

City of DuPont

WASHINGTON

MAYOR'S PROPOSED 2015 BUDGET



**CITY OF DUPONT
WASHINGTON**

2015 PROPOSED ANNUAL BUDGET

**Prepared by:
Finance Department**



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Budget Message

2015 Budget Message from Mayor Michael Grayum



To the residents of DuPont and City Council:

Our City has overcome many challenges since 2012. We've changed the culture by setting priorities, focusing on core services, and bringing in a new leadership team to improve how the City is managed. These types of improvements do not happen overnight, but are part of our new culture focused on continuous improvement. The progress we've made will help us continue accelerating action and getting things done.

CELEBRATING ACCOMPLISHMENTS

As we look to the future with my 2015 proposed budget, I want to acknowledge our many hard working volunteers and the dedication of City employees and Council members. Since 2012, we have stabilized the city's financial condition, established a long-term revenue forecast, improved government operations and communications, and established performance measures to increase accountability and make data-driven decisions.

Volunteers have added to DuPont's success by doing everything from preparing utility bills to helping with annual reports, answering phones, and taking care of ball fields. Our emergency response plans have been updated and we've established a reserve program in our Fire Department to provide first response and emergency medical transports services. We've established a more sustainable approach to managing vegetation along Center Drive, while still focusing our limited resources on the highest priorities like public safety. The City Council is energized and working on the sign code, street trees, and land use issues. Right now, we are in the process of establishing our city's first-ever economic development plan and updating other long range plans to guide future growth and development.

BALANCED, SUSTAINABLE BUDGET

I'm excited to share this proposed balanced budget and am proud of how it was produced. We listened to the community, focused on core services, maintained fiscal discipline, and developed solutions to create a safer, stronger, smarter, more sustainable DuPont.

Based on feedback from the community during the "Mondays with the Mayor," this budget invests in five focus areas: Public Safety, Infrastructure, Quality of Life, Best Run Government, Tourism and Economic Growth. The budget builds on the progress we've made since 2012 and is sustainable through 2018.

FISCAL RESTRAINT AND RESPONSIBILITY

As we keep moving forward, it's important to continue emphasizing fiscal restraint and responsibility. The City of DuPont is living within its means, as evidence by our new long-term revenue forecast established last year. We are in a good place financially and for the first time in a long while the budget emphasizes what to add instead of what to cut. This budget emphasizes taking care of what we have, proposes no new taxes, and invests more into savings.

This budget invests in our highest priorities by allocating approximately half of the general fund to public safety services. Funding is included for an additional police officer to patrol and serve as our first-ever Community Resource Officer. This position will be responsible for leading code enforcement and community outreach programs. The budget also enhances our Police and Fire reserve programs and increases the professional standards of our Police Department by seeking Washington State accreditation. Additionally, I propose we begin restoring services lost during the recent recession, like improving the maintenance of parks and greenways.

Since I began serving as Mayor, we've made it easier for people to volunteer. Building on these efforts, this budget includes funding for "community grants" to continue empowering residents to come together and make a positive difference in DuPont. Funding is also included to develop a plan to repair and restore our historic buildings. Our community has an amazing history and we need to fix the DuPont Community Church built in 1917, which is now used for community events, as well as the old meat market now used as the DuPont Museum and Visitor Center. Funds are also included to help inform and advance the City. In addition to these and other investments, I will bring together other community partners to advance the following long-term priorities:

- Create a community Dog Park to enjoy next summer.
- Lay the groundwork for a Community Center so we can all enjoy it by 2020.
- Add technology to provide residents and businesses with more convenient access to apply for permits, pay utility bills, and register for events and programs.
- Help fix the gridlock along the I-5/JBLM corridor by working with JBLM and other local, state, and federal partners. Together, we are creating a long-term plan for the Legislature and Congress to fund. Council's important work to address sidewalk damage in several neighborhoods.

BUILDING A GREAT FUTURE TOGETHER

We have accomplished a lot, and have more work ahead. I'm committed to supporting the City Council and included funds they requested for a retreat to help them identify priorities. We will continue working together in our respective roles to serve all residents and businesses of DuPont. The budget also includes resources to update the City's Strategic Plan so we can establish a guiding framework to advance shared priorities and philosophies, many of which are reflected in the proposed budget.

NEXT STEPS

The City Council will review and consider changes to the proposed budget at public meetings and workshops over the next few months. We encourage everyone to be involved in this process as the Council works to adopt and approve a final budget by the end of the year for 2015.

It's an honor to serve as your Mayor. I'm excited about all we've accomplished together and look forward to continuing to accelerate action as we keep moving forward. Please call or connect with me any time. My door is always open.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Grayum". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Michael Grayum, Mayor

**City of DuPont
General Fund Summary**

	2014 Revised Budget	2014 YE Estimate	% Change	2014 Budget	2015 Budget	% Change
RESOURCES						
Beginning Fund Balance	2,058,949	2,058,949	0.00%	2,058,949	1,321,000	N/A
Operating Revenues	6,959,893	6,846,469	-1.63%	6,959,893	7,398,581	6.30%
Non-Operating Revenues:	-	-	N/A	-	375,000	N/A
TOTAL RESOURCES	9,018,842	8,905,418	-1.26%	9,018,842	9,094,581	0.84%
USES						
Operating Expenditures	7,051,807	6,949,378	-1.45%	7,051,807	7,100,017	0.68%
Non-Operating Expenditures	600,000	600,000	0.00%	600,000	-	N/A
Reserves	-	-	N/A	-	1,321,000	N/A
TOTAL USES	7,651,807	7,549,378	-1.34%	7,651,807	8,421,017	N/A
BALANCE	1,367,035	1,356,040	N/A	1,367,035	673,564	N/A

	Surplus/(Deficit)	673,564	
Ongoing Funds for Service Packages	298,564	375,000	One-Time Funds for Service Pkgs
Enhance Police Reserve Program	10,000	7,600	City Clerk/HR Temp Assistance
Community Policing Program	10,000	5,000	Facilitated Council Retreat
Community Resource Officer	49,190	20,000	Update Strategic Plan
Enhanced Fire FF/EMT Reserve Program	21,500	8,000	Community Grants
Museum/Tourism Coordinator (Gen Fund impact)	12,884	50,000	Police Accreditation
Street & Utility Manager (Gen Fund impact)	77,300	5,000	Police Equipment Replacements
Increased Level of Service for Parks/Greenways	72,348	53,600	Community Resource Officer Equip.
ER&R Contributions to 75%	25,000	40,000	DMC Update for Comprehensive Plan
		10,000	Recreation Seasonal Position
		22,000	Park Signs
		10,000	IT Security Audit
		50,000	ER&R Catch-up Contributions
Total Ongoing Service Packages	278,222	281,200	Total One-Time Service Packages
Remaining Ongoing Funds	20,342	93,800	Remaining One-Time Funds

SUMMARY

Base Operating Budget	7,100,017
Total Service Packages	559,422
Total 2015 Proposed Budget	7,659,439

**City of DuPont
2015 Proposed Budget
Service Package Requests**

	2015 Department Request				2015 Mayor Proposed				Funding Source				
	FTE	Ongoing	One-time	Total	FTE	Ongoing	One-time	Total	Avail. One-Time Fund Balance	Expenditure Offset	Fees/ Charges	General Purpose Revenues	Reserves
GENERAL FUND													
Governance													
City Clerk - Temporary Project Assistance	-	-	4,600	4,600	-	-	4,600	4,600	4,600	-	-	-	-
HR - Temporary Project Assistance	-	-	3,000	3,000	-	-	3,000	3,000	3,000	-	-	-	-
Legal - City Attorney Staff Position	1.00	145,884	-	145,884	1.00	145,884	-	145,884	-	145,884	-	-	-
Facilitated Council Retreat	-	-	5,000	5,000	-	-	5,000	5,000	5,000	-	-	-	-
Update Strategic Plan w/ Sustainability Plan	-	-	20,000	20,000	-	-	20,000	20,000	20,000	-	-	-	-
Community Grants	-	-	8,000	8,000	-	-	8,000	8,000	8,000	-	-	-	-
Subtotal Governance	1.00	145,884	40,600	186,484	1.00	145,884	40,600	186,484	40,600	145,884	-	-	-
Finance													
IT Security Audit	-	-	10,000	10,000	-	-	10,000	10,000	10,000	-	-	-	-
Subtotal Finance	-	-	10,000	10,000	-	-	10,000	10,000	10,000	-	-	-	-
Police													
State Accreditation	-	-	50,000	50,000	-	-	50,000	50,000	50,000	-	-	-	-
Enhance Reserve Program	-	10,000	-	10,000	-	10,000	-	10,000	-	-	-	10,000	-
Community Policing Program	-	10,000	-	10,000	-	10,000	-	10,000	-	-	-	10,000	-
Equipment Replacements	-	-	5,000	5,000	-	-	5,000	5,000	5,000	-	-	-	-
Community Resource Officer	1.00	98,380	53,600	151,980	1.00	49,190	53,600	102,790	53,600	-	-	49,190	-
Subtotal Police	1.00	118,380	108,600	226,980	1.00	69,190	108,600	177,790	108,600	-	-	69,190	-
Fire													
Enhanced FF/EMT Reserve Program	-	21,500	-	21,500	-	21,500	-	21,500	-	-	-	21,500	-
ALS Reserve Program	-	95,300	-	95,300	-	-	-	-	-	-	-	-	-
Firefighter/EMT	1.00	95,607	9,200	104,807	-	-	-	-	-	-	-	-	-
Subtotal Fire	1.00	212,407	9,200	221,607	-	21,500	-	21,500	-	-	-	21,500	-
Planning & Building													
DMC Rewrite for Comp Plan Update	-	-	40,000	40,000	-	-	40,000	40,000	40,000	-	-	-	-
Subtotal Planning & Building	-	-	40,000	40,000	-	-	40,000	40,000	40,000	-	-	-	-
Public Works													
Museum, Tourism Coordinator (Museum portion)	0.38	12,884	-	12,884	-	12,884	-	12,884	-	-	-	12,884	-
Street & Utility Manager (Impact of Reall. of PW Dir.)	-	92,760	-	92,760	1.00	92,760	-	92,760	-	15,460	-	77,300	-
Increased Level of Service-Parks & Greenways	-	80,673	-	80,673	-	80,673	-	80,673	-	8,325	45,000	27,348	-
Recreation Seasonal Position	-	-	10,000	10,000	-	-	10,000	10,000	10,000	-	-	-	-
Park Signs	-	-	22,000	22,000	-	-	22,000	22,000	22,000	-	-	-	-
Subtotal Public Works	0.38	186,317	32,000	218,317	1.00	186,317	32,000	218,317	32,000	23,785	45,000	117,532	-
Multiple Departments													
Investment in ER&R Charges (total of 125%)	-	25,000	50,000	75,000	-	25,000	50,000	75,000	50,000	-	-	25,000	-
Subtotal Multiple Departments	-	25,000	50,000	75,000	-	25,000	50,000	75,000	50,000	-	-	25,000	-
GENERAL FUND TOTAL	3.38	687,988	290,400	978,388	3.00	447,891	281,200	729,091	281,200	169,669	45,000	233,222	-

**City of DuPont
2015 Proposed Budget
Service Package Requests**

	2015 Department Request				2015 Mayor Proposed				Funding Source				
	FTE	Ongoing	One-time	Total	FTE	Ongoing	One-time	Total	Avail. One-Time Fund Balance	Expenditure Offset	Fees/ Charges	General Purpose Revenues	Reserves
OTHER FUNDS													
Street Operating Fund													
Arborist & Engineering for St. Trees & Sidewalks	-	-	20,000	20,000	-	-	20,000	20,000	-	-	-	-	20,000
Pilot Project-Repl. of Street Trees	-	-	20,000	20,000	-	-	20,000	20,000	-	-	-	-	20,000
Street & Utility Manager (w/ Reall. of PW Director)	0.10	(4,052)	-	(4,052)	0.10	(4,052)	-	(4,052)	-	-	-	(4,052)	-
Increased Level of Service - Greenways	-	6,026	-	6,026	-	6,026	-	6,026	-	-	5,000	1,026	-
Subtotal Street Operating Fund	0.10	1,974	40,000	41,974	0.10	1,974	40,000	41,974	-	-	5,000	(3,026)	40,000
Water Utility Fund													
Street & Utility Manager (w/ Reall. of PW Director)	0.45	12,688	-	12,688	0.45	12,688	-	12,688	-	-	12,688	-	-
Subtotal Water Utility Fund	0.45	12,688	-	12,688	0.45	12,688	-	12,688	-	-	12,688	-	-
Stormwater Utility Fund													
Street & Utility Manager (w/ Reall. of PW Director)	0.45	12,688	-	12,688	0.45	12,688	-	12,688	-	-	12,688	-	-
Subtotal Stormwater Utility Fund	0.45	12,688	-	12,688	0.45	12,688	-	12,688	-	-	12,688	-	-
Equipment Repair & Replacement Fund													
Vehicle Replacements (3 patrol cars)	-	-	140,000	140,000	-	-	140,000	140,000	-	-	-	-	140,000
Replacement of 2001 Ford Expedition	-	-	36,000	36,000	-	-	36,000	36,000	-	-	-	-	36,000
Subtotal Equip. Repair & Replacement Fund	-	-	176,000	176,000	-	-	176,000	176,000	-	-	-	-	176,000
TOTAL OTHER FUNDS	1.00	27,350	216,000	243,350	1.00	27,350	216,000	243,350	-	-	30,376	(3,026)	216,000
TOTAL ALL FUNDS	4.38	715,338	506,400	1,221,738	4.00	475,241	497,200	972,441	281,200	169,669	75,376	230,196	216,000

Budget Guide

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 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 sixteen (16) 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, Glacier NW Settlement Fund, Donations Fund, and Drug Enforcement 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 with the final assessment being paid in full in 2012. The General Obligation bonds were paid off in 2009.

Capital Project Fund

This fund accounts for financial resources which are designated for the acquisition or construction of general government capital projects. A portion 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 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 the revenues received in each fund are restricted in use by law and/or by legislative action. Funds may make interfund loans to other funds. However, any interfund loan must be paid back based on a predetermined schedule and must pay prevailing interest rates (usually the interest rate earned through the Local Government Investment Pool). The General Fund can make transfers to other funds if money is available.

Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

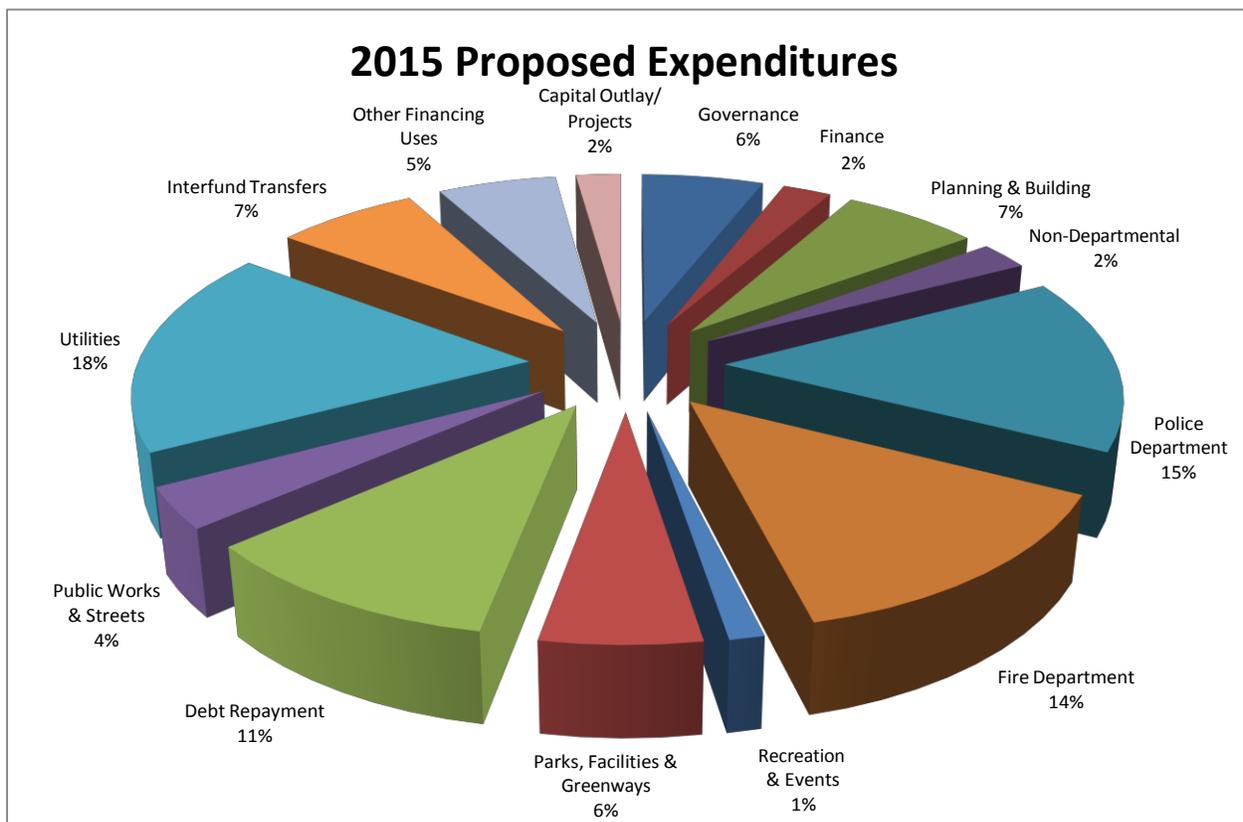
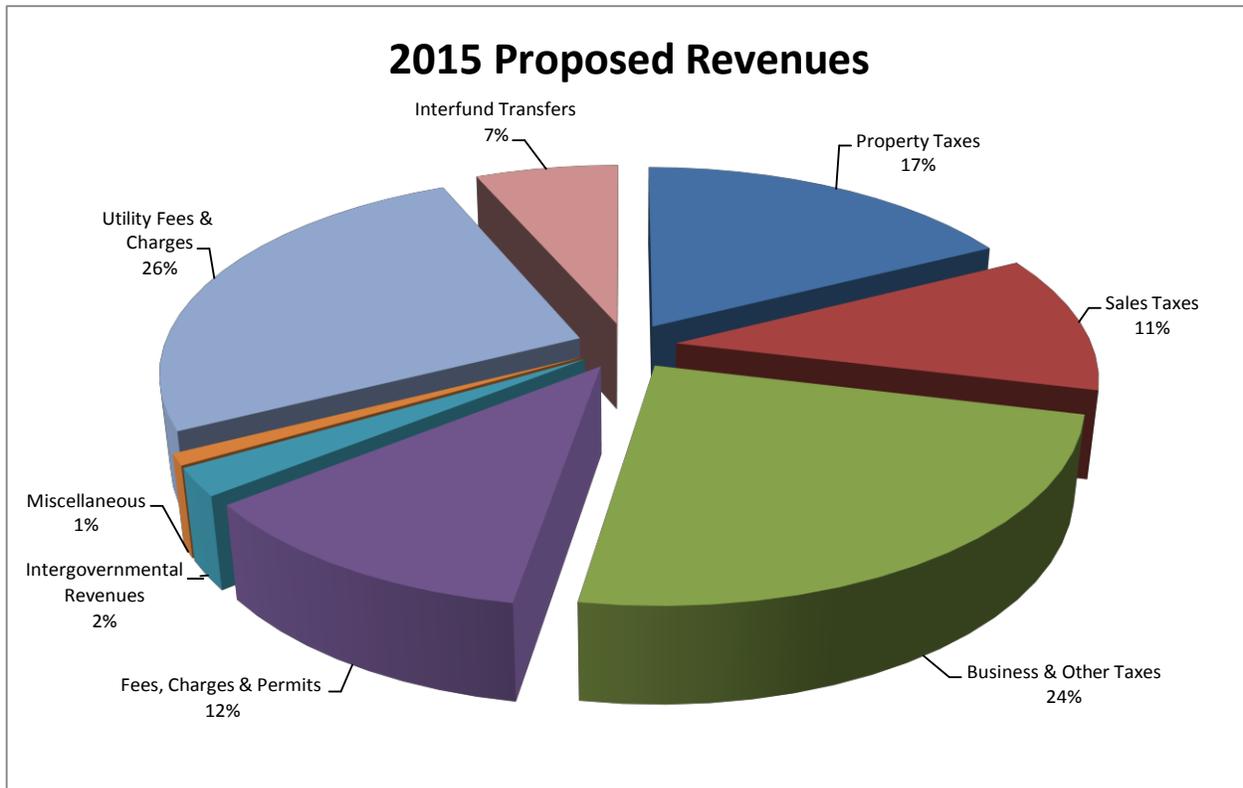
Budgets are adopted at the fund level that constitutes the legal authority for expenditures. Annual appropriations for all funds lapse at the fiscal period end.



