

# City of DuPont



## 2016 Annual Budget

**CITY OF DUPONT  
WASHINGTON**

**2016 ADOPTED ANNUAL BUDGET**

**Prepared by:  
Finance Department**



**Elected Officials**

Michael Courts  
Roger Westman  
Penny Coffey  
Mike Gorski  
Andy Estep  
Matt Helder  
Eric Corp  
Shawna Gasak

Mayor  
Deputy Mayor  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember

**Administration**

Ted Danek  
Katie Henry  
Gus Lim  
Bob Sheehan  
Larry Creekmore  
Gordon Karg

City Administrator  
Finance Director  
Public Works Director  
Police Chief  
Fire Chief  
City Attorney

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

ORDINANCE NO. 15-996

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AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE CITY OF DuPONT FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016.

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

Section 1. The annual budget of the City of DuPont for the year 2016 is hereby adopted in its final form and content as set forth below.

Section 2. Estimated resources for each separate fund of the City of DuPont for the year 2016 are set forth in summary form below and are hereby appropriated as follows.

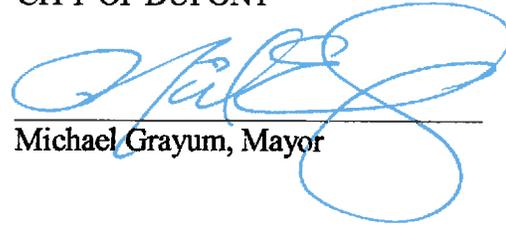
<b>FUND</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE</b>
General Fund	\$ 8,935,213	\$ 8,118,564	\$ 816,649
Revenue Stabilization Fund	203,200	-	203,200
Contingency Fund	102,100	-	102,100
Operating Reserve Fund	337,210	-	337,210
Street Fund	920,511	900,794	19,717
Street Depreciation Fund	558,289	69,072	489,217
Hotel/Motel Tax Fund	312,277	190,550	121,727
Public Safety Mitigation Fund	428,698	138,142	290,556
Technology Fund	-	-	-
Glacier NW Settlement Fund	618,317	-	618,317
Donations Fund	3,095	-	3,095
Drug Enforcement Fund	9,328	-	9,328
GO Bond Debt Service Fund	914,568	914,016	552
LID Debt Service Fund	-	-	-
Capital Projects Fund	438,646	356,835	81,811
Water Utility Fund	5,656,742	2,636,120	3,020,622
Stormwater Utility Fund	3,699,659	1,264,291	2,435,368
Equipment Replacement Fund	1,641,565	112,804	1,528,761
Transportation Benefit District	95,940	83,815	12,125
<b>GRAND TOTAL:</b>	<b>\$ 24,875,358</b>	<b>\$ 14,785,003</b>	<b>\$10,090,355</b>

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

Section 4. This Ordinance shall be in force and take effect January 1, 2016, after its publication according to law.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON  
THE 8<sup>th</sup> DAY OF DECEMBER, 2015.

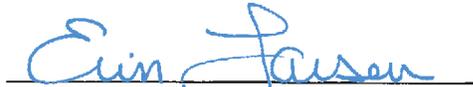
CITY OF DUPONT



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Michael Grayum, Mayor

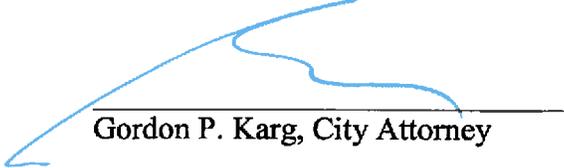
ATTEST/AUTHENTICATED:



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Erin Larsen, City Clerk

APPROVED AS TO FORM:



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Gordon P. Karg, City Attorney

Ordinance No.: 15-996  
Filed with the City Clerk: 12-9-15  
Passed by the City Council: 12-8-15  
Date of Publication: 12-10-15  
Effective Date: 12-15-15

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# Budget Message



# 2016 Budget Message

To the residents of DuPont and City Council:

I am proud to present my 2016 budget for the City of DuPont with approximately \$7.8M in General Fund investments and a total budget of \$14.2M. This fiscally responsible proposal reflects our city's core values, sustains current staffing and service levels, does not increase taxes, and adds operational capacity for public services without adding new employees. It establishes a new Operational Reserve or 'Rainy Day Fund,' and makes strategic investments for our city's future.

## **CELEBRATING ACCOMPLISHMENTS**

Together we have restored fiscal health and provided financial stability through 2020. We have strengthened economic development, secured funding to fix traffic congestion along the I-5/JBLM corridor, and updated long-range plans to meet current and future needs. As we keep moving forward, my budget focuses on the five top priorities emphasized during last year's "Mondays with the Mayor" community outreach events:

- Public Safety
- Infrastructure
- Quality of Life
- Best Run Government
- Tourism & Economic Growth

While DuPont continues to be in a strong financial position, as shown by another credit rating increase to AA+, preparing a six-year balanced budget that achieves the goal of spending within our means has not been without challenges. For example, throughout this year we noticed sales tax revenues lagged from our six-year projection. A thorough review and analysis by our talented new Finance Director, Katie Henry, revealed industrial construction methods in the interior of structures were different than they had been in the past. This resulted in significantly fewer sales, generating less tax revenue than anticipated. Even though our city won't see as much revenue as we hoped, I count this experience as the perfect demonstration of how far we've come in the last four years. The long-term, forward-looking budgeting approach we established in 2013 and commitment to continuous improvement allowed us to see the shortfall and plan for it, instead of reacting to unforeseen problems and budget shortfalls down the road.

## **PUBLIC SAFETY**

Public safety continues to be our highest priority and we are currently ranked as one of the top three safest cities in Washington State. This is a tremendous accomplishment by our dedicated public safety professionals who have helped us overcome many challenges, while continually keeping our city safe.

Over the last few years, we've been challenged by a loss in emergency medical response and transport services from West Pierce and AMR, combined with the defeat of a temporary property tax levy to sustain fire and emergency response services. Fortunately our new Fire Chief, Larry Creekmore, led the establishment

of a reserve firefighter program to help offset the loss of firefighter capacity. We strive to schedule four per shift, which allows us to have two firefighters to transport patients to the hospital and two to maintain initial emergency response services in the city.

This budget increases firefighter capacity to respond to emergencies without adding a new position. This is perhaps the best testament of how our team at City Hall embraces tight fiscal boundaries and continually finds creative ways to maintain services while keeping costs low. We are working with the union so that instead of hiring another firefighter to meet increasing overtime costs, we allow the Chief to respond to more calls. We will use the savings from reducing overtime costs to provide the Chief with extra administrative support for required reporting services. Doing so will save approximately \$90,000 in overtime expenses and much more when compared against the costs of adding another position.

Today, our Police Department consistently has at least two officers on-duty, with only a small window of single-officer coverage in a 24-hour time frame. Improving public safety even more, this budget includes \$50,000 to complete and implement our sustained effort to become an accredited department. Washington State accreditation requires certain standards to be developed and best practices followed, with external audits and verification. This is another monumental step to increase services, standards, and transparency in DuPont.

Additionally, my proposed budget dedicates resources to activate our much awaited Community Resource Officer to enhance the Community Policing efforts that began when I hired Police Chief Bob Sheehan. We also will be starting “Safe Streets” in 2016, bringing a well-established program of community involvement to DuPont. I applaud Chief Sheehan and our police union for continually finding better ways to increase coverage, improve response time, and proactively partner with residents to solve neighborhood issues.

## **INFRASTRUCTURE**

A common request from residents during “Mondays with the Mayor” is that we take care of what we have before acquiring new infrastructure. This budget makes a sizable investment in that philosophy. Proposed projects for 2016 include a traffic signal study to help ease congestion and provide the Washington State Department of Transportation with options to mitigate the large backups experienced after they started the ramp metering system. Other maintenance projects include a pavement overlay on Wilmington Drive using \$363,500 of federal and state grant funds, compared to \$49,072 of City funds. We will also add reflective markings on Center Drive and provide crack sealing for our roadways.

## **QUALITY OF LIFE**

Our city’s parks and programs are important, life-enhancing assets to our community. Our Public Works employees and many dedicated volunteers help keep our city healthy, strong, and vibrant. This budget continues to support their hard work and includes funding to retain two temporary positions to aid in the maintenance of parks and open spaces during the summer.

Among other things, our hard working volunteers do an incredible job adopting and caring for our greenways. Our initiative to plant native and drought-tolerant vegetation along Center Drive is almost complete. This new approach will allow us to use less water while maintaining the ascetic beauty we love.

We have significantly improved how parks and open spaces are maintained, but we have more work ahead. Focusing on our culture of Continuous Improvement, this budget funds the implementation of our new centrally controlled irrigation system to automatically water our parks, greenways, and open spaces at the right level while adjusting for weather conditions. As a result, we will have an even more beautiful city, while saving more water, money, and staff resources.

Additionally, this budget continues to expand opportunities for residents and community groups to utilize meeting rooms at the Civic Center. After being elected as your Mayor, city employees made City Hall and Public Safety buildings available for public use. You paid for the construction of these buildings and I, along with

several Council members, believe you should be able to use them. My budget advances these efforts by making city facilities even more available during the evening hours. We will be hiring part-time attendants, with costs recouped from rental fees, to manage the use of these facilities. Residents, groups, and community organizations will now be able to rent rooms at the Civic Center in the evening, while maintaining the necessary care and protection we all expect for our public facilities.

### **BEST RUN GOVERNMENT**

Establishing a more efficient government that provides better service for less money, increases transparency, improves accountability, and enhances communication continues to be a priority for my administration. This budget builds on our success establishing Performance Government systems and enhances our commitment to continuous improvement. I propose purchasing a software program that tracks and displays information from the police and fire departments that will be publicly accessible to everyone. This technology complements our new online budget tool, OpenGov, by making the operational information of our two largest departments publicly available on our new and improved website. This investment will provide a more direct correlation between investments and results, and will be available online so there won't be any filter or translating between you and the information.

### **TOURISM & ECONOMIC GROWTH**

I believe we must remain steadfast in our efforts to increase tourism and attract more businesses. Recent successes include:

- DuPont's first grocery store;
- 900 new jobs with the opening of Amazon's most innovative building in North America;
- Hosting the USGA Women's Amateur Public Links Golf Championship and the local qualifying round for the US Open; and
- Securing funding to fix I-5/JBLM traffic congestion and provide grade-separated crossing at exit 118 to mitigate the impacts of the high speed railway on the horizon.

This fall, we will open another high-tech company in the DuPont Corporate Campus where 500 Intel employees continue to operate. We will also open two new hotels in 2016.

DuPont has a tremendous opportunity to increase tourism; one of the fastest growing economic sectors. We have some of the best community-centered events, historical-cultural heritage, and recreational opportunities in the South Sound and my proposal aims to increase travelers with recommendations from the City of DuPont Lodging Tax Advisory Committee. Highlights include:

- Providing professional marketing services for DuPont to increase exposure to visitors and businesses;
- Developing a replica of an old town tarpaper shack at the original location behind the 1843 Ft. Nisqually site;
- Preserving and rejuvenating the Heirloom Orchard; and
- Continue enhancing historic and cultural interpretation signs throughout our parks and trail system.

We will continue investing in public facility improvements to create more opportunities for hosting tourism events. For example, a dedicated team of volunteers, businesses, and city employees recently built a restroom at Clock Tower Park. Another restroom will be built at the top of the Sequelitchew Creek trail leading down to Puget Sound to enhance our quality of life and protect the environment.

We are also working hard to update the long-range planning documents for our community. DuPont has been using an outdated Comprehensive Plan that was adopted in 2001 to guide future development. I am proud of our accomplishments updating the Parks Master Plan, Shoreline Master Plan, Comprehensive Plan, and first economic development plan. Our hard working staff and new City Planner, Nicole Floyd, have contributed tremendously to this important work in ways that provide opportunities for residents to have an active part in

deciding how the city looks, functions, and serves current and future needs. Looking forward, we need to stay vigilant by developing detailed implementation plans, sub-area plans, and update our city's tourism strategy with a tailor-made tourism assessment and action plan designed exclusively to promote the unique assets of our community.

#### **ACKNOWLEDGMENTS**

This is my final proposed budget as your Mayor and I am proud of our success providing financial stability for our city. Along the way, we've made difficult decisions that have resulted in spending within our means and avoiding the catastrophes that impacted other local governments throughout our region. Our City Administrator, Ted Danek, and the other employees of our great city have been exceptional. Without their knowledge, dedication, and hard work, we would not have been able to do the work necessary to stabilize and strengthen the future of DuPont these past four years. Although they are a relatively small team of public servants, they are as resourceful and creative as they come.

As always, I am grateful for our city's dedicated volunteers. From the Citizen's Financial Committee to the DuPont Youth Council, boards and commissions, and countless community events—our hard working volunteers continually roll up their sleeves to get the work done. Residents and businesses contribute so much to the success of our city; I hold your commitment in the highest regard. I've had the distinct honor of working with dedicated Council members—past and present—who are thoughtful, insightful, and diligent in their commitment to our community. Your involvement, support, and critique have been invaluable.

Most importantly, my wife Jenny has contributed so much to this effort. I'm grateful for her immeasurable support and sacrifice. Without her, none of this would be possible. From Council members, to staff, to volunteers, to residents, to business owners, to my family... this has been an incredible team effort. I'm proud of all we've accomplished these past four years and what we will continue to do moving forward. The state of our city is strong and we have a bright future ahead.

#### **NEXT STEPS**

The City Council will next review and consider changes to this proposed budget at public meetings and workshops. I encourage everyone to stay involved as Council members work to adopt a final budget for 2016 by the end of the end of this year.

If you have any questions or suggestions, please visit or contact me any time. My door is always open.

Respectfully,

A handwritten signature in black ink, appearing to read 'Michael Grayum', written in a cursive style.

Mayor Michael Grayum

# Introduction

# City of DuPont

# Strategic Plan



Adopted: September 28, 2010

# City of DuPont

## Vision:

The City where you live, work, and play.

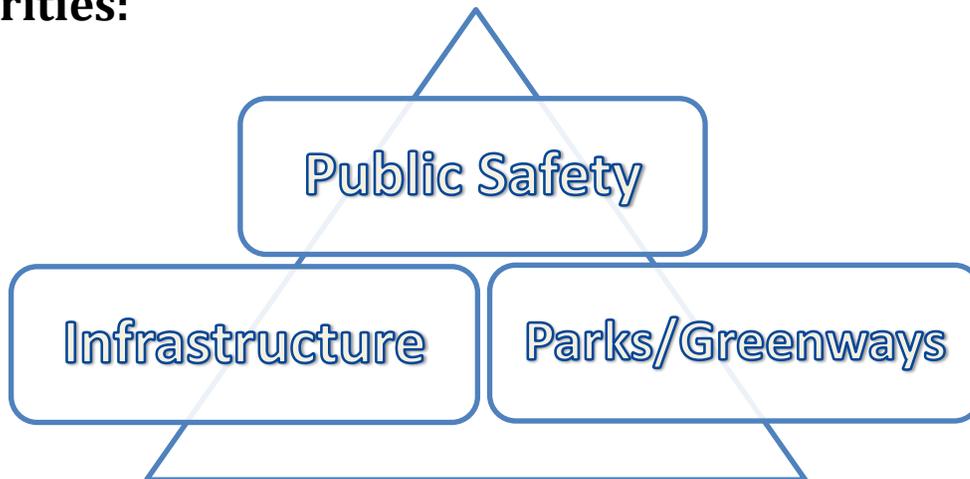
## Mission:

To provide pro-active leadership that is responsive to the current and future residents and businesses of DuPont.

## Values:

- Hometown sense of community.
- Collaborative and proactive communication and decision-making.
- Citizen participation and volunteerism.
- Natural beauty and rich northwest history.

## Priorities:



## Goals and Objectives:

The City Council, as the legislative body, is responsible for providing a clear framework of goals and objectives to guide municipal operations. The goals and objectives in this document are intended to guide the efforts of the Council, Mayor, City Administrator, and Department Directors in budget development and operational decisions.

**Goal #1: The City is financially stable and continuously achieves the highest financial rating.**

Objectives:

- A. Balance the budget, preserving minimum fund balances and reserves.
- B. Review revenue sources to align with the City's delivery of municipal services;
- C. Develop a transparent and robust Financial Management Plan and accompanying policies for short and long term decision making;
- D. Research and pursue alternative revenue sources, such as grants and donations.

**Goal #2: The City's delivery of municipal services is efficient, productive, sustainable, and clearly communicated.**

Objectives:

- A. Establish sustainable levels of service for basic services (i.e. fire, police, water, street maintenance, parks, and greenways maintenance) that are in line with the available revenue sources;
- B. Enterprise activities are fully self supporting and sustainable;
- C. Develop a proactive and thorough Communications Plan for short and long term decision-making.

**Goal #3: The City is an active participant in county, regional, state, Tribal, and federal forums.**

Objectives:

- A. City officials represent DuPont at various regional forums;
- B. Collaborate with stakeholders and governmental entities to advocate for the priorities identified by the City;
- C. Strengthen working relationships with Joint Base Lewis McChord (JBLM);
- D. Strengthen the collaborative relationship with Nisqually Tribe.

