENDITURES</b>		<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00	Salaries and Wages	\$ 14,201	\$ 15,269	\$ 17,467	\$ 12,750	\$ 12,766	\$ 17,833
12.00	Overtime	436	366	337	150	83	169
21.00	Personnel Benefits	4,223	4,906	4,895	4,300	4,239	6,224
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 18,860</b>	<b>\$ 20,541</b>	<b>\$ 22,699</b>	<b>\$ 17,200</b>	<b>\$ 17,088</b>	<b>\$ 24,226</b>
41.00	Professional Services	\$ 11,585	\$ 19,199	\$ 25,000	\$ 10,000	\$ -	\$ 20,000
41.01	Professional Svcs - Reimbursable	372,035	401,195	400,000	272,574	228,649	210,000
46.00	AWC-RMSA Insurance	307	248	226	226	226	281
	<b>Total Other Expenditures</b>	<b>\$ 383,927</b>	<b>\$ 420,642</b>	<b>\$ 425,226</b>	<b>\$ 282,800</b>	<b>\$ 228,875</b>	<b>\$ 230,281</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 402,787</b>	<b>\$ 441,183</b>	<b>\$ 447,925</b>	<b>\$ 300,000</b>	<b>\$ 245,963</b>	<b>\$ 254,507</b>

11.00 PW Director - 10%; PW Supervisor - 5%

41.00 Street standards update; non-reimbursable engineering studies and consulting

41.01 Specific applications or projects which are reimbursable (pass-thru + 10%)

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: BUILDING 001-010-559-10							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ 268,907	\$ 263,100	\$ 261,690	\$ 208,100	\$ 208,049	\$ 179,700
12.00	Overtime	402	627	2,157	100	3	389
21.00	Personnel Benefits	102,009	111,477	118,486	85,000	96,120	77,288
27.00	Uniforms	108	223	-	100	98	-
<b>Total Salary, Wages and Benefits</b>		<b>\$ 371,426</b>	<b>\$ 375,427</b>	<b>\$ 382,333</b>	<b>\$ 293,300</b>	<b>\$ 304,270</b>	<b>\$ 257,377</b>
31.00	Office Supplies	\$ 69	\$ 250	\$ 500	\$ 150	\$ 98	\$ 250
32.00	Gas, Oil & Fuel	2,834	3,313	3,650	1,500	835	2,000
33.00	Operating Supplies	3,804	1,011	2,000	2,000	1,091	3,000
35.00	Small Tools & Equipment	147	510	1,000	500	131	500
41.00	Professional Services	5,054	1,956	5,000	2,458	-	5,000
42.01	Communications - Other	1,977	1,168	1,500	1,500	1,376	1,500
43.00	Travel and Subsistence	4,075	1,156	3,200	1,500	1,064	2,000
46.00	AWC-RMSA Insurance	8,412	7,158	7,669	7,675	7,675	7,475
48.01	Maintenance - Software	1,285	1,284	1,869	1,869	1,869	2,000
48.02	Maintenance - Vehicles	3,261	96	500	550	371	500
49.00	Miscellaneous	23	-	-	-	-	-
49.01	Conference/School/Training	2,290	1,910	2,000	1,500	1,003	1,500
49.02	Printing/Binding	389	764	750	750	-	-
49.03	Professional Dues & Subscriptions	540	661	1,000	540	540	540
51.00	Intergovernmental Services	4	-	-	-	-	-
<b>Total Other Expenditures</b>		<b>\$ 34,164</b>	<b>\$ 21,237</b>	<b>\$ 30,638</b>	<b>\$ 22,492</b>	<b>\$ 16,053</b>	<b>\$ 26,265</b>
64.00	Machinery and Equipment	\$ 584	\$ -	\$ -	\$ -	\$ -	\$ -
91.00	Equipment Replacement	6,374	7,708	9,208	9,208	9,208	-
<b>Total Capital Outlay</b>		<b>\$ 6,958</b>	<b>\$ 7,708</b>	<b>\$ 9,208</b>	<b>\$ 9,208</b>	<b>\$ 9,208</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 412,548</b>	<b>\$ 404,372</b>	<b>\$ 422,179</b>	<b>\$ 325,000</b>	<b>\$ 329,531</b>	<b>\$ 283,642</b>

11.00 Building Official - 95%; Building Inspector - 100%; Admin Support .63 FTE - 100%; Clerical Asst. - 20%; Finance Specialist - 10%; Utility Clerk - 5%  
 33.00 Publications, software, tires, new building codes  
 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  
2010 Program Expenditure Budget

<b>PROGRAM: PLANNING</b>						
001-011-558-10						
<b>EXPENDITURES</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00 Salaries and Wages	\$ 156,236	\$ 106,702	\$ 151,108	\$ 90,130	\$ 90,114	\$ 90,181
12.00 Overtime	257	158	509	-	-	431
21.00 Personnel Benefits	47,788	34,602	57,720	28,500	26,971	30,115
<b>Total Salary, Wages and Benefits</b>	<b>\$ 204,281</b>	<b>\$ 141,462</b>	<b>\$ 209,337</b>	<b>\$ 118,630</b>	<b>\$ 117,085</b>	<b>\$ 120,727</b>
31.00 Office Supplies	\$ 317	\$ 54	\$ 150	\$ 50	\$ 31	\$ 100
33.00 Operating Supplies	754	677	1,000	865	621	1,000
35.00 Small Tools & Equipment	419	536	1,000	-	-	500
41.00 Professional Services	27,465	45,807	40,000	70,000	72,395	61,500
41.01 Professional Svcs - Reimbursable	9,446	58,926	20,000	117,000	88,323	60,000
41.02 Professional Svcs - Shoreline Grant	-	-	-	-	9,430	30,000
42.02 Communications - Postage	-	788	1,000	300	-	500
43.00 Travel and Subsistence	154	1,050	1,200	199	345	1,200
44.00 Advertising	3,136	7,297	4,000	4,000	3,178	4,000
46.00 AWC-RMSA Insurance	3,321	3,345	3,308	3,310	3,310	3,558
49.01 Conference/School/Training	755	1,779	1,500	375	375	1,500
49.02 Printing/Binding	29	198	1,000	350	223	500
49.03 Professional Dues & Subscriptions	293	293	600	395	395	500
<b>Total Other Expenditures</b>	<b>\$ 46,089</b>	<b>\$ 120,750</b>	<b>\$ 74,758</b>	<b>\$ 196,844</b>	<b>\$ 178,626</b>	<b>\$ 164,858</b>
91.00 Equipment Replacement	\$ 1,673	\$ 1,673	\$ 1,215	\$ 1,215	\$ 1,215	\$ -
<b>Total Capital Outlay</b>	<b>\$ 1,673</b>	<b>\$ 1,673</b>	<b>\$ 1,215</b>	<b>\$ 1,215</b>	<b>\$ 1,215</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 252,043</b>	<b>\$ 263,885</b>	<b>\$ 285,310</b>	<b>\$ 316,689</b>	<b>\$ 296,926</b>	<b>\$ 285,585</b>

- 11.00 1 Senior Planner - 100%; Clerical Assistant- 20%;
- 33.00 Toner cartridges, binders
- 41.00 Special studies, projects & reports by outside consultants (not reimbursable), legal opinion referrals (not reimbursable); Planning Agency support
- 41.00 Hearing Examiner services (not reimbursable), Recording Secretary services , potential recruitment for Community Development Director
- 41.01 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
- 44.00 Public notices, including ordinance amendment texts
- 49.01 Training required for professional certification, APA Conference
- 49.02 Printing of comprehensive plan
- 49.03 American Planning Association, AICP certification renewal

## 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** is organized into multiple functional areas. The Public Works Director oversees an operational staff of 9.6 FTE and the Museum Manager contract. The Department manages the daily operations of the City's water, stormwater, and street infrastructures, City-owned parks and facilities, Museum, and supports year-round recreational activities.

**Parks, Greenways, and Recreation:** There are over 60 acres of developed parks and over 20 acres of 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 currently seven City office facilities that are maintained by Public Works: Community Center, Museum, Public Works Crew Office and Maintenance Shop, former EMS Satellite facility, and the Civic Center complex consisting of the City Hall and Public Safety buildings and grounds.

**Water System:** The City operates and maintains 237,000 feet (44.9 miles) of water mains, and two primary storage facilities with over 4 million gallons of storage. The City has approximately 3,000 water service connections, 6 active wells, and three booster stations.

**Stormwater System:** The City maintains 163,700 feet (31 miles) of stormwater collection lines, 30,100 feet (5.7 miles) of storm ditches, 1,766 stormwater catch basin structures and 20 stormwater retention ponds with an area of 8.16 acres.

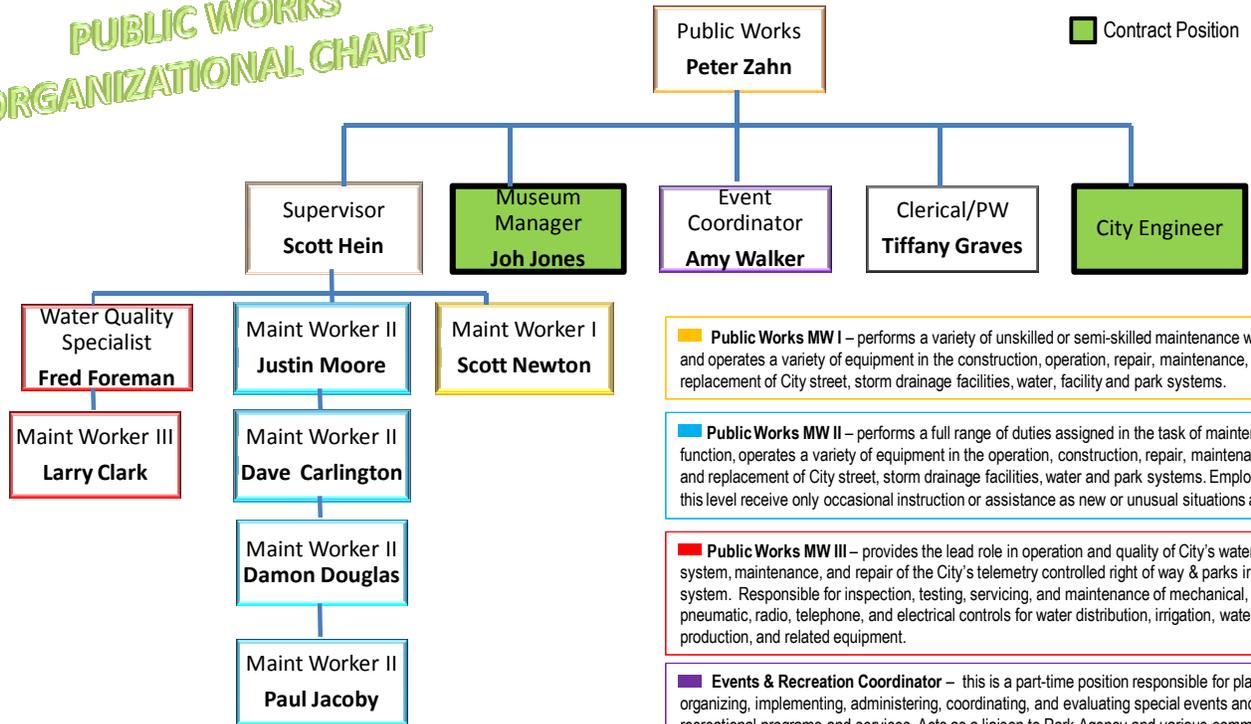
**Street System:** The City has 71.1 lane miles of road surface, several hundred traffic signs, 9 traffic signals, and 22.7 miles of pedestrian trails.

**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 2010 GOALS

- Continue implementation of plans, programs and code revision steps to ensure compliance with the NPDES, Phase II Municipal Stormwater Permit requirements.
- Continue implementation of routine water system maintenance programs, planning for system interconnection with El Rancho Madrona, and being Water System Plan update.
- Complete review and analysis of water and stormwater rates and rate structures.
- Continue work to update the City's Public Works Standards (water, stormwater, and streets standards) with the goal of completing and adopting the update in 2010.
- Continue efforts to support annual events and enhance revenue-generating programs.
- 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 upcoming revisions to MUTCD requirements.
- Continue development and implementation of ongoing stormwater pond and stormwater conveyance system inspection and maintenance programs and schedules.
- Complete review of radio-read water meter reading equipment needs and progress toward implementation.
- Manage signal construction and acquisition at critical intersections with development.

# PUBLIC WORKS ORGANIZATIONAL CHART



Contract Position

**Public Works MW I** – performs a variety of unskilled or semi-skilled maintenance work, and operates a variety of equipment in the construction, operation, repair, maintenance, and replacement of City street, storm drainage facilities, water, facility and park systems.

**Public Works MW II** – performs a full range of duties assigned in the task of maintenance function, operates a variety of equipment in the operation, construction, repair, maintenance, and replacement of City street, storm drainage facilities, water and park systems. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise.

**Public Works MW III** – provides the lead role in operation and quality of City’s water system, maintenance, and repair of the City’s telemetry controlled right of way & parks irrigation system. Responsible for inspection, testing, servicing, and maintenance of mechanical, pneumatic, radio, telephone, and electrical controls for water distribution, irrigation, water production, and related equipment.

**Events & Recreation Coordinator** – this is a part-time position responsible for planning, organizing, implementing, administering, coordinating, and evaluating special events and recreational programs and services. Acts as a liaison to Park Agency and various community and regional groups.

**Receptionist/Gen. Clerical** – performs routine receptionist, clerical, and secretarial work. Answers phones, greets the public, provides customer assistance, acts as cashier, and processes data; assists the PW Director in handling contracts and bids. Provides administrative support to the Building and Community Development Department. Provides clerical and admin support and works on projects assigned by the Mayor. Handles facility schedules and rentals.

**PW Director** – plan, organize, direct, and evaluate the activities of the PW department ; administers the City PW activities, construction, maintenance, and testing including streets, water and stormwater infrastructure, distribution, and treatment, vehicle maintenance and repair; supervise and evaluate the performance of assigned personnel. Performs a variety of routine and complex administrative, supervisory, and technical work.

**PW Supervisor**- oversees the operations, repairs, maintenance, development, and standards of the water system, storm water utility, street and right of way systems, and City parks and facilities. This position determines daily operation procedures, assigns, supervises, and evaluates PW maintenance personnel under the direction of the PW Director.