Budget Summary

**City of DuPont
2015 Budget Summary**

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 1,356,040	\$ 7,773,581	\$ 7,659,440	\$ 1,470,181
Street Fund	41,521	441,004	447,978	34,547
Street Depreciation Fund	577,047	8,005	20,000	565,052
Hotel/Motel Tax Fund	232,808	130,400	189,937	173,271
Public Safety Mitigation Fund	386,040	160,300	134,908	411,432
Glacier NW Settlement Fund	636,327	630	40,000	596,957
Donations Fund	3,084	3	-	3,087
Drug Enforcement Fund	9,298	9	-	9,307
Capital Projects Fund	130,049	930,170	1,036,564	23,655
Water Utility Fund	2,927,644	2,234,543	1,812,885	3,349,302
Stormwater Utility Fund	1,917,959	1,210,500	863,035	2,265,424
Equipment Rental & Replacement Fund	1,402,302	166,364	176,000	1,392,666
Transportation Benefit District Fund	24,123	87,023	70,600	40,546
	\$ 9,644,242	\$ 13,142,532	\$ 12,451,347	\$ 10,335,427
Cash Added to Fund Balances		-	691,185	
Total Revenues & Expenditures		\$ 13,142,532	\$ 13,142,532	



Revenue & Other Sources Summary

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
TAXES						
Property Tax	\$ 1,418,707	\$ 1,443,183	\$ 1,561,646	\$ 1,561,646	\$ 1,553,840	\$ 1,629,133
Property Tax - EMS	608,849	587,048	651,257	651,257	648,000	672,906
Local Sales & Use Tax	59,570	67,766	68,450	68,450	71,500	72,950
Retail Sales Tax	728,685	1,270,531	1,125,000	1,125,000	1,265,000	1,277,000
Local Criminal Justice Sales Tax	108,375	120,841	124,000	124,000	130,000	132,500
Business Taxes	334,885	418,138	606,230	606,230	585,100	1,100,050
Excise Taxes	44,235	71,664	145,500	145,500	146,075	153,000
Utility Taxes	1,279,312	1,290,151	1,359,000	1,359,000	1,403,000	1,464,000
Hotel/Motel Tax	56,085	102,520	105,000	92,700	118,000	121,000
Real Estate Excise Tax	158,810	368,939	290,000	280,000	320,000	290,000
TOTAL TAXES	4,797,513	5,740,780	6,036,083	6,013,783	6,240,515	6,912,539
UTILITY COLLECTIONS						
Water	1,534,947	2,020,371	1,986,150	2,018,650	2,007,981	2,201,550
Stormwater	836,087	965,826	1,035,000	1,035,000	1,204,500	1,209,000
TOTAL UTILITY COLLECTIONS	2,371,034	2,986,197	3,021,150	3,053,650	3,212,481	3,410,550
LICENSES & PERMITS	323,618	716,991	543,043	543,043	422,023	623,996
INTERGOVERNMENTAL REVENUE	604,296	580,053	303,975	652,838	571,010	297,410
CHARGES FOR SERVICES	1,049,860	1,025,436	999,701	947,041	749,834	913,350
FINES, FORFEITS & PENALTIES	2,679	2,666	3,250	3,250	1,350	1,350
RENTAL & INVESTMENT INCOME	97,309	80,832	82,529	82,404	86,889	101,224
CONTRIBUTIONS & DONATIONS	56,620	37,416	32,417	32,417	36,547	21,380
OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.)	79,666	9,839	1,500	1,500	6,692	1,000
NON-REVENUES & DEPOSITS	90,543	70,701	-	-	49,635	-
INTERFUND TRANSFERS	795,020	998,739	1,434,314	1,469,939	1,469,939	859,733
BEGINNING FUND BALANCE						
General Fund	842,901	1,385,193	1,951,417	2,026,971	2,058,949	1,356,040
Street Fund	14,992	221	14,903	2,921	2,921	41,521
Street Depreciation Fund	605,712	607,179	596,683	616,630	616,630	577,047
Hotel/Motel Tax Fund	239,391	230,373	260,712	260,737	260,737	232,808
Public Safety Mitigation Fund	629,126	590,134	658,999	658,113	658,114	386,040
Technology Fund	2,925	2,930	2,935	2,934	2,934	-
Glacier NW Settlement Fund	633,739	634,799	635,749	635,697	635,697	636,327
Donations Fund	4,441	3,709	3,715	3,714	3,714	3,084
Drug Enforcement Fund	8,287	8,287	9,289	9,289	9,289	9,298
Debt Service Funds	315,862	15,627	10,370	10,369	10,369	-
Capital Projects Fund	104,105	42,616	140,691	145,988	145,988	130,049
Water Fund	1,886,107	1,893,189	2,397,830	2,476,829	2,476,263	2,927,644
Stormwater Fund	848,213	1,104,190	1,323,158	1,373,966	1,373,966	1,917,959
Equipment Rental & Replacement	972,867	780,332	975,559	971,074	971,074	1,402,302
Transportation Benefit District	-	-	957	1,400	1,400	24,123
TOTAL FUND BALANCES	7,108,667	7,298,779	8,982,967	9,196,632	9,228,045	9,644,242
TOTAL REVENUE FROM ALL SOURCES	\$ 17,376,825	\$ 19,548,428	\$ 21,440,929	\$ 21,996,497	\$ 22,074,960	\$ 22,786,774

Expenditure & Other Uses Summary

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
OPERATIONS EXPENDITURES						
Mayor/Council	\$ 82,887	\$ 68,700	\$ 76,355	\$ 85,156	\$ 105,419	\$ 143,403
Executive	304,470	128,064	140,499	148,306	145,333	135,145
City Clerk	-	96,681	117,513	126,314	126,236	156,092
Human Resources	-	82,892	102,209	130,010	129,886	112,963
Legal	45,783	190,451	180,000	180,000	185,000	180,000
Emergency Management	7,277	7,457	9,316	9,316	7,885	9,520
Finance	160,475	156,963	193,424	193,424	229,892	191,425
Central Services	46,087	46,870	53,100	53,100	54,034	58,150
Information Technology	29,231	27,715	29,725	29,725	48,730	44,000
Non-Departmental	226,215	214,427	262,039	263,258	298,272	303,570
Police Department	1,555,830	1,415,472	1,648,888	1,658,411	1,673,648	1,879,727
Fire Department	1,798,887	1,656,911	1,586,029	1,587,502	1,638,724	1,711,498
Community Development	604,159	681,916	1,066,216	1,089,890	826,847	825,517
Parks, Facilities & Greenways	575,203	420,171	528,725	557,653	537,867	837,966
Public Works - Streets	349,074	420,286	386,372	434,524	421,972	441,418
Debt Service - General Obligation	7,235	-	-	-	-	-
Total Operations Expenditures	5,792,813	5,614,975	6,380,410	6,546,589	6,429,745	7,030,394
PROPRIETARY EXPENDITURES						
Water Utility	1,095,021	1,227,410	1,347,777	1,346,451	1,302,644	1,487,605
Stormwater Utility	445,115	512,348	680,565	849,570	626,286	743,854
Total Proprietary Expenditures	1,540,136	1,739,758	2,028,342	2,196,021	1,928,930	2,231,459
Total Operating Expenditures	7,332,949	7,354,733	8,408,752	8,742,610	8,358,675	9,261,853
OTHER FINANCING USES						
Capital Outlay	38,692	204,953	135,000	135,000	74,693	122,000
Capital Improvement Projects	306,294	42,623	20,000	619,000	290,000	150,620
Debt Service - Historic Sites LID	69,497	67,051	64,606	64,606	64,606	62,161
Debt Service - Civic Center	1,269,674	1,272,675	1,270,076	1,270,076	1,270,076	1,277,076
Interfund Transfers	795,020	998,739	1,434,314	1,469,939	1,480,137	859,735
Internal Service Charges	87,265	138,482	139,102	139,102	139,102	215,415
Internal Services (Capital)	31,378	49,428	349,425	354,425	308,814	176,000
One-Time Expenditures (Operations)	74,280	112,750	116,331	179,061	382,765	323,187
Non-Expenditures/Deposit Refunds	72,996	60,963	-	-	61,850	3,300
Total Other Financing Uses	2,745,097	2,947,664	3,528,854	4,231,209	4,072,043	3,189,494
TOTAL EXPENDITURES & OTHER USES	10,078,046	10,302,396	11,937,606	12,973,819	12,430,718	12,451,347
ENDING FUND BALANCES						
Reserved for:						
Capital Improvement Projects	42,616	145,988	139,707	76,604	130,049	23,655
Debt Service	15,627	10,369	10,385	10,384	-	-
Street Depreciation	607,179	616,630	593,050	577,372	577,047	565,052
Hotel/Motel - Tourism	230,373	260,737	200,281	188,006	232,808	173,271
Public Safety Mitigation	590,135	658,114	646,339	592,793	386,040	411,432
Technology Grant	2,930	2,934	2,940	2,939	-	-
Glacier NW Settlement	634,799	635,697	636,699	636,647	636,327	596,957
Donations	3,709	3,714	3,721	3,720	3,084	3,087
Drug Enforcement	8,287	9,289	9,300	9,300	9,298	9,307
Proprietary Funds	2,997,379	3,850,228	4,398,169	4,189,197	4,845,603	5,614,726
Internal Service Funds	780,332	971,074	1,366,361	1,356,876	1,402,302	1,392,666
Transportation Benefit District	-	1,400	91,082	28,670	24,123	40,546
Unreserved/undesignated	1,385,413	2,079,858	1,405,289	1,350,170	1,397,561	1,504,728
ENDING FUND BALANCES	7,298,779	9,246,031	9,503,323	9,022,678	9,644,242	10,335,427
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 17,376,825	\$ 19,548,428	\$ 21,440,929	\$ 21,996,497	\$ 22,074,960	\$ 22,786,774

**Revenue & Other Sources Summary
General Fund**

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
TAXES						
Property Tax	\$ 1,418,707	\$ 1,443,183	\$ 1,561,646	\$ 1,561,646	\$ 1,553,840	\$ 1,629,133
Property Tax - EMS	608,849	587,048	651,257	651,257	648,000	672,906
Local Sales & Use Tax	59,570	67,766	68,450	68,450	71,500	72,950
Retail Sales Tax	728,685	1,270,531	1,125,000	1,125,000	1,265,000	1,277,000
Local Criminal Justice Sales Tax	108,375	120,841	124,000	124,000	130,000	132,500
Business Taxes	334,885	418,138	606,230	606,230	585,100	1,100,050
Excise Taxes	44,235	53,943	55,500	55,500	60,075	66,000
Utility Taxes	1,279,312	1,290,151	1,359,000	1,359,000	1,403,000	1,464,000
TOTAL TAXES	4,582,618	5,251,600	5,551,083	5,551,083	5,716,515	6,414,539
LICENSES & PERMITS	312,276	706,857	533,643	533,643	412,473	614,546
INTERGOVERNMENTAL REVENUE	384,064	295,149	100,333	101,806	106,319	111,250
CHARGES FOR SERVICES	809,037	640,220	678,251	678,251	500,831	522,936
FINES, FORFEITS & PENALTIES	2,679	2,666	3,250	3,250	1,350	1,350
RENTAL & INVESTMENT INCOME	82,614	71,891	73,360	73,360	79,524	93,960
CONTRIBUTIONS & DONATIONS	17,020	10,972	17,000	17,000	21,130	14,000
OTHER REVENUE SOURCES	13,555	8,848	1,500	1,500	6,692	1,000
NON-REVENUES & DEPOSITS	4,186	7,356	-	-	1,635	-
INTERFUND TRANSFERS	-	-	-	-	-	-
BEGINNING FUND BALANCE	842,901	1,385,193	1,951,417	2,026,971	2,058,949	1,356,040
TOTAL REVENUE FROM ALL SOURCES	\$ 7,050,950	\$ 8,380,751	\$ 8,909,837	\$ 8,986,864	\$ 8,905,418	\$ 9,129,621

**Expenditure & Other Uses Summary
General Fund**

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
OPERATIONS EXPENDITURES						
Mayor/Council	\$ 82,887	\$ 68,700	\$ 76,355	\$ 85,156	\$ 105,419	\$ 143,403
Executive	304,470	128,064	140,499	148,306	145,333	135,145
City Clerk	-	96,681	117,513	126,314	126,236	156,092
Human Resources	-	82,892	102,209	130,010	129,886	112,963
Legal	45,783	190,451	180,000	180,000	185,000	180,000
Emergency Management	7,277	7,457	9,316	9,316	7,885	9,520
Finance	160,475	156,963	193,424	193,424	229,892	191,425
Central Services	46,087	46,870	53,100	53,100	54,034	58,150
Information Technology	29,231	27,715	29,725	29,725	48,730	44,000
Non-Departmental	226,215	214,427	262,039	263,258	298,272	303,570
Police Department	1,555,830	1,415,472	1,648,888	1,658,411	1,673,648	1,879,727
Fire Department	1,798,887	1,656,911	1,586,029	1,587,502	1,638,724	1,711,498
Community Development	604,159	681,916	1,066,216	1,089,890	826,847	825,517
Parks, Facilities & Greenways	575,203	420,171	528,725	557,653	537,867	837,966
Total Operating Expenditures	5,436,504	5,194,689	5,994,038	6,112,065	6,007,773	6,588,976
OTHER FINANCING USES						
Capital Outlay	1,023	7,296	7,000	7,000	7,193	52,000
Capital Improvement Projects	9,145	7,618	-	-	-	22,000
Interfund Transfers	166,350	993,460	1,434,314	1,434,314	1,434,134	819,735
Internal Service Charges	49,215	97,808	98,428	98,428	98,428	173,429
Non-Expenditures/Deposit Refunds	3,521	2,943	-	-	1,850	3,300
Total Other Financing Uses	229,254	1,109,125	1,539,742	1,539,742	1,541,605	1,070,464
TOTAL EXPENDITURES & OTHER USES	5,665,758	6,303,814	7,533,780	7,651,807	7,549,378	7,659,440
ENDING FUND BALANCES						
Unreserved/undesignated	1,385,192	2,076,937	1,376,057	1,335,057	1,356,040	1,470,181
ENDING FUND BALANCES	1,385,192	2,076,937	1,376,057	1,335,057	1,356,040	1,470,181
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 7,050,950	\$ 8,380,751	\$ 8,909,837	\$ 8,986,864	\$ 8,905,418	\$ 9,129,621

2015 Revenues by Fund

General Fund

Property Tax	\$ 2,302,039
Sales Tax	1,482,450
Business & Excise Taxes	1,166,050
Utility Taxes	1,464,000
Franchise Fees	181,300
Development Related Permits	280,746
Licenses & Permits	147,500
State Shared/Intergov. Revenues & Grants	111,250
Service Revenues	208,186
Fees & Charges	221,100
Reimbursable Services	100,000
Investment Interest	2,560
Miscellaneous/Transfers	<u>106,400</u>
Total General Fund	\$ 7,773,581

Other Funds

Street Fund	\$ 441,004
Street Depreciation Fund	8,005
Hotel/Motel Tax Fund	130,400
Public Safety Mitigation Fund	160,300
Glacier NW Settlement Fund	630
Donations Fund	3
Drug Enforcement Fund	9
Capital Projects Fund	930,170
Water Utility Fund	2,234,543
Stormwater Utility Fund	1,210,500
Equipment Rental & Replacement Fund	166,364
Transportation Benefit District Fund	<u>87,023</u>
Total Other Funds	\$ 5,368,951
Total All Funds	<u>\$ 13,142,532</u>

Detail Revenues by Type

General Fund Revenues	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
<u>Property Tax</u>						
General Property Tax	\$ 1,418,707	\$ 1,443,183	\$ 1,561,646	\$ 1,561,646	\$ 1,553,840	\$ 1,629,133
EMS Levy	608,849	587,048	651,257	651,257	648,000	672,906
	<u>2,027,556</u>	<u>2,030,231</u>	<u>2,212,903</u>	<u>2,212,903</u>	<u>2,201,840</u>	<u>2,302,039</u>
<u>Sales Taxes</u>						
Local Sales & Use Tax	59,570	67,766	68,450	68,450	71,500	72,950
Retail Sales Tax	728,685	1,270,531	1,125,000	1,125,000	1,265,000	1,277,000
Criminal Justice Sales Tax	108,375	120,841	124,000	124,000	130,000	132,500
	<u>896,629</u>	<u>1,459,138</u>	<u>1,317,450</u>	<u>1,317,450</u>	<u>1,466,500</u>	<u>1,482,450</u>
<u>Business Taxes</u>						
Business & Occupation Tax	328,386	262,726	265,000	265,000	265,000	645,000
Square Footage Business & Occupation Tax	-	149,466	335,000	335,000	315,000	450,000
Electric Utility Tax	371,062	372,128	378,000	378,000	405,000	413,000
Gas Utility Tax	219,026	191,095	191,000	191,000	206,000	210,000
Sewer Utility Tax	99,329	113,555	123,200	123,200	121,000	125,000
Garbage Utility Tax	73,037	76,664	78,800	78,800	83,000	86,000
Telephone Utility Tax	286,071	234,826	250,000	250,000	250,000	250,000
Water Utility Tax	168,700	208,975	235,000	235,000	235,000	265,000
Storm Drainage Utility Tax	62,087	92,908	103,000	103,000	103,000	115,000
Gambling Tax	6,499	5,946	6,230	6,230	5,100	5,050
	<u>1,614,198</u>	<u>1,708,289</u>	<u>1,965,230</u>	<u>1,965,230</u>	<u>1,988,100</u>	<u>2,564,050</u>
<u>Excise Taxes</u>						
Forest Excise Tax	74	81	-	-	75	-
Admissions Tax	44,161	53,861	55,500	55,500	60,000	66,000
	<u>44,235</u>	<u>53,943</u>	<u>55,500</u>	<u>55,500</u>	<u>60,075</u>	<u>66,000</u>
<u>Licenses & Permits</u>						
Rental Property Business License	-	53,135	70,500	70,500	40,000	50,000
Franchise Fees	126,159	132,206	131,500	131,500	135,000	181,300
Business Licenses	42,480	61,053	62,500	62,500	71,500	73,500
Building Permits	79,542	395,165	211,807	211,807	120,782	252,216
Plumbing Permits	4,780	15,155	14,480	14,480	4,980	14,800
Mechanical Permits	11,200	11,028	8,740	8,740	3,200	9,130
Grading Permits	1,093	316	500	500	1,000	500
Sprinkler Permits	3,570	10,066	5,016	5,016	2,300	4,100
Miscellaneous Fire Permits	7,577	10,734	6,500	6,500	7,361	6,600
Animal Licenses	6,678	5,539	6,600	6,600	8,500	8,500
Sign Permits	900	2,025	1,900	1,900	1,350	1,900
Miscellaneous Permits & Fees	2,972	735	5,800	5,800	4,200	6,000
Alarm Permits	2,325	1,700	1,800	1,800	800	1,000
	<u>289,276</u>	<u>698,857</u>	<u>527,643</u>	<u>527,643</u>	<u>400,973</u>	<u>609,546</u>
<u>Grant Proceeds/Intergovernmental Revenues</u>						
Department of Ecology Grants	27,387	-	-	-	-	-
FEMA Grants/Disaster Recovery Proceeds	218,678	199,106	-	-	-	-
Police Grants	2,030	-	-	-	-	-
Fire Grants	2,839	1,208	-	1,473	1,473	1,200
Miscellaneous Grants	2,946	-	-	-	-	-
Intergovernmental Services	4,428	-	-	-	-	-
	<u>258,307</u>	<u>200,314</u>	<u>-</u>	<u>1,473</u>	<u>1,473</u>	<u>1,200</u>

Detail Revenues by Type

General Fund Revenues	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
	258,307	200,314	-	1,473	1,473	1,200
State Shared Revenues						
Criminal Justice - Population	1,900	2,078	1,771	1,771	2,390	2,295
Criminal Justice - Special Programs	7,143	7,734	7,704	7,704	7,880	8,165
DUI - Cities	1,576	1,570	1,600	1,600	1,600	1,600
Liquor Board Excise Tax	31,049	5,788	10,537	10,537	14,256	17,525
Liquor Board Profits	84,090	77,665	78,721	78,721	78,720	80,465
	125,757	94,835	100,333	100,333	104,846	110,050
Service Revenues						
Land Use Applications	23,000	8,000	6,000	6,000	11,500	5,000
Sub-Division Fees	-	3,000	-	-	-	14,000
Developer Mitigation Fees	111,250	111,250	111,250	111,250	111,220	-
Plan Examination Fees	362,414	70,531	154,097	154,097	77,818	181,986
Fire Plan Review Fees	7,887	14,652	990	990	6,387	4,200
SEPA Review Fees	6,000	3,000	1,500	1,500	3,000	3,000
	510,551	210,433	273,837	273,837	209,925	208,186
Fees & Charges						
Document Recording Fees	214	293	200	200	1,291	200
Invoice Processing	6,452	8,966	7,600	7,600	6,500	7,600
General Copies/Postage/Misc. Sales	3,358	3,610	4,950	4,950	2,804	3,950
Fingerprinting Charges	3,240	3,031	2,500	2,500	1,250	2,000
Background Check Fees	6,620	550	-	-	-	-
Impounded Vehicle Release Fee	10,800	2,500	6,000	6,000	4,000	6,000
Inspection Fees	4,700	10,738	7,764	7,764	6,500	7,000
Ambulance Transport Fee	-	30,898	40,000	40,000	50,000	50,000
Recreation & Event Program Fees	101,790	97,786	140,400	140,400	103,038	143,000
Miscellaneous Program Fees	9,599	14,120	10,000	10,000	750	-
	146,774	172,491	219,414	219,414	176,133	219,750
Reimbursable Services	174,712	265,296	191,000	191,000	126,273	100,000
Fines & Forfeitures	2,679	2,666	3,250	3,250	1,350	1,350
Investment Interest						
Investment Interest	3,093	3,531	3,250	3,250	2,135	2,150
Property Tax Interest	198	156	150	150	115	150
Sales Tax Interest	319	222	260	260	250	260
	3,611	3,909	3,660	3,660	2,500	2,560
Miscellaneous						
Facilities Rentals	31,497	29,618	29,700	29,700	26,336	34,200
Long Term Leases	37,507	38,364	40,000	40,000	50,688	57,200
Other Property Use Charges	10,000	-	-	-	-	-
Contributions & Donations	17,020	10,972	17,000	17,000	21,130	14,000
Miscellaneous Revenue	4,024	4,228	1,500	1,500	5,592	1,000
	100,047	83,181	88,200	88,200	103,746	106,400
Non-Revenues/Deposits	4,186	7,356	-	-	1,635	-
Other Financing Sources	9,531	4,620	-	-	1,100	-
Total General Fund Revenue	\$ 6,208,049	\$ 6,995,558	\$ 6,958,420	\$ 6,959,893	\$ 6,846,469	\$ 7,773,581

Detail Revenues by Type

Other Fund Revenues	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
<u>101 Street Fund</u>						
Street Permits	\$ 2,261	\$ 1,125	\$ 300	\$ 300	\$ 400	\$ 300
FEMA Disaster Recovery Proceeds	21,673	-	-	-	-	-
Dept. of Natural Resources Grant	-	-	-	8,000	7,251	-
Transp. Improvement Board Grant	-	9,486	-	192,390	192,390	-
Motor Vehicle Fuel (Gas) Tax	172,240	178,613	180,642	180,642	182,150	186,160
Street Standards	750	-	-	-	-	-
Vehicle License Fees	-	14,000	60,000	60,000	60,000	65,000
Investment Interest	3	9	7	7	4	4
Transfer from General Fund	140,000	225,000	165,000	165,000	165,000	149,540
Transfer from Street Depreciation Fund	-	-	-	35,625	35,625	-
Transfer from Glacier NW Fund	-	-	-	-	-	40,000
	<u>336,927</u>	<u>428,234</u>	<u>405,949</u>	<u>641,964</u>	<u>642,820</u>	<u>441,004</u>
<u>102 Street Depreciation Fund</u>						
Investment Interest	\$ 1,040	\$ 882	\$ 950	\$ 950	\$ 625	\$ 625
Capital Contributions	39,600	26,444	15,417	15,417	15,417	7,380
	<u>40,640</u>	<u>27,326</u>	<u>16,367</u>	<u>16,367</u>	<u>16,042</u>	<u>8,005</u>
<u>103 Hotel/Motel Tax Fund</u>						
Hotel/Motel Taxes	\$ 56,085	\$ 102,520	\$ 105,000	\$ 92,700	\$ 118,000	\$ 121,000
Cable TV Peg Fees	9,080	9,009	9,100	9,100	9,150	9,150
Merchandise Sales	-	-	-	-	-	-
Program Fees	2,270	2,175	3,000	3,000	-	-
Investment Interest	375	321	350	350	250	250
Donations	-	-	-	-	-	-
Miscellaneous Revenue	(6)	-	-	-	-	-
	<u>67,805</u>	<u>114,024</u>	<u>117,450</u>	<u>105,150</u>	<u>127,400</u>	<u>130,400</u>
<u>104 Public Safety Mitigation Fund</u>						
Fire Impact Fees	\$ 150,539	\$ 229,939	\$ 119,348	\$ 66,688	\$ 49,901	\$ 160,000
Voluntary Public Safety Mitigation Fees	-	-	-	-	-	-
Investment Interest	921	1,067	1,000	1,000	650	300
	<u>151,460</u>	<u>231,006</u>	<u>120,348</u>	<u>67,688</u>	<u>50,551</u>	<u>160,300</u>
<u>105 Technology Fund</u>						
Investment Interest	\$ 5	\$ 4	\$ 5	\$ 5	\$ 2	\$ -
	<u>5</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>2</u>	<u>-</u>
<u>107 Glacier NW Settlement Fund</u>						
Investment Interest	\$ 1,060	\$ 897	\$ 950	\$ 950	\$ 630	\$ 630
	<u>1,060</u>	<u>897</u>	<u>950</u>	<u>950</u>	<u>630</u>	<u>630</u>
<u>150 Donations Fund</u>						
Investment Interest	\$ 7	\$ 5	\$ 6	\$ 6	\$ 3	\$ 3
Contributions & Donations	-	-	-	-	-	-
	<u>7</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>3</u>	<u>3</u>
<u>160 Drug Enforcement Fund</u>						
Investment Interest	\$ -	\$ 11	\$ 11	\$ 11	\$ 9	\$ 9
Drug-Confiscated Property	-	991	-	-	-	-
	<u>-</u>	<u>1,002</u>	<u>11</u>	<u>11</u>	<u>9</u>	<u>9</u>
<u>202 GO Bond Debt Service Fund</u>						
Investment Interest	\$ 17	\$ 15	\$ 15	\$ 15	\$ 9	\$ -
Transfer from Capital Projects Fund	7,235	-	-	-	-	-
	<u>7,252</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>9</u>	<u>-</u>
<u>203 LID Debt Service Fund</u>						
Investment Interest	\$ 437	\$ 7	\$ -	\$ -	\$ -	\$ -
LID Interest Receivable	4,628	-	-	-	-	-
Special Assessment Principal	66,117	-	-	-	-	-
	<u>71,183</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Detail Revenues by Type