**Goal #4: Enhance and promote the City identity throughout the region.**

Objectives:

- A. Support the ongoing development and implementation of a Tourism Plan;
- B. Signage clearly points to historical, commercial, recreational, and other areas of interest;
- C. Remove signage that identifies the area as "Northwest Landing".

**Goal #5: The City will provide responsible stewardship and sustainable management of natural resources and historic sites.**

Objectives:

- A. Develop and implement an Invasive Species Management Plan;
- B. Remove noxious and invasive vegetation;
- C. Promote the planting of native, low maintenance, and low irrigation vegetation;
- D. Support the ongoing development and implementation of a Tree Management Plan;
- E. Partner in the development of a Watershed Plan;
- F. Develop and implement a plan to preserve and enhance historic sites;
- G. Promote active management of an open space areas, including trails and buffers.

**Goal #6: Provide and promote community and recreational opportunities for all ages and abilities.**

Objectives:

- A. Review Parks Master Plan and Capital Facilities Plan to establish priorities for implementation;
- B. Create a community facility that is functional for multiple uses;
- C. Youth serve on the Parks Agency as active and voting members;
- D. Promote and enhance a walk-able community.

**Goal #7: The City has a strong, stable, and vibrant business district.**

Objectives:

- A. Collaborate with local business owners to support existing businesses and attract new businesses;
- B. Maximize efficiencies in the permitting process.

**Goal #8: The City Government is predictable, deliberate, and transparent.**

Objectives:

- A. Actively inform and educate residents in the delivery of City services and develop opportunities for community participation;
- B. Utilize best practices of communication to keep residents informed and encourage participation in City Government;
- C. Develop a culture of planning and implementation through clear and collaborative policies and processes;
- D. Use community survey results to help guide the development of the budget and policy priorities of government.

## 2016 BUDGET CALENDAR

### **SEPTEMBER**

15<sup>th</sup> (Tuesday)

- Budget Workshop
  - Lodging Tax
  - Transportation Benefit District

22<sup>nd</sup> (Tuesday) (Regular Council Meeting)

- Mayor's Preliminary Budget (official budget filing per RCW)
- General Fund Forecast presentation

### **OCTOBER**

13<sup>th</sup> (Tuesday) (Regular Council Meeting)

- Public Hearing – 2016 Budget & Revenue
- 1<sup>st</sup> Reading – Property Tax and EMS Property Tax Ordinances
- Budget Workshop
  - Personnel
  - Public Safety

20<sup>th</sup> (Tuesday)

- Budget Workshop
  - Utility Rate Study presentation
  - Water and Stormwater budgets
  - Streets, Parks, Facilities

27<sup>th</sup> (Tuesday) (Regular Council Meeting)

- Public Hearing – 2016 Budget
- Council Adoption of Property Tax and EMS Property Tax Ordinances
- Council adoption of utility rates (Resolution)

### **NOVEMBER**

10<sup>th</sup> (Tuesday) (Regular Council Meeting)

- Public Hearing – Citizen Comments
- Budget Workshop
  - Reserve Funds
  - Public Works

24<sup>th</sup> (Tuesday) (Regular Council Meeting)

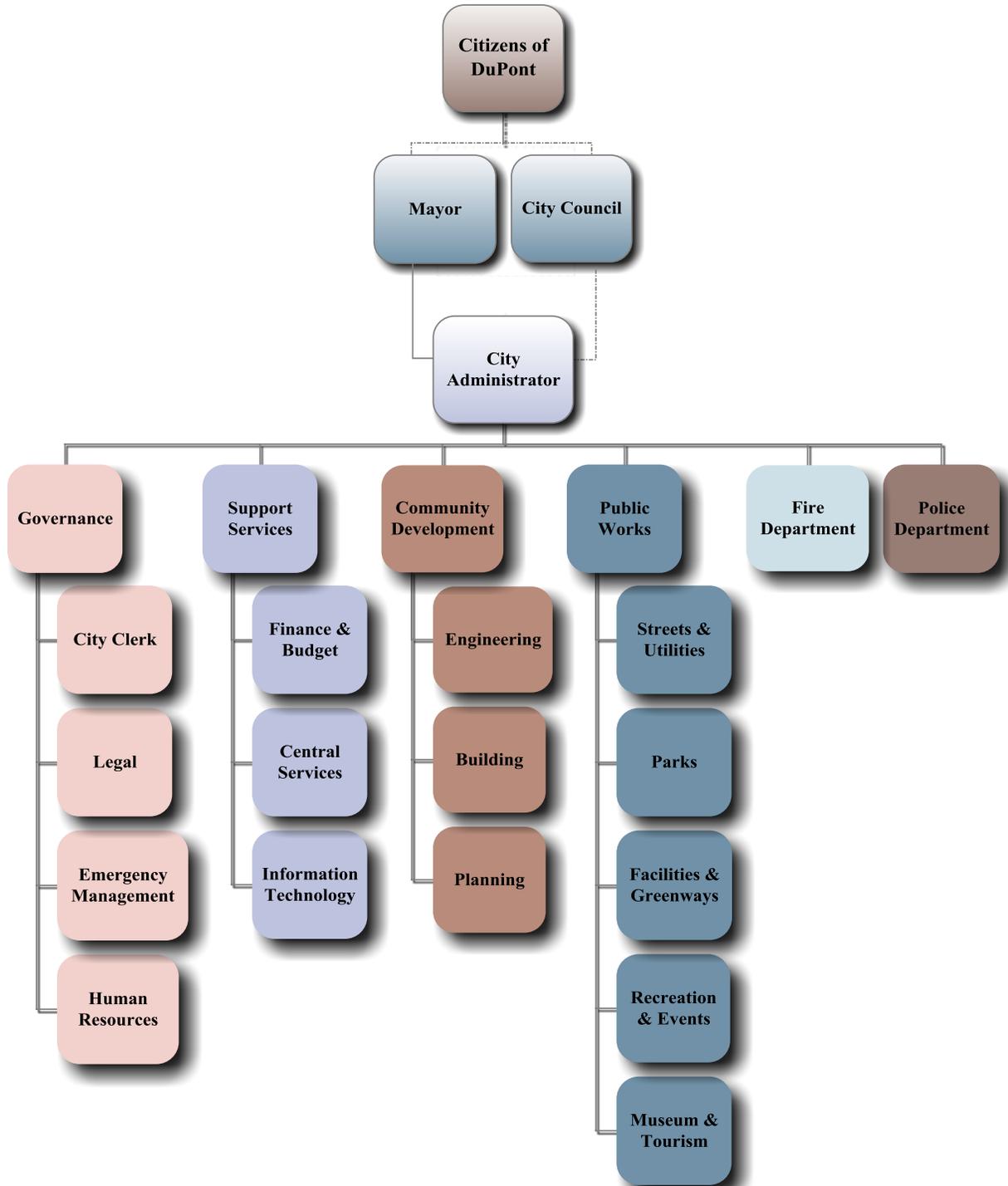
- 1<sup>st</sup> Reading – 2016 Budget Ordinance

### **DECEMBER**

8<sup>th</sup> (Tuesday) (Regular Council Meeting)

- Council Adoption of 2016 Budget

# City of DuPont Organizational Chart





# Budget Summary

**2016 Budget Summary**

<b>Fund</b>	<b>Est. Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Est. Ending Fund Balance</b>
General Fund	\$ 924,775	\$ 8,010,438	\$ 8,118,564	\$ 816,649
Revenue Stabilization Fund	160,100	43,100	-	203,200
Contingency Fund	80,050	22,050	-	102,100
Operating Reserve Fund	-	337,210	-	337,210
Street Fund	13,971	906,540	900,794	19,717
Street Depreciation Fund	557,689	600	69,072	489,217
Hotel/Motel Tax Fund	178,357	133,920	190,550	121,727
Public Safety Mitigation Fund	281,449	147,249	138,142	290,556
Technology Fund	-	-	-	-
Glacier NW Settlement Fund	617,317	1,000	-	618,317
Donations Fund	3,090	5	-	3,095
Drug Enforcement Fund	9,313	15	-	9,328
GO Bond Debt Service Fund	1,000	913,568	914,016	552
LID Debt Service Fund	-	-	-	-
Capital Projects Fund	138,446	300,200	356,835	81,811
Water Utility Fund	3,315,892	2,340,850	2,636,120	3,020,622
Stormwater Utility Fund	2,190,259	1,509,400	1,264,291	2,435,368
Equipment Rental & Replacement Fund	1,319,615	321,950	112,804	1,528,761
Transportation Benefit District Fund	5,920	90,020	83,815	12,125
	<b>\$ 9,797,242</b>	<b>\$ 15,078,115</b>	<b>\$ 14,785,003</b>	<b>\$ 10,090,354</b>
Cash Added to Fund Balances		-	293,112	
Total Revenues & Expenditures		<b>\$ 15,078,115</b>	<b>\$ 15,078,115</b>	

**Revenue & Other Sources Summary**

	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
<b>TAXES</b>						
Property Tax	\$ 1,443,183	\$ 1,535,544	\$ 1,629,133	\$ 1,629,133	\$ 1,557,732	\$ 1,732,022
Property Tax - EMS	587,048	640,371	672,906	672,906	642,998	715,411
Local Sales & Use Tax	67,766	73,943	72,950	72,950	80,155	79,487
Retail Sales Tax	1,270,531	1,221,909	1,277,000	777,000	826,123	818,649
Local Criminal Justice Sales Tax	120,841	130,507	132,500	132,500	143,630	136,571
Business Taxes	418,138	549,166	1,100,050	1,100,050	1,173,593	1,227,162
Excise Taxes	71,664	138,690	153,000	153,000	151,119	146,341
Utility Taxes	1,290,151	1,407,339	1,464,000	1,464,000	1,462,797	1,534,574
Hotel/Motel Tax	102,520	123,030	121,000	121,000	140,760	133,620
Real Estate Excise Tax	368,939	348,633	290,000	400,000	495,137	300,000
<b>TOTAL TAXES</b>	<b>5,740,780</b>	<b>6,169,133</b>	<b>6,912,539</b>	<b>6,522,539</b>	<b>6,674,042</b>	<b>6,823,837</b>
<b>UTILITY COLLECTIONS</b>						
Water	2,020,371	1,973,543	2,201,550	2,201,550	2,445,032	2,306,350
Stormwater	965,826	1,169,904	1,209,000	1,209,000	1,176,466	1,253,500
<b>TOTAL UTILITY COLLECTIONS</b>	<b>2,986,197</b>	<b>3,143,447</b>	<b>3,410,550</b>	<b>3,410,550</b>	<b>3,621,498</b>	<b>3,559,850</b>
<b>LICENSES &amp; PERMITS</b>	716,991	393,711	623,996	623,996	330,921	551,368
<b>INTERGOVERNMENTAL REVENUE</b>	580,053	471,692	297,410	420,947	468,300	919,128
<b>CHARGES FOR SERVICES</b>	1,025,436	769,342	913,350	962,199	742,964	1,180,077
<b>FINES, FORFEITS &amp; PENALTIES</b>	2,666	1,454	1,350	1,350	57,240	54,900
<b>RENTAL &amp; INVESTMENT INCOME</b>	80,832	83,928	101,224	117,949	94,945	92,761
<b>CONTRIBUTIONS &amp; DONATIONS</b>	37,416	34,132	21,380	65,880	39,146	17,000
<b>OTHER REVENUE SOURCES</b> (Bonds, LIDs, PWTF, Misc., etc.)	9,839	7,022	1,000	48,163	74,567	4,000
<b>NON-REVENUES &amp; DEPOSITS</b>	70,701	58,386	-	6,760	78,459	2,725
<b>INTERFUND TRANSFERS</b>	998,739	1,480,318	859,733	1,442,419	1,440,468	1,872,469
<b>BEGINNING FUND BALANCE</b>						
General Fund	1,385,193	2,058,949	1,281,000	1,509,785	1,509,785	924,775
Revenue Stabilization	-	-	-	-	-	160,100
Contingency Reserve	-	-	-	-	-	80,050
Operating Reserve	-	-	-	-	-	-
Street Fund	221	2,921	46,502	28,194	28,194	13,971
Street Depreciation Fund	607,179	616,630	577,047	578,122	578,122	557,689
Hotel/Motel Tax Fund	230,373	260,737	232,808	275,818	275,818	178,357
Public Safety Mitigation Fund	590,134	658,114	386,040	388,469	388,468	281,449
Technology Fund	2,930	2,934	-	1,968	1,968	-
Glacier NW Settlement Fund	634,799	635,697	636,333	636,332	636,332	617,317
Donations Fund	3,709	3,714	3,084	3,084	3,085	3,090
Drug Enforcement Fund	8,287	9,289	9,298	9,298	9,298	9,313
Debt Service Funds	15,627	10,369	-	-	-	1,000
Capital Projects Fund	42,616	145,988	130,049	203,840	203,840	138,446
Water Fund	1,893,189	2,476,263	2,927,644	2,967,340	2,967,340	3,315,892
Stormwater Fund	1,104,190	1,373,966	1,917,959	1,769,154	1,769,154	2,190,259
Equipment Rental & Replacement	780,332	971,074	1,402,302	1,353,072	1,353,072	1,319,615
Transportation Benefit District	-	1,400	5,157	3,610	3,610	5,920
<b>TOTAL FUND BALANCES</b>	<b>7,298,779</b>	<b>9,228,045</b>	<b>9,555,223</b>	<b>9,728,086</b>	<b>9,728,085</b>	<b>9,797,242</b>
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 19,548,428</b>	<b>\$ 21,840,609</b>	<b>\$ 22,697,755</b>	<b>\$ 23,350,838</b>	<b>\$ 23,350,634</b>	<b>\$ 24,875,357</b>

**Expenditure & Other Uses Summary**

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
<b>OPERATIONS EXPENDITURES</b>						
Mayor/Council	\$ 68,700	\$ 95,943	\$ 143,403	\$ 143,403	\$ 89,330	\$ 116,039
Executive	128,064	123,062	129,199	126,199	113,777	121,203
City Clerk	96,681	124,544	156,092	157,592	114,273	166,337
Human Resources	82,892	122,417	112,963	114,463	109,765	133,281
Legal	190,451	272,698	180,000	254,787	219,790	120,738
Emergency Management	7,457	8,266	9,520	9,520	7,914	9,530
Finance	156,963	212,820	200,914	253,414	250,500	234,252
Central Services	46,870	57,505	58,150	65,650	57,636	52,540
Information Technology	27,715	49,468	44,000	50,248	48,395	41,320
Non-Departmental	217,033	299,978	303,420	322,495	294,541	333,647
Police Department	1,415,472	1,623,794	1,883,435	1,867,928	1,696,590	1,885,799
Fire Department	1,656,911	1,628,507	1,711,498	1,873,120	1,747,459	1,698,809
Community Development	681,916	599,593	825,517	742,623	683,523	753,916
Parks, Facilities & Greenways	437,540	519,807	883,966	867,614	752,772	896,447
Public Works - Streets	420,286	572,400	451,003	509,873	484,451	516,166
Debt Service - General Obligation	-	-	-	-	-	450
<b>Total Operations Expenditures</b>	<b>5,634,949</b>	<b>6,310,801</b>	<b>7,093,080</b>	<b>7,358,929</b>	<b>6,670,717</b>	<b>7,080,474</b>
<b>PROPRIETARY EXPENDITURES</b>						
Water Utility	1,227,410	1,319,290	1,419,688	1,490,468	1,490,779	1,554,872
Stormwater Utility	512,348	652,934	576,779	805,877	682,475	766,414
<b>Total Proprietary Expenditures</b>	<b>1,739,758</b>	<b>1,972,223</b>	<b>1,996,467</b>	<b>2,296,345</b>	<b>2,173,254</b>	<b>2,321,286</b>
<b>Total Operating Expenditures</b>	<b>7,374,707</b>	<b>8,283,024</b>	<b>9,089,547</b>	<b>9,655,274</b>	<b>8,843,970</b>	<b>9,401,760</b>
<b>OTHER FINANCING USES</b>						
Capital Outlay	205,157	39,186	98,603	167,500	200,109	58,600
Capital Improvement Projects	42,623	31,540	150,620	389,992	279,302	1,650,820
Debt Service - Historic Sites LID	67,051	64,606	62,161	62,161	62,160	59,715
Debt Service - Civic Center	1,272,675	1,270,076	1,277,076	1,213,884	1,213,884	1,156,413
Interfund Transfers	998,739	1,480,318	859,735	1,446,912	1,438,499	1,898,606
Internal Service Charges	139,102	139,102	215,415	215,415	215,415	320,250
Internal Services (Capital)	49,428	361,108	176,000	252,582	252,276	112,804
One-Time Expenditures (Operations)	146,183	394,516	323,618	349,908	214,909	122,735
Non-Expenditures/Deposit Refunds	60,963	57,028	3,300	3,300	54,538	3,300
<b>Total Other Financing Uses</b>	<b>2,981,922</b>	<b>3,837,480</b>	<b>3,166,528</b>	<b>4,101,654</b>	<b>3,931,092</b>	<b>5,383,243</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>10,356,628</b>	<b>12,120,504</b>	<b>12,256,074</b>	<b>13,756,928</b>	<b>12,775,062</b>	<b>14,785,003</b>
<b>ENDING FUND BALANCES</b>						
Reserved for:						
Revenue Stabilization				160,000	160,105	203,200
Contingency Reserve				80,000	80,053	102,100
Operating Reserve				-	-	337,210
Capital Improvement Projects	145,988	203,841	23,655	13,095	183,877	81,811
Debt Service	5,090	(0)	-	-	1,000	552
Street Depreciation	616,630	578,122	565,052	557,714	567,317	489,217
Hotel/Motel - Tourism	227,099	275,818	213,840	161,850	210,431	121,727
Public Safety Mitigation	658,114	388,470	411,432	420,181	278,364	290,556
Technology Grant	2,934	1,968	-	-	0	-
Glacier NW Settlement	635,697	636,333	616,963	616,962	617,372	618,317
Donations	3,714	3,084	3,087	3,087	3,090	3,095
Drug Enforcement	9,289	9,298	9,307	9,307	9,313	9,328
Proprietary Funds	3,850,228	4,736,494	5,849,718	5,398,518	5,863,716	5,455,989
Internal Service Funds	971,074	1,360,424	1,392,666	1,266,854	1,320,538	1,528,761
Transportation Benefit District	1,400	3,610	5,580	4,033	33,440	12,125
Unreserved/undesignated	2,064,541	1,522,640	1,350,379	902,309	1,246,954	836,366
<b>ENDING FUND BALANCES</b>	<b>9,191,798</b>	<b>9,720,102</b>	<b>10,441,679</b>	<b>9,593,910</b>	<b>10,575,572</b>	<b>10,090,354</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>\$ 19,548,426</b>	<b>\$ 21,840,607</b>	<b>\$ 22,697,753</b>	<b>\$ 23,350,838</b>	<b>\$ 23,350,634</b>	<b>\$ 24,875,357</b>