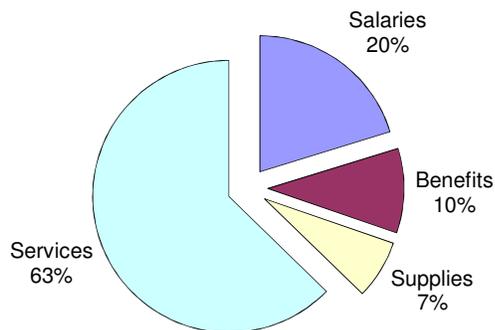
City of DuPont  
2010 Program Expenditure Budget

PUBLIC WORKS - PARKS, FACILITIES AND GREENWAYS

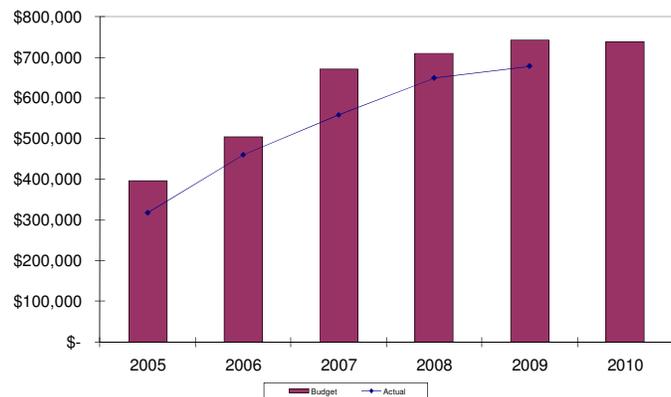
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 116,642	\$ 141,819	\$ 140,242	\$ 129,802	\$ 125,969	\$ 144,432
12.00 Overtime	2,614	3,352	9,426	5,700	2,027	4,936
21.00 Personnel Benefits	47,308	62,646	72,366	62,567	55,362	70,985
26.00 Uniform Cleaning	2,783	4,561	4,300	2,600	1,486	2,500
27.00 Uniforms	-	157	700	550	-	700
<b>Total Salary, Wages and Benefits</b>	<b>\$ 169,347</b>	<b>\$ 212,535</b>	<b>\$ 227,034</b>	<b>\$ 201,219</b>	<b>\$ 184,844</b>	<b>\$ 223,553</b>
31.00 Office Supplies	\$ 33	\$ 100	\$ 400	\$ 200	\$ -	\$ 150
32.00 Gas, Oil & Fuel	3,048	4,150	5,000	3,000	3,142	4,000
33.00 Operating Supplies	14,734	28,116	39,000	33,900	17,564	30,000
35.00 Small Tools & Equipment	4,238	3,455	6,000	6,835	5,336	5,500
36.00 Repair Materials & Supplies	4,561	4,015	12,000	8,500	5,429	12,000
41.00 Professional Services	215,312	245,204	348,368	285,368	262,852	282,663
42.00 Communications	2,493	5,772	10,120	9,470	7,319	8,050
43.00 Travel and Subsistence	372	1,114	1,700	1,100	531	1,700
44.00 Advertising	1,251	122	1,250	1,151	150	900
45.00 Operating Rental & Leases	7,022	10,918	7,200	6,350	5,960	7,200
46.00 AWC-RMSA Insurance	17,562	16,148	18,648	18,655	18,662	24,918
47.00 Utilities	59,667	86,006	102,500	107,900	116,002	99,800
48.00 Repair & Maintenance	9,072	6,313	30,750	31,075	24,184	32,000
49.00 Misc/Conf/Training/Printing/Dues	2,370	3,147	10,800	2,722	1,394	5,350
51.00 Intergovernmental Services	113	-	200	200	334	100
<b>Total Other Expenditures</b>	<b>\$ 341,848</b>	<b>\$ 414,580</b>	<b>\$ 593,936</b>	<b>\$ 516,426</b>	<b>\$ 468,859</b>	<b>\$ 514,331</b>
64.00 Machinery and Equipment	\$ 28,227	\$ 1,825	\$ 2,500	\$ -	\$ -	\$ -
91.00 Equipment Replacement	18,590	19,878	24,186	24,186	24,186	-
<b>Total Capital Outlay</b>	<b>\$ 46,817</b>	<b>\$ 21,703</b>	<b>\$ 26,686</b>	<b>\$ 24,186</b>	<b>\$ 24,186</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 558,012</b>	<b>\$ 648,818</b>	<b>\$ 847,656</b>	<b>\$ 741,831</b>	<b>\$ 677,889</b>	<b>\$ 737,884</b>

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

2010 Parks, Facilities & Greenways Budget



Budget vs. Actual Expenditures



City of DuPont  
2010 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS							
001-012-573-10							
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted	
11.00 Salaries and Wages	\$ 20,450	\$ 32,001	\$ 32,617	\$ 32,617	\$ 34,289	\$ 31,358	
12.00 Overtime	320	330	500	500	240	485	
21.00 Personnel Benefits	10,561	18,431	21,812	21,812	19,677	18,787	
27.00 Uniforms	-	-	100	100	-	100	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 31,331</b>	<b>\$ 50,762</b>	<b>\$ 55,029</b>	<b>\$ 55,029</b>	<b>\$ 54,206</b>	<b>\$ 50,730</b>	
31.00 Office Supplies	\$ -	\$ 41	\$ 100	\$ 100	\$ -	\$ 50	
33.00 Operating Supplies	2,281	13,617	15,000	15,000	3,661	6,000	
35.00 Small Tools & Equipment	398	314	500	500	-	500	
41.00 Professional Services	10,567	8,004	10,000	10,000	11,360	15,500	
42.01 Communications - Other	200	2,227	3,120	3,120	1,673	1,500	
42.02 Communications - Postage	5	115	250	250	-	400	
43.00 Travel and Subsistence	251	697	500	500	203	500	
44.00 Advertising	1,199	122	1,000	1,000	-	500	
45.00 Operating Rental & Leases	5,095	5,566	4,000	4,000	3,626	4,000	
46.00 AWC-RMSA Insurance	775	780	1,173	1,173	1,174	1,511	
49.00 Miscellaneous	-	95	-	-	195	200	
49.01 Conference/School/Training	425	580	750	750	289	750	
49.02 Printing/Binding	317	1,291	500	500	15	500	
49.03 Professional Dues & Subscriptions	196	196	400	400	196	250	
<b>Total Other Expenditures</b>	<b>\$ 21,709</b>	<b>\$ 33,645</b>	<b>\$ 37,293</b>	<b>\$ 37,293</b>	<b>\$ 22,392</b>	<b>\$ 32,161</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,040</b>	<b>\$ 84,407</b>	<b>\$ 92,322</b>	<b>\$ 92,322</b>	<b>\$ 76,598</b>	<b>\$ 82,891</b>	

- 11.00 Part-Time Events & Recreation Coordinator (25 hrs/week); Clerical Assistant - 15%
- 33.00 Community programs, special events and activities supplies
- 35.00 Tools & equipment for programs and activities
- 41.00 Contracted (fee for service) programs, instructors, entertainers, etc.
- 45.00 Stage rentals; sani-can rentals
- 49.01 WRPA Conference
- 49.02 Banners, flyers, brochures
- 49.03 WA Parks & Recreation Association dues

**City of DuPont  
2010 Program Expenditure Budget**

<b>PROGRAM: PARKS</b>						
001-012-575-10						
<b>EXPENDITURES</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00 Salaries and Wages	\$ 53,965	\$ 59,494	\$ 59,440	\$ 49,000	\$ 47,440	\$ 62,767
12.00 Overtime	1,209	1,555	5,026	1,300	947	2,500
21.00 Personnel Benefits	20,597	23,793	28,649	18,850	18,522	29,821
26.00 Uniform Cleaning	1,356	2,827	2,500	800	743	1,500
27.00 Uniforms	-	157	300	150	-	300
<b>Total Salary, Wages and Benefits</b>	<b>\$ 77,127</b>	<b>\$ 87,826</b>	<b>\$ 95,915</b>	<b>\$ 70,100</b>	<b>\$ 67,652</b>	<b>\$ 96,888</b>
31.00 Office Supplies	\$ 9	\$ -	\$ 100	\$ -	\$ -	\$ -
32.00 Gas, Oil & Fuel	3,048	4,150	5,000	3,000	3,142	4,000
33.00 Operating Supplies	3,673	6,748	10,000	8,400	7,680	10,000
35.00 Small Tools & Equipment	586	1,336	2,000	3,000	2,247	2,000
36.00 Repair & Maintenance Supplies	2,178	1,034	4,000	2,500	2,317	4,000
41.00 Professional Services	28,018	78,116	140,000	106,000	93,567	104,000
42.00 Communications	-	323	500	350	480	500
43.00 Travel and Subsistence	72	376	1,000	400	267	1,000
44.00 Advertising	52	-	-	151	150	150
45.00 Operating Rental & Leases	1,619	4,693	2,500	1,800	1,753	2,500
46.00 AWC-RMSA Insurance	6,010	5,404	6,181	6,186	6,186	4,093
47.00 Utilities	10,313	17,846	30,000	25,000	23,858	22,000
48.00 Repair & Maintenance	182	3,855	15,500	25,775	22,984	16,500
48.02 Maintenance- Vehicles	108	600	250	250	45	500
49.01 Conference/School/Training	640	755	2,700	850	518	2,700
49.02 Printing/Binding	-	-	500	-	-	100
49.03 Professional Dues & Subscriptions	47	175	500	200	160	400
<b>Total Other Expenditures</b>	<b>\$ 56,555</b>	<b>\$ 125,411</b>	<b>\$ 220,731</b>	<b>\$ 183,862</b>	<b>\$ 165,354</b>	<b>\$ 174,443</b>
64.00 Machinery and Equipment	\$ 28,227	\$ 1,825	\$ 2,500	\$ -	\$ -	\$ -
91.00 Equipment Replacement	11,181	13,029	13,612	13,612	13,612	-
<b>Total Capital Outlay</b>	<b>\$ 39,408</b>	<b>\$ 14,854</b>	<b>\$ 16,112</b>	<b>\$ 13,612</b>	<b>\$ 13,612</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 173,090</b>	<b>\$ 228,091</b>	<b>\$ 332,758</b>	<b>\$ 267,574</b>	<b>\$ 246,618</b>	<b>\$ 271,331</b>

- 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 Fuel 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 (\$94,000); miscellaneous engineering/other services (\$10,000)
- 42.00 Phones for Maxicom system
- 45.00 Portable sanitary facilities @ Sellers Park
- 47.00 Power, water & refuse disposal
- 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
- 49.03 State and National Association Dues (WRPA)

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: MUSEUM						
001-013-575-30						
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
31.00 Office Supplies	\$ -	\$ 16	\$ 100	\$ -	\$ -	\$ 50
33.00 Operating Supplies	606	520	1,000	500	509	1,000
35.00 Small Tools & Equipment	1,049	595	1,000	535	535	500
36.00 Building Repair Materials	-	478	-	-	-	-
41.00 Professional Services	25,895	25,873	35,368	35,368	33,106	28,163
42.00 Communications	554	539	500	500	533	600
42.01 Communications - Other		535	750	650	649	750
43.00 Travel and Subsistence	49	41	200	200	61	200
44.00 Advertising	-	-	250	-	-	250
45.00 Operating Rental & Leases	308	659	700	550	542	700
46.00 AWC-RMSA Insurance	1,509	1,499	1,941	1,942	1,942	2,489
47.00 Utilities	1,889	1,991	2,500	1,900	2,748	2,000
49.00 Miscellaneous	-	-	5,000	-	-	-
49.01 Conference/School/Training	150	35	250	-	-	250
49.02 Printing/Binding	59	-	200	22	21	200
<b>Total Other Expenditures</b>	<b>\$ 32,068</b>	<b>\$ 32,781</b>	<b>\$ 49,759</b>	<b>\$ 42,167</b>	<b>\$ 40,646</b>	<b>\$ 37,152</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,068</b>	<b>\$ 32,781</b>	<b>\$ 49,759</b>	<b>\$ 42,167</b>	<b>\$ 40,646</b>	<b>\$ 37,152</b>

- 33.00 Archival supplies, storage boxes, paper
- 35.00 Shelving; display racks
- 41.00 Museum Manager contract (30 hours/week); pest control services
- 44.00 Advertising for museum events and lecture series
- 45.00 Fence rental for train
- 49.01 Grantwriting courses; training seminars
- 49.02 Photo enlargements for exhibits

**City of DuPont  
2010 Program Expenditure Budget**

<b>PROGRAM: FACILITIES</b>							
001-014-518-10							
<b>EXPENDITURES</b>		<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00	Salaries and Wages	\$ 42,227	\$ 50,324	\$ 48,185	\$ 48,185	\$ 44,240	\$ 50,307
12.00	Overtime	1,085	1,467	3,900	3,900	840	1,951
21.00	Personnel Benefits	16,150	20,422	21,905	21,905	17,163	22,377
26.00	Uniform Cleaning	1,427	1,734	1,800	1,800	743	1,000
27.00	Uniforms	-	-	300	300	-	300
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 60,889</b>	<b>\$ 73,947</b>	<b>\$ 76,090</b>	<b>\$ 76,090</b>	<b>\$ 62,986</b>	<b>\$ 75,935</b>
31.00	Office Supplies	\$ 24	\$ 43	\$ 100	\$ 100	\$ -	\$ 50
33.00	Operating Supplies	5,779	4,544	8,000	8,000	3,919	8,000
35.00	Small Tools & Equipment	1,355	663	2,000	2,000	1,874	2,000
36.00	Building Repair Materials	1,783	1,638	3,000	3,000	916	3,000
41.00	Professional Services	15,569	16,625	25,000	25,000	18,392	20,000
42.01	Communications - Other	-	508	2,500	2,500	1,759	1,500
45.00	Operating Rental & Leases	-	-	-	-	39	-
46.00	AWC-RMSA Insurance	7,071	6,603	7,313	7,313	7,319	15,056
47.00	Utilities	44	7,891	18,000	18,000	31,067	25,800
48.00	Repair & Maintenance	1,601	661	5,000	5,000	1,107	5,000
49.00	Miscellaneous	1	20	-	-	-	-
51.00	Intergovernmental Services	113	-	200	200	334	100
	<b>Total Other Expenditures</b>	<b>\$ 33,340</b>	<b>\$ 39,196</b>	<b>\$ 71,113</b>	<b>\$ 71,113</b>	<b>\$ 66,726</b>	<b>\$ 80,506</b>
91.00	Equipment Replacement	\$ 946	\$ 922	\$ 3,389	\$ 3,389	\$ 3,389	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 946</b>	<b>\$ 922</b>	<b>\$ 3,389</b>	<b>\$ 3,389</b>	<b>\$ 3,389</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 95,175</b>	<b>\$ 114,065</b>	<b>\$ 150,592</b>	<b>\$ 150,592</b>	<b>\$ 133,101</b>	<b>\$ 156,441</b>

- 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
- 35.00 Padlocks, door locks, exit lights, small tools, keys
- 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
- 48.00 Repairs and maintenance to City facilities