Other Fund Revenues	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
301 Capital Projects Fund						
Real Estate Excise Tax - 1st .25 Percent	\$ 79,405	\$ 184,470	\$ 145,000	\$ 140,000	\$ 160,000	\$ 145,000
Real Estate Excise Tax - 2nd .25 Percent	79,405	184,470	145,000	140,000	160,000	145,000
Investment Interest	102	144	125	125	170	170
Transfer from ER&R Fund	250,000	-	-	-	-	-
Transfer from General Fund	-	640,000	640,000	640,000	640,000	640,000
Transfer from LID Fund	371,435	5,279	-	-	-	-
	780,347	1,014,362	953,125	920,125	960,170	930,170
401 Water Utility Fund						
Wages Billed Out - Public Works	\$ -	\$ 934	\$ -	\$ -	\$ 59	\$ -
Reimbursable Services	-	85	-	-	-	-
Water Service	1,475,475	1,646,227	1,925,000	1,960,000	1,950,000	2,145,000
Water Connection Fee	5,125	34,230	5,000	5,000	2,000	2,500
Water Turn-On Fee	28,918	32,235	30,000	30,000	30,800	30,000
Permits/Inspection Fee	2,849	4,775	2,500	2,500	700	2,000
Hydrant Use	200	100	150	150	350	150
Misc. Revenue - Penalties	20,971	23,290	22,000	19,500	22,000	20,500
Investment Interest	2,948	2,848	2,800	2,800	2,550	2,800
Miscellaneous Revenue	1,409	1,421	1,500	1,500	1,100	1,400
System Development Charges	-	277,075	-	-	-	-
Utility Deposits	56,353	63,345	-	-	48,000	-
Retainage Proceeds	29,096	-	-	-	-	-
Insurance Recovery-Capital Assets	-	-	-	-	972	-
Transfer From General Fund	26,350	28,460	29,314	29,314	29,314	30,193
	1,649,695	2,115,025	2,018,264	2,050,764	2,087,845	2,234,543
403 Stormwater Utility Fund						
FEMA Disaster Recovery Proceeds	\$ 2,188	\$ -	\$ -	\$ -	\$ -	\$ -
DOE Stormwater Grant	24,130	96,804	-	170,000	82,900	-
Stormwater Management	776,087	929,076	1,035,000	1,035,000	1,080,000	1,209,000
Investment Interest	1,572	1,662	1,700	1,700	1,500	1,500
Miscellaneous Revenue	-	-	-	-	-	-
System Development Charge	60,000	36,750	-	-	124,500	-
Retainage Proceeds	908	-	-	-	-	-
	864,885	1,064,292	1,036,700	1,206,700	1,288,900	1,210,500
501 Equipment Rental & Replacement Fund						
Replacement Reserves	\$ 87,264	\$ 139,102	\$ 139,102	\$ 139,102	\$ 139,102	\$ 165,414
Investment Interest	1,579	1,068	1,125	1,125	940	950
Miscellaneous Revenue	-	-	-	-	-	-
Transfer from General Fund	-	100,000	600,000	600,000	600,000	-
	88,843	240,170	740,227	740,227	740,042	166,364
631 Transportation Benefit District Fund						
Vehicle License Fees	\$ -	\$ 17,721	\$ 90,000	\$ 90,000	\$ 86,000	\$ 87,000
Investment Interest	-	2	125	-	23	23
	-	17,723	90,125	90,000	86,023	87,023
Total All Other Funds	4,060,109	5,254,091	5,499,542	5,839,972	6,000,446	5,368,951
Total Revenues	\$ 10,268,158	\$ 12,249,649	\$ 12,457,962	\$ 12,799,865	\$ 12,846,915	\$ 13,142,532

2015 Expenditures by Department

General Fund

Governance

Mayor & City Council	\$	143,403
Executive & Legal Services		315,748
City Clerk		158,527
Human Resources		113,521
Emergency Management		9,520

Finance Department

Budget & Accounting		193,250
Central & I.T. Services		105,786

Police Department

Police Administration & Support Services		358,323
Police Operations		1,638,999

Fire Department

Fire Administration & Support Services		423,882
Fire Operations		477,906
EMS		884,419

Planning & Building

Building		458,491
Planning		373,597

Parks & Greenways

Recreation & Events		184,768
Parks		301,742
Museum		41,762
Facilities		173,194
Greenways		175,997

Non-Departmental

1,126,605

Total General Fund \$ 7,659,440

Other Funds

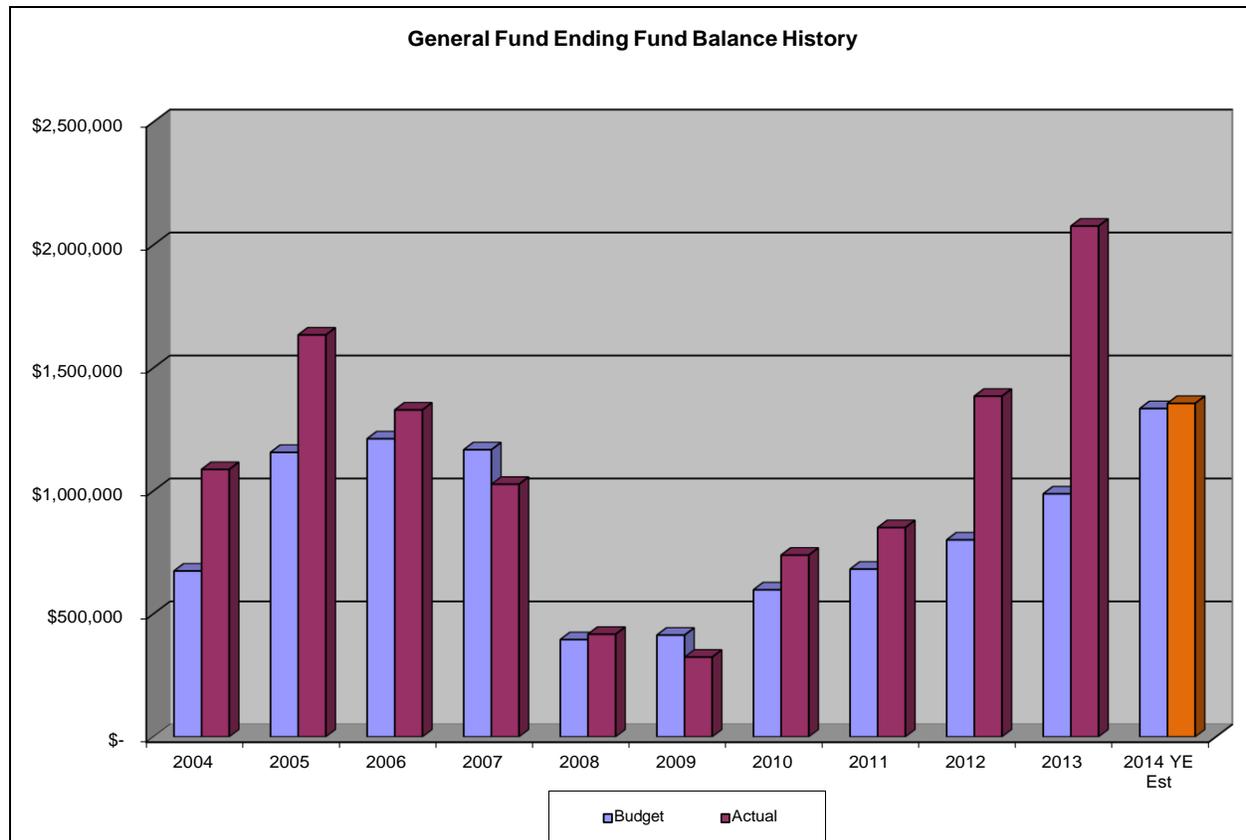
Street Fund	\$	447,978
Street Depreciation Fund		20,000
Hotel/Motel Tax Fund		189,937
Public Safety Mitigation Fund		134,908
Glacier NW Settlement Fund		40,000
Donations Fund		-
Drug Enforcement Fund		-
Capital Projects Fund		1,036,564
Water Utility Fund		1,812,885
Stormwater Utility Fund		863,035
Equipment Rental & Replacement Fund		176,000
Transportation Benefit District Fund		<u>70,600</u>

Total Other Funds \$ 4,791,907

Total All Funds \$ 12,451,347

ESTIMATE OF ENDING FUND BALANCES

Fund	2012 Actual	2013 Actual	2014 Adopted Budget	2014 Revised Budget	2014 YE Estimate	2015 Proposed Budget
General	\$ 1,385,192	\$ 2,076,937	\$ 1,376,057	\$ 1,335,057	\$ 1,356,040	\$ 1,470,181
Street	221	2,921	29,232	15,113	41,521	34,547
Street Depreciation	607,179	616,630	593,050	577,372	577,047	565,052
Hotel/Motel Tax	230,373	260,737	200,281	188,006	232,808	173,271
Public Safety Mitigation	590,135	658,114	646,339	592,793	386,040	411,432
Technology	2,930	2,934	2,940	2,939	-	-
Glacier NW Settlement	634,799	635,697	636,699	636,647	636,327	596,957
Donations	3,709	3,714	3,721	3,720	3,084	3,087
Drug Enforcement	8,287	9,289	9,300	9,300	9,298	9,307
Debt Service/LID	15,627	10,369	10,385	10,384	-	-
Capital Projects	42,616	145,988	139,707	76,604	130,049	23,655
Water Utility	1,893,189	2,476,263	2,837,497	2,576,722	2,927,644	3,349,302
Stormwater Utility	1,104,190	1,373,966	1,560,672	1,612,475	1,917,959	2,265,424
ER&R	780,332	971,074	1,366,361	1,356,876	1,402,302	1,392,666
Transp. Benefit District	-	1,400	91,082	28,670	24,123	40,546
Total	\$ 7,298,779	\$ 9,246,031	\$ 9,503,323	\$ 9,022,678	\$ 9,644,242	\$ 10,335,427

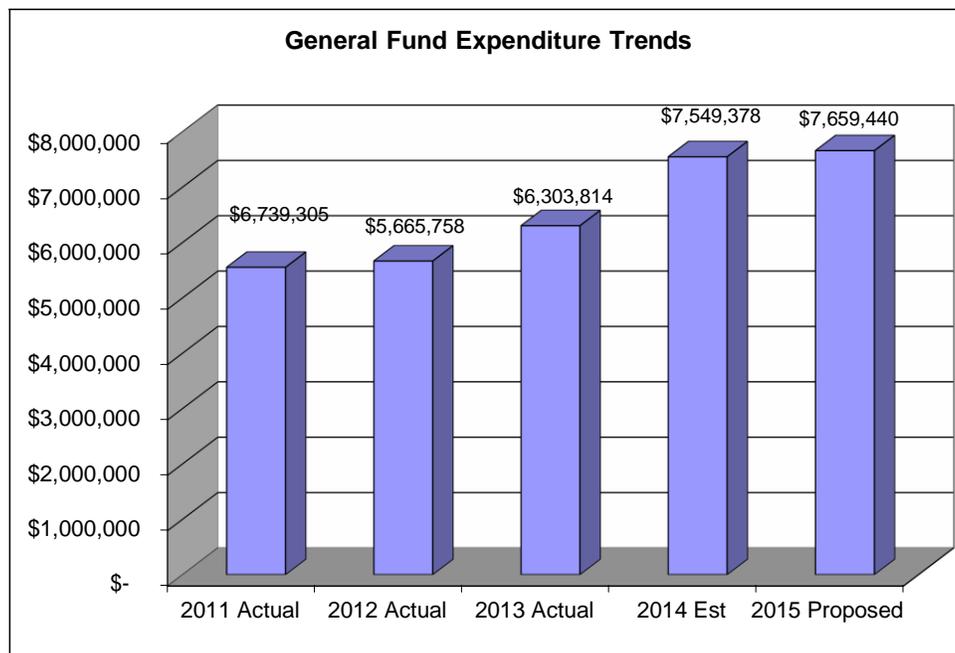
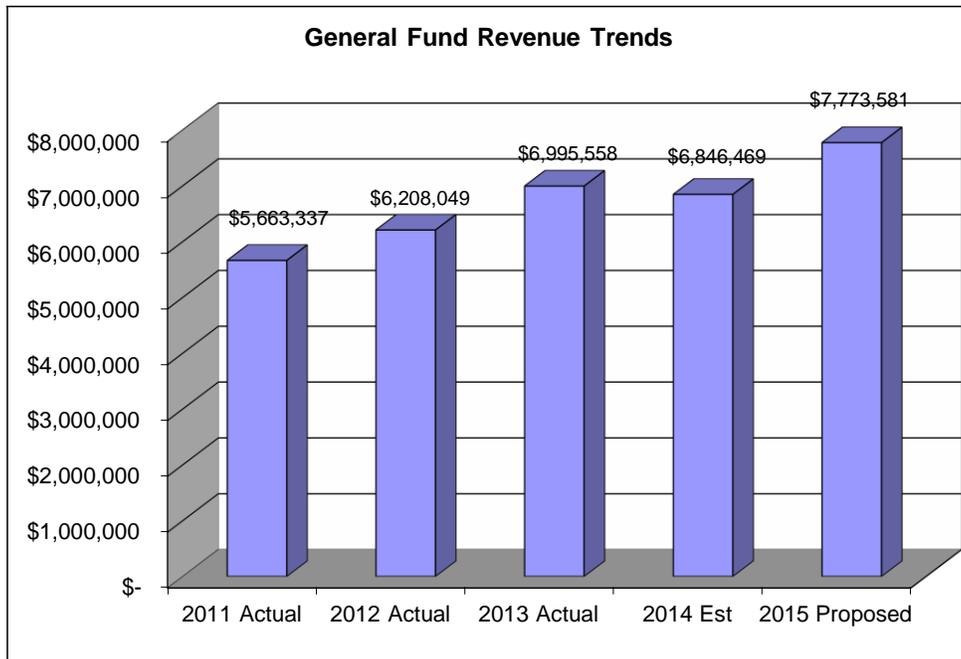




Operating Budget

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
2015 Program Expenditure Budget

GENERAL FUND

EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 2,328,847	\$ 2,226,106	\$ 2,519,864	\$ 2,563,584	\$ 2,566,603	\$ 2,789,162
12.00 Overtime	158,647	185,199	164,981	164,981	307,578	242,551
13.00 Reserves & Other Wages	138	-	26,000	26,000	12,231	39,500
21.00 Personnel Benefits	911,219	902,928	1,076,455	1,083,293	1,086,658	1,241,932
26.00 Uniform Cleaning	869	968	2,300	2,300	1,950	2,350
27.00 Uniforms	11,841	16,405	29,450	29,450	25,050	30,450
28.00 Personal Protective Equip/Clothing	3,401	894	2,200	2,200	2,400	6,000
Total Salary, Wages and Benefits	\$ 3,414,962	\$ 3,332,500	\$ 3,821,250	\$ 3,871,808	\$ 4,002,470	\$ 4,351,945
31.00 Operating Supplies	\$ 123,621	\$ 107,626	\$ 125,200	\$ 126,673	\$ 128,050	\$ 139,079
32.00 Gas, Oil & Fuel	69,792	49,911	71,200	71,200	51,150	72,200
35.00 Small Tools & Equipment	18,864	15,854	23,400	26,400	17,017	30,175
39.00 Software	-	-	-	-	1,854	1,600
41.00 Professional Services	645,827	731,863	899,870	942,417	712,699	735,309
41.03 Advertising	7,149	4,902	6,750	6,750	10,610	14,250
42.00 Communications	66,248	60,019	66,250	66,250	61,175	64,135
43.00 Travel and Subsistence	9,231	7,762	16,400	18,423	19,542	25,500
44.00 Taxes & Assessments	-	2,606	-	-	21,988	1,625
45.00 Operating Rental & Leases	21,784	19,263	24,100	24,100	22,409	24,050
46.00 AWC-RMSA Insurance	158,152	157,546	161,440	161,440	161,212	166,201
47.00 Utilities	146,794	114,377	122,800	135,507	143,500	221,483
48.00 Repair & Maintenance	95,647	103,033	112,085	112,085	107,618	137,060
49.00 Misc/Conf/Training/Printing/Dues	70,399	31,153	97,260	102,979	116,712	159,000
51.00 Intergovernmental Services	588,034	456,274	446,033	446,033	429,767	445,364
Total Other Expenditures	\$ 2,021,542	\$ 1,862,189	\$ 2,172,788	\$ 2,240,257	\$ 2,005,303	\$ 2,237,031
63.00 Capital Improvements	\$ 9,145	\$ 7,618	\$ -	\$ -	\$ -	\$ 22,000
64.00 Machinery and Equipment	1,023	7,296	7,000	7,000	7,193	52,000
91.00 Equipment Replacement Charges	49,215	97,808	98,428	98,428	98,428	173,429
Total Capital Outlay	\$ 59,383	\$ 112,722	\$ 105,428	\$ 105,428	\$ 105,621	\$ 247,429
99.00 Operating Transfers	\$ 166,350	\$ 993,460	\$ 1,434,314	\$ 1,434,314	\$ 1,434,134	\$ 819,735
00.00 State Building Surcharge	426	63	-	-	350	300
00.00 Deposit Refunds	3,095	2,880	-	-	1,500	3,000
Other Financing Uses	\$ 169,871	\$ 996,403	\$ 1,434,314	\$ 1,434,314	\$ 1,435,984	\$ 823,035
TOTAL EXPENDITURES	\$ 5,665,758	\$ 6,303,814	\$ 7,533,780	\$ 7,651,807	\$ 7,549,378	\$ 7,659,440
Ending Fund Balances						
Unreserved/Undesignated	\$ 1,385,192	\$ 2,076,937	\$ 1,376,057	\$ 1,335,057	\$ 1,356,040	\$ 1,470,181
Ending Fund Balances	\$ 1,385,192	\$ 2,076,937	\$ 1,376,057	\$ 1,335,057	\$ 1,356,040	\$ 1,470,181
GENERAL FUND TOTAL	\$ 7,050,950	\$ 8,380,751	\$ 8,909,837	\$ 8,986,864	\$ 8,905,418	\$ 9,129,621

2015 Program Expenditure Budget

GOVERNANCE

EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 261,150	\$ 265,818	\$ 272,080	\$ 318,076	\$ 222,609	\$ 318,076	\$ 409,756
12.00 Overtime	32	20	15	15	193	350	13
21.00 Personnel Benefits	74,756	75,260	82,909	90,123	58,815	90,123	147,182
27.00 Uniforms	-	-	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 335,938	\$ 341,099	\$ 355,004	\$ 408,214	\$ 281,617	\$ 408,549	\$ 556,951
31.00 Operating Supplies	\$ 2,145	\$ 1,768	\$ 2,100	\$ 2,100	\$ 628	\$ 1,400	2,550
35.00 Small Tools & Equipment	491	57	450	450	231	400	425
41.00 Professional Services	58,348	192,964	222,000	222,000	144,130	242,650	101,000
41.03 Advertising	-	-	350	350	986	1,500	3,000
42.00 Communications	5,348	2,299	2,800	2,800	746	1,625	2,660
43.00 Travel and Subsistence	5,521	5,583	6,700	6,700	6,636	8,525	12,000
44.00 Taxes & Assessments	-	-	-	-	-	-	-
45.00 Operating Rental & Leases	248	-	-	-	242	242	-
46.00 AWC-RMSA Insurance	14,215	13,530	14,353	14,353	14,332	14,332	15,587
48.00 Repair & Maintenance	1,898	2,642	4,150	4,150	2,375	2,375	4,100
49.00 Misc/Conf/Training/Printing/Dues	9,099	6,959	10,385	10,385	6,563	10,624	19,050
51.00 Intergovernmental Services	7,166	7,344	7,600	7,600	7,537	7,537	19,800
Total Other Expenditures	\$ 104,479	\$ 233,145	\$ 270,888	\$ 270,888	\$ 184,404	\$ 291,210	\$ 180,172
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	\$ 1,027	\$ 2,054	\$ 2,054	\$ 2,054	\$ -	\$ 2,054	\$ 3,596
Total Capital Outlay	\$ 1,027	\$ 2,054	\$ 2,054	\$ 2,054	\$ -	\$ 2,054	\$ 3,596
TOTAL EXPENDITURES	\$ 441,444	\$ 576,298	\$ 627,946	\$ 681,156	\$ 466,021	\$ 701,813	\$ 740,719

This is a summary page for the Governance Budget and includes the Mayor-Council, Executive, City Clerk, Human Resources, Legal and Emergency Management program areas. For more program expenditure details, see the following individual worksheets for each program area.