**Revenue & Other Sources Summary  
General Fund**

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
<b>TAXES</b>						
Property Tax	\$ 1,443,183	\$ 1,535,544	\$ 1,629,133	\$ 1,629,133	\$ 1,557,732	\$ 1,732,022
Property Tax - EMS	587,048	640,371	672,906	672,906	642,998	715,411
Local Sales & Use Tax	67,766	73,943	72,950	72,950	80,155	79,487
Retail Sales Tax	1,270,531	1,221,909	1,277,000	777,000	826,123	818,649
Local Criminal Justice Sales Tax	120,841	130,507	132,500	132,500	143,630	136,571
Business Taxes	418,138	549,166	1,100,050	1,100,050	1,173,593	1,227,162
Excise Taxes	53,943	54,301	66,000	66,000	60,374	56,341
Utility Taxes	1,290,151	1,407,339	1,464,000	1,464,000	1,462,797	1,534,574
<b>TOTAL TAXES</b>	<b>5,251,600</b>	<b>5,613,081</b>	<b>6,414,539</b>	<b>5,914,539</b>	<b>5,947,401</b>	<b>6,300,217</b>
<b>LICENSES &amp; PERMITS</b>	706,857	384,245	614,546	614,546	321,772	550,543
<b>INTERGOVERNMENTAL REVENUE</b>	295,149	110,429	111,250	111,250	121,117	153,900
<b>CHARGES FOR SERVICES</b>	640,220	501,373	522,936	553,575	454,275	633,563
<b>FINES, FORFEITS &amp; PENALTIES</b>	2,666	1,454	1,350	1,350	57,240	54,900
<b>RENTAL &amp; INVESTMENT INCOME</b>	71,891	76,299	93,960	110,685	80,414	80,960
<b>CONTRIBUTIONS &amp; DONATIONS</b>	10,972	18,715	14,000	58,500	31,266	17,000
<b>OTHER REVENUE SOURCES</b>	8,848	7,022	1,000	44,888	55,162	4,000
<b>NON-REVENUES &amp; DEPOSITS</b>	7,356	2,373	-	6,760	16,553	2,725
<b>INTERFUND TRANSFERS</b>	-	-	-	114,968	114,969	212,630
<b>BEGINNING FUND BALANCE</b>	1,385,193	2,058,949	1,281,000	1,509,785	1,509,785	924,775
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 8,380,751</b>	<b>\$ 8,773,939</b>	<b>\$ 9,054,581</b>	<b>\$ 9,040,846</b>	<b>\$ 8,709,954</b>	<b>\$ 8,935,213</b>

**Expenditure & Other Uses Summary  
General Fund**

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
<b>OPERATIONS EXPENDITURES</b>						
Mayor/Council	\$ 68,700	\$ 95,943	\$ 143,403	\$ 143,403	\$ 89,330	\$ 116,039
Executive	128,064	123,062	129,199	126,199	113,777	121,203
City Clerk	96,681	124,544	156,092	157,592	114,273	166,337
Human Resources	82,892	122,417	112,963	114,463	109,765	133,281
Legal	190,451	272,698	180,000	254,787	219,790	120,738
Emergency Management	7,457	8,266	9,520	9,520	7,914	9,530
Finance	156,963	212,820	200,914	253,414	250,500	234,252
Central Services	46,870	57,505	58,150	65,650	57,636	52,540
Information Technology	27,715	49,468	44,000	50,248	48,395	41,320
Non-Departmental	217,033	299,978	303,420	322,495	294,541	333,647
Police Department	1,415,472	1,623,794	1,883,435	1,867,928	1,696,590	1,885,799
Fire Department	1,656,911	1,628,507	1,711,498	1,873,120	1,747,459	1,698,809
Community Development	681,916	599,593	825,517	742,623	683,523	753,916
Parks, Facilities & Greenways	437,540	519,807	883,966	867,614	752,772	896,447
<b>Total Operating Expenditures</b>	<b>5,214,663</b>	<b>5,738,401</b>	<b>6,642,077</b>	<b>6,849,056</b>	<b>6,186,266</b>	<b>6,563,858</b>
<b>OTHER FINANCING USES</b>						
Capital Outlay	7,296	7,568	53,603	86,500	143,880	12,500
Capital Improvement Projects	7,618	-	22,000	107,000	70,357	5,000
Interfund Loan Repayment						-
Interfund Transfers	993,460	1,434,314	839,735	922,195	922,195	1,276,642
Internal Service Charges	98,428	98,428	173,429	173,429	173,429	257,264
Non-Expenditures/Deposit Refunds	2,943	3,017	3,300	3,300	3,206	3,300
<b>Total Other Financing Uses</b>	<b>1,109,745</b>	<b>1,543,326</b>	<b>1,092,067</b>	<b>1,292,424</b>	<b>1,313,066</b>	<b>1,554,706</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>6,324,408</b>	<b>7,281,727</b>	<b>7,734,143</b>	<b>8,141,480</b>	<b>7,499,332</b>	<b>8,118,564</b>
<b>ENDING FUND BALANCES</b>						
Unreserved/undesignated	2,056,342	1,492,210	1,320,436	899,366	1,210,622	816,649
<b>ENDING FUND BALANCES</b>	<b>2,056,342</b>	<b>1,492,210</b>	<b>1,320,436</b>	<b>899,366</b>	<b>1,210,622</b>	<b>816,649</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>\$ 8,380,750</b>	<b>\$ 8,773,937</b>	<b>\$ 9,054,579</b>	<b>\$ 9,040,846</b>	<b>\$ 8,709,954</b>	<b>\$ 8,935,213</b>

**2016 Revenues by Fund**

General Fund

Property Tax	\$ 2,447,433
Sales Tax	1,034,707
Business & Excise Taxes	1,283,503
Utility Taxes	1,534,574
Franchise Fees	206,583
Development Related Permits	204,160
Licenses & Permits	134,800
State Shared/Intergov. Revenues & Grants	153,900
Service Revenues	165,993
Fees & Charges	309,470
Reimbursable Services	218,000
Investment Interest	2,560
Miscellaneous/Transfers	<u>314,755</u>
<b>Total General Fund</b>	<b>\$ 8,010,438</b>

Reserve Funds

Revenue Stabilization	43,100
Contingency Reserve	22,050
Operating Reserve	<u>337,210</u>
<b>Total Reserves</b>	<b>402,360</b>

Other Funds

Street Fund	\$ 906,540
Street Depreciation Fund	600
Hotel/Motel Tax Fund	133,920
Public Safety Mitigation Fund	147,249
Glacier NW Settlement Fund	1,000
Donations Fund	5
Drug Enforcement Fund	15
GO Bond Debt Service Fund	913,568
Capital Projects Fund	300,200
Water Utility Fund	2,340,850
Stormwater Utility Fund	1,509,400
Equipment Rental & Replacement Fund	321,950
Transportation Benefit District Fund	<u>90,020</u>
<b>Total Other Funds</b>	<b>\$ 6,665,317</b>
<b>Total All Funds</b>	<b><u>\$ 15,078,115</u></b>

**2016 Budget  
Detail Revenues by Type**

<b>General Fund Revenues</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
<u>Property Tax</u>					
General Property Tax	\$ 1,535,544	\$ 1,629,133	\$ 1,629,133	\$ 1,557,732	\$ 1,732,022
EMS Levy	640,371	672,906	672,906	642,998	715,411
	2,175,915	2,302,039	2,302,039	2,200,730	2,447,433
<u>Sales Taxes</u>					
Local Sales & Use Tax	73,943	72,950	72,950	80,155	79,487
Retail Sales Tax	1,221,909	1,277,000	777,000	826,123	818,649
Criminal Justice Sales Tax	130,507	132,500	132,500	143,630	136,571
	1,426,359	1,482,450	982,450	1,049,908	1,034,707
<u>Business Taxes</u>					
Business & Occupation Tax	293,480	645,000	645,000	631,434	687,100
Square Footage Business & Occupation Tax	251,206	450,000	450,000	535,128	533,762
Electric Utility Tax	419,504	413,000	413,000	438,322	448,726
Gas Utility Tax	199,356	210,000	210,000	181,105	211,834
Sewer Utility Tax	121,939	125,000	125,000	129,237	130,807
Garbage Utility Tax	84,576	86,000	86,000	97,824	91,937
Telephone Utility Tax	241,130	250,000	250,000	211,626	253,628
Water Utility Tax	236,293	265,000	265,000	289,112	276,428
Storm Drainage Utility Tax	104,540	115,000	115,000	115,570	121,214
Gambling Tax	4,481	5,050	5,050	7,032	6,300
	1,956,505	2,564,050	2,564,050	2,636,390	2,761,736
<u>Excise Taxes</u>					
Forest Excise Tax	94	-	-	85	-
Leasehold Excise Tax	-	-	-	-	-
Admissions Tax	54,207	66,000	66,000	60,289	56,341
	54,301	66,000	66,000	60,374	56,341
<u>Licenses &amp; Permits</u>					
Rental Property Business License	34,670	50,000	50,000	33,790	40,000
Franchise Fees	134,914	181,300	181,300	90,497	206,583
Business Licenses	75,137	73,500	73,500	78,862	75,500
Building Permits	90,287	252,216	252,216	70,827	191,500
Plumbing Permits	2,440	14,800	14,800	15,185	6,630
Mechanical Permits	2,605	9,130	9,130	8,665	3,530
Grading Permits	825	500	500	1,110	500
Sprinkler Permits	2,674	4,100	4,100	1,024	2,000
Miscellaneous Fire Permits	7,846	6,600	6,600	7,462	7,500
Animal Licenses	9,129	8,500	8,500	6,840	8,500
Sign Permits	1,425	1,900	1,900	725	1,000
Miscellaneous Permits & Fees	8,593	6,000	6,000	1,510	1,300
Alarm Permits	700	1,000	1,000	775	1,000
	371,245	609,546	609,546	317,272	545,543
<u>Grant Proceeds/Intergovernmental Revenues</u>					
Department of Ecology Grants	-	-	-	-	-
FEMA Grants/Disaster Recovery Proceeds	-	-	-	-	-
Police Grants	1,304	-	-	1,578	-
Fire Grants	1,473	1,200	1,200	1,341	1,200
Miscellaneous Grants	-	-	-	-	-
Intergovernmental Services	-	-	-	-	20,000
	2,777	1,200	1,200	2,919	21,200

**2016 Budget  
Detail Revenues by Type**

<b>General Fund Revenues</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
<u>State Shared Revenues</u>					
Criminal Justice - Population	2,302	2,295	2,295	2,452	2,600
Criminal Justice - Special Programs	8,437	8,165	8,165	8,983	8,900
DUI - Cities	1,594	1,600	1,600	1,390	1,600
Liquor Board Excise Tax	16,639	17,525	17,525	24,979	40,600
Liquor Board Profits	78,680	80,465	80,465	80,394	79,000
	107,652	110,050	110,050	118,198	132,700
<u>Service Revenues</u>					
Land Use Applications	13,000	5,000	5,000	4,500	5,000
Sub-Division Fees	-	14,000	14,000	1,500	12,000
Developer Mitigation Fees	111,250	-	-	-	-
Plan Examination Fees	93,185	181,986	181,986	102,550	144,993
Fire Plan Review Fees	5,247	4,200	4,200	2,970	4,000
SEPA Review Fees	3,000	3,000	3,000	4,500	-
	225,682	208,186	208,186	116,020	165,993
<u>Fees &amp; Charges</u>					
Document Recording Fees	1,291	200	200	-	-
Invoice Processing	6,096	7,600	7,600	6,442	7,000
Criminal Justice Fees	-	-	-	11,573	11,800
General Copies/Postage/Misc. Sales	2,067	3,950	3,950	638	950
Fingerprinting Charges	1,050	2,000	2,000	434	-
Background Check Fees	-	-	-	-	-
Impounded Vehicle Release Fee	5,600	6,000	6,000	9,400	6,000
Inspection Fees	6,380	7,000	7,000	11,519	10,820
Ambulance Transport Fee	41,140	50,000	50,000	44,809	72,000
Recreation & Event Program Fees	84,165	143,000	143,000	101,522	146,000
Miscellaneous Program Fees	990	-	-	2,190	-
	148,779	219,750	219,750	188,527	254,570
<u>Reimbursable Services</u>					
	139,912	100,000	130,639	153,932	218,000
<u>Fines &amp; Forfeitures</u>					
	1,454	1,350	1,350	57,240	54,900
<u>Investment Interest</u>					
Investment Interest	2,093	2,150	2,150	2,405	2,150
Property Tax Interest	150	150	150	242	150
Sales Tax Interest	261	260	260	412	260
	2,504	2,560	2,560	3,058	2,560
<u>Miscellaneous</u>					
Facilities Rentals	26,259	34,200	34,200	25,499	21,200
Long Term Leases	47,537	57,200	57,200	51,857	57,200
Other Property Use Charges	-	-	16,725	-	-
Contributions & Donations	18,715	14,000	58,500	31,266	17,000
Miscellaneous Revenue	5,923	1,000	2,138	11,962	4,000
	98,433	106,400	168,763	120,584	99,400
<u>Non-Revenues/Deposits</u>					
	2,373	-	6,760	16,553	2,725
<u>Other Financing Sources</u>					
	1,099	-	42,750	43,496	-
<u>Operating Transfers</u>					
	-	-	114,968	114,969	212,630
<b>Total General Fund Revenue</b>	<b>\$ 6,714,990</b>	<b>\$ 7,773,581</b>	<b>\$ 7,531,061</b>	<b>\$ 7,200,169</b>	<b>\$ 8,010,438</b>