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: GREENWAYS 001-015-542-70							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
33.00	Operating Supplies	\$ 2,395	\$ 2,687	\$ 5,000	\$ 2,000	\$ 1,795	\$ 5,000
35.00	Small Tools & Equipment	850	547	500	800	680	500
36.00	Building Repair Materials	600	865	5,000	3,000	2,196	5,000
41.00	Professional Services	135,263	116,586	138,000	109,000	106,427	115,000
42.00	Communications	1,234	1,387	2,000	2,000	2,166	2,500
42.01	Communications - Other	500	138	500	100	59	300
46.00	AWC-RMSA Insurance	2,197	1,862	2,040	2,041	2,041	1,769
47.00	Utilities	47,421	58,278	52,000	63,000	58,329	50,000
48.00	Repair & Maintenance	7,181	1,197	10,000	50	48	10,000
49.00	Miscellaneous	535	-	-	-	-	-
	<b>Total Other Expenditures</b>	<b>\$ 198,176</b>	<b>\$ 183,547</b>	<b>\$ 215,040</b>	<b>\$ 181,991</b>	<b>\$ 173,741</b>	<b>\$ 190,069</b>
91.00	Equipment Replacement	\$ 6,463	\$ 5,927	\$ 7,185	\$ 7,185	\$ 7,185	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 6,463</b>	<b>\$ 5,927</b>	<b>\$ 7,185</b>	<b>\$ 7,185</b>	<b>\$ 7,185</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 204,639</b>	<b>\$ 189,474</b>	<b>\$ 222,225</b>	<b>\$ 189,176</b>	<b>\$ 180,926</b>	<b>\$ 190,069</b>

- 33.00 Herbicides, fertilizer
- 36.00 Station controllers, valve & head replacements, replacement & repair parts for irrigation
- 41.00 Tree services - removal, grinding, etc. (\$10,000); Tru-Green contract for greenways maintenance (\$100,000); misc. engineering/other services (\$5,000)
- 42.00 Modem line charges for Maxicom
- 47.00 Water & Power utilities
- 48.00 Repair and maintenance of Maxicom (one controller is \$10,000), and irrigation system

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

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

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

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

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

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

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

**Central Services** – Property taxes and assessments on City property.

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

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

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

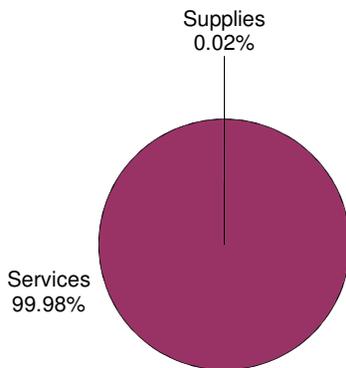
**Other Financing Uses** – Transfers of general government resources to other funds.

City of DuPont  
2010 Program Expenditure Budget

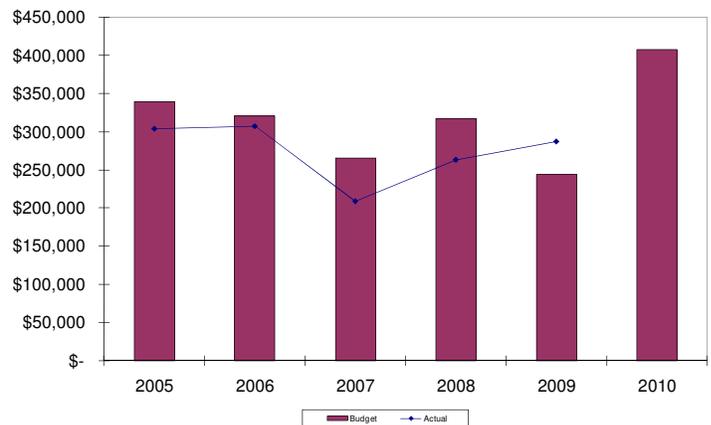
PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES							
001-099							
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted	
33.00 Operating Supplies - Animal Licensing	116	70	150	100	74	100	
41.00 Prof Svcs - Employee Benefits Pgms	-	400	500	500	905	450	
41.00 Prof Svcs - Workers Comp Retro Pgm	-	2,387	2,000	2,552	2,552	2,730	
44.00 Legal Advertising & Postings	3,847	3,095	3,200	2,200	2,639	3,000	
49.00 Miscellaneous	-	-	-	-	33,627	-	
49.03 Professional Dues & Subscriptions	10,185	18,490	20,000	19,925	19,521	25,025	
49.04 Recording Fees	237	989	1,500	750	457	1,000	
51.00 Intergov. Svcs. - Liquor Taxes/Profits	1,521	1,619	2,000	1,650	1,760	2,000	
51.00 Intergov. Svcs. - Election Fees	2,755	803	3,000	40,348	42,127	5,000	
51.00 Intergov. Svcs. - Voter Maint. Fees	6,300	8,702	9,000	9,956	9,956	10,000	
51.00 Intergov. Svcs. - Court Services	11,014	58,467	126,290	122,419	122,419	131,000	
51.00 Intergov. Svcs. - Jail Services	1,019	857	10,000	2,700	2,268	5,000	
51.00 Intergov. Svcs. - Animal Control	31,460	15,912	39,000	39,075	47,276	41,000	
53.00 Taxes & Assessments	5,289	1,244	6,500	1,364	1,364	1,500	
<b>Total Other Expenditures</b>	<b>\$ 73,743</b>	<b>\$ 113,035</b>	<b>\$ 223,140</b>	<b>\$ 243,539</b>	<b>\$ 286,945</b>	<b>\$ 227,805</b>	
94.00 Transfer-Out - Capital Projects	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
99.00 Transfer-Out - Street Fund	110,000	150,000	-	-	-	180,000	
<b>Other Financing Uses</b>	<b>\$ 135,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,000</b>	
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 208,743</b>	<b>\$ 263,035</b>	<b>\$ 223,140</b>	<b>\$ 243,539</b>	<b>\$ 286,945</b>	<b>\$ 407,805</b>	
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$ 208,743</b>	<b>\$ 263,035</b>	<b>\$ 223,140</b>	<b>\$ 243,539</b>	<b>\$ 286,945</b>	<b>\$ 407,805</b>	

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; Public Risk Management Association; WA PRIMA; State Purchasing Cooperative

2010 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 General Fund.

The **Street Depreciation Fund** provides for the planning of the City's pavement management program. The primary source of revenue is from an annual contribution from Northwest Landing Residential Owners Association and Commercial Owners Association for depreciation. The source of these funds is from developers such as Quadrant which are passed through the ROA/COA to the City. 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. 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.

A Tourism Board was established in 2009 to implement the tourism action plan to promote DuPont as a tourist destination city. A part-time contract Visitor Readiness Coordinator also assists in implementing the tourism action plan.

The **Public Safety Mitigation Fund** was established for the purpose of receiving payments that mitigate 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 (formerly known as Glacier NW, and now known as CalPortland).

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-542-90						
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00 Salaries and Wages	\$ 79,738	\$ 87,606	\$ 96,635	\$ 96,635	\$ 95,843	\$ 99,831
12.00 Overtime	1,335	1,759	4,823	4,823	1,288	2,387
21.00 Personnel Benefits	27,067	31,290	39,310	39,310	34,164	38,320
26.00 Uniform Cleaning	1,692	673	1,800	1,800	743	1,800
27.00 Uniforms	37	327	500	500	83	500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 109,869</b>	<b>\$ 121,655</b>	<b>\$ 143,068</b>	<b>\$ 143,068</b>	<b>\$ 132,121</b>	<b>\$ 142,838</b>
31.00 Office Supplies	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 50
32.00 Gas, Oil & Fuel	3,048	4,462	5,000	5,000	3,142	4,000
33.00 Operating Supplies	4,856	7,191	9,000	9,000	4,138	6,000
35.00 Small Tools & Equipment	1,497	2,109	2,000	2,000	4,040	5,000
36.00 Building Materials & Supplies	1,223	1,335	2,000	2,000	1,166	2,000
41.00 Professional Services	13,436	10,437	15,000	15,000	20,365	15,000
42.01 Communications - Other	3	18	100	100	38	100
43.00 Travel and Subsistence	72	58	250	250	57	100
44.00 Advertising	-	-	250	250	-	-
45.00 Operating Rental & Leases	1,710	709	5,000	5,000	750	3,000
46.00 AWC-RMSA Insurance	13,772	13,123	14,489	14,489	14,501	9,541
47.00 Utilities	127,603	127,156	135,000	135,000	139,868	143,000
48.00 Repair & Maintenance	6,898	26,358	38,000	38,000	13,787	30,000
48.02 Maintenance - Vehicles	557	2,080	2,500	2,500	2,985	2,500
49.01 Conference/School/Training	145	185	1,000	1,000	650	1,000
49.02 Printing/Binding	-	-	100	100	-	100
49.03 Professional Dues & Subscriptions	-	70	500	500	45	500
<b>Total Other Expenditures</b>	<b>\$ 174,820</b>	<b>\$ 195,291</b>	<b>\$ 230,289</b>	<b>\$ 230,289</b>	<b>\$ 205,532</b>	<b>\$ 221,891</b>
64.00 Machinery and Equipment	\$ 505	\$ 421	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	9,595	10,883	10,149	10,149	10,149	3,199
<b>Total Capital Outlay</b>	<b>\$ 10,100</b>	<b>\$ 11,304</b>	<b>\$ 10,149</b>	<b>\$ 10,149</b>	<b>\$ 10,149</b>	<b>\$ 3,199</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 294,789</b>	<b>\$ 328,250</b>	<b>\$ 383,506</b>	<b>\$ 383,506</b>	<b>\$ 347,802</b>	<b>\$ 367,928</b>
<b>Ending Fund Balance</b>	<b>\$ 30,720</b>	<b>\$ 17,688</b>	<b>\$ 21,186</b>	<b>\$ 156</b>	<b>\$ 14,347</b>	<b>\$ 11,469</b>
<b>STREET FUND TOTAL</b>	<b>\$ 325,509</b>	<b>\$ 345,938</b>	<b>\$ 404,692</b>	<b>\$ 383,662</b>	<b>\$ 362,149</b>	<b>\$ 379,397</b>

- 11.00 City Administrator - 10%; Asst. City Administrator/Finance Director - 10%; Clerical Assistant - 10%; Finance Specialist - 5%
- Maintenance Workers II - 66%; Maintenance Worker - 10%; PW Supervisor - 15%; PW Director - 20%; 20% of temporary seasonal workers
- 33.00 Ice melt, safety supplies, sign brackets
- 35.00 Barricades, street signs, hand tools
- 36.00 Asphalt, surface material, gravel, repair parts
- 41.00 Some reimbursable professional services; street sweeping; some engineering
- 45.00 Equipment for crack sealing and sidewalk grinding
- 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

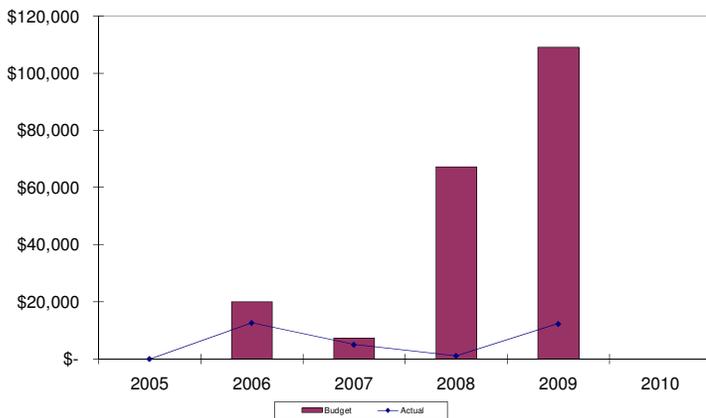
The Street Fund is responsible for the administration and maintenance of the city's transportation network, including public roadways together with roadside improvements, sidewalks, bicycle facilities, and signalization and illumination systems. Some duties associated with this responsibility include 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  
2010 Program Expenditure Budget

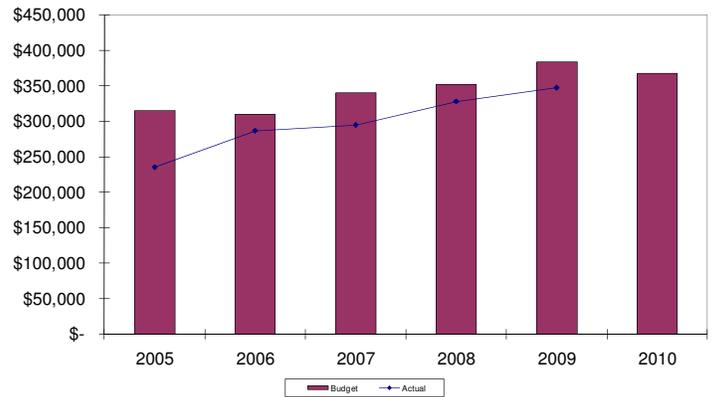
PROGRAM: STREET DEPRECIATION 102-020-597-00							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
41.00	Professional Services	\$ 4,995	\$ 1,075	\$ 8,000	\$ 9,240	\$ -	\$ -
	<b>Total Other Expenditures</b>	<b>\$ 4,995</b>	<b>\$ 1,075</b>	<b>\$ 8,000</b>	<b>\$ 9,240</b>	<b>\$ -</b>	<b>\$ -</b>
63.00	Capital Improvements	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 12,304	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 12,304</b>	<b>\$ -</b>
93.00	Transfer-Out -Street Fund	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
	<b>Total Operating Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 4,995</b>	<b>\$ 1,075</b>	<b>\$ 108,000</b>	<b>\$ 109,240</b>	<b>\$ 12,304</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 270,325</b>	<b>\$ 365,752</b>	<b>\$ 270,101</b>	<b>\$ 334,980</b>	<b>\$ 469,645</b>	<b>\$ 541,563</b>
<b>STREET DEPRECIATION FUND TOTAL</b>		<b>\$ 275,320</b>	<b>\$ 366,827</b>	<b>\$ 378,101</b>	<b>\$ 444,220</b>	<b>\$ 481,949</b>	<b>\$ 541,563</b>

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 (ROA/COA) for depreciation. The source of these funds was from developers such as Quadrant which are passed thru the ROA/COA to the City. This is not related to citizen's ROA homeowner dues. 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.