2015 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL							
001-001-511-60							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 46,350	\$ 47,288	\$ 47,100	\$ 54,550	\$ 35,206	\$ 54,550	\$ 59,670
12.00 Overtime	-	-	-	-	22	50	-
21.00 Personnel Benefits	3,842	3,779	3,744	5,095	3,885	5,095	8,168
Total Salary, Wages and Benefits	\$ 50,192	\$ 51,067	\$ 50,844	\$ 59,645	\$ 39,113	\$ 59,695	\$ 67,838
31.00 Operating Supplies	\$ 1,433	\$ 292	\$ 500	\$ 500	\$ 260	\$ 350	\$ 400
35.00 Small Tools & Equipment	473	57	200	200	231	250	200
41.00 Professional Services	7,804	180	5,000	5,000	14,150	22,650	53,000
42.01 Communications - Devices	2,098	911	650	650	80	125	200
42.02 Postage	2,511	630	1,500	1,500	666	1,500	1,500
43.00 Travel and Subsistence	3,039	3,739	3,200	3,200	5,250	6,100	4,500
45.00 Operating Rental & Leases	248	-	-	-	-	-	-
46.00 AWC-RMSA Insurance	8,358	8,257	8,761	8,761	8,749	8,749	8,765
49.01 Conference/School/Training	3,990	2,030	3,200	3,200	2,244	3,000	3,500
49.02 Printing/Binding	2,741	1,537	2,500	2,500	1,643	3,000	3,500
Total Other Expenditures	\$ 32,695	\$ 17,633	\$ 25,511	\$ 25,511	\$ 33,272	\$ 45,724	\$ 75,565
TOTAL EXPENDITURES	\$ 82,887	\$ 68,700	\$ 76,355	\$ 85,156	\$ 72,384	\$ 105,419	\$ 143,403

- 11.00 1 Mayor and 7 Councilmembers; Executive Assistant (25%)
- 41.00 General consulting services (recruitment, facilitation, special projects); Facilitated Council retreat; update of Strategic Plan with Sustainability Plan component, Community grants
- 43.00 Travel associated with Council trainings and meetings (e.g. City Legislative Conference; AWC Annual Conference)
- 49.01 City Annual Legislative Conference; AWC Annual Conference

2015 Program Expenditure Budget

PROGRAM: LEGAL							
001-003-515-30							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,195
21.00 Personnel Benefits	-	-	-	-	-	-	41,690
Total Salary, Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,885
31.00 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
41.01 Prof Svcs - Specialized Legal Counsel	45,783	190,451	165,000	165,000	129,273	185,000	15,500
41.02 Prof Svcs - Legal Negotiations	-	-	15,000	15,000	-	-	10,000
43.00 Travel and Subsistence	-	-	-	-	-	-	2,000
49.01 Conference/School/Training	-	-	-	-	-	-	1,500
49.03 Professional Dues & Subscriptions	-	-	-	-	-	-	4,115
Total Other Expenditures	\$ 45,783	\$ 190,451	\$ 180,000	\$ 180,000	\$ 129,273	\$ 185,000	\$ 34,115
TOTAL EXPENDITURES	\$ 45,783	\$ 190,451	\$ 180,000	\$ 180,000	\$ 129,273	\$ 185,000	\$ 180,000

- 11.00 City Attorney
- 31.00 Printer supplies, binders, general office supplies
- 41.1 Specialized legal counsel
- 41.2 Legal counsel associated with labor issues, including contract negotiations
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, labor relations training, professional certifications
- 49.03 Dues for legal associations

2015 Program Expenditure Budget

PROGRAM: EXECUTIVE							
001-002-513-10							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 214,800	\$ 91,074	\$ 85,602	\$ 92,198	\$ 57,613	\$ 92,198	\$ 93,420
12.00 Overtime	32	20	15	15	127	200	13
21.00 Personnel Benefits	70,914	28,305	31,834	33,045	11,969	33,045	23,290
Total Salary, Wages and Benefits	\$ 285,746	\$ 119,400	\$ 117,451	\$ 125,258	\$ 69,708	\$ 125,443	\$ 116,723
31.00 Operating Supplies	\$ 712	\$ 775	\$ 500	\$ 500	\$ 28	\$ 200	\$ 250
35.00 Small Tools & Equipment	18	-	150	150	-	150	100
41.00 Professional Services	4,761	2,333	15,000	15,000	-	15,000	10,000
42.01 Communications - Devices	739	528	650	650	-	-	960
42.02 Communications - Postage	-	230	-	-	-	-	-
43.00 Travel and Subsistence	2,482	1,372	2,000	2,000	295	1,000	2,000
46.00 AWC-RMSA Insurance	5,746	1,548	1,643	1,643	1,640	1,640	2,062
48.01 Maintenance - Software	1,898	-	-	-	-	-	-
49.01 Conference/School/Training	615	516	1,600	1,600	44	500	1,500
49.02 Printing/Binding	48	24	50	50	48	100	50
49.03 Professional Dues & Subscriptions	1,665	1,328	1,355	1,355	142	1,300	1,400
49.05 Miscellaneous	-	-	100	100	-	-	100
51.00 Intergovernmental Services	40	10	-	-	-	-	-
Total Other Expenditures	\$ 18,724	\$ 8,664	\$ 23,048	\$ 23,048	\$ 2,197	\$ 19,890	\$ 18,422
91.00 Equipment Replacement Charges	\$ 1,027	\$ 345	\$ 345	\$ 345	\$ -	\$ 345	\$ 603
Total Capital Outlay	\$ 1,027	\$ 345	\$ 345	\$ 345	\$ -	\$ 345	\$ 603
TOTAL EXPENDITURES	\$ 305,497	\$ 128,409	\$ 140,844	\$ 148,651	\$ 71,906	\$ 145,678	\$ 135,748

11.00 City Administrator (60%); Executive Assistant (25%); Clerical Assistant (15%)
 31.00 Printer supplies, binders, general office supplies
 41.00 Professional services (special projects)
 43.00 Travel costs associated with staff training and meetings
 49.01 Training & staff development, conferences, professional certifications
 49.03 Dues: ICMA, WCMA

2015 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT							
001-002-525-60							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
45.00 Operating Rental & Leases	\$ -	\$ -	\$ -	\$ -	\$ 242	\$ 242	\$ -
46.00 AWC-RMSA Insurance	111	113	116	116	116	116	120
48.00 Repair & Maintenance	-	-	1,600	1,600	-	-	1,600
51.00 Intergovernmental Services	7,166	7,344	7,600	7,600	7,527	7,527	7,800
Total Other Expenditures	\$ 7,277	\$ 7,457	\$ 9,316	\$ 9,316	\$ 7,885	\$ 7,885	\$ 9,520
TOTAL EXPENDITURES	\$ 7,277	\$ 7,457	\$ 9,316	\$ 9,316	\$ 7,885	\$ 7,885	\$ 9,520

48.00 Audio/visual equipment maintenance contract for EOC
 51.00 Interagency contract with Pierce County Department of Emergency Management

2015 Program Expenditure Budget

PROGRAM: CITY CLERK 001-002-514-20							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ -	\$ 62,201	\$ 74,491	\$ 81,941	\$ 55,029	\$ 81,941	\$ 93,708
12.00 Overtime	-	-	-	-	22	50	-
21.00 Personnel Benefits	-	31,308	34,532	35,883	26,175	35,883	41,756
Total Salary, Wages and Benefits	\$ -	\$ 93,509	\$ 109,023	\$ 117,824	\$ 81,226	\$ 117,874	\$ 135,464
31.00 Operating Supplies	\$ -	553	\$ 700	\$ 700	239	500	\$ 500
35.00 Small Tools & Equipment	-	-	50	50	-	-	50
41.00 Professional Services	-	-	4,000	4,000	707	3,500	3,500
43.00 Travel and Subsistence	-	156	500	500	339	600	2,000
46.00 AWC-RMSA Insurance	-	2,064	2,190	2,190	2,187	2,187	2,578
49.01 Conference/School/Training	-	79	700	700	1,039	1,100	1,500
49.03 Professional Dues & Subscriptions	-	320	350	350	465	465	500
51.00 Intergovernmental Services	-	-	-	-	10	10	10,000
Total Other Expenditures	\$ -	\$ 3,172	\$ 8,490	\$ 8,490	\$ 4,986	\$ 8,362	\$ 20,628
91.00 Equipment Replacement Charges	\$ -	\$ 1,391	\$ 1,391	\$ 1,391	\$ -	\$ 1,391	\$ 2,435
Total Capital Outlay	\$ -	\$ 1,391	\$ 1,391	\$ 1,391	\$ -	\$ 1,391	\$ 2,435
TOTAL EXPENDITURES	\$ -	\$ 98,072	\$ 118,904	\$ 127,705	\$ 86,212	\$ 127,627	\$ 158,527

- 11.00 City Clerk; Executive Assistant (25%); temporary staff for project work (\$4,600)
- 31.00 Printer supplies, binders, records management and archiving supplies
- 41.00 Municipal code updates
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, professional certifications
- 49.03 Dues: International Institute of Municipal Clerks

2015 Budget Note

Temporary Staff (\$4,600) - Funding will provide assistance with digitizing and archiving records, updating the records management program, and research for public records requests.

2015 Program Expenditure Budget

PROGRAM: HUMAN RESOURCES								
001-002-518-10								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
11.00 Salaries and Wages	\$ -	\$ 65,255	\$ 64,887	\$ 89,387	\$ 74,762	\$ 89,387	\$ 58,763	
12.00 Overtime	-	-	-	-	22	50	-	
21.00 Personnel Benefits	-	11,867	12,799	16,100	16,786	16,100	32,278	
Total Salary, Wages and Benefits	\$ -	\$ 77,123	\$ 77,686	\$ 105,487	\$ 91,570	\$ 105,537	\$ 91,041	
31.00 Operating Supplies	\$ -	\$ 148	\$ 400	\$ 400	\$ 101	\$ 350	\$ 400	
35.00 Small Tools & Equipment	-	-	50	50	-	-	75	
41.00 Professional Services	-	-	18,000	18,000	-	16,500	9,000	
41.03 Advertising	-	-	350	350	986	1,500	3,000	
43.00 Travel and Subsistence	-	316	1,000	1,000	751	825	1,500	
46.00 AWC-RMSA Insurance	-	1,548	1,643	1,643	1,640	1,640	2,062	
48.01 Maintenance - Software	-	2,642	2,550	2,550	2,375	2,375	2,500	
49.01 Conference/School/Training	-	753	200	200	529	750	800	
49.02 Printing/Binding	-	-	-	-	24	24	-	
49.03 Professional Dues & Subscriptions	-	362	330	330	385	385	585	
51.00 Intergovernmental Services	-	-	-	-	-	-	2,000	
Total Other Expenditures	\$ -	\$ 5,769	\$ 24,523	\$ 24,523	\$ 6,791	\$ 24,349	\$ 21,922	
91.00 Equipment Replacement Charges	\$ -	\$ 318	\$ 318	\$ 318	\$ -	\$ 318	\$ 558	
Total Capital Outlay	\$ -	\$ 318	\$ 318	\$ 318	\$ -	\$ 318	\$ 558	
TOTAL EXPENDITURES	\$ -	\$ 83,210	\$ 102,527	\$ 130,328	\$ 98,361	\$ 130,204	\$ 113,521	

- 11.00 Human Resources Analyst (75%); Executive Assistant (25%); temporary staff for project work (\$3,000)
- 31.00 Printer supplies, binders, in house training materials
- 41.00 Staff training consultants; HR project assistance
- 41.03 Employment advertising
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, labor relations training, professional certifications
- 49.03 Dues: WA Employment Updates
- 51.00 Employment background checks

2015 Program Expenditure Budget

FINANCE DEPARTMENT

EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 104,877	\$ 91,514	\$ 110,312	\$ 110,312	\$ 70,751	\$ 125,312	\$ 112,247
12.00 Overtime	215	415	163	163	651	800	329
21.00 Personnel Benefits	33,647	37,101	52,490	52,490	34,056	57,490	44,947
27.00 Uniforms	-	-	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 138,739	\$ 129,030	\$ 162,965	\$ 162,965	\$ 105,459	\$ 183,602	\$ 157,523
31.00 Operating Supplies	\$ 6,890	\$ 7,449	\$ 8,300	\$ 8,300	\$ 5,649	\$ 7,300	\$ 8,000
35.00 Small Tools & Equipment	1,615	1,060	1,200	1,200	451	451	500
39.00 Software	-	-	-	-	1,529	1,550	1,600
41.00 Professional Services	6,539	15,094	7,800	7,800	17,024	22,050	22,000
41.03 Advertising	-	464	-	-	203	400	-
42.00 Communication	24,747	24,875	27,500	27,500	20,685	27,500	28,500
43.00 Travel and Subsistence	1,720	955	2,500	2,500	2,576	2,700	2,800
44.00 Taxes & Assessments	-	-	-	-	7,180	7,180	-
45.00 Operating Rental & Leases	11,528	11,359	11,200	11,200	8,758	13,500	14,000
46.00 AWC-RMSA Insurance	3,218	3,179	3,724	3,724	3,718	3,718	4,537
47.00 Utilities	-	-	-	-	-	-	-
48.00 Repair & Maintenance	30,917	31,938	38,235	38,235	27,841	34,614	38,565
49.00 Misc/Conf/Training/Printing/Dues	3,866	4,341	6,825	6,825	3,733	5,376	9,050
51.00 Intergovernmental Services	6,014	1,804	6,000	6,000	6,215	22,715	6,500
Total Other Expenditures	\$ 97,054	\$ 102,518	\$ 113,284	\$ 113,284	\$ 105,561	\$ 149,054	\$ 136,052
63.00 Capital Improvements	\$ 7,618	\$ 7,618	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	-	212	-	-	-	-	-
91.00 Equipment Replacement Charges	1,559	3,118	3,118	3,118	-	3,118	5,461
Total Capital Outlay	\$ 9,177	\$ 10,948	\$ 3,118	\$ 3,118	\$ -	\$ 3,118	\$ 5,461
TOTAL EXPENDITURES	\$ 244,970	\$ 242,496	\$ 279,367	\$ 279,367	\$ 211,020	\$ 335,774	\$ 299,036

This is a summary page for the Finance Department Budget and includes the Finance, Central Services, and Information Technology program areas. For more program expenditure details, see the following individual worksheets for each program area.

2015 Program Expenditure Budget

PROGRAM: FINANCE								
001-004-514-23								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
11.00 Salaries and Wages	\$ 104,877	\$ 91,514	\$ 110,312	\$ 110,312	\$ 70,751	\$ 125,312	\$ 112,247	
12.00 Overtime	215	415	163	163	651	800	329	
21.00 Personnel Benefits	33,647	37,101	52,490	52,490	34,056	57,490	44,947	
Total Salary, Wages and Benefits	\$ 138,739	\$ 129,030	\$ 162,965	\$ 162,965	\$ 105,459	\$ 183,602	\$ 157,523	
31.00 Operating Supplies	\$ 1,696	\$ 1,345	\$ 1,500	\$ 1,500	\$ 697	\$ 800	\$ 1,200	
35.00 Small Tools & Equipment	-	296	200	200	168	168	200	
41.00 Professional Services	14	7,848	1,500	1,500	20	3,350	3,000	
41.03 Advertising	-	464	-	-	203	400	-	
43.00 Travel and Subsistence	1,720	955	2,500	2,500	2,576	2,700	2,800	
46.00 AWC-RMSA Insurance	3,218	3,179	3,724	3,724	3,718	3,718	4,537	
48.00 Repair & Maintenance	846	756	1,000	1,000	-	-	500	
48.01 Maintenance - Software	5,441	7,832	8,735	8,735	8,364	8,364	9,565	
49.01 Conference/School/Training	1,240	1,501	1,700	1,700	1,404	1,600	2,000	
49.02 Printing/Binding	36	275	1,500	1,500	268	1,200	1,500	
49.03 Professional Dues & Subscriptions	345	381	600	600	375	375	600	
49.05 Miscellaneous	1,166	1,298	1,500	1,500	848	900	1,500	
51.00 Intergovernmental Services	6,014	1,804	6,000	6,000	6,215	22,715	6,500	
Total Other Expenditures	\$ 21,736	\$ 27,933	\$ 30,459	\$ 30,459	\$ 24,855	\$ 46,290	\$ 33,902	
91.00 Equipment Replacement Charges	\$ 521	\$ 1,042	\$ 1,042	\$ 1,042	\$ -	\$ 1,042	\$ 1,825	
Total Capital Outlay	\$ 521	\$ 1,042	\$ 1,042	\$ 1,042	\$ -	\$ 1,042	\$ 1,825	
TOTAL EXPENDITURES	\$ 160,996	\$ 158,005	\$ 194,466	\$ 194,466	\$ 130,314	\$ 230,934	\$ 193,250	

- 11.00 Finance Director (45%); Finance Specialist (Business Tax/License) (65%); Finance Specialist (Payroll, AR, AP, GL) (45%); Business Services Technician (40%); Utility Billing Clerk (15%)
- 31.00 Blank forms, printer supplies, endorsement stamps, cashier tape
- 41.00 Microflex tax audit services; financial forecast services
- 43.00 Travel associated with staff training and meetings
- 48.1 Office equipment repairs
- 48.2 Financial software maintenance contract
- 49.1 Training & staff development, conferences, software training, professional certifications
- 49.2 Budget documents and other financial reports
- 49.3 Dues - WFOA, GFOA, Springbrook User Group, WMTA, PSFOA
- 49.05 Online banking fees, Department of Revenue Business License Service fees
- 51.00 Audit Fees

2015 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES 001-005-518-50							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
31.00 Operating Supplies	\$ 5,194	\$ 6,104	\$ 6,500	\$ 6,500	\$ 4,952	\$ 6,500	\$ 6,500
35.00 Small Tools & Equipment	-	-	-	-	283	283	-
42.00 Communications	20,249	18,640	22,000	22,000	16,333	22,000	23,000
42.02 Communications - Postage	4,498	6,235	5,500	5,500	4,352	5,500	5,500
45.00 Operating Rental & Leases	11,528	11,359	11,200	11,200	8,758	13,500	14,000
48.00 Repair & Maintenance	3,664	3,645	6,500	6,500	4,805	5,250	6,000
49.02 Printing/Binding	787	827	1,250	1,250	287	750	3,000
49.05 Miscellaneous	167	60	150	150	251	251	150
Total Other Expenditures	\$ 46,087	\$ 46,870	\$ 53,100	\$ 53,100	\$ 40,021	\$ 54,034	\$ 58,150
91.00 Equipment Replacement Charges	\$ 273	\$ 546	\$ 546	\$ 546	\$ -	\$ 546	\$ 957
Total Capital Outlay	\$ 273	\$ 546	\$ 546	\$ 546	\$ -	\$ 546	\$ 957
TOTAL EXPENDITURES	\$ 46,360	\$ 47,416	\$ 53,646	\$ 53,646	\$ 40,021	\$ 54,580	\$ 59,107

- 31.00 General office supplies for City, printer cartridges, toner and copy paper
- 42.00 City Hall phone system
- 42.02 Postage for Citywide mailing
- 45.00 Copy machine lease and usage; postage meter lease
- 48.00 Phone system maintenance contract; copier maintenance contract; audio/visual equipment maintenance contract
- 49.02 Printed materials (envelopes, letterhead, forms)

2015 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY 001-005-518-81							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
31.00 Operating Supplies	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ 300
35.00 Small Tools & Equipment	1,615	764	1,000	1,000	-	-	300
39.00 Software	-	-	-	-	1,529	1,550	1,600
41.00 Professional Services - I.T.	6,525	7,246	6,300	6,300	17,005	18,700	19,000
44.00 Taxes & Assessments	-	-	-	-	7,180	7,180	-
48.01 Hardware/Software Maintenance	20,966	19,705	22,000	22,000	14,672	21,000	22,500
49.03 Dues & Subscriptions	-	-	-	-	300	300	300
49.05 Miscellaneous	125	-	125	125	-	-	-
Total Other Expenditures	\$ 29,231	\$ 27,715	\$ 29,725	\$ 29,725	\$ 40,685	\$ 48,730	\$ 44,000
63.00 Capital Improvements	\$ 7,618	\$ 7,618	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	-	212	-	-	-	-	-
91.00 Equipment Replacement Charges	765	1,530	1,530	1,530	-	1,530	2,679
Total Capital Outlay	\$ 8,383	\$ 9,360	\$ 1,530	\$ 1,530	\$ -	\$ 1,530	\$ 2,679
TOTAL EXPENDITURES	\$ 37,614	\$ 37,075	\$ 31,255	\$ 31,255	\$ 40,685	\$ 50,260	\$ 46,679

- 35.00 Cables, supplies for server
- 39.00 Security software, anti-virus software and miscellaneous licenses
- 41.00 Website maintenance; webcasting fees; electronic meeting manager program fee
- 48.01 Information Technology support services & consulting; routine maintenance contract

2015 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 844,127	\$ 678,303	\$ 823,655	\$ 823,655	\$ 556,752	\$ 823,655	\$ 893,796
12.00 Overtime	56,932	64,057	72,850	72,850	84,979	112,000	97,999
13.00 Reserve Stipends	-	-	-	-	-	-	3,000
14.00 DUI Investigation	138	-	-	-	1,231	1,231	-
21.00 Personnel Benefits	308,447	262,911	359,156	359,156	224,518	359,156	401,829
26.00 Uniform Cleaning	14	341	1,000	1,000	687	900	1,000
27.00 Uniforms & Equipment Allowance	9,810	11,366	21,100	21,100	15,548	18,000	19,100
Total Salary, Wages and Benefits	\$ 1,219,468	\$ 1,016,977	\$ 1,277,761	\$ 1,277,761	\$ 883,716	\$ 1,314,942	\$ 1,416,724
31.00 Operating Supplies	\$ 13,288	\$ 15,222	\$ 14,000	\$ 14,000	\$ 14,819	\$ 17,300	\$ 18,000
32.00 Gas, Oil & Fuel	49,109	33,187	52,500	52,500	24,942	36,025	52,500
35.00 Small Tools & Equipment	9,750	8,427	9,300	12,300	4,039	5,500	13,800
41.00 Professional Services	4,602	45,230	22,000	22,000	19,020	28,500	78,000
41.03 Advertising	-	-	-	-	-	-	1,000
42.00 Communications	23,287	21,771	21,600	21,600	11,495	17,425	17,750
43.00 Travel and Subsistence	252	383	3,000	5,023	2,437	5,223	6,200
44.00 Taxes & Assessments	-	-	-	-	473	473	-
45.00 Operating Rental & Leases	4,043	3,794	7,500	7,500	1,839	3,000	4,500
46.00 AWC-RMSA Insurance	39,819	38,391	39,878	39,878	39,821	39,821	41,253
47.00 Utilities	17,004	17,948	19,000	19,000	11,877	18,500	19,000
48.00 Repair & Maintenance	44,691	41,161	39,200	39,200	19,911	30,450	42,500
49.00 Misc/Conf/Training/Printing/Dues	6,444	12,584	10,550	15,050	12,728	14,589	23,900
51.00 Intergovernmental Services	124,073	160,398	132,599	132,599	111,731	141,900	144,600
Total Other Expenditures	\$ 336,362	\$ 398,495	\$ 371,127	\$ 380,650	\$ 275,133	\$ 358,706	\$ 463,003
64.00 Machinery and Equipment	\$ 1,023	\$ 4,295	\$ 4,000	\$ 4,000	\$ 4,193	\$ 4,193	\$ 52,000
91.00 Equipment Replacement Charges	18,741	37,482	37,482	37,482	-	37,482	65,595
Total Capital Outlay	\$ 19,764	\$ 41,777	\$ 41,482	\$ 41,482	\$ 4,193	\$ 41,675	\$ 117,595
TOTAL EXPENDITURES	\$ 1,575,594	\$ 1,457,249	\$ 1,690,370	\$ 1,699,893	\$ 1,163,042	\$ 1,715,323	\$ 1,997,322

This is a summary page for the Police Budget and includes the Police Administration & Support Services and Operation program areas. For more program expenditure details, see the following individual worksheets for each program area.