**2016 Budget  
Detail Revenues by Type**

Other Fund Revenues	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
<b><u>002 Revenue Stabilization Fund</u></b>					
Transfers In			\$ 160,000	\$ 160,000	\$ 43,000
Interest			-	105	100
	-	-	160,000	160,105	43,100
<b><u>003 Contingency Reserve</u></b>					
Transfers In			\$ 80,000	\$ 80,000	\$ 22,000
Interest			-	53	50
	-	-	80,000	80,053	22,050
<b><u>004 Operating Reserve</u></b>					
Transfers In			\$ -	\$ -	\$ 337,000
Interest			-	-	210
	-	-	-	-	337,210
<b><u>101 Street Fund</u></b>					
Street Permits	\$ 375	\$ 300	\$ 300	\$ 1,275	\$ 825
FEMA Disaster Recovery Proceeds	-	-	-	-	-
Dept. of Natural Resources Grant	7,251	-	5,000	5,000	-
Transp. Improvement Board Grant	148,200	-	41,087	14,217	314,428
Motor Vehicle Fuel (Gas) Tax	182,649	186,160	186,160	193,335	197,900
Street Standards	-	-	-	-	-
Vehicle License Fees	78,966	65,000	83,210	59,410	79,315
Investment Interest	4	4	4	-	-
Miscellaneous Revenue	-	-	-	16,130	-
Transfer from REET	-	-	-	60,000	55,000
Transfer from General Fund	165,000	169,540	194,540	140,000	210,000
Transfer from Street Depreciation Fund	35,625	-	8,413	-	49,072
Transfer from Glacier NW Fund	-	20,000	20,000	20,000	-
	618,069	441,004	538,714	509,367	906,540
<b><u>102 Street Depreciation Fund</u></b>					
Investment Interest	\$ 623	\$ 625	\$ 625	\$ 972	\$ 600
Capital Contributions	15,417	7,380	7,380	7,380	-
Transfer from Glacier NW Fund	-	-	-	-	-
	16,040	8,005	8,005	8,351	600
<b><u>103 Hotel/Motel Tax Fund</u></b>					
Hotel/Motel Taxes	\$ 123,030	\$ 121,000	\$ 121,000	\$ 140,760	\$ 133,620
Cable TV Peg Fees	9,091	9,150	9,150	7,874	-
Merchandise Sales	-	-	-	-	-
Program Fees	-	-	-	-	-
Investment Interest	258	250	250	401	300
Donations	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
	132,379	130,400	130,400	149,035	133,920
<b><u>104 Public Safety Mitigation Fund</u></b>					
Fire Impact Fees	\$ 49,902	\$ 160,000	\$ 160,000	\$ 13,864	\$ 146,949
Donations	-	-	-	500	-
Investment Interest	631	300	300	606	300
	50,532	160,300	160,300	14,970	147,249
<b><u>105 Technology Fund</u></b>					
Investment Interest	\$ 2	\$ -	\$ -	\$ 1	\$ -
	2	-	-	1	-
<b><u>107 Glacier NW Settlement Fund</u></b>					
Investment Interest	\$ 636	\$ 630	\$ 630	\$ 1,040	\$ 1,000
	636	630	630	1,040	1,000
<b><u>150 Donations Fund</u></b>					
Investment Interest	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5
Contributions & Donations	-	-	-	-	-
	3	3	3	5	5
<b><u>160 Drug Enforcement Fund</u></b>					
Investment Interest	\$ 9	\$ 9	\$ 9	\$ 15	\$ 15
Drug-Confiscated Property	-	-	-	-	-
	9	9	9	15	15

**2016 Budget  
Detail Revenues by Type**

Other Fund Revenues	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
<b><u>202 GO Bond Debt Service Fund</u></b>					
Investment Interest	\$ 9	\$ -	\$ -	\$ 1	\$ 1
Property tax interest	1	-	-	-	-
Bond proceeds	-	-	3,275	3,275	-
Transfer from General Fund	-	-	440,000	512,000	608,305
Transfer from Public Safety Mitigation	-	-	-	-	115,642
Transfer from Capital Projects Fund	-	-	394,305	323,304	189,620
	10	-	837,580	838,580	913,568
<b><u>301 Capital Projects Fund</u></b>					
Real Estate Excise Tax - 1st .25 Percent	\$ 174,317	\$ 145,000	\$ 200,000	\$ 247,568	\$ 150,000
Real Estate Excise Tax - 2nd .25 Percent	174,317	145,000	200,000	247,568	150,000
Museum Roof Grant	-	-	-	-	-
CTED Grant	23,163	-	15,290	15,289	-
Investment Interest	165	170	170	531	200
Transfer from ER&R Fund	-	-	-	-	-
Transfer from General Fund	640,000	640,000	-	-	-
Transfer from LID Fund	-	-	-	-	-
	1,011,961	930,170	415,460	510,957	300,200
<b><u>401 Water Utility Fund</u></b>					
Wages Billed Out - Public Works	\$ 59	\$ -	\$ -	\$ -	\$ -
Reimbursable Services	-	-	-	48	-
Water Service	1,913,704	2,145,000	2,145,000	2,357,665	2,252,300
Water Connection Fee	5,290	2,500	2,500	50	-
Water Turn-On Fee	29,286	30,000	30,000	26,556	30,000
Permits/Inspection Fee	1,130	2,000	2,000	2,630	2,000
Hydrant Use	350	150	150	-	150
Misc. Revenue - Penalties	21,724	20,500	20,500	22,418	20,500
Investment Interest	2,678	2,800	2,800	5,313	4,300
Miscellaneous Revenue	1,028	1,400	1,400	980	1,400
System Development Charges	-	-	-	34,685	-
Utility Deposits	56,013	-	-	59,640	-
Retainage Proceeds	-	-	-	-	-
Insurance Recovery-Capital Assets	972	-	-	-	-
Transfer From General Fund	29,314	30,193	30,193	30,195	30,200
	2,061,548	2,234,543	2,234,543	2,540,180	2,340,850
<b><u>403 Stormwater Utility Fund</u></b>					
FEMA Disaster Recovery Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
DOE Stormwater Grant	-	-	62,160	119,341	252,900
Stormwater Management	1,045,404	1,209,000	1,209,000	1,155,716	1,253,500
Investment Interest	1,607	1,500	1,500	3,409	3,000
Miscellaneous Revenue	-	-	-	-	-
System Development Charge	124,500	-	-	20,750	-
Retainage Proceeds	-	-	-	-	-
	1,171,510	1,210,500	1,272,660	1,299,215	1,509,400
<b><u>501 Equipment Rental &amp; Replacement Fund</u></b>					
Replacement Reserves	\$ 139,102	\$ 165,414	\$ 165,414	\$ 215,415	\$ 320,250
Investment Interest	977	950	950	2,061	1,700
Sale of Surplus Property	-	-	-	2,266	-
Insurance Recoveries	-	-	-	-	-
Transfer from General Fund	610,379	-	-	-	-
	750,459	166,364	166,364	219,742	321,950
<b><u>631 Transportation Benefit District Fund</u></b>					
Vehicle License Fees	\$ 84,389	\$ 87,000	\$ 87,000	\$ 90,745	\$ 90,000
Investment Interest	25	23	23	17	20
	84,414	87,023	87,023	90,762	90,020
<b>Total All Other Funds</b>	<b>5,897,573</b>	<b>5,368,951</b>	<b>6,091,691</b>	<b>6,422,380</b>	<b>7,067,677</b>
<b>Total Revenues</b>	<b>\$ 12,612,564</b>	<b>\$ 13,142,532</b>	<b>\$ 13,622,752</b>	<b>\$ 13,622,549</b>	<b>\$ 15,078,115</b>

2016 Expenditures by Department

General Fund

Governance		
Mayor & City Council	\$	117,646
Executive & Legal Services		242,558
City Clerk		166,802
Human Resources		133,746
Emergency Management		9,530
Finance Department		
Budget & Accounting		236,508
Central & I.T. Services		98,316
Police Department		
Police Administration & Support Services		426,231
Police Operations		1,573,680
Fire Department		
Fire Administration & Support Services		475,324
Fire Operations		464,542
EMS		880,357
Planning & Building		
Building		482,412
Planning		276,121
Parks & Greenways		
Recreation & Events		151,463
Parks		233,803
Museum		40,327
Facilities		206,849
Greenways		165,447
Tourism		123,313
Non-Departmental		1,613,589
Total General Fund	\$	<u>8,118,564</u>

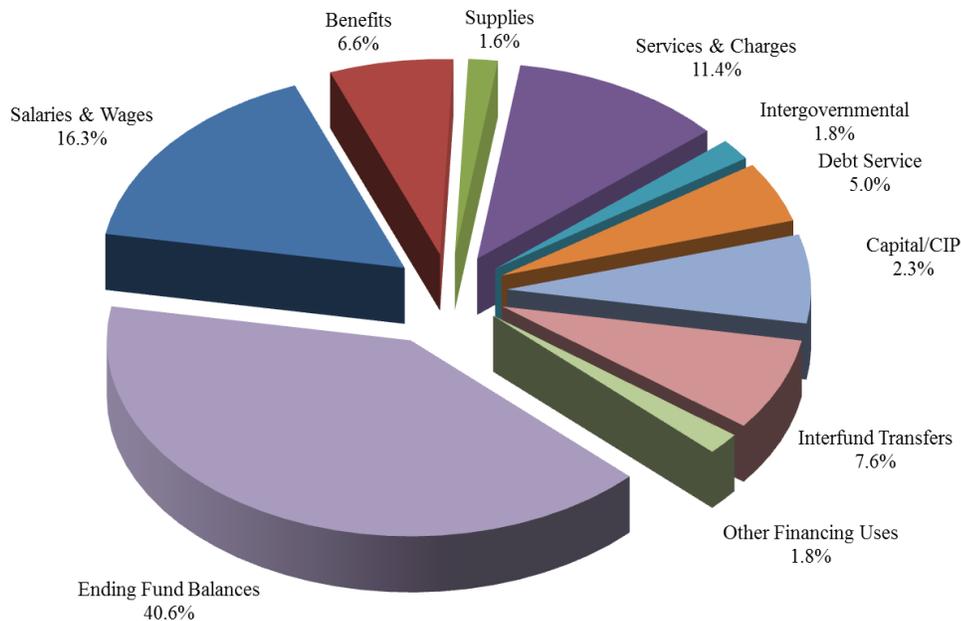
Other Funds

Revenue Stabilization Fund		-
Contingency Reserve		-
Operating Reserve		-
Street Fund	\$	900,794
Street Depreciation Fund		69,072
Hotel/Motel Tax Fund		190,550
Public Safety Mitigation Fund		138,142
Glacier NW Settlement Fund		-
GO Bond Debt Service Fund		914,016
Capital Projects Fund		356,835
Water Utility Fund		2,636,120
Stormwater Utility Fund		1,264,291
Equipment Rental & Replacement Fund		112,804
Transportation Benefit District Fund		83,815
Total Other Funds	\$	<u>6,666,439</u>
<b>Total All Funds</b>	<b>\$</b>	<b><u>14,785,003</u></b>

**EXPENDITURES BY OBJECT CATEGORY**

	2013	2014	2015		2016
	Actual	Actual	Rev. Budget	YE Actual	Adopted
<b>EXPENDITURES BY OBJECT CATEGORY</b>					
<i>Salaries &amp; Wages</i>	\$ 3,144,837	\$ 3,562,655	\$ 4,060,951	\$ 3,844,464	\$ 4,062,399
<i>Benefits</i>	1,240,976	1,355,551	1,670,114	1,374,213	1,640,643
<i>Supplies</i>	266,295	307,927	371,762	296,858	390,256
<i>Services &amp; Charges</i>	2,231,581	2,596,645	3,082,690	2,890,985	2,835,684
<i>Intergovernmental</i>	457,373	427,549	393,989	361,815	439,625
<i>Debt Service</i>					
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>7,341,063</b>	<b>8,250,328</b>	<b>9,579,506</b>	<b>8,768,334</b>	<b>9,368,607</b>
<i>Capital Outlay</i>	205,157	39,186	167,500	200,109	58,600
<i>Capital Improvement Projects</i>	42,623	31,540	389,992	279,302	1,650,820
<i>Interfund Transfers</i>	998,739	1,480,318	1,448,880	1,440,468	1,898,606
<i>Debt Service - Other</i>	100,697	97,938	95,179	95,047	92,418
<i>Debt Service - Civic Center</i>	1,272,675	1,270,076	1,213,884	1,213,884	1,156,863
<i>Internal Service Charges</i>	139,102	139,102	258,165	258,165	320,250
<i>Internal Services-Capital</i>	49,428	361,108	252,582	252,276	112,804
<i>Other Financing Uses</i>					
<i>One-Time Expenditures (Operations)</i>	146,183	393,883	347,940	212,940	122,735
<i>Non-Expenditures/Deposit Refunds</i>	60,963	57,028	3,300	54,538	3,300
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>3,015,567</b>	<b>3,870,179</b>	<b>4,177,422</b>	<b>4,006,728</b>	<b>5,416,396</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>10,356,630</b>	<b>12,120,507</b>	<b>13,756,928</b>	<b>12,775,062</b>	<b>14,785,003</b>
<i>Ending Fund Balances</i>	9,191,798	9,720,102	9,593,910	10,575,572	10,090,354
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 19,548,428</b>	<b>\$ 21,840,609</b>	<b>\$ 23,350,838</b>	<b>\$ 23,350,634</b>	<b>\$ 24,875,357</b>

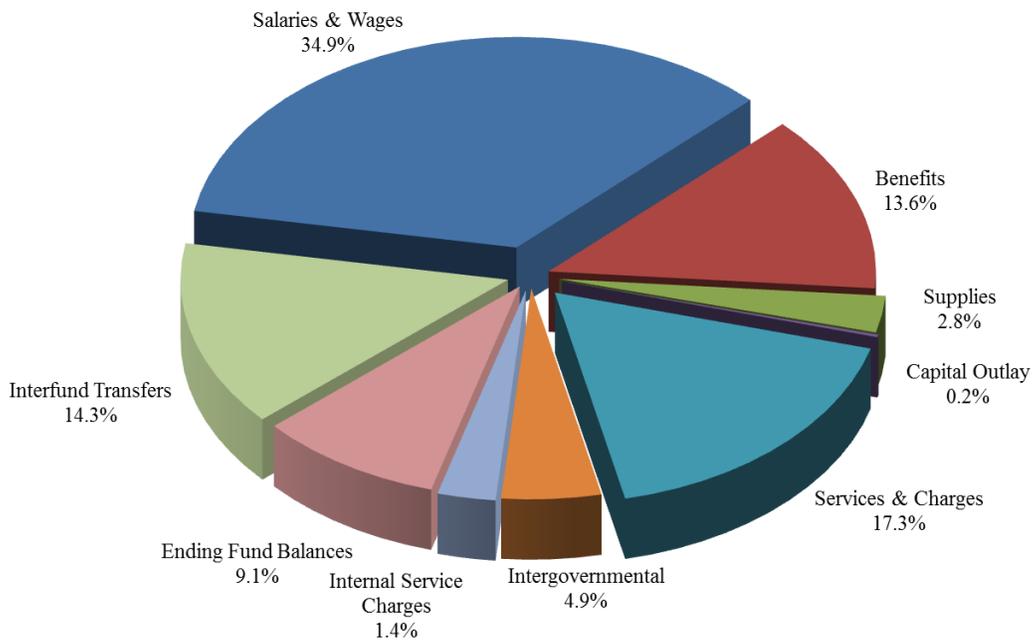
**2016 Adopted Budget by Object Category**  
**\$ 24,875,357**



**EXENDITURES BY OBJECT CATEGORY  
GENERAL FUND**

	2013	2014	2015		2016
	Actual	Actual	Rev. Budget	YE Actual	Adopted
<b>EXPENDITURES BY OBJECT CATEGORY</b>					
<i>Salaries &amp; Wages</i>	\$ 2,414,356	\$ 2,787,493	\$ 3,227,677	\$ 3,035,357	\$ 3,117,912
<i>Benefits</i>	922,560	1,015,054	1,249,580	1,040,277	1,215,609
<i>Supplies</i>	175,011	190,704	255,522	\$ 200,127	250,756
<i>Services &amp; Charges</i>	1,246,464	1,317,758	1,680,163	1,506,104	1,540,581
<i>Intergovernmental</i>	456,274	427,393	393,364	361,651	439,000
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>5,214,665</b>	<b>5,738,403</b>	<b>6,806,306</b>	<b>6,143,516</b>	<b>6,563,858</b>
<i>Capital Outlay</i>	7,296	7,568	86,500	143,880	12,500
<i>Capital Improvement Projects</i>	7,618	-	107,000	70,357	5,000
<i>Interfund Transfers</i>	993,460	1,434,314	922,195	922,195	1,276,642
<i>Internal Service Charges</i>	98,428	98,428	216,179	216,179	257,264
<i>Non-Expenditure/Deposit Refunds</i>	2,943	3,017	3,300	3,206	3,300
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>1,109,745</b>	<b>1,543,326</b>	<b>1,335,174</b>	<b>1,355,816</b>	<b>1,554,706</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>6,324,410</b>	<b>7,281,729</b>	<b>8,141,480</b>	<b>7,499,332</b>	<b>8,118,564</b>
<i>Ending Fund Balances</i>	2,056,342	1,492,210	899,366	1,210,622	816,649
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 8,380,751</b>	<b>\$ 8,773,939</b>	<b>\$ 9,040,846</b>	<b>\$ 8,709,954</b>	<b>\$ 8,935,213</b>