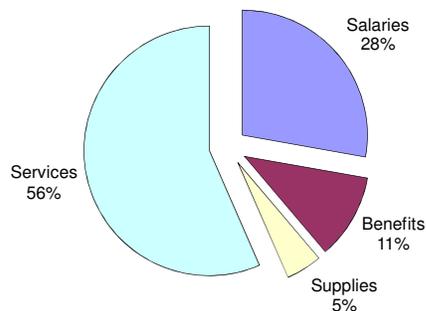
Budget vs. Actual Expenditures  
Street Depreciation Fund



Budget vs. Actual Expenditures  
Street Fund



2010 Street Fund Budget



**City of DuPont  
2010 Program Expenditure Budget**

<b>PROGRAM: HOTEL/MOTEL TAX FUND</b>						
103-000-573-90						
<b>EXPENDITURES</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,861
21.00 Personnel Benefits	-	-	-	-	-	1,860
<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,721</b>
31.00 Office Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
33.00 Operating Supplies	-	168	-	-	679	500
35.00 Small Tools & Equipment	-	754	-	-	979	-
41.00 Professional Services	29,500	7,751	31,500	31,500	31,921	35,750
42.01 Communications - Other	-	-	1,500	1,500	418	500
42.02 Communications - Postage	-	-	-	-	673	300
43.00 Travel & Subsistence	-	-	-	-	69	-
44.00 Advertising	-	4,193	14,600	14,600	7,906	14,600
49.00 Miscellaneous	1,000	1,000	1,000	1,000	5	1,000
49.01 Conference/School/Training	-	-	-	-	90	-
49.02 Printing/Binding	-	185	16,000	16,000	13,054	10,000
49.03 Professional Dues & Subscriptions	11,256	13,259	15,800	15,800	16,578	16,600
51.00 Intergovernmental Services	-	455	-	-	455	-
<b>Total Other Expenditures</b>	<b>\$ 41,756</b>	<b>\$ 27,765</b>	<b>\$ 80,900</b>	<b>\$ 80,900</b>	<b>\$ 72,827</b>	<b>\$ 79,250</b>
62.00 Buildings & Structures	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500
63.00 Capital Improvements	-	-	10,000	10,000	-	10,000
64.00 Machinery and Equipment	-	-	-	-	-	2,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ -</b>	<b>\$ 12,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 41,756</b>	<b>\$ 27,765</b>	<b>\$ 91,400</b>	<b>\$ 91,400</b>	<b>\$ 72,827</b>	<b>\$ 96,471</b>
<b>Ending Fund Balance</b>	<b>\$ 153,640</b>	<b>\$ 210,695</b>	<b>\$ 193,141</b>	<b>\$ 211,445</b>	<b>\$ 230,382</b>	<b>\$ 254,182</b>
<b>HOTEL/MOTEL TAX FUND TOTAL</b>	<b>\$ 195,396</b>	<b>\$ 238,460</b>	<b>\$ 284,541</b>	<b>\$ 302,845</b>	<b>\$ 303,209</b>	<b>\$ 350,653</b>

- 11.00 Event Coordinator - 10%
- 41.00 Visitor Readiness Coordinator (\$22,000); Museum Manager - 7%; website host, video streaming & photos
- 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 Brochures, trail maps, press kits & other printed materials
- 49.03 RCC Programming (Rainier Media Center) - \$14,800; 3 Chamber of Commerce dues (\$1,000),
- 62.00 Display Racks
- 63.00 Trail signage
- 64.00 Outdoor message board for Museum

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.

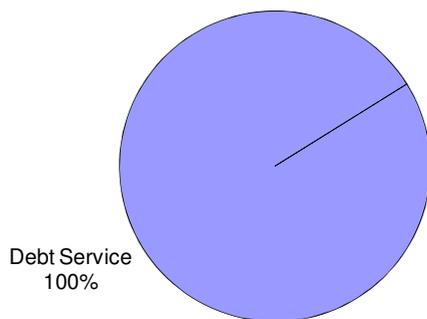
City of DuPont  
2010 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND 104-000-522-20							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
33.00	Operating Supplies	\$ -	\$ 3,320	\$ -	\$ -	\$ -	\$ -
35.00	Small Tools & Equipment - Fire	914	37,176	-	2,825	7,177	-
41.00	Professional Services	-	-	-	1,696	1,696	-
	<b>Total Other Expenditures</b>	<b>\$ 914</b>	<b>\$ 40,496</b>	<b>\$ -</b>	<b>\$ 4,521</b>	<b>\$ 8,873</b>	<b>\$ -</b>
64.00	Machinery and Equipment - Fire	\$ 71,793	\$ 29,239	\$ 183,700	\$ 255,479	\$ 177,865	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 71,793</b>	<b>\$ 29,239</b>	<b>\$ 183,700</b>	<b>\$ 255,479</b>	<b>\$ 177,865</b>	<b>\$ -</b>
71.00	Debt Svc Principal - Civic Center	-	-	-	-	26,750	14,000
83.00	Debt Svc Interest - Civic Center	-	-	-	-	5,432	49,484
	<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,182</b>	<b>\$ 63,484</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 72,707</b>	<b>\$ 69,735</b>	<b>\$ 183,700</b>	<b>\$ 260,000</b>	<b>\$ 218,920</b>	<b>\$ 63,484</b>
	<b>Ending Fund Balance</b>	<b>\$ 531,036</b>	<b>\$ 543,306</b>	<b>\$ 992,321</b>	<b>\$ 457,254</b>	<b>\$ 411,825</b>	<b>\$ 717,644</b>
	<b>PUBLIC SAFETY MITIGATION TOTAL</b>	<b>\$ 603,743</b>	<b>\$ 613,041</b>	<b>\$ 1,176,021</b>	<b>\$ 717,254</b>	<b>\$ 630,745</b>	<b>\$ 781,128</b>

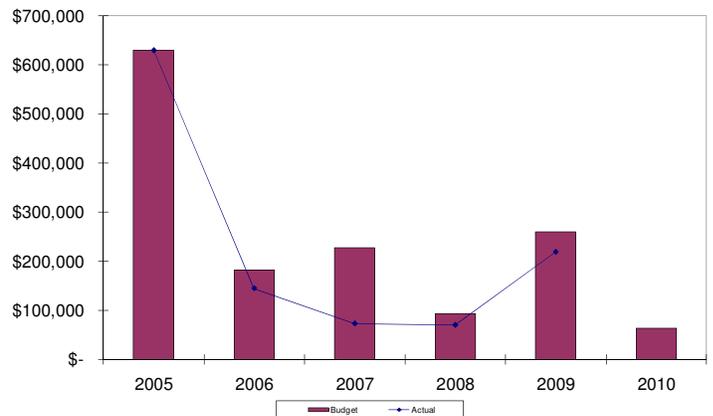
The Public Safety Mitigation Fund is a special revenue fund which was established for the sole purpose of receiving payments that mitigates a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services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

2010 Public Safety Mitigation Fund Budget



Budget vs. Actual Expenditures Public Safety Mitigation Fund

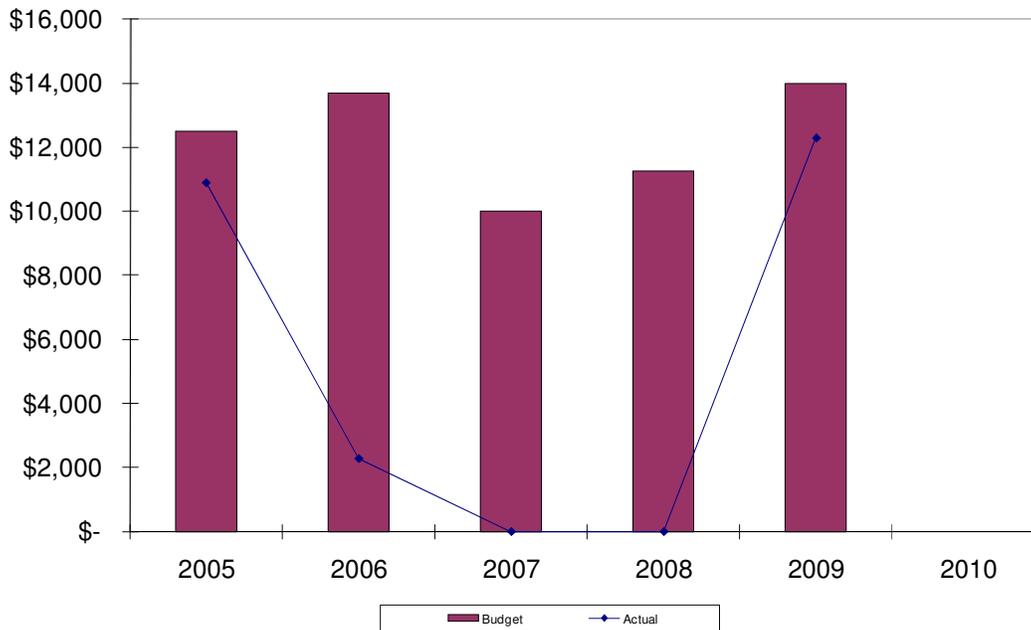


City of DuPont  
2010 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND 105-000-518-10							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
64.00	Machinery and Equipment	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 12,290	\$ -
	<b>Total Capital Outlay</b>	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 12,290	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 12,290	\$ -
	<b>Ending Fund Balance</b>	\$ 14,761	\$ 15,168	\$ 1,506	\$ 1,518	\$ 2,913	\$ 2,693
<b>TECHNOLOGY FUND TOTAL</b>		\$ 14,761	\$ 15,168	\$ 15,506	\$ 15,518	\$ 15,203	\$ 2,693

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.

Budget vs. Actual Expenditures  
Technology Fund

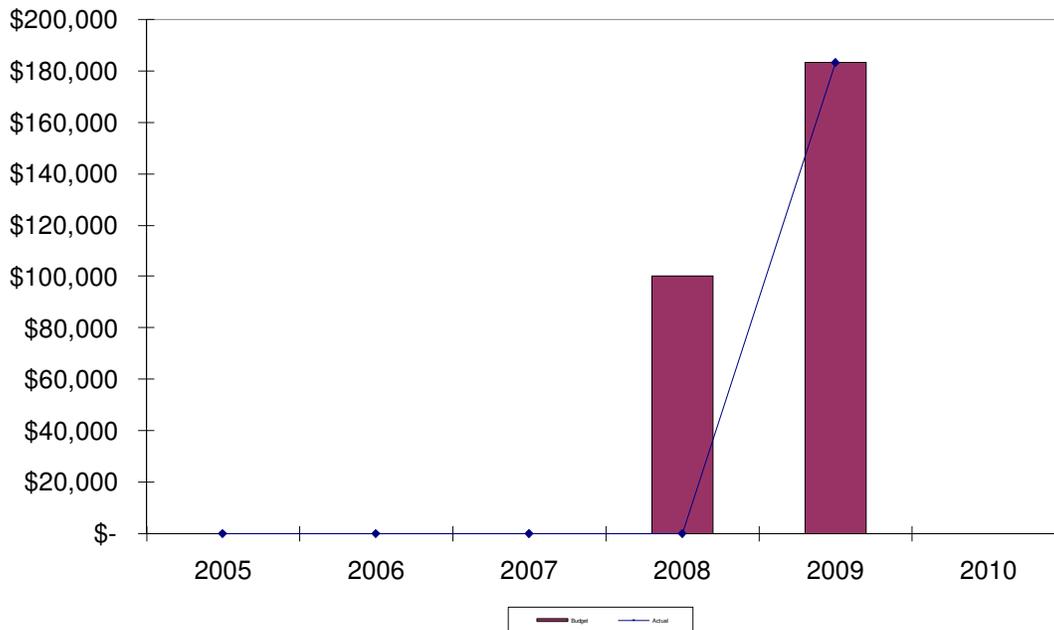


City of DuPont  
2010 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND 107-000-597-00						
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
93.00 Transfer-Out -Street Fund	\$ -	\$ -	\$ 183,500	\$ 183,500	\$ 183,500	\$ -
<b>Operating Transfers</b>	\$ -	\$ -	\$ 183,500	\$ 183,500	\$ 183,500	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 183,500	\$ 183,500	\$ 183,500	\$ -
<b>Ending Fund Balance</b>	\$ 788,193	\$ 809,916	\$ 644,693	\$ 644,426	\$ 631,007	\$ 636,766
<b>GLACIER NW FUND TOTAL</b>	<b>\$ 788,193</b>	<b>\$ 809,916</b>	<b>\$ 828,193</b>	<b>\$ 827,926</b>	<b>\$ 814,507</b>	<b>\$ 636,766</b>

In 1996 the City received a \$1,000,000 settlement from LoneStar (formerly known as Glacier NW; now CalPortland), which was receipted into the General Fund. In 1997, \$378,000 was transferred into the Utility Fund for the Sewer Utility. In 2003 the City established the Glacier NW Settlement Fund to segregate the settlement funds. These funds are not mitigation funds and accordingly are not currently restricted.

**Budget vs. Actual Expenditures  
Glacier NW Settlement Fund**



## 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 includes the Local Option Capital Asset Lending Program (LOCAL) through the Washington State Treasurer’s Office for the purchase of police vehicles. The 1992 General Obligation Bond was paid off in 2009.

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.

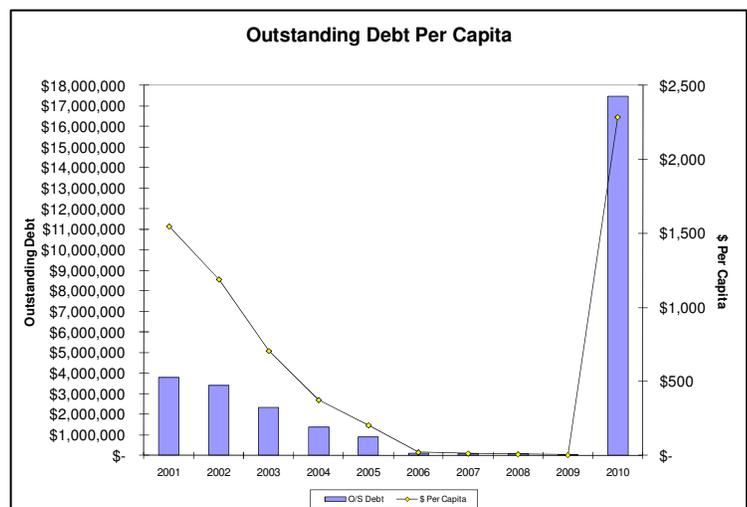
### Municipal Debt Capacity

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) or voted general obligation debt. 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. The City has \$XXX in Certificates of Participation which were issued for payment of the Civic Center project. Principal and interest for these are paid from several funds, excluding the General Fund.