2015 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICE S								
001-007-521-10								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
11.00 Salaries and Wages	\$ 163,217	\$ 132,073	\$ 141,789	\$ 141,789	\$ 108,500	\$ 141,789	\$ 159,244	
12.00 Overtime	472	2,920	1,254	1,254	1,862	2,000	2,507	
21.00 Personnel Benefits	35,006	33,134	39,435	39,435	33,949	39,435	52,200	
26.00 Uniform Cleaning	14	341	900	900	676	800	900	
27.00 New Uniforms & Equipment Allowance	-	2,347	1,100	1,100	1,954	2,000	1,100	
Total Salary, Wages and Benefits	\$ 198,709	\$ 170,814	\$ 184,478	\$ 184,478	\$ 146,941	\$ 186,024	\$ 215,951	
31.00 Operating Supplies	\$ 1,209	\$ 4,283	\$ 2,000	\$ 2,000	\$ 6,043	\$ 6,500	\$ 6,000	
32.00 Gas, Oil & Fuel	2,089	3,511	2,500	2,500	768	1,025	2,500	
35.00 Small Tools & Equipment	195	214	300	300	1,987	2,000	1,800	
41.00 Professional Services	2,271	39,649	12,000	12,000	16,173	21,500	67,000	
41.03 Advertising	-	-	-	-	-	-	1,000	
42.00 Communications	13,113	12,691	11,000	11,000	4,698	7,000	7,000	
42.01 Communications - Devices	512	634	600	600	478	725	750	
42.02 Communications - Postage	14	-	100	100	16	100	100	
43.00 Travel and Subsistence	159	383	1,000	1,000	1,184	1,200	1,200	
44.00 Taxes & Assessments	-	-	-	-	473	473	-	
45.00 Operating Rental & Leases	3,838	2,510	2,500	2,500	1,839	2,500	2,500	
46.00 AWC-RMSA Insurance	12,699	12,818	12,960	12,960	12,941	12,941	13,219	
47.00 Utilities	17,004	17,948	19,000	19,000	11,877	18,500	19,000	
48.00 Repair & Maintenance	7,514	3,424	5,000	5,000	2,997	5,000	5,000	
48.01 Maintenance - Software	5,378	1,106	1,200	1,200	5,450	5,450	5,500	
48.02 Maintenance - Vehicles	202	259	3,000	3,000	677	2,000	2,000	
49.01 Conference/School/Training	350	459	1,000	1,000	934	1,000	3,000	
49.02 Printing/Binding	144	348	500	500	240	500	1,000	
49.03 Professional Dues & Subscriptions	-	136	500	500	2,307	500	500	
49.05 Miscellaneous	12	3,600	-	-	-	-	-	
51.00 Intergovernmental Services	120,175	220	250	250	784	400	400	
Total Other Expenditures	\$ 186,878	\$ 104,195	\$ 75,410	\$ 75,410	\$ 71,865	\$ 89,314	\$ 139,469	
91.00 Equipment Replacement Charges	\$ 829	\$ 1,658	\$ 1,658	\$ 1,658	\$ -	\$ 1,658	\$ 2,903	
Total Capital Outlay	\$ 829	\$ 1,658	\$ 1,658	\$ 1,658	\$ -	\$ 1,658	\$ 2,903	
TOTAL EXPENDITURES	\$ 386,416	\$ 276,667	\$ 261,546	\$ 261,546	\$ 218,806	\$ 276,996	\$ 358,323	

- 11.00 Police Chief; Police Records Specialist
- 27.00 Uniforms & equipment allowance
- 31.00 Print materials, dry ID kits, ink cartridges, data card ribbons, computer supplies, general office supplies, volunteer program supplies
- 32.00 Gas for Police Chief
- 35.00 Office equipment, camera equipment, radios, community policing program equipment
- 41.00 Transcription services, alarm system monitoring, mobile shredding; State accreditation; community policing program services
- 42.01 Cell phones and air cards
- 43.00 Travel costs associated with WA Association of Sheriffs and Police Chiefs Conference and meetings
- 48.00 Alarm system, gate controls, HVAC system and card reader maintenance
- 48.02 Vehicle maintenance
- 49.1 WA Association of Police Chiefs Conference, class registrations, volunteer training
- 49.2 Citizen Academy materials, officer information sheets, printed supplies
- 49.3 Pierce County Police Chiefs Association, WA Association of Police Chiefs, law enforcement manual policy subscription

2015 Budget Notes

State Accreditation (\$50,000) - Accreditation services to enhance the Police Department by updating policies and procedures to State standards, which protects the City against litigation, makes operations more efficient and effective, and puts in place routine evaluation to State standards of officer training and processes such as evidence handling.

Community Policing Program (\$10,000) - Program will be enhanced by providing another citizen's academy, organizing neighborhoods, and adding more volunteers.

2015 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS								
001-007-521-22								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
11.00 Salaries and Wages	\$ 680,910	\$ 546,230	\$ 681,866	\$ 681,866	\$ 448,252	\$ 681,866	\$ 734,552	
12.00 Overtime	56,460	61,137	71,596	71,596	83,117	110,000	95,492	
13.00 Reserve Stipends	-	-	-	-	-	-	3,000	
14.00 DUI Investigation	138	-	-	-	1,231	1,231	-	
21.00 Personnel Benefits	273,441	229,778	319,721	319,721	190,569	319,721	349,629	
26.00 Uniform Cleaning	-	-	100	100	11	100	100	
27.00 New Uniforms & Equipment Allowance	9,810	9,019	20,000	20,000	13,595	16,000	18,000	
Total Salary, Wages and Benefits	\$ 1,020,759	\$ 846,163	\$ 1,093,283	\$ 1,093,283	\$ 736,775	\$ 1,128,918	\$ 1,200,773	
31.00 Operating Supplies	\$ 12,079	\$ 10,939	\$ 12,000	\$ 12,000	\$ 8,777	\$ 10,800	\$ 12,000	
32.00 Gas, Oil & Fuel	47,020	29,676	50,000	50,000	24,175	35,000	50,000	
35.00 Small Tools & Equipment	9,555	8,212	9,000	12,000	2,052	3,500	12,000	
41.00 Professional Services	2,331	5,580	10,000	10,000	2,847	7,000	11,000	
42.01 Communications - Devices	9,537	8,369	9,700	9,700	6,303	9,500	9,700	
42.02 Communications - Postage	111	76	200	200	-	100	200	
43.00 Travel and Subsistence	93	-	2,000	4,023	1,253	4,023	5,000	
45.00 Operating Rental & Leases	205	1,284	5,000	5,000	-	500	2,000	
46.00 AWC-RMSA Insurance	27,120	25,573	26,918	26,918	26,880	26,880	28,034	
48.02 Maintenance - Vehicles	31,597	36,372	30,000	30,000	10,787	18,000	30,000	
49.01 Conference/School/Training	3,372	5,393	6,000	10,500	9,138	10,500	16,600	
49.02 Printing/Binding	118	96	250	250	96	125	500	
49.03 Professional Dues & Subscriptions	2,075	2,075	2,100	2,100	125	2,075	2,100	
49.05 Miscellaneous	373	477	200	200	(111)	(111)	200	
51.00 Intergovernmental Services	3,898	160,178	132,349	132,349	110,947	141,500	144,200	
Total Other Expenditures	\$ 149,484	\$ 294,300	\$ 295,717	\$ 305,240	\$ 203,267	\$ 269,392	\$ 323,534	
64.00 Machinery and Equipment	\$ 1,023	\$ 4,295	\$ 4,000	\$ 4,000	\$ 4,193	\$ 4,193	\$ 52,000	
91.00 Equipment Replacement Charges	17,912	35,824	35,824	35,824	-	35,824	62,692	
Total Capital Outlay	\$ 18,935	\$ 40,119	\$ 39,824	\$ 39,824	\$ 4,193	\$ 40,017	\$ 114,692	
TOTAL EXPENDITURES	\$ 1,189,178	\$ 1,180,583	\$ 1,428,824	\$ 1,438,347	\$ 944,235	\$ 1,438,327	\$ 1,638,999	

- 11.00 2 Sergeants, 1 Detective, 1 Community Resource Officer, and 7 Police Officers
- 27.00 Uniforms & boot allowance for all sworn officers per bargaining unit contract at \$1,100 per officer, uniforms for new officers
- 31.00 Ammunition, gun accessories, semination, range equipment, crime scene material, drug testing supplies, film, flex cuffs, flares, vehicle supplies
- 35.00 Camera equipment, radio batteries, less lethal shotguns and supplies, taser upgrades and supplies, gun cleaning tube
- 41.00 Roll call training, background checks, psychological tests, polygraphs, medical samples and exams
- 42.01 Wireless connections for mobile computers, pagers, and cell phones
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training fees and materials
- 49.03 Annual update for LEXIPOL (general orders)
- 51.00 South Sound 911 dispatch services, Olympia Police Department firing range contract, Tacoma Police Department radar testing
- 64.00 Equipment (radars)

2015 Budget Notes

Reserve Program (\$10,000) - Funds will pay for uniforms, training, and equipment to redevelop the reserve officer program. Fully equipped and trained reserve officers will supplement City officers.

Community Resource Officer (\$102,790) - This position is funded for a half year, beginning in July, at a cost of \$49,190 for salary and benefits. One-time costs include a new police vehicle, uniforms, academy training, and equipment (\$53,600). This position will enhance service to the City's neighborhoods.

Equipment Replacements (\$5,000) - Replacement of identification badge maker and printers.

2015 Program Expenditure Budget

FIRE DEPARTMENT

EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 770,580	\$ 825,292	\$ 822,727	\$ 822,727	\$ 601,011	\$ 822,727	\$ 838,495
12.00 Overtime	98,099	119,047	87,630	87,630	142,555	190,400	139,081
13.00 Reserve Firefighter/EMTs/Paramedics	-	-	26,000	26,000	3,347	11,000	36,500
21.00 Personnel Benefits	346,197	358,535	350,988	350,988	257,832	357,684	385,468
26.00 Uniform Cleaning	85	-	-	-	-	-	-
27.00 Uniforms	1,795	4,647	7,500	7,500	1,728	6,200	10,500
28.00 Personal Protective Equip/Clothing	3,401	894	2,200	2,200	-	2,400	6,000
Total Salary, Wages and Benefits	\$ 1,220,157	\$ 1,308,415	\$ 1,297,045	\$ 1,297,045	\$ 1,006,473	\$ 1,390,411	\$ 1,416,044
31.00 Operating Supplies	\$ 38,541	\$ 26,242	\$ 34,300	\$ 35,773	\$ 12,787	\$ 23,800	\$ 35,500
32.00 Gas, Oil & Fuel	14,612	10,428	13,000	13,000	5,548	8,700	13,000
35.00 Small Tools & Equipment	1,515	1,433	4,000	4,000	2,375	4,216	7,000
41.00 Professional Services	137,818	112,364	14,620	14,620	18,288	24,000	23,500
41.03 Advertising	-	-	-	-	-	-	-
42.00 Communications	3,872	4,606	5,700	5,700	2,647	4,700	5,400
43.00 Travel and Subsistence	1,188	671	2,800	2,800	1,342	2,400	3,000
44.00 Taxes & Assessments	-	-	-	-	49	49	-
45.00 Operating Rentals & Leases	2,750	250	150	150	300	300	300
46.00 AWC-RMSA Insurance	67,621	68,498	65,524	65,524	65,434	65,434	66,600
47.00 Utilities	24,469	25,828	28,000	28,000	17,091	26,500	28,000
48.00 Repair & Maintenance	7,804	11,621	11,800	11,800	7,832	25,100	33,600
49.00 Misc/Conf/Training/Printing/Dues	15,166	6,179	18,300	18,300	4,800	9,044	22,400
51.00 Intergovernmental Services	263,374	80,376	90,790	90,790	39,947	54,070	57,154
Total Other Expenditures	\$ 578,730	\$ 348,496	\$ 288,984	\$ 290,457	\$ 178,441	\$ 248,313	\$ 295,454
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	\$ -	\$ 2,788	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
91.00 Equipment Replacement Charges	21,346	42,690	42,690	42,690	-	42,690	74,709
99.00 Interdepartmental Services & Chgs	-	-	-	-	-	-	-
Total Capital Outlay	\$ 21,346	\$ 45,478	\$ 45,690	\$ 45,690	\$ -	\$ 45,690	\$ 74,709
TOTAL EXPENDITURES	\$ 1,820,233	\$ 1,702,389	\$ 1,631,719	\$ 1,633,192	\$ 1,184,914	\$ 1,684,414	\$ 1,786,207

This is a summary page for the Fire Budget and includes the Fire Administration and Support Services, Operations, and EMS program areas. For more program expenditure details, see the following individual worksheets for each program area.

2015 Program Expenditure Budget

PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICE S							
001-008-522-10							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ -	\$ 58,439	\$ 133,707	\$ 133,707	\$ 95,906	\$ 133,707	\$ 145,023
12.00 Overtime	-	-	11,837	11,837	540	1,000	387
21.00 Personnel Benefits	-	20,755	46,684	46,684	31,565	46,684	47,586
27.00 Uniforms	-	1,077	1,500	1,500	293	500	1,500
Total Salary, Wages and Benefits	\$ -	\$ 80,271	\$ 193,728	\$ 193,728	\$ 128,304	\$ 181,891	\$ 194,496
31.00 Operating Supplies	\$ 24,030	\$ 9,926	\$ 15,000	\$ 15,000	\$ 4,810	\$ 8,500	\$ 10,000
32.00 Gas, Oil & Fuel	14,612	10,428	13,000	13,000	5,548	8,700	13,000
35.00 Small Tools & Equipment	585	648	1,000	1,000	542	1,100	1,500
41.00 Professional Services	128,120	103,439	8,120	8,120	8,297	10,500	12,500
42.00 Communications	990	1,100	1,200	1,200	973	1,400	1,400
42.01 Communications - Devices	2,882	3,437	3,500	3,500	1,674	2,800	3,000
42.02 Communications - Postage	-	70	1,000	1,000	-	500	1,000
43.00 Travel and Subsistence	145	596	1,300	1,300	1,342	1,400	1,500
44.00 Taxes & Assessments	-	-	-	-	49	49	-
46.00 AWC-RMSA Insurance	41,503	42,695	45,811	45,811	45,748	45,748	45,977
47.00 Utilities	24,469	25,828	28,000	28,000	17,091	26,500	28,000
48.00 Repair & Maintenance	6,792	8,696	8,000	8,000	1,354	4,000	8,000
48.01 Maintenance - Software	-	2,012	1,000	1,000	-	-	-
48.02 Maintenance - Vehicles	159	-	1,200	1,200	6,015	17,000	22,000
49.01 Conference/School/Training	2,720	665	2,000	2,000	94	1,500	2,000
49.02 Printing/Binding	260	502	800	800	24	500	800
49.03 Professional Dues & Subscriptions	2,374	1,735	2,500	2,500	1,818	2,500	4,000
49.05 Miscellaneous	297	51	-	-	(51)	(51)	-
51.00 Intergovernmental Services	-	210	6,000	6,000	10	10	-
51.01 WPF&R - Fleet Maintenance Svcs	26,490	25,497	28,627	28,627	-	-	-
51.02 WPF&R - Ops & Services Contract	182,371	-	-	-	-	-	-
Total Other Expenditures	\$ 458,799	\$ 237,534	\$ 168,058	\$ 168,058	\$ 95,339	\$ 132,656	\$ 154,677
64.00 Machinery and Equipment	\$ -	\$ 2,788	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	21,346	42,690	42,690	42,690	-	42,690	74,709
Total Capital Outlay	\$ 21,346	\$ 45,478	\$ 42,690	\$ 42,690	\$ -	\$ 42,690	\$ 74,709
TOTAL EXPENDITURES	\$ 480,145	\$ 363,284	\$ 404,476	\$ 404,476	\$ 223,643	\$ 357,237	\$ 423,882

- 11.00 Fire Chief, Fire Marshal (0.5 FTE)
- 41.00 Class instructors (2000); AmeriCorps stipend (6500); records management fees (3150); pest control (675); fire alarm monitoring (175)
- 42.01 Internet; cell phones and air cards for apparatus
- 47.00 Utilities for Public Safety Building
- 48.00 Fire systems testing, HVAC maintenance and repairs; generator maintenance and repairs
- 48.02 Fleet Maintenance contract with Meridian Collision Center
- 49.03 Pierce County Fire Chiefs Association, WA State Association of Fire Chiefs

2015 Program Expenditure Budget

PROGRAM: FIRE OPERATIONS								
001-008-522-20								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
11.00 Salaries and Wages	\$ 231,174	\$ 230,056	\$ 206,706	\$ 206,706	\$ 151,532	\$ 206,706	\$	208,042
12.00 Overtime	29,430	35,714	22,738	22,738	42,604	56,850		41,608
13.00 Reserve Firefighter/EMTs	-	-	7,800	7,800	1,058	5,000		10,950
21.00 Personnel Benefits	103,860	101,334	91,291	91,291	67,899	93,000		101,365
26.00 Uniform Cleaning	85	-	-	-	-	-		-
27.00 Uniforms	1,795	3,570	5,300	5,300	1,436	5,000		7,000
28.00 Personal Protective Equip/Clothing	3,401	894	2,200	2,200	-	2,400		6,000
Total Salary, Wages and Benefits	\$ 369,745	\$ 371,569	\$ 336,035	\$ 336,035	\$ 264,529	\$ 368,956	\$	374,965
31.00 Operating Supplies	\$ 9,489	\$ 11,658	\$ 14,000	\$ 14,000	\$ 2,954	\$ 8,000	\$	18,000
31.12 Prevention/Education Supplies	52	-	800	800	-	800		1,000
35.00 Small Tools & Equipment	930	266	2,000	2,000	217	1,500		4,000
41.00 Professional Services	9,698	3,605	2,500	2,500	7,112	8,000		3,000
43.00 Travel & Subsistence	1,043	75	1,500	1,500	-	1,000		1,500
45.00 Operating Rentals & Leases	2,750	250	150	150	300	300		300
46.00 AWC-RMSA Insurance	7,835	7,741	5,914	5,914	5,906	5,906		6,187
48.00 Repair & Maintenance	-	913	1,000	1,000	274	3,500		3,000
49.01 Conference/School/Training	8,368	202	4,800	4,800	531	1,500		6,800
49.02 Printing/Binding	14	-	-	-	-	-		-
49.03 Prof Dues & Subscriptions	-	1,619	2,300	2,300	1,095	1,095		2,000
51.00 Intergovernmental Services	30	30	50	50	-	-		-
51.01 Dispatch Services	54,483	54,479	56,113	56,113	39,877	54,000		57,154
Total Other Expenditures	\$ 94,692	\$ 80,837	\$ 91,127	\$ 91,127	\$ 58,267	\$ 85,601	\$	102,941
64.00 Machinery and Equipment	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$	-
Total Capital Outlay	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$	-
TOTAL EXPENDITURES	\$ 464,437	\$ 452,406	\$ 430,162	\$ 430,162	\$ 322,795	\$ 457,557	\$	477,906

- 11.00 3 Lieutenants (30%); 7 Firefighter/EMTs (30%)
- 13.00 Stipends for Reserve Firefighter program
- 27.00 New uniforms, uniform replacements & badges
- 28.00 Personal protective equipment & clothing
- 31.00 Technical resource materials, copier/printer supplies, prevention & education supplies, tires, batteries, vehicle repair supplies
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training registration
- 49.03 National Fire Protection Association (NFPA), blue card renewals
- 51.01 Dispatch services from FireComm

2015 Budget Note

Enhanced Firefighter/EMT Reserve Program (\$21,500) - Funding will be used to increase the City's ability to recruit and train members into the reserve program and compete with surrounding fire agencies by increasing the reserve stipend. Additional training and equipment are needed to recruit and maintain a fully trained and equipped reserve program. Reserves will supplement the current Firefighter/EMT's and increase service to our citizens.

2015 Program Expenditure Budget

PROGRAM: EMS 001-008-522-21							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 539,406	\$ 536,797	\$ 482,314	\$ 482,314	\$ 353,573	\$ 482,314	\$ 485,430
12.00 Overtime	68,669	83,333	53,055	53,055	99,410	132,550	97,086
13.00 Reserve Firefighter/EMTs/Paramedics	-	-	18,200	18,200	2,289	6,000	25,550
21.00 Personnel Benefits	242,337	236,446	213,013	213,013	158,368	218,000	236,517
27.00 Uniforms	-	-	700	700	-	700	2,000
Total Salary, Wages and Benefits	\$ 850,412	\$ 856,575	\$ 767,282	\$ 767,282	\$ 613,640	\$ 839,564	\$ 846,583
31.00 Operating Supplies	\$ 4,970	\$ 4,658	\$ 4,500	\$ 5,973	\$ 5,022	\$ 6,500	\$ 6,500
35.00 Small Tools & Equipment	-	519	1,000	1,000	1,616	1,616	1,500
41.00 Professional Services	-	5,320	4,000	4,000	2,879	5,500	8,000
46.00 AWC-RMSA Insurance	18,283	18,062	13,799	13,799	13,780	13,780	14,436
48.00 Repairs & Maintenance	853	-	600	600	189	600	600
49.01 Conference/School/Training	-	-	3,500	3,500	177	700	5,500
49.02 Printing/Binding	503	273	300	300	245	300	300
49.03 Dues & Subscriptions	630	1,133	2,100	2,100	867	1,000	1,000
51.00 Intergovernmental Services	-	160	-	-	60	60	-
Total Other Expenditures	\$ 25,239	\$ 30,124	\$ 29,799	\$ 31,272	\$ 24,835	\$ 30,056	\$ 37,836
TOTAL EXPENDITURES	\$ 875,651	\$ 886,700	\$ 797,081	\$ 798,554	\$ 638,476	\$ 869,620	\$ 884,419

- 11.00 3 Lieutenants (70%); 7 Firefighter/EMTs (70%)
- 13.00 Stipends for Reserve EMT program
- 31.00 Medical supplies
- 35.00 Glucometers, EMS gearbags, stethoscopes, vacuum splints, sked boards
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training registration

2015 Budget Note

Enhanced Firefighter/EMT Reserve Program (\$21,500) - Funding will be used to increase the City's ability to recruit and train members into the reserve program and compete with surrounding fire agencies by increasing the reserve stipend. Additional training and equipment are needed to recruit and maintain a fully trained and equipped reserve program. Reserves will supplement the current Firefighter/EMT's and increase service to our citizens.