**2016 Adopted General Fund Budget by Object Category  
\$ 8,935,213**



2015 Year End Actual Expenditures  
Classification By Fund

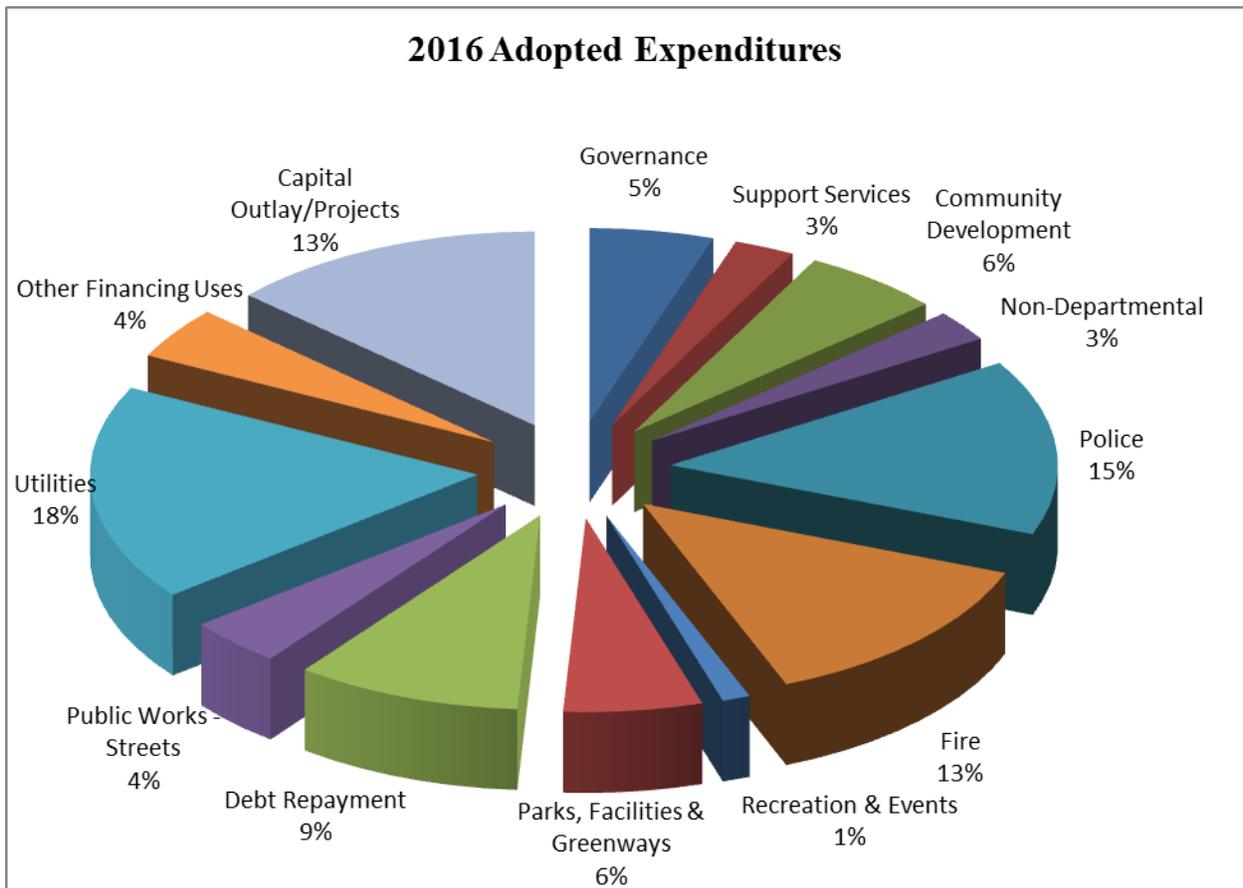
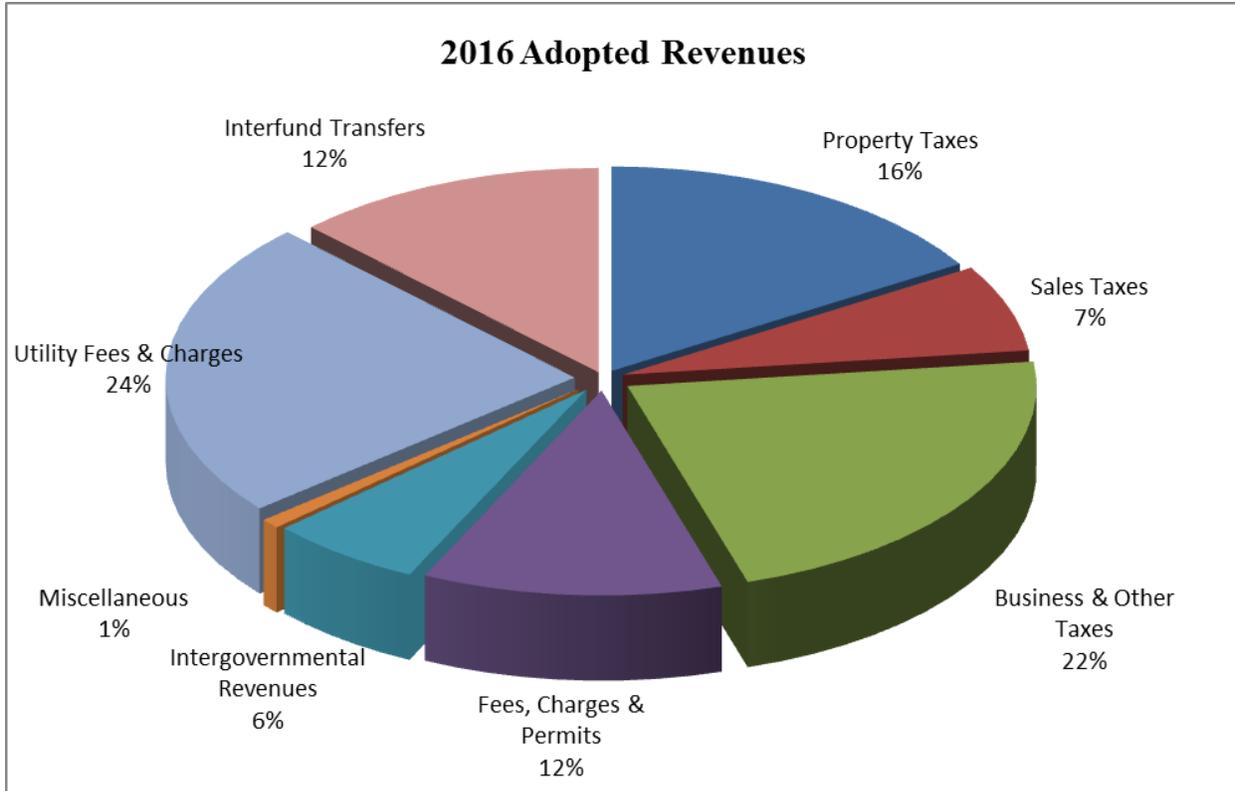
FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>									
General Fund - by department									
Governance	\$ 394,999	\$ 7,589	\$ 244,144	\$ 8,117	\$ 1,603	\$ -	\$ 3,596	\$ -	\$ 660,048
Support Services	209,670	20,748	119,355	6,758	4,182	-	5,461	-	366,173
Police	1,300,233	70,699	188,116	137,542	132,860	-	65,595	-	1,895,045
Fire	1,485,103	28,441	176,762	57,154	1,849	-	74,709	-	1,824,017
Community Development	401,914	4,771	276,838	-	-	-	6,571	-	690,094
Public Works - Parks & Greenways	282,260	66,708	402,790	1,013	73,742	-	17,497	-	844,011
Non-Departmental/Other Financing Uses	1,455	1,022	98,248	151,067	-	-	968,151	1,210,622	2,430,564
<b>General Fund Total</b>	<b>4,075,634</b>	<b>199,978</b>	<b>1,506,252</b>	<b>361,651</b>	<b>214,236</b>	<b>-</b>	<b>1,141,580</b>	<b>1,210,622</b>	<b>8,709,953</b>
Reserve funds									
Public Works - Streets	\$ 136,904	\$ 21,306	\$ 326,241	\$ -	\$ 10,218	\$ -	\$ 6,560	\$ 240,158	\$ 240,158
Street Depreciation	-	-	-	-	19,157	-	-	36,332	537,561
Hotel/Motel Tax	63,591	15,725	61,502	-	25,604	-	48,000	567,317	586,473
Public Safety Mitigation	3,685	-	-	-	-	121,388	-	210,431	424,853
Technology	-	-	-	-	-	-	1,969	278,364	403,488
Glacier NW Settlement	-	-	-	-	-	-	20,000	617,372	637,372
Donations	-	-	-	-	-	-	-	3,090	3,090
Drug Enforcement	-	-	-	-	-	-	-	9,313	9,313
Debt Service	-	-	-	-	-	837,580	-	1,000	838,580
Capital Improvements	-	4,390	3,116	-	12,950	62,160	448,304	183,877	714,797
<b>TOTAL GOV'T FUND EXPENDITURES</b>	<b>4,279,814</b>	<b>241,399</b>	<b>1,897,110</b>	<b>361,651</b>	<b>282,165</b>	<b>1,021,128</b>	<b>1,666,413</b>	<b>3,357,877</b>	<b>13,107,558</b>
<b>PROPRIETARY FUNDS</b>									
Water	\$ 669,492	\$ 50,975	\$ 737,394	\$ 32	\$ 196,956	\$ 190,691	\$ 69,743	\$ 3,592,237	\$ 5,507,520
Stormwater	336,646	24,449	321,247	133	289	97,111	17,015	2,271,479	3,068,369
<b>TOTAL PROPRIETARY FUND EXPENDITURES</b>	<b>1,006,138</b>	<b>75,424</b>	<b>1,058,640</b>	<b>164</b>	<b>197,245</b>	<b>287,802</b>	<b>86,758</b>	<b>5,863,716</b>	<b>8,575,888</b>
<b>INTERNAL SERVICE FUND</b>									
Equipment Rental & Replacement	\$ -	\$ 13,586	\$ 845	\$ -	\$ 237,845	\$ -	\$ -	\$ 1,320,538	\$ 1,572,814
<b>TOTAL INTERNAL SVC FUND EXPENDITURES</b>	<b>-</b>	<b>13,586</b>	<b>845</b>	<b>-</b>	<b>237,845</b>	<b>-</b>	<b>-</b>	<b>1,320,538</b>	<b>1,572,814</b>
<b>FIDUCIARY FUND</b>									
Transportation Benefit District	\$ -	\$ -	\$ 1,522	\$ 59,410	\$ -	\$ -	\$ -	\$ 33,440	\$ 94,372
<b>TOTAL FIDUCIARY FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,522</b>	<b>59,410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,440</b>	<b>94,372</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,285,953</b>	<b>\$ 330,410</b>	<b>\$ 2,958,117</b>	<b>\$ 421,225</b>	<b>\$ 717,255</b>	<b>\$ 1,308,930</b>	<b>\$ 1,753,171</b>	<b>\$ 10,575,572</b>	<b>\$ 23,350,633</b>

2016 Adopted Expenditures  
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>									
General Fund - by department									
Governance	\$ 514,500	\$ 5,400	\$ 127,428	\$ 19,800	\$ -	\$ -	\$ 3,154	\$ -	\$ 670,282
Support Services	195,892	9,700	112,520	10,000	-	-	6,712	-	334,824
Police	1,484,011	73,800	182,988	145,000	12,500	-	101,612	-	1,999,911
Fire	1,402,465	46,800	196,004	53,540	-	-	121,414	-	1,820,223
Community Development	413,436	2,850	337,630	-	-	-	4,617	-	758,533
Public Works - Parks & Greenways	313,217	111,106	470,864	1,260	5,000	-	19,755	-	921,202
Non-Departmental/Other Financing Uses	10,000	1,100	113,147	209,400	-	-	1,279,942	816,649	2,430,238
<b>General Fund Total</b>	<b>4,333,521</b>	<b>250,756</b>	<b>1,540,581</b>	<b>439,000</b>	<b>17,500</b>	<b>-</b>	<b>1,537,206</b>	<b>816,649</b>	<b>8,935,213</b>
Reserve funds									
Public Works - Streets	\$ 177,168	\$ 48,900	\$ 290,098	\$ -	\$ 363,500	\$ -	\$ 21,128	\$ 642,510	\$ 920,511
Street Depreciation	-	-	-	-	20,000	-	49,072	489,217	558,289
Hotel/Motel Tax	-	-	30,420	-	-	-	160,130	121,727	312,277
Public Safety Mitigation	8,500	-	-	-	14,000	-	115,642	290,556	428,698
Technology	-	-	-	-	-	-	-	-	-
Glacier NW Settlement	-	-	-	-	-	-	-	618,317	618,317
Donations	-	-	-	-	-	-	-	3,095	3,095
Drug Enforcement	-	-	-	-	-	-	-	9,328	9,328
Debt Service	-	-	450	-	-	913,566	-	552	914,568
Capital Improvements	-	-	-	-	-	59,715	297,120	81,811	438,646
<b>TOTAL GOV'T FUND EXPENDITURES</b>	<b>4,519,189</b>	<b>299,656</b>	<b>1,861,549</b>	<b>439,000</b>	<b>415,000</b>	<b>973,281</b>	<b>2,180,298</b>	<b>3,093,479</b>	<b>13,781,452</b>
<b>PROPRIETARY FUNDS</b>									
Water	\$ 763,771	\$ 61,500	\$ 696,398	\$ 500	\$ 917,220	\$ 183,037	\$ 13,694	\$ 3,020,622	\$ 5,656,742
Stormwater	428,582	29,100	308,607	125	377,200	92,513	28,164	2,435,368	3,699,659
<b>TOTAL PROPRIETARY FUND EXPENDITURES</b>	<b>1,192,354</b>	<b>90,601</b>	<b>1,005,005</b>	<b>625</b>	<b>1,294,420</b>	<b>275,550</b>	<b>41,858</b>	<b>5,455,989</b>	<b>9,356,400</b>
<b>INTERNAL SERVICE FUND</b>									
Equipment Rental & Replacement	\$ -	\$ -	\$ -	\$ -	\$ 112,804	\$ -	\$ -	\$ 1,528,761	\$ 1,641,565
<b>TOTAL INTERNAL SVC FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,804</b>	<b>-</b>	<b>-</b>	<b>1,528,761</b>	<b>1,641,565</b>
<b>FIDUCIARY FUND</b>									
Transportation Benefit District	\$ -	\$ -	\$ 1,500	\$ 82,315	\$ -	\$ -	\$ -	\$ 12,125	\$ 95,940
<b>TOTAL FIDUCIARY FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>82,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,125</b>	<b>95,940</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,711,543</b>	<b>\$ 390,257</b>	<b>\$ 2,868,054</b>	<b>\$ 521,940</b>	<b>\$ 1,822,224</b>	<b>\$ 1,248,831</b>	<b>\$ 2,222,156</b>	<b>\$ 10,090,354</b>	<b>\$ 24,875,357</b>

**ESTIMATE OF ENDING FUND BALANCES**

<b>Fund</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Revised Budget</b>	<b>2015 YE Actual</b>	<b>2016 Adopted Budget</b>
General	\$ 2,061,621	\$ 1,494,446	\$ 901,334	\$ 1,210,622	\$ 816,649
Revenue Stabilization Fund			\$ 160,000	\$ 160,105	\$ 203,200
Contingency Fund			\$ 80,000	\$ 80,053	\$ 102,100
Operating Reserve			\$ -	\$ -	\$ 337,210
Street	2,921	28,194	975	36,332	19,717
Street Depreciation	616,630	578,122	557,714	567,317	489,217
Hotel/Motel Tax	227,099	275,818	161,850	210,431	121,727
Public Safety Mitigation	658,114	388,470	420,181	278,364	290,556
Technology	2,934	1,968	-	0	-
Glacier NW Settlement	635,697	636,333	616,962	617,372	618,317
Donations	3,714	3,084	3,087	3,090	3,095
Drug Enforcement	9,289	9,298	9,307	9,313	9,328
Debt Service/LID	5,090	(0)	-	1,000	552
Capital Projects	145,988	203,841	13,095	183,877	81,811
Water Utility	2,476,263	2,967,339	3,276,707	3,592,237	3,020,622
Stormwater Utility	1,373,966	1,769,155	2,121,811	2,271,479	2,435,368
ER&R	971,074	1,360,424	1,266,854	1,320,538	1,528,761
Transp. Benefit District	1,400	3,610	4,033	33,440	12,125
<b>Total</b>	<b>\$ 9,191,798</b>	<b>\$ 9,720,102</b>	<b>\$ 9,593,910</b>	<b>\$ 10,575,572</b>	<b>\$ 10,090,354</b>





# Budget Guide

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## **BUDGET DOCUMENT**

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

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

## **BUDGET PROCESS**

The City of DuPont operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year’s budget is indicative of the base required for the following year. Any increases are incremental and are 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 late September. 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. 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 issued in 2015 to refinance a portion of the 2008 Certificates of Participation

which were used to construct the Civic Center. The General Obligation Fund also accounts for the remaining Certificates of Participation beginning in 2015. 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.

#### 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. The General Fund can make transfers to other funds if money is available.

### **Basis of Accounting**

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

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

## **Budgets and Budgetary Accounting**

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

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

## **FINANCIAL POLICIES**

### **Adoption of Policies**

The City Council adopted a revised comprehensive set of Financial Policies on March 24, 2015. These policies address revenue, expenditures, operating budget, capital management, accounting, debt, cash management, investments, and reserves. Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

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

### **Reserve Policy**

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

The City's established reserve policy for the General Fund strives to maintain an ending fund balance of at least 15 percent of the budgeted General Fund operating expenses. The reserve balance is to be held for possible use as Council may deem appropriate. Possible uses include meeting revenue shortfalls during times of economic downturn, meeting unanticipated expenditure needs, and financing possible emergency situations.