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
2010	\$ 17,490,236	\$ 2,286



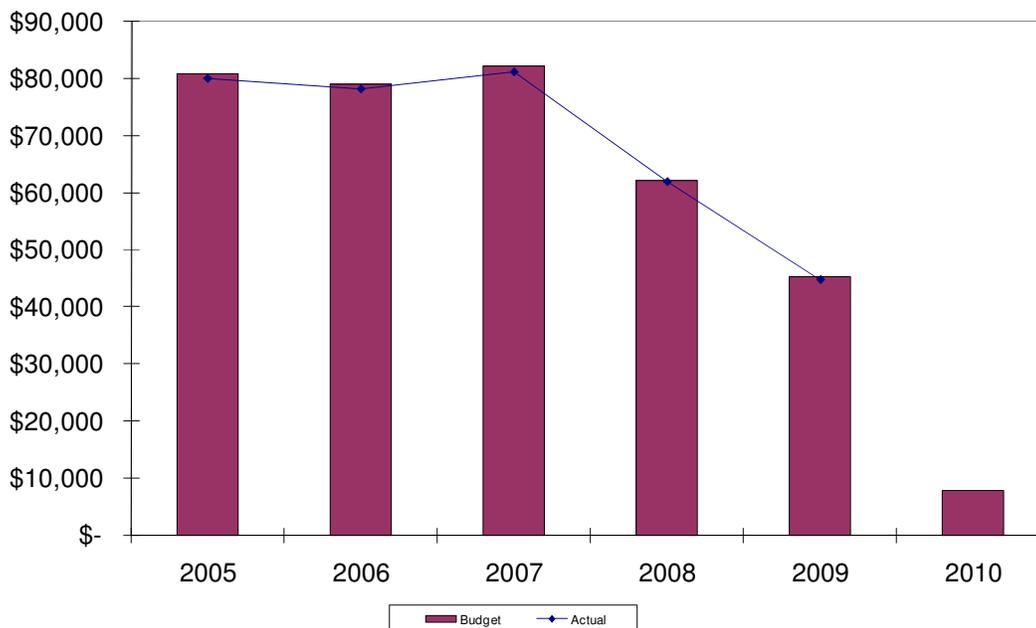
City of DuPont  
2010 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS 202-000-591							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
49.00	Miscellaneous	\$ -	\$ 370	\$ 500	\$ 500	\$ -	\$ 500
	<b>Total Other Expenditures</b>	\$ -	\$ 370	\$ 500	\$ 500	\$ -	\$ 500
71.00	UTGO - Principal Payment	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
71.00	LOCAL - Principal Payment	41,500	25,139	6,219	6,219	6,219	6,475
83.00	UTGO - Interest Payment	7,015	4,810	2,590	2,590	2,590	-
83.00	LOCAL - Interest Payment	2,637	1,624	1,016	1,016	1,016	760
	<b>Other Operating Uses</b>	\$ 81,152	\$ 61,573	\$ 44,825	\$ 44,825	\$ 44,825	\$ 7,235
	<b>TOTAL EXPENDITURES</b>	\$ 81,152	\$ 61,943	\$ 45,325	\$ 45,325	\$ 44,825	\$ 7,735
	<b>Ending Fund Balance</b>	\$ 9,310	\$ 9,758	\$ 10,373	\$ 9,984	\$ 10,293	\$ 9,459
<b>DEBT SVC FUND TOTAL</b>		\$ 90,462	\$ 71,701	\$ 55,698	\$ 55,309	\$ 55,118	\$ 17,194

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 were paid off in 2009.

The payment schedule was set when the bond issue was approved by the voters. Payments were 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 were collected through the excess tax levy. The final year of the excess tax levy was 2009.

Budget vs. Actual Expenditures



City of DuPont  
2010 Program Expenditure Budget

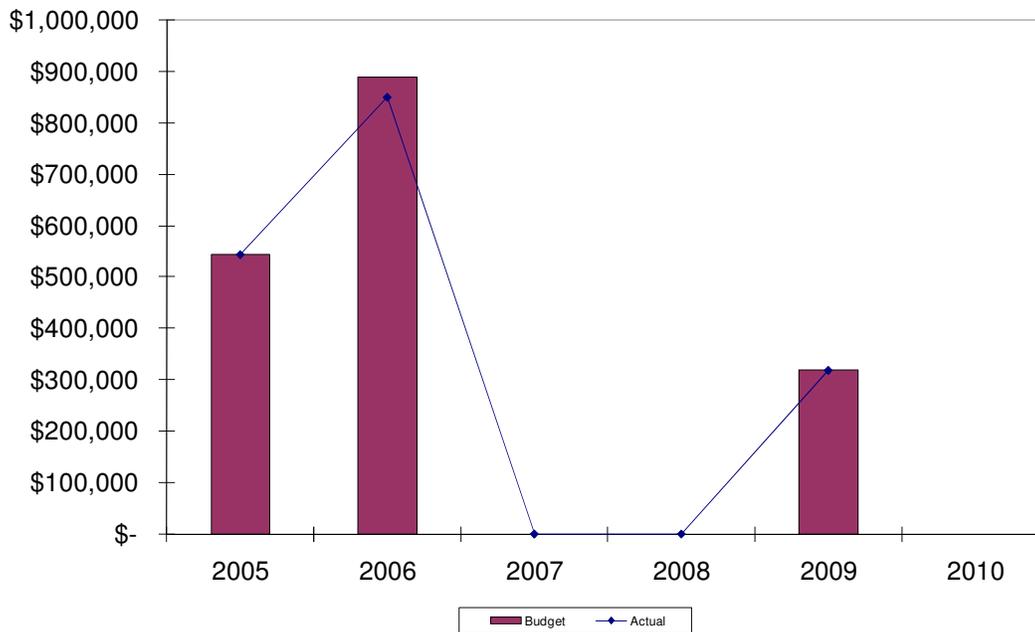
PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND 203-000-591-39							
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted	
93.00 Transfer-Out - General Fund	\$ -	\$ -	\$ 118,288	\$ 318,288	\$ 318,288	\$ -	
<b>Operating Transfers</b>	\$ -	\$ -	\$ 118,288	\$ 318,288	\$ 318,288	\$ -	
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 118,288	\$ 318,288	\$ 318,288	\$ -	
<b>Ending Fund Balance</b>	\$ 361,576	\$ 461,678	\$ 437,896	\$ 237,770	\$ 230,750	\$ 314,372	
<b>LID FUND TOTAL</b>	\$ 361,576	\$ 461,678	\$ 556,184	\$ 556,058	\$ 549,038	\$ 314,372	

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

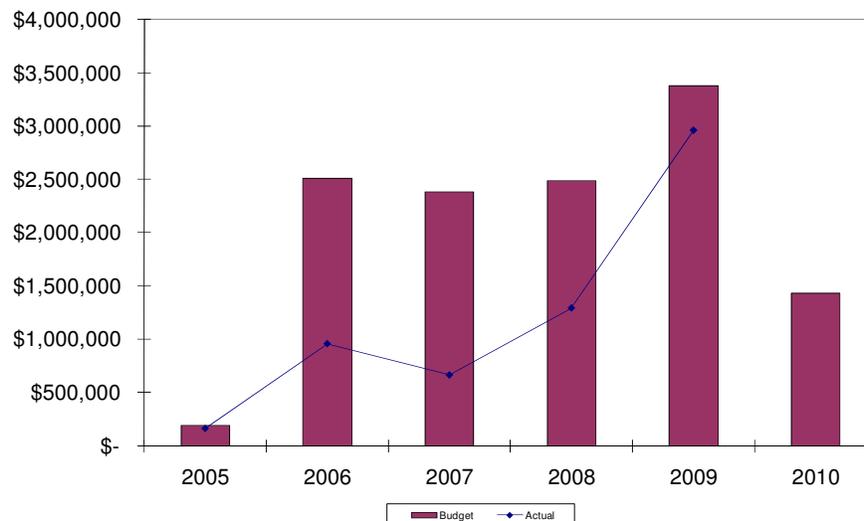
The Capital Projects Fund accounts for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities and parks. The City's park projects, capital facility improvements, and general governmental projects make up the activity in this fund. The 2010 capital budget is down from the 2009 level which is reflective of the Civic Center Project being completed.

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  
Capital Projects Fund**



City of DuPont  
2010 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND						
301-000-59						
EXPENDITURES	2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
62.00 Buildings & Structures - Civic Center	\$ 526,728	\$ 1,191,371	\$ 200,000	\$ 1,750,000	\$ 1,736,438	\$ -
62.00 Park Projects & Skate Park	42,121	19,622	311,686	382,065	146	350,000
63.00 Capital Improvements - Traffic Islands	-	41,576	-	-	-	-
63.00 Capital Improvements - Train Project	9,264	-	30,000	120,736	108,930	25,000
63.00 Capital Improvements - Facilities	40,120	3,993	-	5,886	6,827	-
64.00 Capital Outlay - Readerboard	84	4,813	14,000	14,000	4,140	-
<b>Total Capital Outlay</b>	<b>\$ 618,317</b>	<b>\$ 1,261,375</b>	<b>\$ 555,686</b>	<b>\$ 2,272,687</b>	<b>\$ 1,856,481</b>	<b>\$ 375,000</b>
71.00 Debt Svc Principal - Civic Center	\$ -	\$ -	\$ -	\$ 428,000	\$ 428,000	\$ 224,000
79.00 LID Principal - Historic Sites	-	2,970	50,000	27,764	27,764	20,868
82.00 LID Interest - Historic Sites	-	-	-	14,775	14,771	\$ 13,297
83.00 Debt Svc Interest - Civic Center	-	-	900,000	630,025	590,025	791,739
99.00 Transfer-Out - Debt Service Fund	44,137	26,763	7,235	7,235	7,235	7,235
00.00 Retainage Payable	-	-	-	-	35,087	-
<b>Other Financing Uses</b>	<b>\$ 44,137</b>	<b>\$ 29,733</b>	<b>\$ 957,235</b>	<b>\$ 1,107,799</b>	<b>\$ 1,102,882</b>	<b>\$ 1,057,139</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 662,454</b>	<b>\$ 1,291,108</b>	<b>\$ 1,512,921</b>	<b>\$ 3,380,486</b>	<b>\$ 2,959,363</b>	<b>\$ 1,432,139</b>
<b>Ending Fund Balance</b>	<b>\$ 3,219,641</b>	<b>\$ 2,669,977</b>	<b>\$ 1,556,190</b>	<b>\$ 615,683</b>	<b>\$ 873,304</b>	<b>\$ 248,261</b>
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$ 3,882,095</b>	<b>\$ 3,961,085</b>	<b>\$ 3,069,111</b>	<b>\$ 3,996,169</b>	<b>\$ 3,832,667</b>	<b>\$ 1,680,400</b>

- 62.00 Park Projects and Skate Park - as determined by Parks Master Plan
- 63.00 Historic Train Project
- 71.00 Debt Service Payment - Civic Center
- 79.00 Debt Service Payment - Historic Sites LID
- 82.00 LID Interest - Historic Sites
- 83.00 Debt Service Interest - Civic Center
- 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.

## 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.

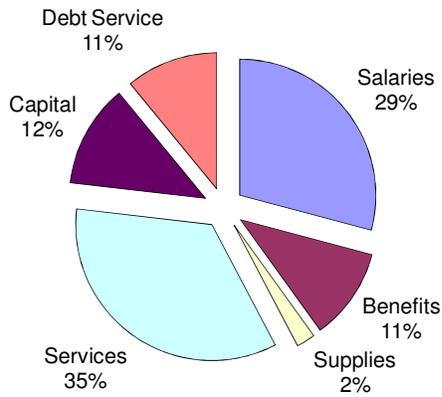
The **Sewer Fund** was used to provide services, construction and maintenance of the City's sewer system in the Historic Village. Effective July 1, 2008 the City transferred the Historic Village sewer system to Pierce County.

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.

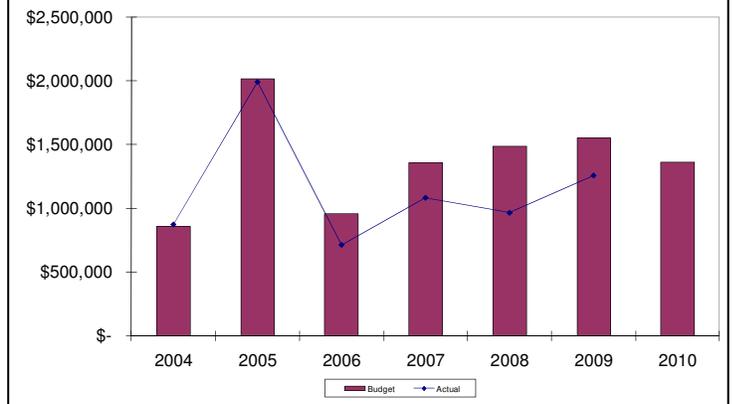
## INTERNAL SERVICE FUND

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.

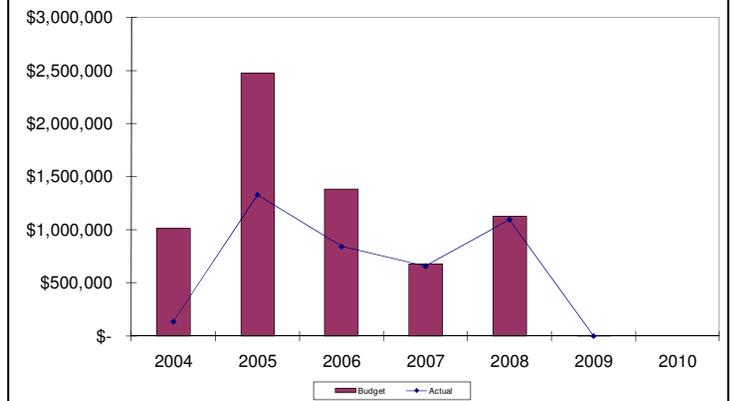
2010 Budget  
Water Fund



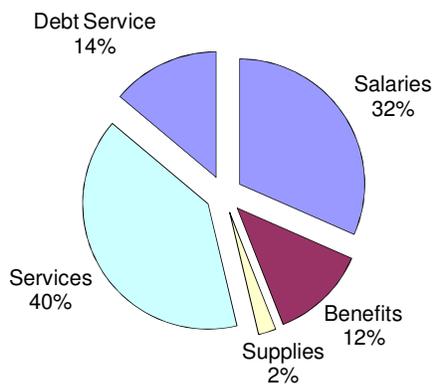
Budget vs. Actual Expenditures  
Water Fund



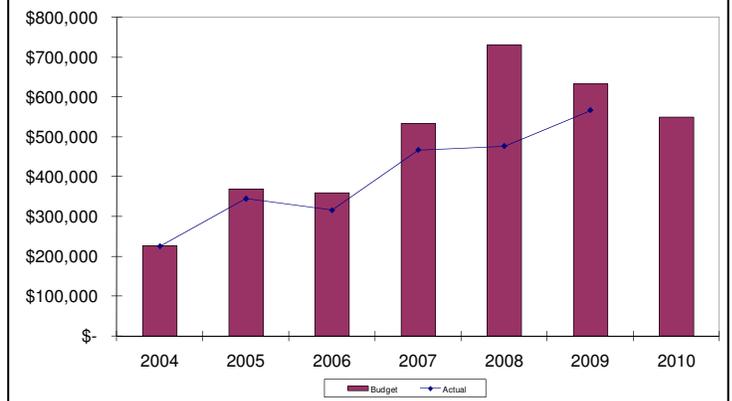
Budget vs. Actual Expenditures  
Sewer Fund