2015 Program Expenditure Budget

PLANNING AND BUILDING DEPARTMENT

EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 240,252	\$ 260,921	\$ 365,127	\$ 363,989	\$ 199,964	\$ 363,989	\$ 328,026
12.00 Overtime	91	121	701	701	285	500	618
21.00 Personnel Benefits	98,581	116,731	170,857	170,669	95,313	170,669	154,977
27.00 Uniforms	-	-	150	150	99	150	150
Total Salary, Wages and Benefits	\$ 338,924	\$ 377,772	\$ 536,835	\$ 535,509	\$ 295,661	\$ 535,308	\$ 483,771
31.00 Operating Supplies	\$ 2,435	\$ 976	\$ 1,500	\$ 1,500	\$ 1,599	\$ 1,950	\$ 4,250
32.00 Gas, Oil & Fuel	744	709	700	700	317	425	700
35.00 Small Tools & Equipment	81	178	450	450	-	200	450
39.00 Software	-	-	-	-	304	304	-
41.00 Professional Services	243,192	285,996	505,500	530,500	66,205	267,000	310,000
41.03 Advertising	4,179	2,158	3,000	3,000	3,856	5,000	5,000
42.00 Communications	1,004	886	1,200	1,200	1,127	1,500	1,500
43.00 Travel and Subsistence	241	146	600	600	94	94	700
46.00 AWC-RMSA Insurance	8,048	7,982	10,631	10,631	10,616	10,616	11,126
48.00 Repair & Maintenance	1,645	3,076	2,700	2,700	2,058	2,558	3,120
49.00 Misc/Conf/Training/Printing/Dues	3,656	2,026	3,100	3,100	1,791	1,892	4,900
51.00 Intergovernmental Services	10	10	-	-	-	-	-
Total Other Expenditures	\$ 265,235	\$ 304,144	\$ 529,381	\$ 554,381	\$ 87,969	\$ 291,539	\$ 341,746
91.00 Equipment Replacement Charges	\$ 1,877	\$ 3,754	\$ 3,754	\$ 3,754	\$ -	\$ 3,754	\$ 6,571
Total Capital Outlay	\$ 1,877	\$ 3,754	\$ 3,754	\$ 3,754	\$ -	\$ 3,754	\$ 6,571
TOTAL EXPENDITURES	\$ 606,036	\$ 685,670	\$ 1,069,970	\$ 1,093,644	\$ 383,630	\$ 830,601	\$ 832,088

This is a summary page for the Planning and Building Department Budget. For more program expenditure details, see the following individual worksheets for each program area.

2015 Program Expenditure Budget

PROGRAM: BUILDING							
001-010-558-50							
	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
EXPENDITURES							
11.00 Salaries and Wages	\$ 155,330	\$ 164,355	\$ 219,096	\$ 218,527	\$ 122,289	\$ 218,527	\$ 203,911
12.00 Overtime	69	108	435	435	215	350	406
21.00 Personnel Benefits	67,838	78,377	106,573	106,479	61,727	106,479	100,989
27.00 Uniforms	-	-	150	150	99	150	150
Total Salary, Wages and Benefits	\$ 223,237	\$ 242,839	\$ 326,254	\$ 325,591	\$ 184,329	\$ 325,506	\$ 305,456
31.00 Operating Supplies	\$ 2,120	\$ 607	\$ 750	\$ 750	\$ 862	\$ 950	\$ 3,250
32.00 Gas, Oil & Fuel	744	709	700	700	317	425	700
35.00 Small Tools & Equipment	81	-	250	250	-	-	250
39.00 Software	-	-	-	-	304	304	-
41.00 Professional Services	11,408	9,858	20,000	20,000	7,840	12,000	15,000
41.01 Professional Services - Reimbursable	154,397	153,859	160,000	160,000	30,547	55,000	115,000
42.01 Communications - Devices	1,004	874	1,100	1,100	437	700	700
43.00 Travel and Subsistence	161	76	500	500	94	94	500
46.00 AWC-RMSA Insurance	5,750	5,711	7,126	7,126	7,116	7,116	6,280
48.01 Maintenance - Software	1,645	2,289	2,200	2,200	2,058	2,058	2,120
48.02 Maintenance - Vehicles	-	787	500	500	-	500	1,000
49.01 Conference/School/Training	428	867	1,500	1,500	1,105	1,105	1,500
49.02 Printing/Binding	48	84	100	100	-	100	100
49.03 Professional Dues & Subscriptions	280	290	400	400	220	220	300
49.05 Miscellaneous	27	3	-	-	(3)	(3)	-
51.00 Intergovernmental Services	10	10	-	-	-	-	-
Total Other Expenditures	\$ 178,103	\$ 176,024	\$ 195,126	\$ 195,126	\$ 50,897	\$ 80,569	\$ 146,700
91.00 Equipment Replacement Charges	\$ 1,810	\$ 3,620	\$ 3,620	\$ 3,620	\$ -	\$ 3,620	\$ 6,335
Total Capital Outlay	\$ 1,810	\$ 3,620	\$ 3,620	\$ 3,620	\$ -	\$ 3,620	\$ 6,335
TOTAL EXPENDITURES	\$ 403,150	\$ 422,483	\$ 525,000	\$ 524,337	\$ 235,226	\$ 409,695	\$ 458,491

- 11.00 Public Works Director (10%); Planning Manager Long Range (50%); Building Official; Building Inspector; Business Services Tech (25%); Clerical Asst (10%); Finance Specialist (10%); Utility Billing Clerk (5%)
- 31.00 Publications, software, tires, office supplies and toner
- 35.00 Safety equipment
- 41.1 Survey services; GIS maps; general consulting services
- 41.2 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
- 43.00 Travel associated with staff training and meetings
- 48.01 Financial software maintenance for Building Permits module
- 49.1 Continuing education required for professional certifications
- 49.2 Plan reproductions, building department forms
- 49.3 Int'l Code Council, WA Building Officials, IAPMO, certification renewals

2015 Program Expenditure Budget

PROGRAM: PLANNING								
001-011-558-60								
		2012	2013	2014	2014	2014 YTD	2014 YE	2015
EXPENDITURES		Actual	Actual	Adopted	Revised	(thru Sept.)	Estimate	Proposed
11.00	Salaries and Wages	\$ 84,922	\$ 96,566	\$ 146,031	\$ 145,462	\$ 77,675	\$ 145,462	\$ 124,115
12.00	Overtime	22	14	266	266	70	150	212
21.00	Personnel Benefits	30,743	38,354	64,284	64,190	33,587	64,190	53,988
	Total Salary, Wages and Benefits	\$ 115,687	\$ 134,934	\$ 210,581	\$ 209,918	\$ 111,332	\$ 209,802	\$ 178,315
31.00	Operating Supplies	\$ 315	\$ 369	\$ 750	\$ 750	\$ 738	\$ 1,000	\$ 1,000
35.00	Small Tools & Equipment	-	178	200	200	-	200	200
41.00	Professional Services	32,390	22,249	165,000	190,000	18,297	140,000	80,000
41.01	Professional Svcs - Reimbursable	39,086	100,031	160,500	160,500	9,522	60,000	100,000
41.02	Professional Svcs - Shoreline Grant	5,911	-	-	-	-	-	-
41.03	Advertising	4,179	2,158	3,000	3,000	3,856	5,000	5,000
42.02	Communications - Postage	-	12	100	100	689	800	800
43.00	Travel and Subsistence	80	70	100	100	-	-	200
46.00	AWC-RMSA Insurance	2,298	2,271	3,505	3,505	3,500	3,500	4,846
49.01	Conference/School/Training	275	137	500	500	-	-	1,000
49.02	Printing/Binding	2,145	175	100	100	-	-	1,000
49.03	Professional Dues & Subscriptions	453	470	500	500	470	470	1,000
	Total Other Expenditures	\$ 87,132	\$ 128,120	\$ 334,255	\$ 359,255	\$ 37,072	\$ 210,970	\$ 195,046
91.00	Equipment Replacement Charges	\$ 67	\$ 134	\$ 134	\$ 134	\$ -	\$ 134	\$ 236
	Total Capital Outlay	\$ 67	\$ 134	\$ 134	\$ 134	\$ -	\$ 134	\$ 236
TOTAL EXPENDITURES		\$ 202,886	\$ 263,188	\$ 544,970	\$ 569,307	\$ 148,404	\$ 420,906	\$ 373,597

- 11.00 Planning Manager Long Range (50%); Planning Manager Development; Building Services Technician (25%); Clerical Assistant (10%)
- 31.00 Toner cartridges, binders, archiving supplies
- 41.1 Special studies/reports by consultants (not reimbursable), Hearing Examiner services (not reimbursable), transcription services; consultant to rewrite DuPont Municipal Code due to update of Comprehensive Plan
- 41.2 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
- 41.03 Public notices, including ordinance amendment texts
- 42.02 Postage for plans and notifications to developers
- 43.00 Travel associated with staff training and meetings
- 49.1 Continuing education required for professional certifications; American Planning Association conference
- 49.2 Printing of plans and documents
- 49.3 American Planning Association, AICP certification renewal

2015 Budget Note

DuPont Municipal Code (DMC) Rewrite (\$40,000) - Funding facilitates the start of updating the DMC Title 25, Land Use Codes, to align with the soon-to-be updated Comprehensive Plan.

2015 Program Expenditure Budget

PUBLIC WORKS - PARKS, MUSEUM, FACILITIES, GREENWAYS & RECREATION & COMMUNITY EVENTS

EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 107,861	\$ 104,259	\$ 125,963	\$ 124,825	\$ 82,422	\$ 112,844	\$ 206,842
12.00 Overtime	3,278	1,539	3,622	3,622	2,619	3,528	4,511
21.00 Personnel Benefits	49,591	52,390	60,055	59,867	37,165	51,536	107,529
26.00 Uniform Cleaning	770	627	1,300	1,300	752	1,050	1,350
27.00 Uniforms	236	392	700	700	184	700	700
Total Salary, Wages and Benefits	\$ 161,736	\$ 159,207	\$ 191,640	\$ 190,314	\$ 123,143	\$ 169,658	\$ 320,932
31.00 Operating Supplies	\$ 58,777	\$ 54,349	\$ 64,000	\$ 64,000	\$ 54,146	\$ 75,300	\$ 69,679
32.00 Gas, Oil & Fuel	5,327	5,587	5,000	5,000	4,049	6,000	6,000
35.00 Small Tools & Equipment	4,960	4,701	8,000	8,000	1,040	6,250	8,000
41.00 Professional Services	190,597	74,292	120,000	137,547	58,141	120,537	191,009
41.03 Advertising	244	251	400	400	460	710	2,250
42.00 Communications	7,990	5,583	7,450	7,450	5,601	8,425	8,325
43.00 Travel and Subsistence	309	24	800	800	271	600	800
44.00 Taxes & Assessments	-	-	-	-	796	1,600	1,625
45.00 Operating Rental & Leases	3,215	3,859	5,250	5,250	4,411	5,367	5,250
46.00 AWC-RMSA Insurance	25,212	25,946	27,310	27,310	27,271	27,271	27,078
47.00 Utilities	105,321	70,600	75,800	88,507	71,159	98,500	174,483
48.00 Repair & Maintenance	8,692	12,596	16,000	16,000	5,258	12,521	15,175
49.00 Misc/Conf/Training/Printing/Dues	2,550	2,397	6,100	6,100	2,701	4,336	6,450
51.00 Intergovernmental Services	273	780	975	975	769	792	910
Total Other Expenditures	\$ 413,467	\$ 260,964	\$ 337,085	\$ 367,339	\$ 236,072	\$ 368,209	\$ 517,034
63.00 Other Improvements	\$ 1,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
91.00 Equipment Replacement Charges	4,665	8,710	9,330	9,330	-	9,330	17,497
Total Capital Outlay	\$ 6,192	\$ 8,710	\$ 9,330	\$ 9,330	\$ -	\$ 9,330	\$ 39,497
TOTAL EXPENDITURES	\$ 581,395	\$ 428,881	\$ 538,055	\$ 566,983	\$ 359,215	\$ 547,197	\$ 877,463

This is a summary page for the Public Works Budget and includes the Parks, Museum, Facilities, Greenways, and Recreation & Community Events program areas. For more program expenditure details, see the following individual worksheets for each program area.

2015 Program Expenditure Budget

PROGRAM: PARKS							
001-012-576-80							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 38,407	\$ 36,963	\$ 40,784	\$ 40,784	\$ 26,182	\$ 37,000	\$ 91,418
12.00 Overtime	880	456	1,540	1,540	307	700	1,493
21.00 Personnel Benefits	15,369	17,733	20,482	20,482	10,894	15,500	40,941
26.00 Uniform Cleaning	385	327	800	800	309	500	800
27.00 Uniforms	118	235	300	300	16	300	300
Total Salary, Wages and Benefits	\$ 55,159	\$ 55,714	\$ 63,906	\$ 63,906	\$ 37,709	\$ 54,000	\$ 134,952
31.00 Operating Supplies	\$ 17,839	\$ 13,577	\$ 21,000	\$ 21,000	\$ 16,065	\$ 21,000	\$ 21,000
32.00 Gas, Oil & Fuel	5,327	5,587	5,000	5,000	4,049	6,000	6,000
35.00 Small Tools & Equipment	1,911	2,326	3,500	3,500	152	3,000	3,500
41.00 Professional Services	35,244	2,555	10,000	10,000	4,376	8,000	38,900
41.03 Advertising	126	133	150	150	54	54	-
42.00 Communications	518	-	500	500	471	700	700
42.01 Communications - Other	43	-	-	-	-	-	-
43.00 Travel and Subsistence	-	-	300	300	-	300	300
45.00 Operating Rental & Leases	1,734	1,547	2,000	2,000	1,230	1,650	2,000
46.00 AWC-RMSA Insurance	4,730	4,824	5,559	5,559	5,551	5,551	5,556
47.00 Utilities	31,858	25,777	27,500	27,500	23,539	30,000	48,931
48.00 Repair & Maintenance	454	1,165	3,500	3,500	166	2,000	3,000
48.02 Maintenance- Vehicles	2,417	323	2,000	2,000	1,748	2,000	2,000
49.01 Conference/School/Training	-	-	800	800	-	800	800
49.02 Printing/Binding	-	-	100	100	-	-	-
49.03 Professional Dues & Subscriptions	100	125	200	200	158	200	200
49.05 Miscellaneous	60	-	100	100	-	-	-
51.00 Intergovernmental Services	255	647	800	800	728	750	750
Total Other Expenditures	\$ 102,616	\$ 58,586	\$ 83,009	\$ 83,009	\$ 58,285	\$ 82,005	\$ 133,637
63.00 Capital Improvements	\$ 1,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
91.00 Equipment Replacement Charges	3,019	6,038	6,038	6,038	-	6,038	11,153
Total Capital Outlay	\$ 4,546	\$ 6,038	\$ 6,038	\$ 6,038	\$ -	\$ 6,038	\$ 33,153
TOTAL EXPENDITURES	\$ 162,321	\$ 120,337	\$ 152,953	\$ 152,953	\$ 95,995	\$ 142,043	\$ 301,742

- 11.00 PW Director (35%); PW Supervisor (5%); Maintenance Worker III (5%); Maintenance Workers II (25%); Maint Worker I (25%); 50% of temporary seasonal workers
- 32.00 Fuel for vehicles and equipment
- 31.00 Topsoil, bark, grass seed, fertilizer, fencing supplies, "Dogi Pot" station supplies, garbage receptacle and restroom supplies, repair supplies for Parks facilities
- 35.00 Lawn mower equipment, small tools
- 41.00 General engineering services for Parks; tree services
- 42.00 Shared modem lines for Maxicom irrigation system
- 43.00 Travel costs associated with staff training and meetings
- 45.00 Portable sanitary facilities at Sellers Park; tool and equipment rental
- 47.00 Power, water, & refuse disposal
- 48.00 Repair & maintenance of mowers, park equipment and park facilities
- 49.01 Pacific NW Resource Management School; training seminars & certifications
- 49.03 State Association Dues (WRPA, WWRC)
- 51.00 Pierce County noxious weed assessment
- 63.00 Park signs for 11 parks

2015 Budget Note

Increased Level of Service for Parks & Greenways - Funding provides for irrigation and maintenance of medians and City streetscapes along the length of Center Drive and on McNeil from center Drive to Ridgeview, compared to no irrigation or maintenance along Center Drive from McNeil to DuPont-Steilacoom Road in 2014. Also increased is funding for additional seasonal workers to increase maintenance of parks and grounds, including bed maintenance, weed control and pruning, and maintains irrigation at 5 parks (DuPont PowderWorks, Clock Tower, Ross, Bell Hill Neighborhood and Community Parks, and Hoffman Hill Neighborhood Park), and reestablishes irrigation and contract maintenance at Chief Leschi Park. These parks were selected because they host City-sponsored events, are newer parks where landscape improvements are still being established, or are so large that it is more cost efficient to contract out the maintenance.

2015 Program Expenditure Budget

PROGRAM: MUSEUM							
001-013-575-30							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 2,186	\$ 3,210	\$ 9,485	\$ 9,485	\$ 4,118	\$ 4,500	\$ 13,083
12.00 Overtime	-	-	-	-	108	108	-
21.00 Personnel Benefits	220	322	990	990	750	850	11,106
Total Salary, Wages and Benefits	\$ 2,406	\$ 3,532	\$ 10,475	\$ 10,475	\$ 4,976	\$ 5,458	\$ 24,189
31.00 Operating Supplies	\$ 659	\$ 70	\$ 1,000	\$ 1,000	\$ 1,117	\$ 1,300	\$ 2,000
35.00 Small Tools & Equipment	-	-	500	500	674	750	1,000
41.00 Professional Services	5,551	926	1,000	1,000	826	1,300	1,300
41.03 Advertising	-	-	-	-	406	406	2,000
42.00 Communications	563	765	650	650	556	850	850
42.01 Communications - Devices	971	961	1,000	1,000	746	1,125	1,125
46.00 AWC-RMSA Insurance	2,584	2,594	2,695	2,695	2,691	2,691	2,288
47.00 Utilities	4,805	4,682	5,300	5,300	2,853	5,000	5,500
48.00 Repair & Maintenance	-	-	500	500	-	500	500
49.02 Printing/Binding	-	-	-	-	24	36	1,000
51.00 Intergovernmental Services	12	7	25	25	17	17	10
Total Other Expenditures	\$ 15,145	\$ 10,005	\$ 12,670	\$ 12,670	\$ 9,909	\$ 13,975	\$ 17,573
TOTAL EXPENDITURES	\$ 17,551	\$ 13,537	\$ 23,145	\$ 23,145	\$ 14,885	\$ 19,433	\$ 41,762

- 11.00 Museum & Tourism Coordinator (38%) (partially reimbursed by Historical Society in the amount of \$4,000)
- 31.00 Archival supplies, storage boxes, paper
- 35.00 Shelving; display racks
- 41.00 Pest control services
- 42.1 Phone charges
- 42.2 Internet services
- 47.00 Utilities
- 51.00 Pierce County noxious weed assessment

2015 Budget Note

Museum & Tourism Coordinator - Combining the two hourly positions budgeted in the 2014 budget for the Museum Manager and Visitor Readiness Coordinator, the Museum will be able to be open 30 hours per week to meet the Washington State Department of Transportation requirement for the brown freeway sign. The position will assist in providing staff support to the development of historic sites and track visitors through the museum and tourism related events.

2015 Program Expenditure Budget

PROGRAM: FACILITIES							
001-014-518-30							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 35,337	\$ 31,620	\$ 36,212	\$ 36,212	\$ 23,217	\$ 33,000	\$ 46,532
12.00 Overtime	739	205	1,311	1,311	87	500	1,282
21.00 Personnel Benefits	14,120	14,206	17,409	17,409	9,912	14,200	22,434
26.00 Uniform Cleaning	385	300	500	500	443	550	550
27.00 Uniforms	118	132	300	300	168	300	300
Total Salary, Wages and Benefits	\$ 50,699	\$ 46,463	\$ 55,732	\$ 55,732	\$ 33,827	\$ 48,550	\$ 71,098
31.00 Operating Supplies	\$ 2,779	\$ 2,775	\$ 9,000	\$ 9,000	\$ 5,796	\$ 9,000	\$ 8,000
35.00 Small Tools & Equipment	655	1,284	2,000	2,000	-	1,000	1,500
41.00 Professional Services	19,943	15,074	19,000	19,000	14,757	22,000	22,000
42.00 Communications	1,912	1,023	1,600	1,600	926	1,500	1,500
42.01 Communications - Devices	1,714	1,662	2,000	2,000	1,288	1,850	1,850
44.00 Taxes & Assessments	-	-	-	-	276	600	625
45.00 Operating Rental & Leases	-	410	250	250	-	250	250
46.00 AWC-RMSA Insurance	13,622	13,928	14,242	14,242	14,222	14,222	14,511
47.00 Utilities	35,729	33,074	39,500	39,500	25,524	39,500	40,500
48.00 Repair & Maintenance	5,821	11,107	10,000	10,000	3,323	8,000	9,675
48.02 Maintenance - Vehicles	-	-	-	-	21	21	-
49.01 Conference/School/Training	450	-	450	450	-	-	450
49.03 Professional Dues & Subscriptions	70	-	-	-	-	-	-
49.05 Miscellaneous	-	12	50	50	-	-	-
51.00 Intergovernmental Services	6	127	150	150	25	25	150
Total Other Expenditures	\$ 82,701	\$ 80,478	\$ 98,242	\$ 98,242	\$ 66,158	\$ 97,968	\$ 101,011
91.00 Equipment Replacement Charges	\$ 310	\$ -	\$ 620	\$ 620	\$ -	\$ 620	\$ 1,085
Total Capital Outlay	\$ 310	\$ -	\$ 620	\$ 620	\$ -	\$ 620	\$ 1,085
TOTAL EXPENDITURES	\$ 133,710	\$ 126,941	\$ 154,594	\$ 154,594	\$ 99,985	\$ 147,138	\$ 173,194

- 11.00 PW Director (15%); PW Supervisor (5%); Maintenance Worker III (7%); Maintenance Workers II (25%); Maint Worker I (10%); 10% of temporary seasonal workers
- 31.00 Paper products & operating supplies for City buildings, repair supplies for City facilities - paint, plumbing, electrical
- 35.00 Padlocks, door locks, exit lights, small tools, keys
- 41.00 Facilities and City Hall custodial services; pest control; fire alarm monitoring; mat cleaning
- 42.1 PW facility phones
- 42.2 Cable services for City facilities
- 44.00 Excise taxes on facility rental revenue
- 47.00 Utilities for City facilities
- 48.00 Repairs and maintenance to City facilities; HVAC service contract for Civic Center facilities
- 49.01 Facilities related training
- 51.00 Pressure vessel permits (Labor & Industries inspection/permitting); Pierce County noxious weed assessment

2015 Program Expenditure Budget

PROGRAM: GREENWAYS 001-015-542-70							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
31.00 Operating Supplies	\$ 1,436	\$ 938	\$ 3,000	\$ 3,000	\$ 9,267	\$ 14,000	\$ 8,679
35.00 Small Tools & Equipment	444	-	-	-	-	-	-
41.00 Professional Services	79,857	6,250	40,000	57,547	23,690	57,237	78,809
42.00 Communications	1,782	603	600	600	1,095	1,500	1,500
45.00 Equipment Rental	-	-	-	-	467	467	-
46.00 AWC-RMSA Insurance	1,973	2,075	2,137	2,137	2,134	2,134	2,198
47.00 Utilities	32,929	7,068	3,500	16,207	19,244	24,000	79,552
Total Other Expenditures	\$ 118,421	\$ 16,933	\$ 49,237	\$ 79,491	\$ 55,896	\$ 99,338	\$ 170,738
91.00 Equipment Replacement Charges	\$ 1,336	\$ 2,672	\$ 2,672	\$ 2,672	\$ -	\$ 2,672	\$ 5,259
Total Capital Outlay	\$ 1,336	\$ 2,672	\$ 2,672	\$ 2,672	\$ -	\$ 2,672	\$ 5,259
TOTAL EXPENDITURES	\$ 119,757	\$ 19,605	\$ 51,909	\$ 82,163	\$ 55,896	\$ 102,010	\$ 175,997

- 31.00 Station controllers, valve & head repla cements, replacement & repair parts for irrigation; fertilizer
- 41.00 Tree services - removal, grinding; misc. other services
- 42.00 Shared modem line charges for controllers
- 47.00 Water utilities including shared meters/controllers

2015 Budget Note

Increased Level of Service for Parks & Greenways - Funding provides for irrigation and maintenance of medians and City streetscapes along the length of Center Drive and on McNeil from center Drive to Ridgeview, compared to no irrigation or maintenance along Center Drive from McNeil to DuPont-Steilacoom Road in 2014. Also increased is funding for additional seasonal workers to increase manintenance of parks an grounds, including bed maintenance, weed control and pruning, and maintains irrigation at 5 parks (DuPont PowderWorks, Clock Tower, Ross, Bell Hill Neighborhood and Community Parks, and Hoffman Hill Neighborhood Park), and reestablishes irrigation and contract maintenance at Chief Leschi Park. These parks were selected because they host City-sponsored events, are newer parks where landscape improvements are still being established, or are so large that is is more cost efficient to contract out the maintenance.