In addition to the general fund reserve the City has established a Cumulative Reserve fund, also known as a Revenue Stabilization fund, which is solely for the purpose of addressing temporary revenue losses due to economic cycles or other time-related causes. The goal is to maintain this fund at 10 percent of the general fund operating expenses. Another reserve fund that was established is the Contingency Reserve fund. This fund is to be maintained in accordance with RCW 35A.33 to meet any municipal expense that could not have been reasonably foreseen at the time of adopting the annual budget. The goal is to maintain this fund at 5 percent of general fund expenses. These reserve accounts will be funded over several years until the target balances have been achieved.

## **Investment Policy**

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

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

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

## **Purchasing Policy**

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

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration. Public comment is taken on the amendment at the first reading. After receiving the public comment, Council considers the proposed amendment prior to passage. Once passed, any affected purchases may be made in accordance with the appropriate purchase order, small works roster, or bidding requirements.

## **Revenue Policy**

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

## **Financial Communication**

The City will continue to provide reports on the budget status to the Council, City departments, and DuPont's citizens. Spending figures are projected and compared to budgeted appropriations on a monthly basis. These reports are reviewed on a monthly basis by the affected departments, the Finance Director, and the City Administrator. If fund projections exceed appropriations, an explanation must be provided by the appropriate department along with a course of action to correct the situation. Every effort is made to stay within budget. Any potential overruns in the bottom line will be documented for Council review for budget amendment consideration. Additionally quarterly reports are prepared and presented to Council showing not only the current fiscal year but also the projections for the next five years.

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## **CITY REVENUES**

Each of the funds detailed within the 2016 Budget have a specific purpose and responsibility. The funds act much like the separate checking accounts maintained by family members. Each fund accounts for all revenues and all expenditures/expense transactions that occur throughout the year. This allows the City to accurately record revenues and authorize and monitor expenditures as to source and purpose for greater accountability and improved efficiency.

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

### **TAX REVENUES**

Tax revenues in 2016 (\$6,724,484) are projected to increase by \$139,181 or 2.1 percent over 2015 expected tax collections (\$6,585,303). The increase is primarily due to an expected increase in sales tax, utility taxes (utility tax rates and water and stormwater service rates were increased for 2016), and business taxes. The forecast will continue to be reviewed throughout the year and will be adjusted accordingly.

#### **Property Tax**

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

Although property taxes represent a major source of funding for City services, the portion of each property owner's total tax bill allocated to the City is relatively small. In 2015, the total property tax rate for DuPont was \$11.23 per \$1,000 of assessed valuation. Of that total, about 14.6 percent, or \$1.65 per \$1,000 assessed valuation, went to the City. This included the general levy and the EMS levy. At the time of the publication of this proposed budget the official numbers for 2016 have not yet been received.

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

In 2007 the Washington State Supreme Court ruled Initiative 747 unconstitutional. The Governor convened a special session of the Legislature to address the issue and a bill was passed to reinstate the one percent cap on annual property tax increases by taxing districts. The Legislature also approved a measure that allows home owners earning less than the median state income (currently \$55,000 per year) to defer up to half of their property taxes. Although they will have to pay the taxes with interest upon the sale of the house this will have an immediate impact on local taxing districts.

The City is also provided an allowance for new construction, which entitles the City to the property tax revenue generated by newly constructed businesses and homes. The new construction levy does not increase the overall tax rate paid by property owners.

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

DuPont voters renewed a six-year EMS levy in August 2011 which went into effect in January 2012. These funds must be used for EMS purposes. 2016 EMS property tax funds are projected to be \$686,364. The 2016 budget has appropriated \$864,965 for daily EMS operations; thus, the City has committed additional General Fund dollars to cover the additional costs that are not covered by the EMS levy.

### **Retail Sales and Use Tax**

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

The general sales tax rate within the City of DuPont is 8.8 percent. Of the 8.8 percent, one percent (less 0.15 percent that goes to Pierce County and 0.01 percent that goes to the State) is returned to the City of DuPont, and the remainder is distributed to the State and other public agencies. The City's effective rate is .84 percent.

In September 2000, Pierce County voters approved a 0.1 percent increase in the general sales tax rate to provide funds to acquire, improve, rehabilitate, maintain, or develop regional and local parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of DuPont projects to receive \$79,487 in 2016.

In November 2008, voters approved a 0.5 percent increase in the general sales tax rate for those areas within the Regional Transit Authority (RTA) boundaries. The tax increase will be used to expand and coordinate light-rail, commuter-rail, and express bus service, and improve access to transit facilities in King, Pierce, and Snohomish Counties. In the spring of 2012, the City petitioned and was approved to be removed from the boundaries of the Public Transportation Benefit Area (PTBA). Removal from the district was sought due to the City receiving no service from Pierce Transit even though the sales tax revenue was being collected from those making purchases in the City. This action had the effect of reducing the sales tax rate in the City of DuPont by 0.6 percent from 9.4 percent to 8.8 percent.

### **Criminal Justice Sales Tax**

Under the authority granted by the State and approved by the voters, Pierce County levies an additional 0.1 percent sales tax to support criminal justice programs. The State collects this optional tax and retains 1.5 percent for administration. Of the amount remaining, 10 percent is distributed to the county and 90 percent is distributed to cities based on population. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes. The City of DuPont projects to receive \$136,571 for 2016.

## **Utility Taxes**

Utility taxes are levied on the gross operating revenues that public and private utilities earn from operations within the boundaries of the City. This applies to electric, natural gas, water, sewer, surface water, solid waste, and telephone. Legislation passed in 1982 limits the tax rate on electric, gas, steam, and telephone utilities to six percent. There are no restrictions on the tax rates for water, sewer, surface water, and solid waste utilities. Currently the utility tax rate applies to both residential and commercial customers of the utilities on which the City imposes a utility tax. Six percent is charged on electric, gas, telephone, and sewer utilities. Eight percent is charged on solid waste utilities. Ten percent is charged on stormwater utilities. Twelve percent is charged on water utilities, including three percent to cover the cost of fire hydrant maintenance that was ruled by the courts to be a General Fund service and cannot be funded by the City's water utility itself.

## **Leasehold Excise Tax**

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

## **Real Estate Excise Tax (REET)**

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

## **Business & Occupation (B&O) Tax**

The City of DuPont currently has a Business & Occupation (B&O) Tax ordinance which requires all businesses conducting business within the City limits to pay a business and occupation tax. This tax applies to the gross revenues of most businesses with a rate of one-tenth of one percent. The City adopted a streamlined business & occupation tax ordinance in December 2004, which was a culmination of a project worked on for four years in cooperation with all local cities, the Association of Washington Businesses (AWB), and the Washington State Department of Revenue. Over the years, business leaders had expressed concern over the lack of uniformity among the various city business & occupation tax ordinances. This multi-year project was to resolve those differences and craft a solution to assist in meeting everyone's needs. With the adoption of this ordinance there were some fundamental changes in how taxes are reported and remitted to the City. Some of the highlights are: revisions to the administrative provisions that streamline all taxes paid with the same deadlines, late penalties, refunds, and appeals; and uniform apportionment and credit provisions to ensure against multiple tax burdens on businesses with activities in more than one B&O tax-imposing city. In 2007 the City adopted the allocation and apportionment provisions to the Model B&O tax ordinance in order to be in compliance with RCW 35.102.130. In 2012, the City adopted updates to the Model B&O tax ordinance to include changes to RCW 35.102 and to reflect other changes in state law. Also, in 2012 the City Council approved a new square footage B&O tax effective January 1, 2013. The tax applies to office,

warehouse/distribution, and /or light manufacturing and research facilities of 20,000 square feet or larger. The tax rate is \$0.05 per taxable square foot per quarter.

### **Hotel/Motel Tax**

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

### **Admissions Tax**

The City instituted an admissions tax effective April 2010. The admissions tax is levied upon those paying admissions charges within the City. The admissions tax rate is five percent.

## **LICENSES AND PERMITS**

### **Building Related Permits**

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

### **Business Licenses and Permits**

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

### **Franchise Fees**

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

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## **INTERGOVERNMENTAL**

### **State Shared Revenues**

State shared revenues are received for liquor sales. This tax is collected by the State of Washington and shared with local governments based on population. State shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

The April 1, 2015, population figure used in the 2016 Budget is 9,175 as determined by the Office of Financial Management for Washington State. This figure is important when determining distribution of state shared revenues on a per capita basis.

State shared revenues also used to include motor vehicle excise tax and local vehicle license fees. The 2015 legislative session produced a transportation package that was adopted in 2nd ESSB 5987, laws of 2015, 3rd sp. session. The results of this legislation is that there will be an increase in the motor vehicle fuel tax of 11.9 cents. The tax will increase over the next two years with the first increase beginning August 1, 2015 and the second increase to be effective July 1, 2016. The resulting revenues from the motor vehicle fuel tax increase are being shared with cities and counties based upon a set allocation provided in the bill. The direct transfers are to be split equally between cities and counties and the distributions will begin with the 3rd and 4th quarter of 2015. They will be distributed on the last day of the month in September, December, March and June.

### **Liquor Receipts Profits and Taxes**

In Washington State, liquor sales were controlled by a state-operated monopoly until Initiative 1183 passed in November 2011 which privatized the distribution and retail sale of liquor, effective June 1, 2012. The markups on liquor have been replaced as a state revenue source by license fees that are paid to the state by retailers and distributors.

Liquor revenue is received by the cities from 2 sources – liquor excise taxes and liquor profits. Liquor excise tax revenue will continue to be assessed and distributed under the new privatized system; however, with the passage of ESHB 2823, all liquor excise tax revenue was diverted from the cities and counties to the State General Fund beginning October 2012 for the period of one year. Quarterly distributions will begin again with the October 2013 period. Additionally, beginning with the October 2013 distribution, \$10 million was transferred from the Liquor Excise Tax Fund to the State’s General Fund annually. This was a permanent loss of revenue to cities and counties. The 2013-2015 state budget (3ESSB 5034), passed by the 2013 legislature, contained a provision that increased the share of liquor taxes, collected and remitted to the state general fund under RCW 82.08.150(1) and (2), from 65 percent to 77.5 percent. This meant that the share going to the liquor excise tax fund for distribution to cities and counties fell from 35 percent to 22.5 percent. The 2015-2017 state budget (ESSB 6052), passed by the 2015 legislature has returned the percentage distribution to pre-2013 state budget provisions which means that 35 percent of revenues collected under RCW 82.08.150(1) and (2) are to be deposited in the liquor excise tax fund to be distributed to counties, cities, and towns.

The Liquor Control Board (LCB) will now collect revenue in the form of license fees from retailers and distributors under Initiative 1183. The LCB continues to call these funds “liquor profits” and will continue to distribute to cities and counties on a quarterly basis. Additionally, the LCB added \$10 million to the distribution amount to enhance public safety programs.

The per capita rate projection for 2016 is \$8.61 from liquor board profits and \$4.43 from liquor tax.

## **Motor Vehicle Fuel Tax (Gas Tax)**

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

New transportation funding enacted by ESSB 6103, passed by the 2005 Washington Legislature and signed into law by Governor Gregoire, provided additional revenues to incorporated cities and towns. Cities and towns received 8.333 percent of a three cent tax increase which began July 1, 2005, and 8.333 percent of another three cent increase which began July 1, 2006. This is in addition to the base amount of 23 cents to cities. Cities did not receive a share of the increases in 2007 and beyond.

The 2015 legislative session produced a transportation package that was adopted in 2nd ESSB 5987, laws of 2015, 3rd sp. session. The results of this legislation is that there will be an increase in the motor vehicle fuel tax of 11.9 cents. The tax will increase over the next two years with the first increase beginning August 1, 2015 and the second increase to be effective July 1, 2016. The resulting revenues from the motor vehicle fuel tax increase are being shared with cities and counties based upon a set allocation provided in the bill. The direct transfers are to be split equally between cities and counties and the distributions will begin with the 3rd and 4th quarter of 2015.

The per capita rate projection for gas tax for 2016 is \$20.29.

## **Criminal Justice Revenues**

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

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

The City also receives funding to help reduce impaired driving and to provide funding for the costs associated with enforcing laws relating to driving while under the influence of intoxicating liquor or any other drug and for other criminal justice purposes. This program is administered by the Washington Traffic Safety Commission.

## **CHARGES FOR SERVICES**

### **Planning and Development Fees**

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

### **Utility Rates**

Water and stormwater rates fund most of the costs associated with providing these services in our community. Other revenue sources include hookup fees and interest earnings. Utility rates had not been increased for several years and rate analyses were completed for both water and stormwater utilities in

2010. It was determined that rate increases were needed to cover the increasing costs for ongoing maintenance and operations as well as capital depreciation reserves for future repair and replacement of infrastructure. Effective 2011, water service rates increased 13 percent and stormwater service rates increased 29 percent. For the years 2012 through 2015, water service rates increased by 13 percent and stormwater rates by 12 percent.

### **Miscellaneous Fees**

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

## **MISCELLANEOUS REVENUE**

### **Investment Income**

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

### **Rentals and Leases**

Sources of rental and lease income include the rental of City owned facilities for events, and the leasing of City owned land for cell-tower usage. In 2010 the City began renting the former EMS satellite facility as a residential home.

### **Other Financing Sources**

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

### **Interfund Transfers**

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

- Street Fund is budgeted to receive an operating transfers in the amount of \$200,000 from the General Fund, \$55,000 from the Capital Projects Fund, and \$49,072 from the Street Depreciation Fund.
- The Debt Service Fund is budgeted to receive \$913,567 from the General Fund, Capital Projects Fund, and Public Safety Mitigation Fund for funding of the Civic Center debt service payment.
- Water Utility Fund is budgeted to receive \$30,200 from the General Fund for fire hydrant maintenance.
- General Fund is budgeted to receive an operating transfer in the amount of \$52,500 from the Capital Projects Fund and \$160,130 from the Hotel/Motel Tax Fund.

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## **MAJOR BUDGET ASSUMPTIONS**

- The 2015 population figure used in the 2016 Proposed Budget is 9,175 as determined by the Office of Financial Management for the State of Washington. This figure is important when determining distribution of State shared revenues on a per capita basis.
- The 2015 assessed valuation (AV) is \$1,394,890,581. The City's assessed valuation is determined by the Pierce County Assessor-Treasurer and has not yet been determined for 2016.
- Property taxes are levied based on assessed value and the City's authorized levy rate of \$1.65 per thousand dollars of assessed value. This includes the regular property tax and EMS levies.
- Gas taxes, liquor excise taxes and liquor profits are based upon estimates from the Municipal Research and Services Center (MRSC).
- Building permit and land use fees are estimated by the Community Development Department based on expected 2016 activity.
- Revenue forecasts are largely influenced by historical trends of revenue received, rates for services provided, inflation, and population growth, as well as other known factors specific to each revenue source.
- The 2016 budget includes position vacancies which will not be filled.
- Positions and salary ranges are based on the City's compensation and classification plan, incorporating increases in accordance with the approved collective bargaining agreements.
- Benefit amounts are based on employee benefit plans now in force, with the continued incorporation of a provision for employee sharing of the medical premium in accordance with the approved collective bargaining agreements. The employee medical premium contribution has also been applied to non-represented classifications.
- Equipment replacement fund contributions are budgeted from the operating expenses of departments owning the capital equipment or vehicles in an amount necessary to replace the equipment or vehicle at the end of its useful life.

## **RISK MANAGEMENT**

The City of DuPont is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). This agency is a pool of Washington cities that uses its collective buying power to purchase general liability, public officials, property, and automobile insurance. The City's industrial (worker's compensation) insurance is provided by Washington State Department of Labor and Industries, and unemployment insurance is paid through the State of Washington Employment Security Department. The City is also a member of the Association of Washington Cities Retrospective Rating Pool for workers' compensation claims. It is anticipated that membership in this pool will improve the City's management of claims as well as reduce future costs.

## **SALARIES AND BENEFITS**

Employee compensation continues to be the largest expense for the City. Total salaries and benefits are budgeted at \$5,639,487. Two half time positions are being proposed to be added to increase the support to the Governance department with a half time HR Analyst and a half time Deputy Clerk. The senior planner position remains vacant due to budget constraints as does the temporary recreation worker.

The City currently has three bargaining units: the DuPont Employees Association (DEA), the DuPont Police Officers' Association Local #165 (DPA), and the DuPont Professional Fire Fighters Local #3829 (DFA). The unions are on a rotating schedule with the the DFA contract ending in 2016, DEA contract ending in 2017, and the DPA contract ending in 2018.

Each of the bargaining units has a different cost of living adjustment based on the contract in effect. In 2015 the exempt staff salaries were restored to their pre-reduction level from 2013 but no additional cost of living adjustment was given. The proposed budget includes a 1.6% COLA for exempt staff.

The City offers a variety of benefits to its employees through the Association of Washington Cities Benefits Trust Group. In 2015 the City changed the health insurance plan offered through Regence to a high deductible plan, thereby changing the structure of benefit costs. Since the City is in the preliminary stages of implementation of the plan the total cost has yet to be determined. The plan includes a bridge account in which the City directly pays for a portion of the employee medical costs caused by the high deductible. Projections for 2016 are that an average of 40% of the total deductible will be needed. Regence health insurance rates are expected to increase by approximately 4 percent and Group Health rates are expected to increase at 10 percent. Willamette Dental and Washington Dental Service rates are expected to increase by 4 percent. Vision Services Provider rates, long term disability, and life insurance rates are expected to stay the same. In 2015 the City received a WellCity designation in recognition of its Wellness program from the Association of Washington Cities (AWC). With the designation comes the award of a 2 percent discount on Regence health insurance premiums for 2016.