2010 Budget  
Stormwater Fund



Budget vs. Actual Expenditures  
Stormwater Fund



City of DuPont  
2010 Program Expenditure Budget

PROGRAM: WATER UTILITY 401-025-534-50							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ 307,192	\$ 341,956	\$ 370,122	\$ 370,122	\$ 384,779	\$ 385,172
12.00	Overtime	7,330	7,749	22,864	22,864	4,601	11,326
21.00	Personnel Benefits	104,660	122,052	149,221	149,221	137,307	146,399
26.00	Uniform Cleaning	1,548	1,771	2,500	2,500	743	1,500
27.00	Uniforms	338	381	700	700	633	700
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 421,068</b>	<b>\$ 473,909</b>	<b>\$ 545,407</b>	<b>\$ 545,407</b>	<b>\$ 528,063</b>	<b>\$ 545,097</b>
31.00	Office Supplies	\$ 241	\$ 308	\$ 500	\$ 500	\$ 202	\$ 500
32.00	Gas, Oil & Fuel	9,479	9,326	13,000	13,000	8,052	11,000
33.00	Operating Supplies	12,447	11,699	15,000	15,000	16,045	15,000
35.00	Small Tools & Equipment	1,673	3,382	2,500	2,500	1,439	2,500
36.00	Building Repair Materials	641	1,542	1,500	1,500	2,219	1,500
41.00	Professional Services	17,403	23,761	70,000	76,100	38,202	95,000
41.01	Professional Svcs - reimbursable	436	3,946	500	500	348	500
42.00	Communications	5,201	7,188	6,500	6,500	6,530	6,000
42.01	Communications - Other	5,543	3,047	3,000	3,000	4,178	4,000
42.02	Communications - Postage	320	14	4,300	4,300	5,629	4,500
43.00	Travel and Subsistence	509	291	1,200	1,200	485	1,200
44.00	Advertising	356	307	300	300	69	300
45.00	Operating Rental & Leases	250	1,125	500	500	233	500
46.00	AWC-RMSA Insurance	19,361	20,260	23,307	23,307	23,327	28,512
47.00	Utilities	119,201	123,365	130,000	130,000	128,734	132,500
48.00	Repair & Maintenance	11,990	17,688	13,000	13,000	13,495	13,000
48.01	Maintenance - Software	3,449	3,244	9,625	9,625	4,732	4,500
48.02	Maintenance - Vehicles	794	4,228	6,000	6,000	9,055	4,000
49.00	Miscellaneous	23	88	-	-	6,212	100
49.01	Conference/School/Training	745	1,090	3,000	3,000	1,779	3,000
49.02	Printing/Binding	-	76	1,800	1,800	999	1,800
49.03	Professional Dues & Subscriptions	6,976	9,074	9,000	9,000	8,118	9,000
51.00	Intergovernmental Services	88	570	-	-	459	-
53.00	Utility Tax	108,807	126,038	143,502	143,502	129,479	149,250
	<b>Total Other Expenditures</b>	<b>\$ 325,933</b>	<b>\$ 371,657</b>	<b>\$ 458,034</b>	<b>\$ 464,134</b>	<b>\$ 410,020</b>	<b>\$ 488,162</b>
63.00	Capital Improvements	\$ 236,992	\$ 28,609	\$ 100,000	\$ 295,000	\$ 39,785	\$ 100,000
64.00	Machinery and Equipment	52,819	45,434	85,500	85,500	49,347	66,400
71.00	Debt Svc Principal - Civic Center	-	-	-	48,150	48,150	25,200
78.00	Principal - Public Works Trust Fund Loan	31,445	31,445	-	31,445	31,445	31,445
83.00	Interest - Public Works Trust Fund Loan	4,087	3,773	34,904	3,459	3,459	3,144
83.00	Debt Svc Interest - Civic Center	-	-	-	66,378	97,823	89,071
91.00	Equipment Replacement	10,926	11,077	12,656	12,656	12,656	12,632
00.00	Utility Deposit Refunds	-	-	-	-	30,287	-
00.00	Retainage Payable	-	-	-	-	7,985	-
	<b>Total Capital Outlay</b>	<b>\$ 336,269</b>	<b>\$ 120,338</b>	<b>\$ 233,060</b>	<b>\$ 542,588</b>	<b>\$ 320,937</b>	<b>\$ 327,892</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,083,270</b>	<b>\$ 965,904</b>	<b>\$ 1,236,501</b>	<b>\$ 1,552,129</b>	<b>\$ 1,259,020</b>	<b>\$ 1,361,151</b>
	<b>Ending Fund Balance</b>	<b>\$ 1,932,675</b>	<b>\$ 2,266,113</b>	<b>\$ 1,907,922</b>	<b>\$ 2,121,584</b>	<b>\$ 2,272,697</b>	<b>\$ 2,220,605</b>
	<b>WATER UTILITY FUND TOTAL</b>	<b>\$ 3,015,945</b>	<b>\$ 3,232,017</b>	<b>\$ 3,144,423</b>	<b>\$ 3,673,713</b>	<b>\$ 3,531,717</b>	<b>\$ 3,581,756</b>

- 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%; Finance Director - 35%; Accountant - 25%; Finance Specialist - 30%; Clerical Support - 20%; Utility Clerk - 50%
- 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; comp plan update (\$70,000)
- 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 (Improvements to Bell & Hoffman Hill facilities - \$65,000)
- 63.00 Repairs & maintenance to water facilities (\$20,000); Security measures at water facilities (\$15,000)
- 64.00 New water meters - (\$50,000); crane w/boom rest (\$11,500); leak detector (\$4,900)

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  
2010 Program Expenditure Budget

PROGRAM: SEWER UTILITY 402-030-535-50							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
11.00	Salaries and Wages	\$ 54,327	\$ 17,449	\$ -	\$ -	\$ -	\$ -
12.00	Overtime	409	164	-	-	-	-
21.00	Personnel Benefits	15,837	5,683	-	-	-	-
26.00	Uniform Cleaning	1,385	884	-	-	-	-
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 71,958</b>	<b>\$ 24,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
32.00	Gas, Oil & Fuel	\$ 762	\$ 486	\$ -	\$ -	\$ -	\$ -
33.00	Operating Supplies	162	-	-	-	-	-
35.00	Small Tools & Equipment	244	-	-	-	-	-
41.00	Professional Services	598	1,756	-	-	-	-
42.00	Communications	471	155	-	-	-	-
42.01	Communications - Other	25	-	-	-	-	-
46.00	Insurance	861	-	-	-	-	-
47.00	Utilities	48,979	28,435	-	-	-	-
48.00	Repair & Maintenance	5,817	799	-	-	-	-
48.01	Maintenance - Software	738	340	-	-	-	-
48.02	Maintenance - Vehicles	221	-	-	-	-	-
49.01	Conference/School/Training	60	-	-	-	-	-
51.00	Intergov - Transfer to Pierce County	-	798,000	-	-	-	-
53.00	Utility Tax	11,142	7,280	-	100	54	-
	<b>Total Other Expenditures</b>	<b>\$ 70,080</b>	<b>\$ 837,251</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 54</b>	<b>\$ -</b>
63.00	Capital Improvements	\$ 53,412	\$ 95,907	\$ -	\$ -	\$ -	\$ -
78.00	PWTF Loan Reimbursement	301,313	-	-	-	-	-
83.00	Loan Payments	156,953	139,227	-	-	-	-
91.00	Equipment Replacement	4,355	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 516,033</b>	<b>\$ 235,134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
93.00	Transfer-Out - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,257
	<b>Total Operating Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,257</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 658,071</b>	<b>\$ 1,096,565</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 54</b>	<b>\$ 127,257</b>
	<b>Ending Fund Balance</b>	<b>\$ 1,102,547</b>	<b>\$ 125,809</b>	<b>\$ 115,827</b>	<b>\$ 125,709</b>	<b>\$ 127,211</b>	<b>\$ -</b>
	<b>SEWER UTILITY FUND TOTAL</b>	<b>\$ 1,760,618</b>	<b>\$ 1,222,374</b>	<b>\$ 115,827</b>	<b>\$ 125,809</b>	<b>\$ 127,265</b>	<b>\$ 127,257</b>

The City's sewer system for the Historic Village was transferred to Pierce County in July 2008.  
The Sewer Fund will be closed out to the General Fund in 2010.

City of DuPont  
2010 Program Expenditure Budget

<b>PROGRAM: STORMWATER UTILITY</b>						
403-035-538-50						
<b>EXPENDITURES</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 Revised</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>
11.00 Salaries and Wages	\$ 88,270	\$ 120,298	\$ 161,374	\$ 161,374	\$ 163,645	\$ 169,980
12.00 Overtime	908	1,860	6,979	6,979	1,739	3,461
21.00 Personnel Benefits	29,390	40,195	68,819	68,819	58,427	65,647
26.00 Uniform Cleaning	1,843	1,765	2,500	2,500	743	1,500
27.00 Uniforms	308	611	1,000	1,000	371	1,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 120,719</b>	<b>\$ 164,729</b>	<b>\$ 240,672</b>	<b>\$ 240,672</b>	<b>\$ 224,925</b>	<b>\$ 241,588</b>
31.00 Office Supplies	\$ -	\$ 31	\$ 100	\$ 100	\$ -	\$ 50
32.00 Gas, Oil & Fuel	3,048	4,150	6,300	6,300	3,142	4,000
33.00 Operating Supplies	1,576	1,102	5,000	5,000	791	3,500
35.00 Small Tools & Equipment	335	1,636	1,000	1,000	3,967	2,000
36.00 Building Repair Materials	111	-	3,000	3,000	1,017	3,000
41.00 Professional Services	64,669	61,788	120,000	136,200	111,785	126,500
42.01 Communications - Other	22	27	1,000	1,000	1,195	1,000
42.02 Communications - Postage	-	28	2,100	2,100	2,612	2,100
43.00 Travel and Subsistence	63	59	500	500	-	500
44.00 Advertising	641	-	1,000	1,000	173	500
45.00 Operating Rental & Leases	181	-	-	-	-	-
46.00 AWC-RMSA Insurance	2,271	4,063	5,718	5,718	5,723	8,201
47.00 Utilities	331	446	500	500	609	1,500
48.00 Repair & Maintenance	81	142	1,200	1,200	38	1,200
48.01 Maintenance - Software	877	686	2,509	2,509	634	800
48.02 Maintenance - Vehicles	221	2,230	1,500	1,500	3,394	1,500
49.00 Miscellaneous	-	-	-	-	7	-
49.01 Conference/School/Training	150	160	1,000	1,000	786	1,000
49.02 Printing/Binding	-	-	750	750	-	750
49.03 Professional Dues & Subscriptions	2,144	2,820	2,500	2,500	3,531	4,500
53.00 Utility Tax	33,362	36,987	48,000	48,000	40,394	50,400
<b>Total Other Expenditures</b>	<b>\$ 110,083</b>	<b>\$ 116,355</b>	<b>\$ 203,677</b>	<b>\$ 219,877</b>	<b>\$ 179,798</b>	<b>\$ 213,001</b>
63.00 Capital Improvements	\$ 148,585	\$ 177,506	\$ -	\$ 76,882	\$ 55,285	\$ -
64.00 Machinery and Equipment	77,168	421	-	-	-	-
79.00 Debt Svc Principal - Civic Center	-	-	-	32,100	32,100	16,800
83.00 Debt Svc Interest - Civic Center	-	-	-	44,252	44,252	59,381
91.00 Equipment Replacement	9,893	17,235	19,102	19,102	19,102	18,165
00.00 Retainage Payable	-	-	-	-	10,663	-
<b>Total Capital Outlay</b>	<b>\$ 235,646</b>	<b>\$ 195,162</b>	<b>\$ 19,102</b>	<b>\$ 172,336</b>	<b>\$ 161,402</b>	<b>\$ 94,346</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 466,448</b>	<b>\$ 476,246</b>	<b>\$ 463,451</b>	<b>\$ 632,885</b>	<b>\$ 566,125</b>	<b>\$ 548,935</b>
<b>Ending Fund Balance</b>	<b>\$ 689,340</b>	<b>\$ 698,347</b>	<b>\$ 511,606</b>	<b>\$ 611,462</b>	<b>\$ 667,261</b>	<b>\$ 626,204</b>
<b>STORMWATER UTILITY FUND TOTAL</b>	<b>\$ 1,155,788</b>	<b>\$ 1,174,593</b>	<b>\$ 975,057</b>	<b>\$ 1,244,347</b>	<b>\$ 1,233,386</b>	<b>\$ 1,175,139</b>

- 11.00 PW Supervisor - 13%; Maintenance Worker II - 100%; Maintenance Worker I - 15%; PW Director - 35%; Clerical Support - 15%
- 11.00 City Administrator - 15%; Finance Director - 10%; Finance Specialist - 10%; Utility Clerk - 30%; Accountant - 10%; 20% of temp seasonal workers
- 32.00 Fuel for sideboom mower, vehicles & equipment
- 33.00 Safety & vehicle supplies, tires, vegetation control supplies
- 35.00 Signs, hand tools
- 36.00 Quarry rock, maintenance/repair supplies for stormwater facilities
- 41.00 Street sweeping, vector cleaning, 15% of TruGreen contract (\$42,000), utility billing service, misc. engineering services
- 47.00 Edmonds Village Pump Station power
- 48.01 Springbrook financial software maintenance contract
- 49.02 NPDES - Phase II - stormwater program implementation; educational materials
- 49.03 Municipal stormwater Phase II general permit

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.