2015 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS							
001-016-571-10							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 31,931	\$ 32,466	\$ 39,482	\$ 38,344	\$ 28,904	\$ 38,344	\$ 55,809
12.00 Overtime	1,659	879	771	771	2,117	2,220	1,736
21.00 Personnel Benefits	19,882	20,129	21,174	20,986	15,609	20,986	33,048
27.00 Uniforms	-	25	100	100	-	100	100
Total Salary, Wages and Benefits	\$ 53,472	\$ 53,499	\$ 61,527	\$ 60,201	\$ 46,630	\$ 61,650	\$ 90,693
31.00 Operating Supplies	\$ 36,064	\$ 36,988	\$ 30,000	\$ 30,000	\$ 21,901	\$ 30,000	\$ 30,000
35.00 Small Tools & Equipment	1,950	1,091	2,000	2,000	215	1,500	2,000
41.00 Professional Services	50,002	49,487	50,000	50,000	14,492	32,000	50,000
41.03 Advertising	118	118	250	250	-	250	250
42.01 Communications - Devices	487	568	1,000	1,000	519	800	800
42.02 Communications - Postage	-	-	100	100	-	100	-
43.00 Travel and Subsistence	309	24	500	500	271	300	500
44.00 Taxes & Assessments	-	-	-	-	520	1,000	1,000
45.00 Operating Rental & Leases	1,481	1,902	3,000	3,000	2,714	3,000	3,000
46.00 AWC-RMSA Insurance	2,303	2,525	2,677	2,677	2,673	2,673	2,525
49.01 Conference/School/Training	-	74	500	500	269	350	500
49.02 Printing/Binding	183	1,389	1,500	1,500	159	700	1,000
49.03 Professional Dues & Subscriptions	196	196	200	200	491	500	500
49.05 Miscellaneous	1,301	362	2,000	2,000	850	1,000	2,000
51.00 Intergovernmental Services	190	240	200	200	750	750	-
Total Other Expenditures	\$ 94,584	\$ 94,963	\$ 93,927	\$ 93,927	\$ 45,823	\$ 74,923	\$ 94,075
TOTAL EXPENDITURES	\$ 148,056	\$ 148,462	\$ 155,454	\$ 154,128	\$ 92,454	\$ 136,573	\$ 184,768

- 11.00 Public Works Director (15%); Recreation & Events Coordinator (50%); Clerical Assistant (20%); Recreation seasonal position
- 31.00 Recreation programs, special events, and activities supplies
- 35.00 Tools and equipment for programs and activities
- 41.00 Contracted (fee for service) programs, instructors, entertainers, etc.
- 43.01 Travel costs associated with staff training and meetings
- 44.00 Excise taxes on recreation programs and events
- 45.00 Program and event equipment rentals (sani-can rentals, etc)
- 49.1 WA Recreation & Parks Association Conference; misc training
- 49.2 Banners, flyers, brochures
- 49.3 On-line team scheduling subscription; WA Recreation & Parks Association dues
- 49.05 Program permits; duck raffle prizes

2015 Budget Note

Recreation Seasonal Position (\$10,000) - Position will assist with recreation programs, citywide volunteer coordination, and program planning during the peak season which will allow the Recreation Coordinator to focus on guidelines set forth in the updated Parks Master Plan.

NON-DEPARTMENTAL DEPARTMENT

DESCRIPTION

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

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

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

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

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

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

Central Services – Property taxes and assessments on City property.

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

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

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

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

2015 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES								
001-099								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
31.00 Operating Supplies - Animal Licensing	\$ 74	\$ 87	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	
31.00 Operating Supplies-Safety/Wellness Prog.	382	1,033	900	900	502	900	1,000	
31.00 Operating Supplies	1,089	501	-	-	-	-	-	
35.00 Small Tools & Equip-Safety/Wellness Prog	452	-	-	-	-	-	-	
41.00 Prof Svcs - Flu Vaccinations	300	225	300	300	-	300	300	
41.00 Prof Svcs - Citywide Employee Trng	-	-	300	300	-	300	500	
41.00 Prof Svcs - Workers Comp Retro Pgm	4,431	5,698	7,350	7,350	7,362	7,362	9,000	
41.03 Legal Advertising & Postings	2,726	2,029	3,000	3,000	1,336	3,000	3,000	
44.00 Taxes & Assessments	-	2,606	-	-	12,686	12,686	-	
46.00 AWC-RMSA Insurance	19	20	20	20	20	20	20	
49.2 Printing/Binding	-	54	-	-	5	5	-	
49.3 Professional Dues & Subscriptions	29,564	34,041	38,000	39,219	29,593	38,846	42,250	
49.4 Recording Fees	214	455	800	800	1,756	2,000	1,000	
49.5 Miscellaneous - Credit Card Fees	(160)	(37,884)	3,200	3,200	32,788	30,000	30,000	
51.00 Intergov. Svcs. - Liquor Taxes/Profits	2,189	1,547	2,200	2,200	1,422	1,900	2,200	
51.00 Intergov. Svcs. - Election Fees	-	12,712	10,000	10,000	2,911	7,000	10,000	
51.00 Intergov. Svcs. - Voter Maint. Fees	10,392	13,518	14,500	14,500	11,783	11,783	14,000	
51.00 Intergov. Svcs. - Court Services	128,964	133,636	140,000	140,000	109,178	145,570	147,000	
51.00 Intergov. Svcs. - Jail Services	6,051	3,906	8,000	8,000	1,304	3,000	8,000	
51.00 Intergov. Svcs. - Animal Control	39,528	40,244	33,369	33,369	18,087	33,500	35,200	
Total Other Expenditures	\$ 226,215	\$ 214,427	\$ 262,039	\$ 263,258	\$ 230,731	\$ 298,272	\$ 303,570	
64.00 Capital Equipment - War Memorial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99.00 Transfer-Out - Fire Hydrant Maint Cost	\$ 26,350	\$ 28,460	\$ 29,314	\$ 29,314	\$ -	\$ 29,134	\$ 30,195	
99.00 Transfer-Out - Capital Projects Fund	-	640,000	640,000	640,000	120,000	640,000	640,000	
99.00 Transfer-Out - ER&R Fund	-	100,000	600,000	600,000	-	600,000	-	
99.00 Transfer-Out - Street Fund	140,000	225,000	165,000	165,000	110,000	165,000	149,540	
00.00 State Building Surcharge	426	63	-	-	332	350	300	
00.00 Deposit Refunds	3,095	2,880	-	-	1,410	1,500	3,000	
Other Financing Uses	\$ 169,871	\$ 996,403	\$ 1,434,314	\$ 1,434,314	\$ 231,742	\$ 1,435,984	\$ 823,035	
Total Expenditures & Transfers	\$ 396,086	\$ 1,210,830	\$ 1,696,353	\$ 1,697,572	\$ 462,473	\$ 1,734,256	\$ 1,126,605	
TOTAL NON-DEPARTMENTAL	\$ 396,086	\$ 1,210,830	\$ 1,696,353	\$ 1,697,572	\$ 462,473	\$ 1,734,256	\$ 1,126,605	

Fund Budgets

SPECIAL REVENUE FUNDS

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

The **Street Depreciation Fund** provides for the planning of the City's pavement management program. The primary source of revenue is from an annual contribution from Northwest Landing Residential Owners Association (ROA) and Commercial Owners Association (COA) 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, programs 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).

The **Donation Fund** was established in 2011 to account for expenses related to the Community Memorial Fund.

The **Drug Enforcement Fund** was established in 2013 to account for expenses related to drug seizure property.

2015 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE								
101-020-5XX								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
11.00 Salaries and Wages	\$ 92,319	\$ 98,174	\$ 97,011	\$ 96,442	\$ 66,003	\$ 92,000	\$ 99,543	
12.00 Overtime	1,623	979	2,431	2,431	1,372	2,400	2,405	
21.00 Personnel Benefits	34,965	41,031	43,962	43,868	26,806	38,000	44,272	
26.00 Uniform Cleaning	385	327	500	500	309	500	500	
27.00 Uniforms	133	313	500	500	515	600	500	
Total Salary, Wages and Benefits	\$ 129,425	\$ 140,824	\$ 144,404	\$ 143,741	\$ 95,006	\$ 133,500	\$ 147,220	
31.00 Operating Supplies	\$ 9,152	\$ 24,670	\$ 12,000	\$ 13,148	\$ 5,972	\$ 10,000	\$ 32,000	
32.00 Gas, Oil & Fuel	5,383	5,587	5,000	5,000	4,039	6,000	6,000	
35.00 Small Tools & Equipment	3,133	3,218	3,000	3,000	3,275	3,500	3,000	
39.00 Software	-	-	-	-	304	304	-	
41.00 Professional Services	5,479	18,303	8,000	50,455	25,829	163	20,200	
42.1 Communications	568	536	500	500	333	515	550	
42.2 Communications - Other	222	293	250	250	189	280	300	
43.00 Travel and Subsistence	38	-	100	100	-	-	-	
44.00 Taxes & Assessments	-	-	-	-	95	95	-	
45.00 Operating Rental & Leases	999	1,064	1,500	1,500	-	1,000	1,500	
46.00 AWC-RMSA Insurance	9,635	9,800	10,218	10,218	10,204	10,204	10,218	
47.00 Utilities	160,327	172,637	170,000	170,000	117,762	177,395	180,930	
48.00 Repair & Maintenance	22,043	42,637	28,000	33,212	(201)	30,000	28,000	
48.02 Maintenance - Vehicles	2,341	609	2,500	2,500	2,282	3,000	2,500	
49.1 Conference/School/Training	-	-	500	500	125	125	250	
49.2 Printing/Binding	-	-	100	100	-	-	-	
49.3 Professional Dues & Subscriptions	266	100	300	300	65	65	100	
49.05 Miscellaneous	63	9	-	-	455	455	500	
Total Other Expenditures	\$ 219,649	\$ 279,462	\$ 241,968	\$ 290,783	\$ 170,729	\$ 243,101	\$ 286,048	
63.00 Other Improvements	\$ -	\$ -	\$ -	\$ 190,000	\$ -	\$ 170,000	\$ -	
64.00 Machinery and Equipment	-	-	-	-	-	7,000	-	
91.00 Equipment Replacement	2,624	5,248	5,248	5,248	-	5,248	6,560	
Total Capital Outlay	\$ 2,624	\$ 5,248	\$ 5,248	\$ 195,248	\$ -	\$ 182,248	\$ 6,560	
TOTAL EXPENDITURES	\$ 351,698	\$ 425,534	\$ 391,620	\$ 629,772	\$ 265,735	\$ 558,849	\$ 439,828	
Ending Fund Balance	\$ 221	\$ 2,921	\$ 29,232	\$ 15,113	\$ 23,455	\$ 86,892	\$ 42,697	
STREET FUND TOTAL	\$ 351,919	\$ 428,455	\$ 420,852	\$ 644,885	\$ 289,190	\$ 645,741	\$ 482,525	

- 11.00 City Administrator (10%); Finance Director (10%); Finance Specialist (5%); Clerical Assistant (10%); PW Director (5%); Street & Utility Manager (10%); PW Supervisor (15%); Maintenance Worker III (10%); Maintenance Workers II (48%); Maintenance Worker I (10%); 20% of temporary seasonal workers
- 31.00 Ice melt, safety supplies, sign brackets
- 35.00 Barricades, street signs, hand tools
- 36.00 Asphalt, surface material, gravel, repair parts
- 41.00 Engineering
- 45.00 Tool and equipment rental
- 47.00 Utilities and street lights
- 48.00 Signal maintenance; asphalt repair, striping; equipment repair
- 49.1 Training and seminar registration
- 49.2 Street standards, brochures
- 49.3 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.

2015 Budget Note

Increased Level of Service for Parks & Greenways - Funding provides for irrigation and maintenance of medians and City streetscapes along the length of Center Drive and on McNeil from center Drive to Ridgeview, compared to no irrigation or maintenance along Center Drive from McNeil to DuPont-Steilacoom Road in 2014.

2015 Program Expenditure Budget

PROGRAM: STREET DEPRECIATION							
102-020-541-30							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
63.00 Capital Improvements	\$ 39,174	\$ 17,875	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Total Capital Outlay	\$ 39,174	\$ 17,875	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
97.00 Transfer-Out -Street Fund	\$ -	\$ -	\$ -	\$ 35,625	\$ -	\$ 35,625	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ 35,625	\$ -	\$ 35,625	\$ -
TOTAL EXPENDITURES	\$ 39,174	\$ 17,875	\$ 20,000	\$ 55,625	\$ -	\$ 55,625	\$ 20,000
Ending Fund Balance	\$ 607,179	\$ 616,630	\$ 593,050	\$ 577,372	\$ 631,205	\$ 577,047	\$ 565,052
STREET DEPRECIATION FUND TOTAL	\$ 646,353	\$ 634,505	\$ 613,050	\$ 632,997	\$ 631,205	\$ 632,672	\$ 585,052

63.00 Pavement management - crack sealing

97.00 Transfer-out to Street Fund for grant match funding for overlay projects

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.

2015 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAXFUND							
103-000-573-90							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 23,767	\$ 24,175	\$ 39,673	\$ 39,673	\$ 23,461	\$ 33,000	\$ 46,831
12.00 Overtime	1,973	852	750	750	6,378	6,600	1,719
21.00 Personnel Benefits	16,788	17,055	19,758	19,758	15,328	21,450	37,387
Total Salary, Wages and Benefits	\$ 42,528	\$ 42,083	\$ 60,181	\$ 60,181	\$ 45,167	\$ 61,050	\$ 85,937
31.00 Operating Supplies	\$ 3,158	\$ 4,147	\$ 3,650	\$ 3,650	\$ 4,238	\$ 5,500	\$ 6,000
35.00 Small Tools & Equipment	2,804	2,350	3,850	3,850	3,025	3,500	3,500
39.00 Software	-	-	-	-	147	147	-
41.00 Professional Services	7,257	2,865	4,250	4,250	11,221	14,000	30,000
41.03 Advertising	2,493	9,076	7,600	7,600	9,968	12,000	12,000
42.1 Communications - Other	138	-	600	600	-	-	-
42.2 Communications - Postage	-	12	400	400	-	400	400
43.00 Travel & Subsistence	555	-	1,300	1,300	94	200	1,000
44.00 Taxes & Assessments	-	-	-	-	22	22	-
45.00 Equipment Rental	928	164	2,000	2,000	37	1,000	1,000
49.1 Conference/School/Training	-	295	1,600	1,600	-	500	1,600
49.2 Printing/Binding	241	509	2,800	2,800	381	1,500	2,500
49.3 Professional Dues & Subscriptions	12,531	21,679	20,950	20,950	9,258	20,000	21,000
49.05 Miscellaneous	-	25	200	200	-	-	-
51.00 Intergovernmental Services	455	455	500	500	10	10	-
Total Other Expenditures	\$ 30,561	\$ 41,577	\$ 49,700	\$ 49,700	\$ 38,401	\$ 58,779	\$ 79,000
63.00 Capital Improvements	\$ 3,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	-	-	68,000	68,000	204	35,500	25,000
Total Capital Outlay	\$ 3,733	\$ -	\$ 68,000	\$ 68,000	\$ 204	\$ 35,500	\$ 25,000
TOTAL EXPENDITURES	\$ 76,823	\$ 83,660	\$ 177,881	\$ 177,881	\$ 83,772	\$ 155,329	\$ 189,937
Ending Fund Balances							
Historic Sites Development Reserve	\$ 76,837	\$ 74,837	\$ 83,123	\$ 83,123	\$ 83,123	\$ 83,123	\$ 87,279
Unreserved/Undesignated	153,536	185,900	117,158	104,883	190,132	149,685	85,992
Ending Fund Balance	\$ 230,373	\$ 260,737	\$ 200,281	\$ 188,006	\$ 273,255	\$ 232,808	\$ 173,271
HOTEL/MOTEL TAXFUND TOTAL	\$ 307,196	\$ 344,397	\$ 378,162	\$ 365,887	\$ 357,027	\$ 388,137	\$ 363,208

- 11.00 Recreation and Event Coordinator (50%); Museum & Tourism Coordinator (0.62 FTE)
- 31.00 Event supplies, gift bags, golf event supplies
- 35.00 Tents, tables, brackets and traps
- 41.00 Website host; arborist; special events entertainment; graphic artist
- 41.03 TRCVB; Certified Product Distribution; Golf events; Museum TRCVB; Heritage Days Event; and other advertising
- 49.2 DuPont Brochures, rack cards, trail maps, press kits, event cards & other printed materials
- 49.3 RCC Programming (Rainier Media Center); Chamber of Commerce dues; TRCVB & Economic Development Board dues
- 64.00 Trail marker signs; banners; restroom at Clock Tower Park

2015 Budget Note

Museum & Tourism Coordinator - Combining the two hourly positions budgeted in the 2014 budget for the Museum Manager and Visitor Readiness Coordinator. The Museum will be able to be open 30 hours per week to meet the Washington State Department of Transportation requirement for the brown freeway sign. The position will assist in providing staff support to the development of historic sites and track visitors through the museum and tourism related events.

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.

2015 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND 104-000-522-20							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
28.00 Personal Protective Equip/Clothing	\$ -	\$ 11,817	\$ 6,000	\$ 6,000	\$ 1,036	\$ 8,300	\$ 7,200
Total Salary, Wages and Benefits	\$ -	\$ 11,817	\$ 6,000	\$ 6,000	\$ 1,036	\$ 8,300	\$ 7,200
49.05 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,317	\$ -
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,317	\$ -
79.00 Debt Svc Principal - Civic Center	\$ 45,000	\$ 31,500	\$ 32,500	\$ 32,500	\$ -	\$ 32,500	\$ 34,500
83.00 Debt Svc Interest - Civic Center	,451	119,709	94,508	94,508	47,254	94,508	93,208
Total Other Expenditures	\$ 1,451	\$ 151,209	\$ 127,008	\$ 127,008	\$ 47,254	\$ 127,008	\$ 127,708
TOTAL EXPENDITURES	\$ 1,451	\$ 163,026	\$ 133,008	\$ 133,008	\$ 48,290	\$ 322,625	\$ 134,908
Ending Fund Balance	\$ 1,135	\$ 658,114	\$ 646,339	\$ 592,793	\$ 660,220	\$ 386,040	\$ 411,432
PUBLIC SAFETY MITIGATION TOTAL	\$ 780,586	\$ 821,140	\$ 779,347	\$ 725,801	\$ 708,510	\$ 708,665	\$ 546,340

The Public Safety Mitigation Fund is a special revenue fund which was established for the sole 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. 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.

2015 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND							
105-000-518-10							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
35.00 Small Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,968	\$ -
44.00 Taxes & Assessments	-	-	-	-	968	968	-
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 968	\$ 2,936	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 968	\$ 2,936	\$ -
Ending Fund Balance	\$ 2,930	\$ 2,934	\$ 2,940	\$ 2,939	\$ 1,968	\$ -	\$ -
TECHNOLOGY FUND TOTAL	\$ 2,930	\$ 2,934	\$ 2,940	\$ 2,939	\$ 2,936	\$ 2,936	\$ -

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.

The remaining balance in the fund was used during 2014 towards computer replacements.

2015 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND							
107-000-597-00							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
97.00 Transfer-Out -Street Fund	-	-	-	-	-	-	40,000
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Ending Fund Balance	\$ 634,799	\$ 635,697	\$ 636,699	\$ 636,647	\$ 636,175	\$ 636,327	\$ 596,957
GLACIER NW FUND TOTAL	\$ 634,799	\$ 635,697	\$ 636,699	\$ 636,647	\$ 636,175	\$ 636,327	\$ 636,957

97.00 Transfer to the Street Fund to fund service packages related to arborist and engineering services and the purchase of replacement trees for the issue of street trees and sidewalks.

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.