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

## **FUND BALANCES**

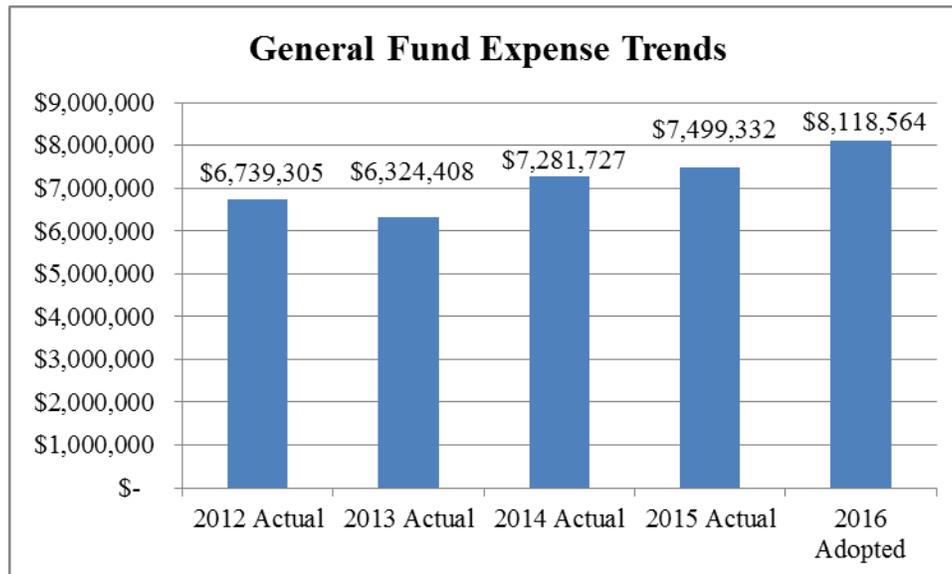
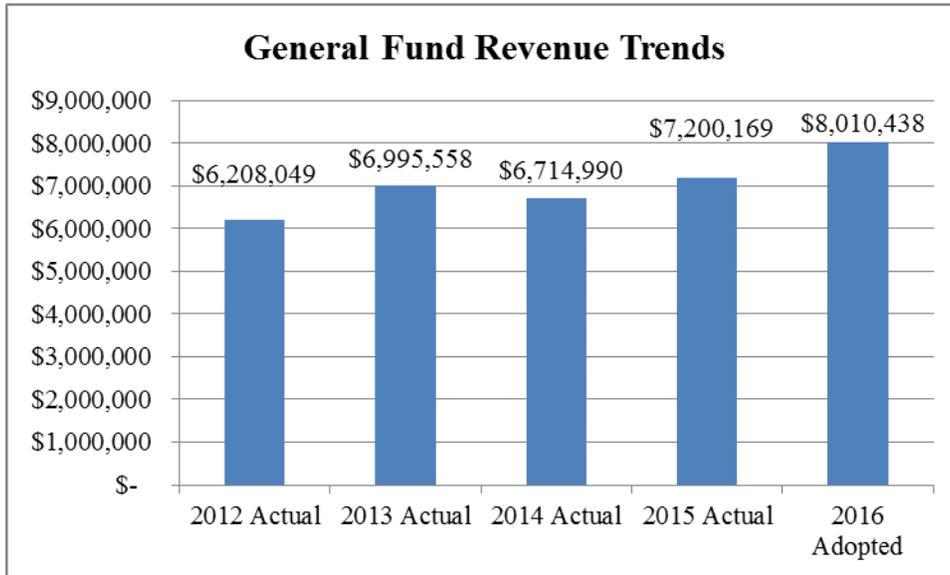
Each fund begins the year with a beginning fund balance. As the year progresses the expenditures made from the fund and revenues received will change the fund balance. A minimum amount of fund balance should be maintained in each operating fund to meet cash flow needs and, if needed, as a means of meeting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

Citywide fund balances are projected to increase by 8.6 percent between 2015 and 2016, primarily due to the focus being put on funding the City's reserve funds.

# 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.



2016 Program Expenditure Budget

GENERAL FUND

EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Actual
11.00 Salaries and Wages	\$ 2,229,102	\$ 2,457,251	\$ 2,795,415	\$ 2,893,459	\$ 2,736,810	\$ 2,893,056
12.00 Overtime	185,254	322,435	242,551	294,718	274,244	186,306
13.00 Reserves & Other Wages	-	7,808	39,500	39,500	24,303	38,550
21.00 Personnel Benefits	904,265	984,082	1,242,930	1,210,930	1,014,214	1,177,959
26.00 Uniform Cleaning	995	1,907	2,350	2,350	1,314	1,950
27.00 Uniforms	16,405	26,398	30,300	30,300	22,966	29,700
28.00 Personal Protective Equip/Clothing	894	2,666	6,000	6,000	1,782	6,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 3,336,916</b>	<b>\$ 3,802,547</b>	<b>\$ 4,359,046</b>	<b>\$ 4,477,257</b>	<b>\$ 4,075,634</b>	<b>\$ 4,333,521</b>
31.00 Operating Supplies	\$ 109,246	\$ 122,416	\$ 139,079	\$ 145,079	\$ 113,579	\$ 146,256
32.00 Gas, Oil & Fuel	49,911	50,931	72,200	66,200	43,968	56,700
33.00 Operating Supplies						
35.00 Small Tools & Equipment	15,854	14,387	30,175	35,143	30,312	47,000
39.00 Software	-	2,970	1,600	9,100	12,268	800
41.00 Professional Services	735,468	603,072	771,309	802,609	731,261	650,106
41.03 Advertising	4,902	9,600	14,250	14,250	9,215	28,200
42.00 Communications	60,462	61,502	64,135	70,135	59,127	63,705
43.00 Travel and Subsistence	7,762	16,074	25,500	25,500	13,199	24,110
44.00 Taxes & Assessments	2,606	26,435	1,625	1,625	1,508	2,000
45.00 Operating Rental & Leases	18,853	22,392	24,050	25,188	20,594	13,940
46.00 AWC-RMSA Insurance	160,154	178,886	166,203	166,203	159,791	179,690
47.00 Utilities	121,527	138,198	231,483	231,483	217,956	229,500
48.00 Repair & Maintenance	103,580	98,482	137,060	158,060	161,930	160,375
49.00 Misc/Conf/Training/Printing/Dues	31,153	163,116	159,000	185,110	131,525	188,955
51.00 Intergovernmental Services	456,274	427,393	445,364	393,364	361,651	439,000
<b>Total Other Expenditures</b>	<b>\$ 1,877,749</b>	<b>\$ 1,935,856</b>	<b>\$ 2,283,033</b>	<b>\$ 2,329,049</b>	<b>\$ 2,067,882</b>	<b>\$ 2,230,337</b>
63.00 Capital Improvements	\$ 7,618	\$ -	\$ 22,000	\$ 107,000	\$ 70,357	\$ 5,000
64.00 Machinery and Equipment	7,296	7,568	53,603	86,500	143,880	12,500
91.00 Equipment Replacement Charges	98,428	98,428	173,429	173,429	173,429	257,264
<b>Total Capital Outlay</b>	<b>\$ 113,342</b>	<b>\$ 105,996</b>	<b>\$ 249,032</b>	<b>\$ 366,929</b>	<b>\$ 387,665</b>	<b>\$ 274,764</b>
55.00 Interfund Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99.00 Operating Transfers	\$ 993,460	\$ 1,434,314	\$ 839,735	\$ 922,195	\$ 922,195	\$ 1,276,642
00.00 Debt issuance costs	-	-	-	42,750	42,750	-
00.00 State Building Surcharge	63	427	300	300	246	300
00.00 Deposit Refunds	2,880	2,590	3,000	3,000	2,960	3,000
<b>Other Financing Uses</b>	<b>\$ 996,403</b>	<b>\$ 1,437,331</b>	<b>\$ 843,035</b>	<b>\$ 968,245</b>	<b>\$ 968,151</b>	<b>\$ 1,279,942</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,324,410</b>	<b>\$ 7,281,729</b>	<b>\$ 7,734,145</b>	<b>\$ 8,141,480</b>	<b>\$ 7,499,332</b>	<b>\$ 8,118,564</b>
<b>Ending Fund Balances</b>						
Unreserved/Undesignated	\$ 2,056,342	\$ 1,492,210	\$ 1,320,436	\$ 899,366	\$ 1,210,622	\$ 816,649
<b>Ending Fund Balances</b>	<b>\$ 2,056,342</b>	<b>\$ 1,492,210</b>	<b>\$ 1,320,436</b>	<b>\$ 899,366</b>	<b>\$ 1,210,622</b>	<b>\$ 816,649</b>
<b>GENERAL FUND TOTAL</b>	<b>\$ 8,380,751</b>	<b>\$ 8,773,939</b>	<b>\$ 9,054,581</b>	<b>\$ 9,040,846</b>	<b>\$ 8,709,954</b>	<b>\$ 8,935,213</b>

## GOVERNANCE DEPARTMENT

### MISSION

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

### DESCRIPTION

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

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

The **Mayor and City Council** are the elected officials providing oversight for the City organization. The City of DuPont is an Optional Municipal Code City; more frequently referred to as a "Code City" in Washington. DuPont's form of government is Mayor-Council.

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

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

The **City Administrator's Office** functions under the authority of the Mayor and provides professional management for the municipal organization. The City Administrator is the Chief Administrative Officer and directs the administration of city government, providing operational leadership, supervision of City employees, customer service and response, media liaison, and staff support to the Mayor and City Council. The City Administrator also oversees the Community Development Department, serves as Emergency Management Coordinator and supervises the tourism activities of the Recreation Coordinator.

The **City Clerk** reports to the City Administrator and is responsible for providing support for City Council meetings including agendas, meeting minutes, packets, and legal notices. The Clerk is responsible for City-wide records management, including public disclosure, maintains the contracts and agreements master file, and provides website support.

**The Human Resources Manager** reports to the City Administrator and is responsible for recruitment, personnel records and employee benefits administration, training, labor relations, employee wellness program, and ensuring compliance with personnel policies and regulations. Additionally, she is our Risk Management Officer.

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

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

**Emergency Management** is a program tasked with coordinating emergency operations. Emergency Management functions include preparedness, mitigation, response, and recovery. The City works closely with Pierce County Department of Emergency Management and local public safety agencies to stay current with Federal and State emergency response requirements.

## 2015 ACCOMPLISHMENTS

Improve publishing time of Council Meeting Packets.  
*Packets are completed on time and have not been late in 2015.*

Improve timeliness and accuracy of minutes/public record of Council meetings.  
*Temporary help was hired to complete backlog of minutes. Minutes are current and published by the next meeting after Council approval.*

Better than State law required response to Public Disclosure requests.  
*State law requires an initial response within five days; our response time is under three.*

Better than State law notice requirements for Open Public Meetings Act.  
*State law requires 24 hours advance notice, we provide no less than 48 hours and usually more than that.*

Increase citizen access to government operations data and information.

*OpenGov and Seamless Docs are two software platforms that provide easier access to City data for citizens. Our new website finalized in 2015 also has list serve functions that allow us to send direct notification to citizens on subjects ranging from emergency alerts to recreation programs.*

Improve operational efficiencies, saving time and money in operations.

*2015 saw us contract with Lakewood for Human Resources support in job recruitments at a cost of around \$5,000 for the year. Previously, we contracted with private companies that charged almost \$20,000 for each event. Additionally, job hirings were conducted as fast or faster than before.*

Team-building with staff, Council and Facilitate Council retreat(s).

*Council, Mayor and Staff participated in a two-day team-building leadership retreat. We also had a barbecue for all the families of elected and staff, and Council was invited to attend Leadership Team staff meetings.*

Create records management program.

*Temporary help has created and implemented the program and is currently training all employees. In 2016, the position will no longer be necessary and staff will take over management of the program.*

Create on-the-job training program.

*Position duties and instruction binders have been created for employee positions. The final piece of the formal program will be complete in 2016.*

Continue to identify areas to enhance signage relating to historical, recreational, public facilities, and other areas of interest. Specific goals include historic sites such as the Legacy Orchard, 1833 and 1843 sites.

*All signs have been ordered, and will be installed by end of year.*

Overhaul the process and procedure for application and use of Lodging Tax.

*Administration of the program was moved from Recreation to Finance, a new application policy was developed and implemented, and the entire process was revamped to expand awareness of funds available to the community.*

Continue to explore options to encourage community participation and volunteerism; establish Adopt-a-Park program and Donor Policy.

*Adopt-a-Park and Donor policy were not established in 2015 due to prioritization of staff time and resources available. This will be a high priority for 2016.*

Continue to monitor Sequalitchew Creek/Edmond Marsh Restoration Plan efforts.

*Planning has taken over this task and has completed research into the plan and next steps. We have worked with Cal Portland on placement of tables at the end of the trail, and while not a restorative task, it is part of the consent decree.*

Continue representing DuPont at local, regional and state forums and meetings such as South Sound Military & Communities Partnership (SSMCP).

*DuPont is on the executive team of SSMCP, participated on the technical working groups and executive steering committees for the I-5 JBLM Corridor Study, and took part in the Joint Land Use Study of JBLM by the federal government by planning and sitting on the executive committee.*

Participate in venues to identify opportunities to support existing businesses, attract new businesses, and advance the DuPont economy.

*Among the highlights for 2015, DuPont has actively participated in the recruitment of tenants for the former Intel building. We facilitated discussions between a business and the owners of the State Farm building, and worked with Congressman Heck's office and a military supply company to relocate to DuPont.*

Continue to focus on reducing City's risk management liability through staff training and aggressive claims management.

*Training for all staff now occurs quarterly. Highlights from 2015 training includes job safety, illness or injury reporting procedures and Automatic External Defibrillator training.*

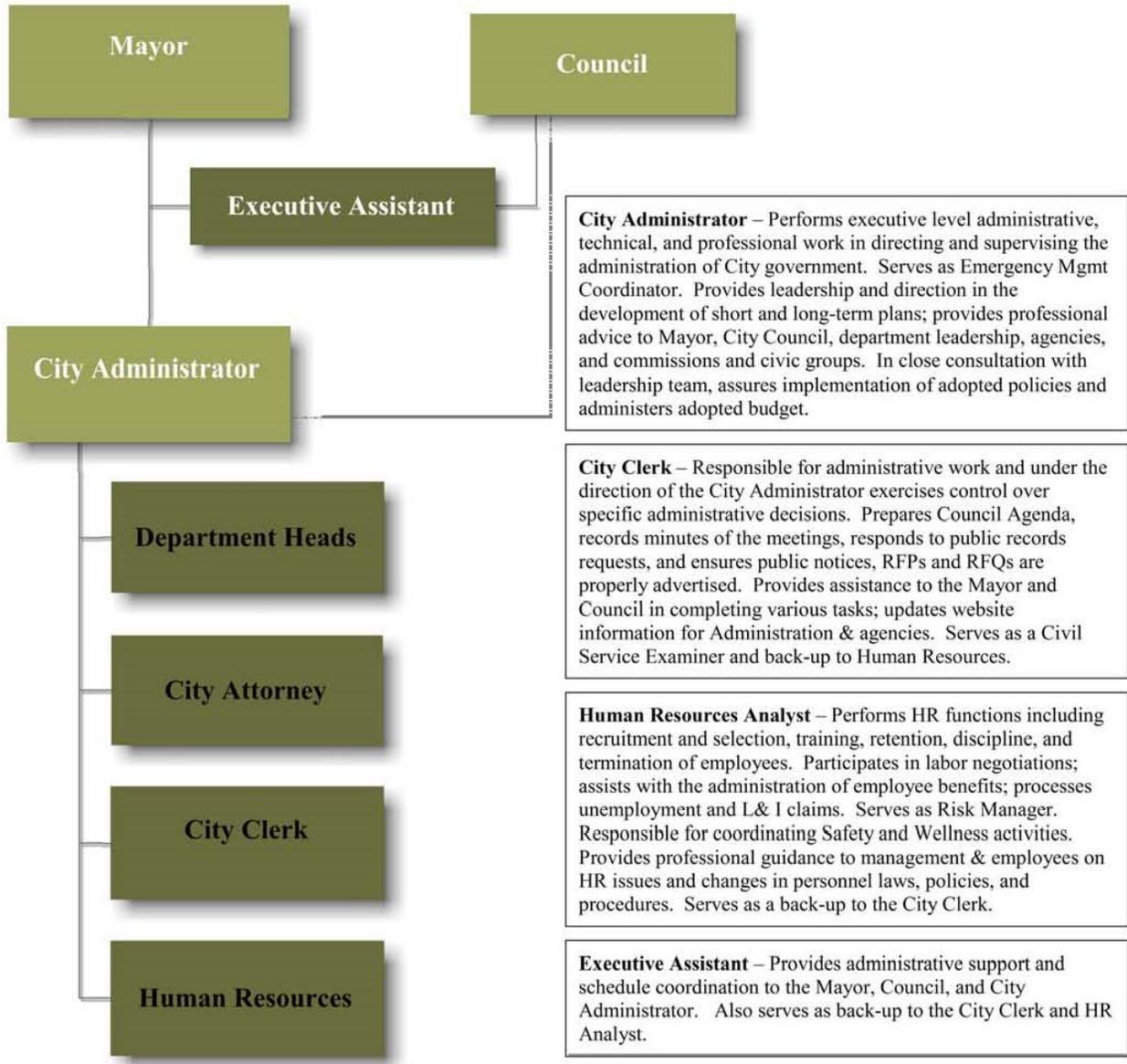
Aggressively pursue cost savings in salaries and benefits.