City of DuPont  
2010 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND							
501-000-548-78							
EXPENDITURES		2007 Actual	2008 Actual	2009 Adopted	2009 Revised	2009 Actual	2010 Adopted
35.00	Small Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,216	\$ -
	<b>Total Other Expenditures</b>		\$ -	\$ -	\$ -	\$ 2,216	\$ -
64.00	Machinery and Equipment - I.T.	\$ 35,610	\$ 9,455	\$ 11,800	\$ 30,422	\$ 16,451	\$ 9,600
64.00	Machinery and Equipment	124,368	78,930	92,202	151,327	141,722	103,825
	<b>Total Capital Outlay</b>	\$ 159,978	\$ 88,385	\$ 104,002	\$ 181,749	\$ 158,173	\$ 113,425
	<b>TOTAL EXPENDITURES</b>	\$ 159,978	\$ 88,385	\$ 104,002	\$ 181,749	\$ 160,389	\$ 113,425
	<b>Ending Fund Balance</b>	\$ 1,177,595	\$ 1,465,333	\$ 1,526,072	\$ 1,504,219	\$ 1,504,173	\$ 1,420,622
	<b>TOTAL EXPENDITURES</b>	\$ 1,337,573	\$ 1,553,718	\$ 1,630,074	\$ 1,685,968	\$ 1,664,562	\$ 1,534,047

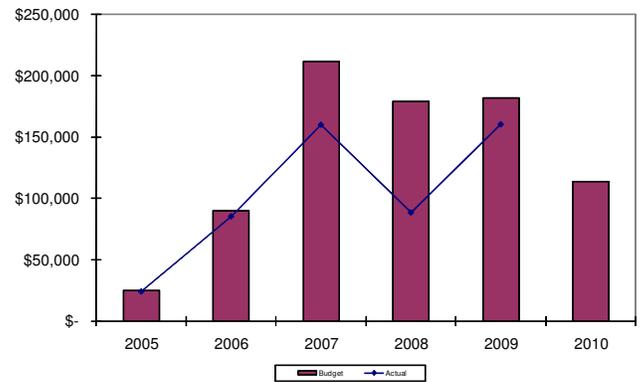
The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other capital equipment. Equipment is originally purchased by a department and "gifted" to the ER&R fund. The equipment is then rented back to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

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

Asset replacements in 2010:

Computer	1,900
Computer	1,900
Computer	1,900
Computer	1,300
Police Vehicle	36,000
Radar	1,800
Backpack Blowers (2)	1,100
Line Trimmer	1,100
1 ton truck w/dump bed	53,000
Salt Spreaders (2)	5,800
De-Icer Tank & Totes	3,500
Backhoe 6000 lb capacity forks	875
Concrete cleaner attachment	650
Springbrook disaster recovery costs	2,600
<b>Total:</b>	<b>\$ 113,425</b>

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	89
Rank in Size/County	7
Population – Official 2009	7,650
Assessed Valuation (Taxable)	\$1,295,118,066
City Employees	39

**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	<u>0.01</u>
Sales Tax Rate	9.30

**2010 PROPERTY TAX LEVY:**

Regular Levy	\$1,326,740
EMS Levy	<u>\$ 556,143</u>
Total 2010 Property Tax Levy	\$1,882,883

**STATE EXCISE TAX RATE:**

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

**2010 PROPERTY TAX RATE:**

DuPont General	1.024
Emergency Medical Services	0.429
Pierce County Rural Library	0.471
Steilacoom School District #1	4.172
State of Washington	2.067
County (General)	1.160
Port of Tacoma	<u>0.184</u>
Total 2010 Property Tax Rate	9.507

**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,	6.0%
Water, Solid Waste, Storm	8.0%

Cable Franchise Rate	5.0%
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**2010 CITY UTILITY MONTHLY RATE:**

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

**LICENSES & PERMITS ISSUED IN 2009**

General Business Licenses	
Building Permits	486
Animal Licenses	357

**PARKS & RECREATION:**

Total Acreage	62.31
Number of Parks & Playgrounds	20

**ELECTION & VOTER REGISTRATION:**

Number of Precincts	
Number of Registered Voters	3,585

**STREETS:**

Total Streets in Miles	71.10
Total Pedestrian Trails in Miles	22.70

FIRE PROTECTION:

Fire Rating (effective 6/08)	6
Emergency Vehicles & Apparatus	10
Number of Personnel	11
Fire Engine/Medic Responses - 2009	709

POLICE PROTECTION:

Number of Police Officers	9
Number of Reserve Officers	2
Number of Civilian Personnel	3
Total Number of Police Personnel	14
Number of Calls for Service	5,737
Number of Incident Reports	830

WATER UTILITY:

Total Water Accounts	2,964
Gallons of Water Pumped	404,109,610
Water Tanks	3
Reservoir Capacity (Gallons)	4,038,000
Water Mains (Miles)	44.9

STORM DRAIN UTILITY:

Number of Accounts	2,462
Lineal Feet of Pipe	163,700
Storm Ditches (Feet)	30,100
Detention/Retention Ponds (Acres)	20

## 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: Linda Jordan, Chairperson; Tammy Corey, Don Dresser and Jeff Mitchell. (1 Vacancy)

Meeting Information: 2<sup>nd</sup> and 4<sup>th</sup> 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; Hugh Long, Pauline Saxman, April Bilderbach, Sean Randall, Linda Cumberbatch and Anneliesa Nobles.

Meeting Information: 1<sup>st</sup> 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: 1<sup>st</sup> 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](http://www.dupontmuseum.com)

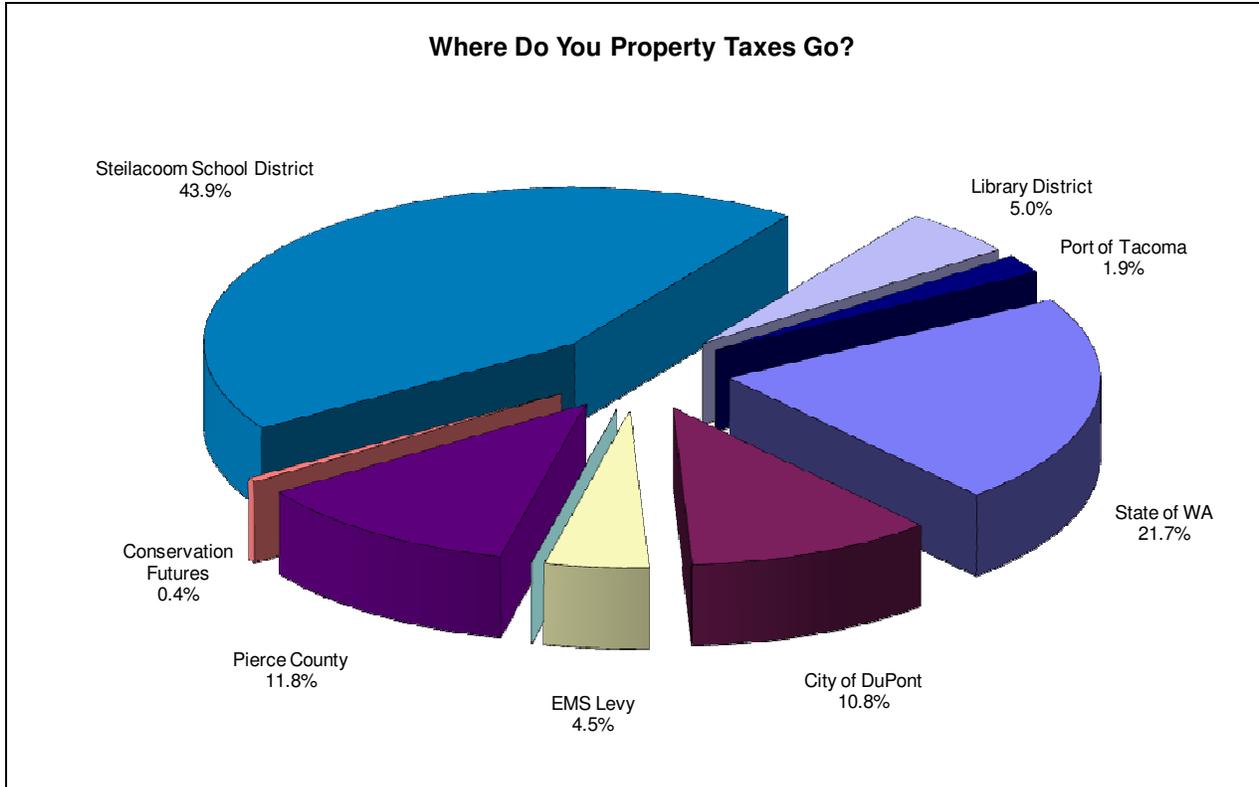


CITY OF DuPONT COMPUTATION OF LEGAL DEBT MARGIN December 31, 2009					
<u>GENERAL DEBT CAPACITY</u>					
<b>Total Taxable Property Value = \$1,295,118,066 <sup>(1)</sup></b>					
<u>Description</u>	<u>General Purposes</u>		<u>Special Purpose</u>		<u>Total Debt Capacity</u>
	<u>Councilmanic (Non-Voted)</u>	<u>Excess Levy (Voted)</u>	<u>Parks &amp; Open Space (Voted)</u>	<u>Utility Purposes (Voted)</u>	
1.5% of Assessed Valuation	\$ 19,426,771				19,426,771
1.0% of Assessed Valuation		\$ 12,951,181			12,951,181
2.5% of Assessed Valuation			32,377,952	32,377,952	\$ 64,755,903
Statutory Debt Limit	19,426,771	12,951,181	32,377,952	32,377,952	97,133,855
Less:					
Outstanding General Obligation debt	(17,470,000)				(17,470,000)
Add:					
Available assets <sup>(2)</sup>	720,299	-	-	-	720,299
<b>REMAINING DEBT CAPACITY</b>	<b>\$ 2,677,070</b>	<b>\$ 12,951,181</b>	<b>\$ 32,377,952</b>	<b>\$ 32,377,952</b>	<b>\$ 80,384,154</b>
<b>TOTAL REMAINING "GENERAL" CAPACITY</b>	<b><u>\$ 15,628,251</u></b>				

(1) This figure represents the City's total taxable assessed valuation (AV) for 2009 which was used to determine the 2010 property tax levy.  
(2) By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying the debt

Note: Under state law, voters may approve general obligation debt issues of up to 7/5% of the assessed valuation. This 7.5% debt capacity is allocated equally among general government, parks and open space, and utilities, resulting in 2.5% for each purpose. Within the 2.5% limit, the City Council has the authority to issue bonds without voter approval for a combined total of up to 1.5% of the City's assessed valuation.

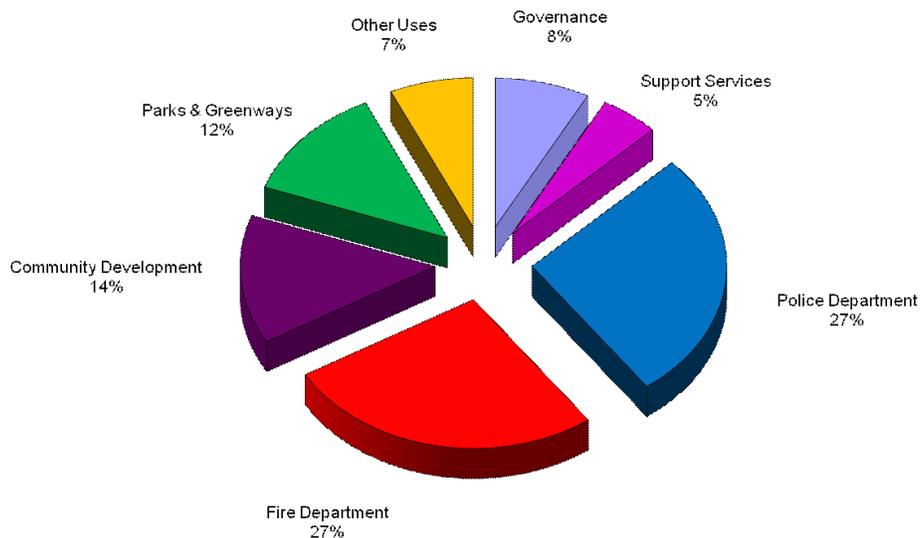
SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY							
As of December 31, 2009							
Year	Certificates of Participation		PWTFI		Total		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Prin/Int
2010	280,000	989,675	31,445	3,144	311,445	992,819	1,304,264
2011	290,000	981,275	31,445	2,830	321,445	984,105	1,305,550
2012	300,000	969,675	31,445	2,516	331,445	972,191	1,303,635
2013	315,000	957,675	31,445	2,201	346,445	959,876	1,306,321
2014	325,000	945,075	31,445	1,887	356,445	946,962	1,303,407
2015	345,000	932,075	31,445	1,572	376,445	933,647	1,310,092
2016	350,000	917,413	31,445	1,258	381,445	918,670	1,300,115
2017	370,000	901,663	31,445	943	401,445	902,606	1,304,051
2018	385,000	885,013	31,445	629	416,445	885,641	1,302,086
2019	405,000	866,725	31,445	314	436,445	867,039	1,303,484
2020	425,000	846,475	-	-	425,000	846,475	1,271,475
2021-2025	2,495,000	3,861,650	-	-	2,495,000	3,861,650	6,356,650
2026-2030	3,320,000	3,037,513	-	-	3,320,000	3,037,513	6,357,513
2031-2035	4,470,000	1,893,850	-	-	4,470,000	1,893,850	6,363,850
2036-2038	3,395,000	424,156	-	-	3,395,000	424,156	3,819,156
<b>Total</b>	<b>\$ 17,470,000</b>	<b>\$ 19,409,906</b>	<b>\$ 314,449</b>	<b>\$ 17,295</b>	<b>\$ 17,784,449</b>	<b>\$ 19,427,201</b>	<b>\$ 37,211,650</b>