2015 Program Expenditure Budget

PROGRAM: DONATIONS FUND							
150-000-519-90							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
41.00 Professional Services	\$ 738	\$ -	\$ -	\$ -	\$ 626	\$ 626	\$ -
44.00 Taxes & Assessments	-	-	-	-	7	7	-
Total Other Expenditures	\$ 738	\$ -	\$ -	\$ -	\$ 633	\$ 633	\$ -
TOTAL EXPENDITURES	\$ 738	\$ -	\$ -	\$ -	\$ 633	\$ 633	\$ -
Ending Fund Balance	\$ 3,709	\$ 3,714	\$ 3,721	\$ 3,720	\$ 3,084	\$ 3,084	\$ 3,087
DONATIONS FUND TOTAL	\$ 4,447	\$ 3,714	\$ 3,721	\$ 3,720	\$ 3,717	\$ 3,717	\$ 3,087

In 2010 the City received donations from private sources that were receipted into the General Fund for the construction of a Community Memorial Wall. The cost of the memorial construction was less than the donations received and the remaining funds were earmarked for maintenance of the memorial structure and surrounding landscaping. In 2011 the remaining funds were segregated into the Donations Fund. Any future donations will be receipted into the Donations Fund as well as all future maintenance costs of the memorial will be appropriated and expended from this fund.

2015 Program Expenditure Budget

PROGRAM: DRUG ENFORCEMENT FUND							
160-000-500-00							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
41.00 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 8,287	\$ 9,289	\$ 9,300	\$ 9,300	\$ 9,296	\$ 9,298	\$ 9,307
DRUG ENFORCEMENT FUND TOTAL	\$ 8,287	\$ 9,289	\$ 9,300	\$ 9,300	\$ 9,296	\$ 9,298	\$ 9,307

The Drug Enforcement Fund was created to account for expenses related to seized property by the Police Department related to drug cases. The State of Washington receives 10 percent of all drug-related seized property with the remaining funds carrying forward in the budget for expenses related to drug enforcement.

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 a tractor backhoe. 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. The remaining funds are unrestricted and were transferred into the Capital Projects Fund in 2012 as a funding source for a portion of the Civic Center debt service payment. The fund will be closed to the Capital Projects Fund in 2013.

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 estimated to be approximately \$14.0 million as of January 1, 2013.

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 issued \$18 million in Certificates of Participation for payment of the Civic Center project. Principal and interest for these are paid from several funds, excluding the General Fund.

2015 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS 202-000-591							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
71.00 LOCAL - Principal Payment	\$ 7,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83.00 LOCAL - Interest Payment	215	-	-	-	-	-	-
93.00 Operating Transfers	-	-	-	-	-	-	-
97.00 Transfer-Out	-	-	-	-	-	10,378	-
Other Operating Uses	\$ 7,235	\$ -	\$ -	\$ -	\$ -	\$ 10,378	\$ -
TOTAL EXPENDITURES	\$ 7,235	\$ -	\$ -	\$ -	\$ -	\$ 10,378	\$ -
Ending Fund Balance	\$ 10,355	\$ 10,369	\$ 10,385	\$ 10,384	\$ 10,377	\$ -	\$ -
DEBT SVC FUND TOTAL	\$ 17,590	\$ 10,369	\$ 10,385	\$ 10,384	\$ -	\$ 10,378	\$ -

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.

2015 Program Expenditure Budget

PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND 203-000-591-39							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
93.00 Transfer-Out - Capital Projects Fund	\$ 371,435	\$ 5,279	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers	\$ 371,435	\$ 5,279	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 371,435	\$ 5,279	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LID FUND TOTAL	\$ 376,707	\$ 5,279	\$ -	\$ -	\$ -	\$ -	\$ -

376,707 5,279

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. The remaining funds are unrestricted and were transferred to the Capital Projects Fund in 2012 as a funding source for a portion of the Civic Center debt service payment. The fund will be closed to the Capital Projects Fund in 2013.

The LID Fund was closed out to the Capital Projects Fund in 2013.

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. Additionally, the general tax-funded portion of the Civic Center debt payments is scheduled in this fund.

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

The first .25% of REET proceeds must be spent 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.

General Capital Improvements

The City of DuPont does not currently plan capital improvements in a formal Capital Improvement Program (CIP) due to the lack of available resources to fund recurring or non-recurring projects. As needs arise and funds are made available, capital improvement projects are budgeted in the Capital Projects Fund. There are no projects budgeted for 2015.

GENERAL GOVERNMENT PROJECTS

Project Title	Funding Source	2015 Budget	Add'l Annual Maintenance & Operations
GENERAL GOVERNMENT			
		0	0
Total General Government		<u>0</u>	<u>0</u>
TOTAL GENERAL GOVERNMENT CAPITAL PROJECTS		0	0

2015 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND							
301-000-59							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
35.00 Community Center - Small Equip	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services	-	-	-	-	-	-	80,000
49.05 Miscellaneous	452	450	450	450	450	450	450
Total Other Expenditures	\$ 452	\$ 950	\$ 450	\$ 450	\$ 450	\$ 450	\$ 80,450
62.00 Buildings & Structures - Civic Center	\$ -	\$ -	\$ -	\$ 9,194	\$ -	\$ 4,000	\$ -
62.00 Community Center Improvements	1,511	-	-	23,119	-	10,000	-
62.00 Museum Improvements	-	-	-	-	-	8,000	-
63.00 Park Projects	499	-	-	-	-	-	-
63.00 Capital Improvements - Train Project	836	-	-	3,087	-	-	-
Total Capital Outlay	\$ 2,846	\$ -	\$ -	\$ 35,400	\$ -	\$ 22,000	\$ -
79.00 Debt Svc Principal - Civic Center	\$ 180,000	\$ 220,500	\$ 227,500	\$ 227,500	\$ -	\$ 227,500	\$ 241,500
79.00 LID Principal - Historic Sites LID	46,054	46,054	46,054	46,054	46,054	46,054	46,054
82.00 Interest - Historic Sites	23,443	20,997	18,552	18,552	18,552	18,552	16,107
83.00 Debt Svc Interest - Civic Center	581,805	622,489	661,553	661,553	330,776	661,553	652,453
99.00 Transfer Out - Debt Service Fund	7,235	-	-	-	-	-	-
00.00 Retainage Payable	-	-	-	-	-	-	-
Other Financing Uses	\$ 838,537	\$ 910,040	\$ 953,659	\$ 953,659	\$ 395,382	\$ 953,659	\$ 956,114
TOTAL EXPENDITURES	\$ 841,835	\$ 910,990	\$ 954,109	\$ 989,509	\$ 395,832	\$ 976,109	\$ 1,036,564
Ending Fund Balance	\$ 42,616	\$ 145,988	\$ 139,707	\$ 76,604	\$ 132,909	\$ 130,049	\$ 23,655
CAPITAL PROJECTS FUND TOTAL	\$ 884,451	\$ 1,056,978	\$ 1,093,816	\$ 1,066,113	\$ 528,741	\$ 1,106,158	\$ -

- 41.00 Building assessment and plan to repair and restore City facilities to historic condition
- 49.05 Debt service administration fee
- 62.00 Building Improvements - Civic Center and Community Center
- 63.00 Park Projects - as determined by Parks Master Plan
- 63.00 Historic Train Project
- 79.00 Debt Service Payment - Civic Center and 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 1.2 percent. A locally imposed tax is also authorized. The City of DuPont has imposed this part of the tax.

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

PROPRIETARY FUNDS

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

There are two types of proprietary funds: 1) Enterprise funds, and 2) Internal Service funds. The City of DuPont currently uses 2 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 **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 departments within the City. The replacement rates are established to create a reserve for the necessary replacement of City equipment and vehicles.

Utility Capital Improvements

The City of DuPont does not currently plan utility capital improvements in a formal Capital Improvement Program (CIP) due to the lack of available resources to fund recurring or non-recurring projects. As needs arise and funds are made available, utility capital improvement projects are budgeted in the Water Utility Fund and the Stormwater Utility Fund. There is 1 project budgeted for 2015 in the Water Utility Fund and Stormwater Utility funds.

WATER CAPITAL PROJECTS

Project Title	Funding Source	2015 Budget	Add'l Annual Maintenance & Operations
WATER UTILITY			
Historic Village Watermain Replacement	Rates/Reserves	108,620	0
Total Water		<u>108,620</u>	<u>0</u>
TOTAL WATER CAPITAL PROJECTS		108,620	0

STORMWATER CAPITAL PROJECTS

Project Title	Funding Source	2015 Budget	Add'l Annual Maintenance & Operations
STORMWATER UTILITY			
	Rates/Reserves	0	0
Total Stormwater		<u>0</u>	<u>0</u>
TOTAL STORMWATER CAPITAL PROJECTS		0	0

2015 Program Expenditure Budget

PROGRAM: WATER UTILITY 401-025-534-50							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
11.00 Salaries and Wages	\$ 402,161	\$ 419,988	\$ 456,517	\$ 455,379	\$ 313,481	\$ 430,000	\$ 470,908
12.00 Overtime	5,919	7,621	13,807	13,807	5,054	8,000	14,395
21.00 Personnel Benefits	157,350	183,422	214,252	214,064	139,368	193,000	231,419
26.00 Uniform Cleaning	385	327	600	600	309	450	600
27.00 Uniforms	467	872	1,000	1,000	1,435	1,500	1,000
Total Salary, Wages and Benefits	\$ 566,282	\$ 612,229	\$ 686,176	\$ 684,850	\$ 459,646	\$ 632,950	\$ 718,322
31.00 Operating Supplies	\$ 13,288	\$ 22,656	\$ 17,500	\$ 17,500	\$ 23,677	\$ 33,000	\$ 33,000
32.00 Gas, Oil & Fuel	11,776	13,374	12,500	12,500	8,698	13,500	13,500
35.00 Small Tools & Equipment	1,565	3,142	2,500	2,500	5,862	7,000	7,000
39.00 Software	-	-	-	-	796	800	-
41.1 Professional Services	15,621	18,948	26,500	26,500	16,723	30,960	64,280
41.2 Professional Svcs - reimbursable	147	143	500	500	-	-	-
41.03 Advertising	326	133	300	300	203	203	-
42.1 Communications	4,778	5,010	5,000	5,000	3,150	4,800	5,000
42.2 Communications - Devices	4,026	3,722	4,000	4,000	1,965	3,000	3,500
42.3 Communications - Postage	6,052	4,970	6,000	6,000	4,975	7,500	7,500
43.00 Travel and Subsistence	339	1,396	1,500	1,500	-	200	1,500
44.00 Utility Tax	242,988	297,260	322,000	322,000	140,091	315,000	354,000
45.00 Operating Rental & Leases	-	2,840	500	500	55	250	500
46.00 AWC-RMSA Insurance	30,838	32,053	33,269	33,269	33,222	33,222	33,985
47.00 Utilities	138,783	141,496	155,000	155,000	94,778	148,000	155,000
48.1 Repair & Maintenance	8,306	12,500	13,000	13,000	8,199	12,000	28,000
48.2 Maintenance - Software	4,885	6,323	6,200	6,200	5,618	5,820	6,200
48.3 Maintenance - Vehicles	2,264	2,551	4,000	4,000	4,755	5,000	4,500
49.1 Conference/School/Training	2,227	4,005	4,000	4,000	2,816	3,500	4,000
49.2 Printing/Binding	963	1,088	1,500	1,500	1,642	2,000	1,800
49.3 Professional Fees & Subscriptions	3,287	4,393	7,000	7,000	6,066	6,500	7,000
49.4 Recording Fees	-	-	-	-	76	76	-
49.5 Miscellaneous	2,231	2,544	5,000	5,000	857	4,000	5,500
51.00 Intergovernmental Services	89	989	500	500	31	31	500
Total Other Expenditures	\$ 494,778	\$ 581,535	\$ 628,269	\$ 628,269	\$ 364,253	\$ 636,362	\$ 736,265
62.00 Buildings & Structures	\$ -	\$ -	\$ -	\$ 153,900	\$ -	\$ 53,900	\$ -
63.00 Capital Improvements	251,396	17,131	-	219,700	-	24,100	108,620
64.00 Machinery and Equipment	17,859	43,894	60,000	60,000	17,692	25,000	45,000
79.00 Debt Svc Principal - Civic Center	45,000	37,800	39,000	39,000	-	39,000	41,400
78.00 Principal - Public Works Trust Fund Loan	31,445	31,445	31,445	31,445	31,445	31,445	31,445
83.00 Debt Svc Interest - Civic Center	145,451	129,286	113,409	113,409	56,705	113,409	111,849
83.00 Interest - Public Works Trust Fund Loan	2,516	2,201	1,887	1,887	1,887	1,887	1,573
91.00 Equipment Replacement Charges	18,411	18,411	18,411	18,411	-	18,411	18,411
00.00 Utility Deposit Refunds	44,686	58,020	-	-	41,111	60,000	-
00.00 Retainage Payable	24,789	-	-	-	-	-	-
Total Capital Outlay	\$ 581,552	\$ 338,188	\$ 264,152	\$ 637,752	\$ 148,839	\$ 367,152	\$ 358,298
TOTAL EXPENDITURES	\$ 1,642,613	\$ 1,531,951	\$ 1,578,597	\$ 1,950,871	\$ 972,738	\$ 1,636,464	\$ 1,812,885
Ending Fund Balance	\$ 1,893,189	\$ 2,476,263	\$ 2,837,497	\$ 2,576,722	\$ 3,112,504	\$ 2,927,644	\$ 3,349,302
WATER UTILITY FUND TOTAL	\$ 3,535,801	\$ 4,008,214	\$ 4,416,094	\$ 4,527,593	\$ 4,085,242	\$ 4,564,108	\$ 5,162,187

11.00 City Administrator (15%); Finance Director (35%); HR Analyst (15%); Business Services Technician (5%); Finance Specialists (55%); Utility Billing Clerk (50%); Clerical Assistant (20%); PW Director (10%); Streets & Utility Manager (45%); PW Supervisor (57%); Maintenance Worker III (100%); Maintenance Worker III (70%); Maintenance Worker II (100%); Maintenance Worker II (47%); Maintenance Worker II (38%); Maintenance Worker II (32%); Maintenance Worker I (25%); 10% of temporary seasonal workers

- 31.00 Cross connection supplies, treatment chemicals, safety supplies
- 35.00 Signs, pipe cutting equipment, hand tools
- 41.00 Water testing; excavation notices; engineering services; utility billing service (cost shared with Stormwater Utility)
- 42.00 Phones, telemetry
- 44.00 City utility tax, State utility and B&O taxes
- 47.00 Power for pumps and water facilities
- 48.01 Financial software maintenance; autoread software support; routine IT maintenance; misc maint/upgrades
- 49.2 Water quality report, informational brochures, door hangers
- 49.3 Health permit & certification fees; operating permits, water certifications
- 63.00 Historic Village watermain replacement (preliminary engineering)
- 64.00 New and replacement water meters

The City's water utility serves all properties within City limits. The Water Utility 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.

2015 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY								
403-035-531-50								
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed	
11.00 Salaries and Wages	\$ 177,133	\$ 202,334	\$ 231,920	\$ 231,066	\$ 157,625	\$ 220,000	\$ 245,797	
12.00 Overtime	2,561	1,386	6,286	6,286	1,329	2,500	6,714	
21.00 Personnel Benefits	68,561	91,114	118,343	118,202	71,335	100,500	131,844	
26.00 Uniform Cleaning	385	327	600	600	309	425	600	
27.00 Uniforms	555	684	1,000	1,000	939	1,000	1,000	
Total Salary, Wages and Benefits	\$ 249,195	\$ 295,844	\$ 358,149	\$ 357,154	\$ 231,537	\$ 324,425	\$ 385,955	
31.00 Operating Supplies	\$ 6,885	\$ 10,345	\$ 9,000	\$ 9,000	\$ 4,653	\$ 7,000	\$ 9,000	
32.00 Gas, Oil & Fuel	5,383	5,587	5,000	5,000	4,039	6,100	6,100	
35.00 Small Tools & Equipment	1,523	2,704	2,000	2,000	715	1,500	2,000	
39.00 Software	-	-	-	-	304	304	-	
41.00 Professional Services	69,779	49,934	144,800	314,800	125,899	165,053	147,395	
41.03 Advertising	326	133	500	500	-	-	-	
42.1 Communications	568	518	600	600	372	600	600	
42.2 Communications - Devices	2,755	2,624	3,000	3,000	1,320	2,000	2,500	
42.3 Communications - Postage	2,855	2,218	3,000	3,000	2,310	3,400	3,400	
43.00 Travel and Subsistence	-	-	500	500	-	-	500	
44.00 Utility Tax	76,917	110,405	118,000	118,000	56,589	70,000	135,000	
45.00 Operating Rental & Leases	300	-	-	-	-	-	-	
46.00 AWC-RMSA Insurance	9,035	10,375	11,141	11,141	11,125	11,125	11,831	
47.00 Utilities	2,766	4,229	2,800	2,800	6,705	10,970	16,043	
48.1 Repair & Maintenance	2,204	5,428	1,200	1,200	51	1,000	1,200	
48.2 Maintenance - Software	1,012	1,409	2,000	2,000	1,267	1,267	1,305	
48.3 Maintenance - Vehicles	7,899	874	6,000	6,000	7,267	9,000	6,000	
49.1 Conference/School/Training	400	3,072	1,500	1,500	125	125	1,500	
49.2 Printing/Binding	-	250	750	750	112	250	500	
49.3 Professional Dues & Subscriptions	4,148	4,509	10,500	10,500	10,242	10,242	10,700	
49.05 Miscellaneous	1,122	1,779	-	-	498	1,800	2,200	
51.00 Intergovernmental Services	43	111	125	125	125	125	125	
Total Other Expenditures	\$ 195,920	\$ 216,504	\$ 322,416	\$ 492,416	\$ 233,718	\$ 301,861	\$ 357,899	
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64.00 Machinery and Equipment	19,811	153,763	-	-	-	-	-	
79.00 Debt Svc Principal - Civic Center	30,000	25,200	26,000	26,000	-	26,000	27,600	
83.00 Debt Svc Interest - Civic Center	96,967	86,191	75,606	75,606	37,803	75,606	74,566	
91.00 Equipment Replacement Charges	17,015	17,015	17,015	17,015	-	17,015	17,015	
00.00 Retainage Payable	-	-	-	-	-	-	-	
Total Capital Outlay	\$ 163,793	\$ 282,168	\$ 118,621	\$ 118,621	\$ 37,803	\$ 118,621	\$ 119,181	
TOTAL EXPENDITURES	\$ 608,908	\$ 794,517	\$ 799,186	\$ 968,191	\$ 503,058	\$ 744,907	\$ 863,035	
Ending Fund Balance	\$ 1,104,190	\$ 1,373,966	\$ 1,560,672	\$ 1,612,475	\$ 1,857,791	\$ 1,917,959	\$ 2,265,424	
STORMWATER UTILITY FUND TOTAL	\$ 1,713,098	\$ 2,168,482	\$ 2,359,858	\$ 2,580,666	\$ 2,360,849	\$ 2,662,866	\$ 3,128,459	

- 11.00 City Administrator (15%); HR Analyst (10%); Finance Director (10%); Business Services Technician (5%); Finance Specialist (20%); Utility Billing Clerk (30%); Clerical Assistant (15%); PW Director (10%) Street and Utility Manager (45%); PW Supervisor (18%); Maintenance Worker III (8%); Maintenance Worker II (100%); Maintenance Worker II (25%); Maintenance Worker II (35%); Maintenance Worker II (25%); Maintenance Worker I (30%); 10% of temporary seasonal workers
- 32.00 Fuel for sideboom mower, vehicles & equipment
- 31.00 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, vactor cleaning, TruGreen contract, utility billing service (cost shared with Water Utility), Comp Plan; misc. engineering services
- 42.1 Cell phones
- 42.2 Mailing of utility bills (cost shared with Water Utility)
- 43.00 Travel costs associated with staff training and meetings
- 47.00 Edmonds Village Pump Station power; share of Public Works facility buildings
- 48.01 Financial software maintenance contract
- 49.1 Training registration
- 49.2 NPDES - Phase II - stormwater program implementation; educational materials
- 49.3 Western Washington Phase II Municipal Stormwater permit
- 64.00 Portion of financial software system upgrade

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

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

2015 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND							
501-000-548-78							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
35.00 Small Tools & Equipment	\$ 235	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ -
39.00 Software	-	-	-	-	2,636	2,636	-
44.00 Taxes & Assessments	-	-	-	-	4	4	-
Total Other Expenditures	\$ 235	\$ -	\$ 800	\$ 800	\$ 2,640	\$ 2,640	\$ -
64.00 Machinery and Equipment - I.T.	\$ 24,189	\$ 44,428	\$ 6,600	\$ 6,600	\$ 7,353	\$ 7,353	\$ -
64.00 Machinery and Equipment	6,954	5,000	342,025	347,025	10,470	298,821	176,000
Total Capital Outlay	\$ 31,143	\$ 49,428	\$ 348,625	\$ 353,625	\$ 17,823	\$ 306,174	\$ 176,000
97.00 Transfer-Out - Capital Projects Fund	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 281,378	\$ 49,428	\$ 349,425	\$ 354,425	\$ 20,464	\$ 308,814	\$ 176,000
Ending Fund Balance	\$ 780,332	\$ 971,074	\$ 1,366,361	\$ 1,356,876	\$ 951,333	\$ 1,402,302	\$ 1,392,666
TOTAL EXPENDITURES	\$ 1,061,710	\$ 1,020,502	\$ 1,715,786	\$ 1,711,301	\$ 971,797	\$ 1,711,116	\$ 1,568,666

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. The following is a list of assets to be replaced in 2015:

Police - Patrol Cars (3)	\$ 140,000
Fire - Ford Expedition	36,000
	<u>\$ 176,000</u>

FIDUCIARY FUND

Fiduciary Funds are used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

The **Transportation Benefit District Fund** was established in 2013 to account for the activities of the Transportation Benefit District, of which the City acts as Treasurer. This fund provides for the collection of the \$20 vehicle license fee and the transfer of funds to the City's Street Fund for transportation related projects.

2015 Program Expenditure Budget

PROGRAM: TRANSPORTATION BENEFIT DISTRICT 631-020							
EXPENDITURES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 YTD (thru Sept.)	2014 YE Estimate	2015 Proposed
41.03 Advertising	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ 300	\$ 300
46.00 AWC-RMSA Insurance	-	2,208	-	2,730	3,000	3,000	3,090
51.00 Intergovernmental Services	-	14,000	-	60,000	30,000	60,000	67,210
Total Other Expenditures	\$ -	\$ 16,323	\$ -	\$ 62,730	\$ 33,000	\$ 63,300	\$ 70,600
TOTAL EXPENDITURES	\$ -	\$ 16,323	\$ -	\$ 62,730	\$ 33,000	\$ 63,300	\$ 70,600
Ending Fund Balance	\$ -	\$ 1,400	\$ 91,082	\$ 28,670	\$ 33,424	\$ 24,123	\$ 40,546
TRANSP. BENEFIT DIST FUND TOTAL	\$ -	\$ 17,723	\$ 91,082	\$ 91,400	\$ 66,424	\$ 87,423	\$ 111,146

- 41.03 Public meeting notices
- 46.00 AWC-RMSA Insurance
- 51.00 Funding for street projects in the City's Street Fund