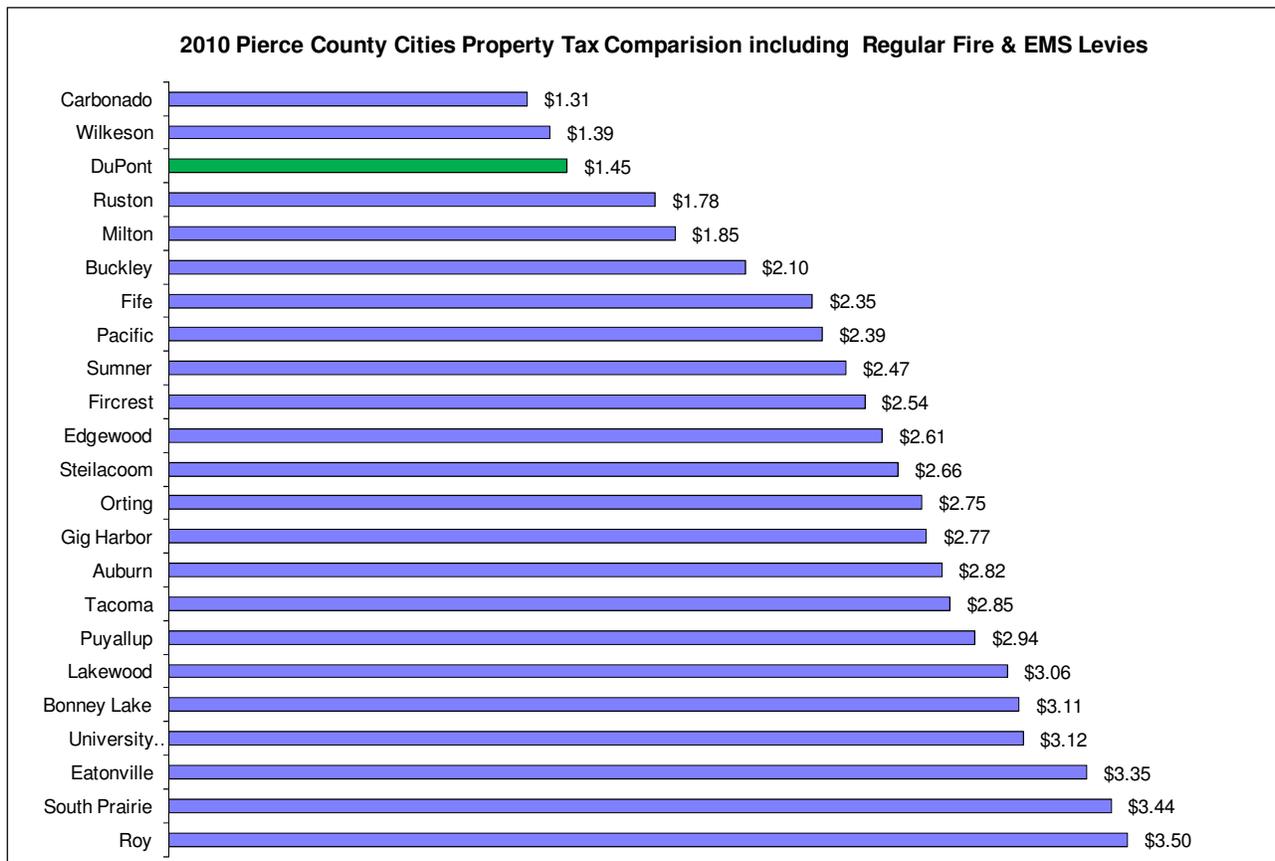
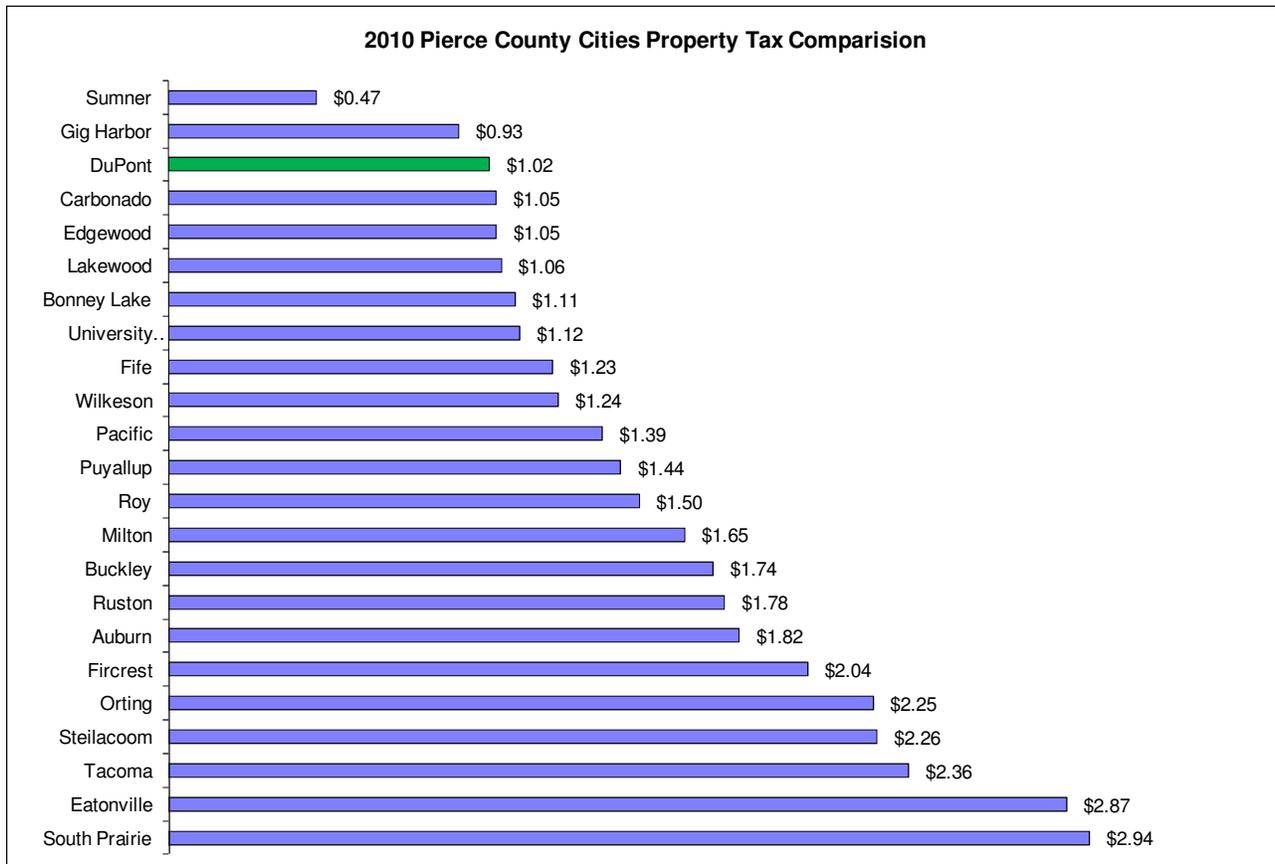


## Where Your Property Tax Dollar Goes

Almost 85¢ of every dollar paid in Property Taxes goes to Pierce County, the Library, WA State, the Local School District and the Port of Tacoma.

The City's 15¢ portion of your Property Tax dollar goes towards:





**CITY OF DUPONT  
PERSONNEL SUMMARY**

<u>POSITION</u>	<u>NUMBER OF EMPLOYEES</u>					
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Councilmember	7.00	7.00	7.00	7.00	7.00	7.00
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator/Finance Director	-	-	1.00	1.00	1.00	0.50
Community Development Director	1.00	1.00	1.00	1.00	-	-
Finance Director	1.00	1.00	-	-	-	0.50
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	1.00
City Clerk	1.00	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	1.00
Human Resources Specialist	-	0.50	-	-	-	-
Accountant	-	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	-	-	0.50
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	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	2.00	2.00	2.00	2.00	1.00	1.00
Clerical Assistant - Fire	-	-	-	-	0.50	-
Emergency Services Specialist	-	-	-	0.50	-	-
Events & Recreation Coordinator	-	-	0.50	0.50	0.50	0.50
Finance Specialist	-	-	1.00	1.00	1.00	1.00
Fire Lieutenant	2.00	3.00	3.00	3.00	1.00	3.00
Fire Prevention Specialist	1.00	1.00	1.00	1.00	-	-
Firefighter/EMT	4.00	6.00	6.00	6.00	6.00	6.00
Maintenance Worker I	2.00	-	-	-	1.00	1.00
Maintenance Worker II	2.00	4.00	4.00	4.00	4.00	4.00
Maintenance Worker III	1.00	2.00	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	1.00
Police Officer	5.00	6.00	6.00	6.00	6.00	6.00
Police Records Clerk	1.00	1.00	1.00	1.00	1.50	0.50
Police Records Specialist	-	-	-	-	-	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00	2.00
Public Works Supervisor	1.00	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	1.00
Utility Billing Clerk	-	-	-	-	1.00	1.00
<b>Total FTE's including elected officials</b>	<b>46.00</b>	<b>53.50</b>	<b>55.50</b>	<b>55.00</b>	<b>50.50</b>	<b>48.50</b>
<b>Total FTE's excluding elected officials</b>	<b>38.00</b>	<b>45.50</b>	<b>47.50</b>	<b>47.00</b>	<b>42.50</b>	<b>40.50</b>

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

<b>Employee Position Classification Salary Schedule</b>		
<i>Unrepresented Employees</i>		
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>
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

<b>Employee Position Classification Salary Schedule</b>		
<i>Represented Employees</i>		
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>
Accountant	\$ 55,411	\$ 70,533
Administrative Assistant	\$ 38,085	\$ 48,506
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	\$ 70,473	\$ 73,839
Fire Prevention Specialist	\$ 47,588	\$ 63,441
Firefighter/EMT	\$ 50,348	\$ 67,121
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

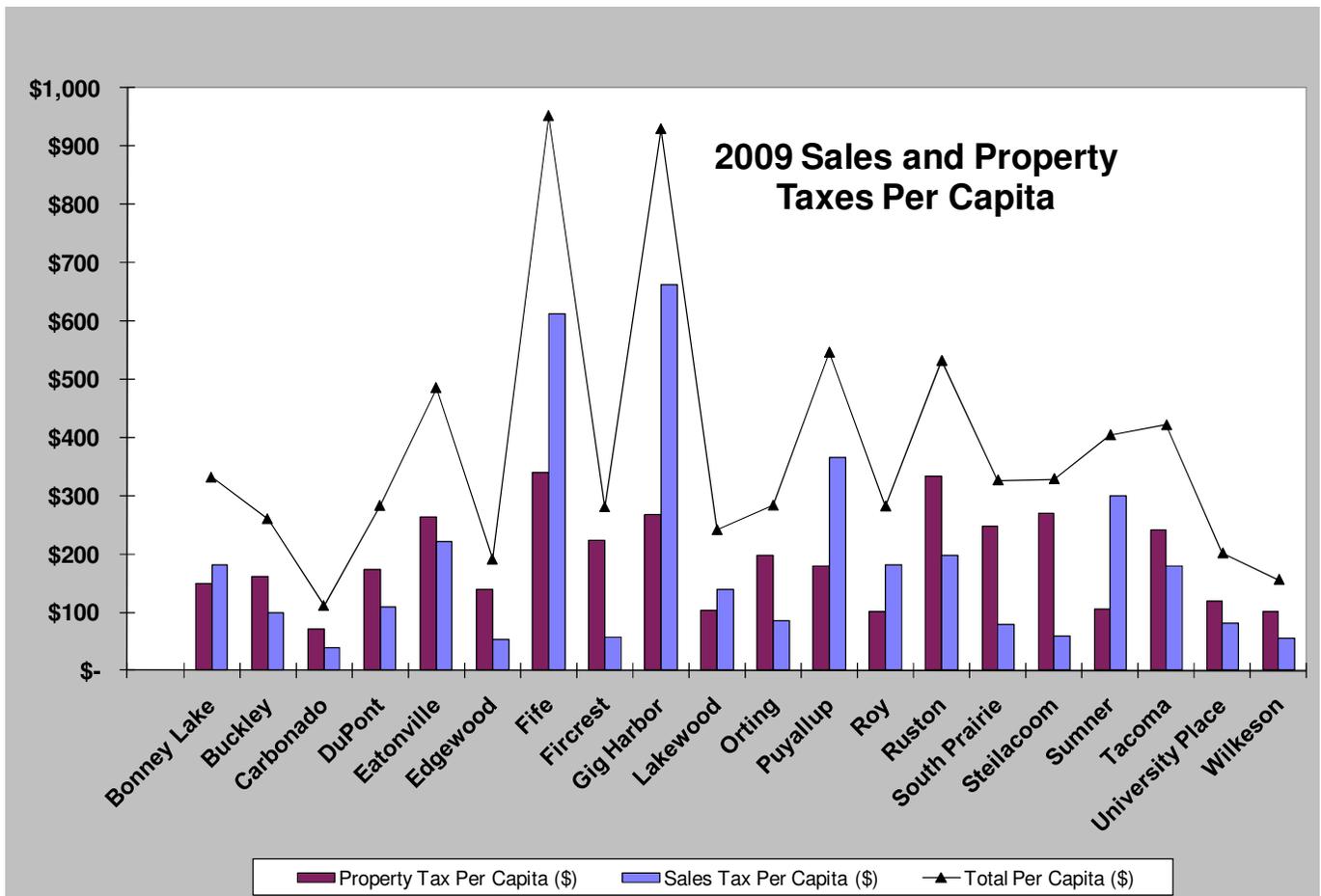
**Largest Taxpayers**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Real &amp; Personal Property AV</b>	<b>Percentage of AV</b>
Intel Corporation	Communications	\$ 110,463,380.00	8.53%
Glacier Northwest Inc.	Quarry	74,697,619.00	5.77%
State Farm Mutual Auto Insurance	Insurance/Real Estate	60,927,561.00	4.70%
Pierce County Investors LLC	Warehousing	27,703,700.00	2.14%
Patriots Landing Investment LLC	Retirement Community	25,153,200.00	1.94%
WPP LLC	Golf Course/Commercial Land	22,362,100.00	1.73%
Quadrant	Residential	20,806,991.00	1.61%
FR/CAL3 NW Landing LLC	Vacant Commercial Land	18,968,600.00	1.46%
Eide Erling	Warehousing	17,551,800.00	1.36%
Fainburg Family Trust/M M Shopping Ctr	Warehousing	13,915,700.00	1.07%
Venture Bank	Banking	9,921,800.00	0.77%
Clock Tower Village Associates LLC	Residential/Apartments	8,629,000.00	0.67%
Clock Tower Village II LLC	Residential/Apartments	8,306,900.00	0.64%
Basalite Concrete Products LLC	Warehousing	8,083,500.00	0.62%
Total Assessed Valuation - Largest Taxpayers		427,491,851.00	33.01%
Total Assessed Valuation - All Others		867,626,215.00	66.99%
<b>Total Assessed Valuation</b>		<b>\$ 1,295,118,066.00</b>	<b>100.00%</b>

Source: Pierce County Assessor-Treasurer's Office

**Principal Employers**

<b>Principal Employer</b>	<b>Type of Business</b>	<b>Employees</b>
Intel Corporation	Communications	1,300
State Farm Insurance	Insurance/Real Estate	1,250
FedEx Ground	Distribution	200
Patriot's Landing	Retirement Community	136
CalPortland (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	40
Girl Scouts of Western Washington	Non-Profit Organization	35
Liberty Inn	Hotel	24
Mini Skool	Daycare	23
Dania Distribution	Industrial	22
Guesthouse Inn & Suites	Hotel	15
McNamara's	Restaurant	14



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	16,500	2,230,609,725	1.1072	2,469,660	150	2,992,863	181	331
Buckley	4,635	427,511,415	1.7401	743,899	160	460,626	99	260
Carbonado	650	44,362,736	1.0462	46,413	71	25,638	39	111
<b>DuPont</b>	<b>7,650</b>	<b>1,295,118,066</b>	<b>1.0244</b>	<b>1,326,740</b>	<b>173</b>	<b>836,493</b>	<b>109</b>	<b>283</b>
Eatonville	2,405	221,413,104	2.8685	635,123	264	531,151	221	485
Edgewood	9,615	1,270,418,085	1.0469	1,330,051	138	501,421	52	190
Fife	7,610	2,109,593,643	1.2270	2,588,462	340	4,655,165	612	952
Fircrest	6,325	694,576,803	2.0417	1,418,104	224	355,093	56	280
Gig Harbor	7,165	2,065,862,608	0.9274	1,915,808	267	4,743,498	662	929
Lakewood	58,840	5,693,170,433	1.0625	6,048,818	103	8,138,794	138	241
Orting	6,135	539,525,876	2.2508	1,214,365	198	521,562	85	283
Puyallup	38,690	4,799,645,707	1.4446	6,933,681	179	14,179,215	366	546
Roy	870	58,153,337	1.5030	87,405	100	157,502	181	282
Ruston	765	143,823,646	1.7768	255,543	334	150,940	197	531
South Prairie	440	37,004,258	2.9426	108,887	247	34,690	79	326
Steilacoom	6,285	747,048,716	2.2636	1,691,013	269	373,442	59	328
Sumner	9,085	2,013,998,040	0.4725	951,584	105	2,717,747	299	404
Tacoma	203,400	20,717,200,634	2.3646	48,988,602	241	36,666,893	180	421
University Place	31,500	3,340,424,196	1.1214	3,745,905	119	2,587,176	82	201
Wilkeson	460	38,014,685	1.2244	46,547	101	25,148	55	156
<b>Average</b>					<b>189</b>		<b>188</b>	<b>377</b>

## 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.



# DUPONT • WASHINGTON



Welcoming for 5,000 Years