*All union contracts were signed so as not to adversely affect or cause the budget to become unbalanced further than the terms (within the six-year projection). Switching to a high deductible healthcare plan for all employees saved almost \$100,000 in 2015 and will save around \$150,000 per year in 2016 and thereafter.*

## MAJOR 2016 GOALS

- Establish Adopt-a-Park and Donor Policies.
- Assume management of records retention program.
- Finish On-the-Job training program.
- Increase citizen access to government operations data and information.
- Improve operational efficiencies, saving time and money in operations.
- Team-building with Mayor, Council and staff.
- Continue to identify areas to enhance and develop historical sites.
- Finalize the process and procedure for application and use of Lodging Tax.
- Continue to monitor Sequelitchew Creek/Edmond Marsh Restoration Plan efforts.
- Continue representing DuPont at local, regional and state forums and meetings such as South Sound Military & Communities Partnership.
- Support Mayor's Military Affairs Council
- Support existing businesses, attract new businesses, and advance the DuPont economy.
- Continue to focus on reducing City's risk management liability through staff training and aggressive claims management.
- Aggressively pursue cost savings in salaries and benefits.

# Governance Organizational Chart



2016 Program Expenditure Budget

GOVERNANCE

EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 265,818	\$ 311,368	\$ 407,716	\$ 407,716	\$ 300,990	\$ 392,784
12.00 Overtime	20	193	-	-	1,334	-
21.00 Personnel Benefits	75,260	85,376	143,289	143,289	92,675	121,716
27.00 Uniforms	-	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 341,099</b>	<b>\$ 396,937</b>	<b>\$ 551,005</b>	<b>\$ 551,005</b>	<b>\$ 394,999</b>	<b>\$ 514,500</b>
31.00 Operating Supplies	\$ 1,768	\$ 1,721	\$ 2,550	\$ 2,550	\$ 4,650	3,950
35.00 Small Tools & Equipment	57	231	425	3,425	2,940	650
39.00 Software	-	489	-	-	-	800
41.00 Professional Services	192,964	241,123	101,000	158,000	199,215	67,200
41.03 Advertising	-	1,561	3,000	3,000	390	2,000
42.00 Communications	2,299	786	2,660	2,660	959	1,700
43.00 Travel and Subsistence	5,583	7,203	12,000	12,000	3,613	8,910
44.00 Taxes & Assessments	-	-	-	-	-	-
45.00 Operating Rental & Leases	-	242	-	-	355	-
46.00 AWC-RMSA Insurance	13,530	14,332	15,587	15,587	14,986	16,853
48.00 Repair & Maintenance	2,642	2,756	4,100	4,100	2,904	5,025
49.00 Misc/Conf/Training/Printing/Dues	6,959	71,762	19,050	33,837	21,722	25,740
51.00 Intergovernmental Services	7,344	7,787	19,800	19,800	8,117	19,800
<b>Total Other Expenditures</b>	<b>\$ 233,145</b>	<b>\$ 349,992</b>	<b>\$ 180,172</b>	<b>\$ 254,959</b>	<b>\$ 259,850</b>	<b>\$ 152,628</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ 1,603	\$ -	\$ 1,603	\$ -
91.00 Equipment Replacement Charges	2,054	2,054	3,596	3,596	3,596	3,154
<b>Total Capital Outlay</b>	<b>\$ 2,054</b>	<b>\$ 2,054</b>	<b>\$ 5,199</b>	<b>\$ 3,596</b>	<b>\$ 5,199</b>	<b>\$ 3,154</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 576,298</b>	<b>\$ 748,983</b>	<b>\$ 736,376</b>	<b>\$ 809,560</b>	<b>\$ 660,048</b>	<b>\$ 670,282</b>

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.

2016 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL						
001-001-511-60						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 47,288	\$ 54,354	\$ 59,670	\$ 59,670	\$ 60,046	\$ 60,190
12.00 Overtime	-	22	-	-	-	-
21.00 Personnel Benefits	3,779	6,285	8,168	8,168	8,297	7,973
<b>Total Salary, Wages and Benefi</b>	<b>\$ 51,067</b>	<b>\$ 60,660</b>	<b>\$ 67,838</b>	<b>\$ 67,838</b>	<b>\$ 68,343</b>	<b>\$ 68,163</b>
31.00 Operating Supplies	\$ 292	\$ 1,017	\$ 400	\$ 400	\$ 2,192	\$ 400
35.00 Small Tools & Equipment	57	231	200	200	-	200
41.00 Professional Services	180	14,235	53,000	53,000	1,650	26,600
42.01 Communications - Devices	911	120	200	200	140	200
42.02 Postage	630	666	1,500	1,500	713	1,500
43.00 Travel and Subsistence	3,739	5,818	4,500	4,500	3,459	3,500
45.00 Operating Rental & Leases	-	-	-	-	305	-
46.00 AWC-RMSA Insurance	8,257	8,749	8,765	8,765	8,427	9,476
49.01 Conference/School/Training	2,030	2,756	3,500	3,500	2,069	3,500
49.02 Printing/Binding	1,537	1,691	3,500	3,500	1,920	2,500
49.03 Professional Dues & Subscriptions	-	-	-	-	75	-
49.04 Recording Fees	-	-	-	-	37	-
<b>Total Other Expenditures</b>	<b>\$ 17,633</b>	<b>\$ 35,282</b>	<b>\$ 75,565</b>	<b>\$ 75,565</b>	<b>\$ 20,987</b>	<b>\$ 47,876</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	-	-	-	-	-	1,607
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,607</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,700</b>	<b>\$ 95,943</b>	<b>\$ 143,403</b>	<b>\$ 143,403</b>	<b>\$ 89,330</b>	<b>\$ 117,646</b>

11.00 1 Mayor and 7 Councilmembers; Executive Assistant (25%)

41.00 General consulting services (recruitment, facilitation, special projects); Community grants (\$15,000)

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

2016 Program Expenditure Budget

PROGRAM: EXECUTIVE						
001-002-513-10						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 91,074	\$ 87,922	\$ 91,380	\$ 91,380	\$ 88,513	\$ 86,182
12.00 Overtime	20	127	-	-	228	-
21.00 Personnel Benefits	28,305	18,027	19,397	19,397	18,449	18,991
<b>Total Salary, Wages and Benefits</b>	<b>\$ 119,400</b>	<b>\$ 106,075</b>	<b>\$ 110,777</b>	<b>\$ 110,777</b>	<b>\$ 107,190</b>	<b>\$ 105,173</b>
31.00 Operating Supplies	\$ 775	\$ 225	\$ 250	\$ 250	\$ 483	\$ 200
35.00 Small Tools & Equipment	-	-	100	100	-	300
39.00 Software	-	489	-	-	-	800
41.00 Professional Services	2,333	13,650	10,000	7,000	2,832	7,500
42.01 Communications - Devices	528	-	960	960	-	-
42.02 Communications - Postage	230	-	-	-	-	-
43.00 Travel and Subsistence	1,372	295	2,000	2,000	126	1,000
44.00 Advertising	-	-	-	-	-	-
45.00 Operating Rental & Leases	-	-	-	-	50	-
46.00 AWC-RMSA Insurance	1,548	1,640	2,062	2,062	1,983	2,230
48.01 Maintenance - Software	-	-	-	-	-	-
49.01 Conference/School/Training	516	475	1,500	1,500	160	1,500
49.02 Printing/Binding	24	72	50	50	-	-
49.03 Professional Dues & Subscriptions	1,328	142	1,400	1,400	905	1,500
49.05 Miscellaneous	-	-	100	100	48	1,000
51.00 Intergovernmental Services	10	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 8,664</b>	<b>\$ 16,987</b>	<b>\$ 18,422</b>	<b>\$ 15,422</b>	<b>\$ 6,587</b>	<b>\$ 16,030</b>
91.00 Equipment Replacement Charges	\$ 345	\$ 345	\$ 603	\$ 603	\$ 603	\$ 368
<b>Total Capital Outlay</b>	<b>\$ 345</b>	<b>\$ 345</b>	<b>\$ 603</b>	<b>\$ 603</b>	<b>\$ 603</b>	<b>\$ 368</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 128,409</b>	<b>\$ 123,407</b>	<b>\$ 129,802</b>	<b>\$ 126,802</b>	<b>\$ 114,380</b>	<b>\$ 121,571</b>

- 11.00 City Administrator (60%); Executive Assistant (25%)
- 31.00 Printer supplies, binders, general office supplies
- 41.00 Professional services (Performance based government, IT assessment, business plan)
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, professional certifications
- 49.03 Dues: ICMA, WCMA

2016 Program Expenditure Budget

<b>PROGRAM: CITY CLERK</b>						
001-002-514-20						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
11.00 Salaries and Wages	\$ 62,201	\$ 79,486	\$ 93,708	\$ 93,708	\$ 74,993	\$ 105,851
12.00 Overtime	-	22	-	-	1,106	-
21.00 Personnel Benefits	31,308	36,464	41,756	41,756	32,831	39,649
<b>Total Salary, Wages and Benefits</b>	<b>\$ 93,509</b>	<b>\$ 115,971</b>	<b>\$ 135,464</b>	<b>\$ 135,464</b>	<b>\$ 108,930</b>	<b>\$ 145,500</b>
31.00 Operating Supplies	553	252	500	\$ 500	468	\$ 350
35.00 Small Tools & Equipment	-	-	50	1,550	-	50
41.00 Professional Services	-	4,280	3,500	3,500	1,853	3,500
43.00 Travel and Subsistence	156	339	2,000	2,000	-	1,610
46.00 AWC-RMSA Insurance	2,064	2,187	2,578	2,578	2,478	2,787
49.01 Conference/School/Training	79	1,039	1,500	1,500	259	1,725
49.03 Professional Dues & Subscriptions	320	465	500	500	284	815
51.00 Intergovernmental Services	-	10	10,000	10,000	-	10,000
<b>Total Other Expenditures</b>	<b>\$ 3,172</b>	<b>\$ 8,572</b>	<b>\$ 20,628</b>	<b>\$ 22,128</b>	<b>\$ 5,343</b>	<b>\$ 20,837</b>
91.00 Equipment Replacement Charges	\$ 1,391	\$ 1,391	\$ 2,435	\$ 2,435	\$ 2,435	\$ 465
<b>Total Capital Outlay</b>	<b>\$ 1,391</b>	<b>\$ 1,391</b>	<b>\$ 2,435</b>	<b>\$ 2,435</b>	<b>\$ 2,435</b>	<b>\$ 465</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,072</b>	<b>\$ 125,935</b>	<b>\$ 158,527</b>	<b>\$ 160,027</b>	<b>\$ 116,708</b>	<b>\$ 166,802</b>

- 11.00 0.75 FTE City Clerk; 0.7 FTE Executive Assistant; Executive Assistant (25%)
- 31.00 Printer supplies, binders, records management and archiving supplies
- 41.00 Municipal code updates, transcription services
- 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

2016 Program Expenditure Budget

PROGRAM: HUMAN RESOURCES						
001-002-518-10						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 65,255	\$ 89,607	\$ 58,763	\$ 58,763	\$ 69,824	\$ 79,026
12.00 Overtime	-	22	-	-	-	-
21.00 Personnel Benefits	11,867	24,601	32,278	32,278	30,258	31,515
<b>Total Salary, Wages and Benefits</b>	<b>\$ 77,123</b>	<b>\$ 114,231</b>	<b>\$ 91,041</b>	<b>\$ 91,041</b>	<b>\$ 100,082</b>	<b>\$ 110,541</b>
31.00 Operating Supplies	\$ 148	\$ 227	\$ 400	\$ 400	\$ 1,338	\$ 500
35.00 Small Tools & Equipment	-	-	75	1,575	780	100
41.00 Professional Services	-	260	9,000	9,000	1,190	9,600
41.03 Advertising	-	1,561	3,000	3,000	390	2,000
43.00 Travel and Subsistence	316	751	1,500	1,500	29	800
46.00 AWC-RMSA Insurance	1,548	1,640	2,062	2,062	1,983	2,230
48.01 Maintenance - Software	2,642	2,375	2,500	2,500	2,904	3,425
49.01 Conference/School/Training	753	529	800	800	447	1,500
49.02 Printing/Binding	-	24	-	-	-	-
49.03 Professional Dues & Subscriptions	362	570	585	585	306	585
51.00 Intergovernmental Services	-	250	2,000	2,000	318	2,000
<b>Total Other Expenditures</b>	<b>\$ 5,769</b>	<b>\$ 8,187</b>	<b>\$ 21,922</b>	<b>\$ 23,422</b>	<b>\$ 9,683</b>	<b>\$ 22,740</b>
91.00 Equipment Replacement Charges	\$ 318	\$ 318	\$ 558	\$ 558	\$ 558	\$ 465
<b>Total Capital Outlay</b>	<b>\$ 318</b>	<b>\$ 318</b>	<b>\$ 558</b>	<b>\$ 558</b>	<b>\$ 558</b>	<b>\$ 465</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,210</b>	<b>\$ 122,735</b>	<b>\$ 113,521</b>	<b>\$ 115,021</b>	<b>\$ 110,323</b>	<b>\$ 133,746</b>

- 11.00 Human Resources Analyst (75%); 0.7 FTE HR Analyst (75%); Executive Assistant (25%)
- 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

2016 Program Expenditure Budget

<b>PROGRAM: EMERGENCY MANAGEMENT</b>						
001-002-525-60						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
45.00 Operating Rental & Leases	\$ -	\$ 242	\$ -			
46.00 AWC-RMSA Insurance	113	116	120	120	115	130
48.00 Repair & Maintenance	-	381	1,600	1,600	-	1,600
51.00 Intergovernmental Services	7,344	7,527	7,800	7,800	7,799	7,800
<b>Total Other Expenditures</b>	<b>\$ 7,457</b>	<b>\$ 8,266</b>	<b>\$ 9,520</b>	<b>\$ 9,520</b>	<b>\$ 7,914</b>	<b>\$ 9,530</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,457</b>	<b>\$ 8,266</b>	<b>\$ 9,520</b>	<b>\$ 9,520</b>	<b>\$ 7,914</b>	<b>\$ 9,530</b>

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

2016 Program Expenditure Budget

<b>PROGRAM: LEGAL</b>						
001-003-515-30						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
11.00 Salaries and Wages	\$ -	\$ -	\$ 104,195	\$ 104,195	\$ 7,615	\$ 61,535
21.00 Personnel Benefits	-	-	41,690	41,690	2,839	23,588
<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,885</b>	<b>\$ 145,885</b>	<b>\$ 10,453</b>	<b>\$ 85,123</b>
31.00 Operating Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 169	\$ 2,500
35.00 Small Tools & Equipment	-	-	-	-	2,160	-
41.01 Prof Svcs - Specialized Legal Counsel	190,451	208,698	15,500	75,500	191,690	20,000
41.02 Prof Svcs - Legal Negotiations	-	-	10,000	10,000	-	-
42.00 Communications	-	-	-	-	106	-
43.00 Travel and Subsistence	-	-	2,000	2,000	-	2,000
49.01 Conference/School/Training	-	-	1,500	1,500	-	5,000
49.03 Professional Dues & Subscriptions	-	-	4,115	4,115	415	4,115
49.05 Miscellaneous	-	64,000	-	14,787	14,797	2,000
<b>Total Other Expenditures</b>	<b>\$ 190,451</b>	<b>\$ 272,698</b>	<b>\$ 34,115</b>	<b>\$ 108,902</b>	<b>\$ 209,337</b>	<b>\$ 35,615</b>
64.00 Machinery and Equipment	-	-	-	-	1,603	-
91.00 Equipment Replacement	-	-	-	-	-	249
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,603</b>	<b>\$ 249</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 190,451</b>	<b>\$ 272,698</b>	<b>\$ 180,000</b>	<b>\$ 254,787</b>	<b>\$ 221,393</b>	<b>\$ 120,987</b>

11.00 City Attorney (60%)  
31.00 Printer supplies, binders, general office supplies  
41.01 Specialized legal counsel  
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

## SUPPORT SERVICES DEPARTMENT

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

### DESCRIPTION

The **Support Services** Department is organized into three functions with an authorized staff of four employees: Finance Director, 2 Financial Specialists, Utility Billing Clerk, and Administrative Support. The functions are:

- Budget and Finance
- Information Services
- Central Services

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

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

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

### 2015 ACCOMPLISHMENTS

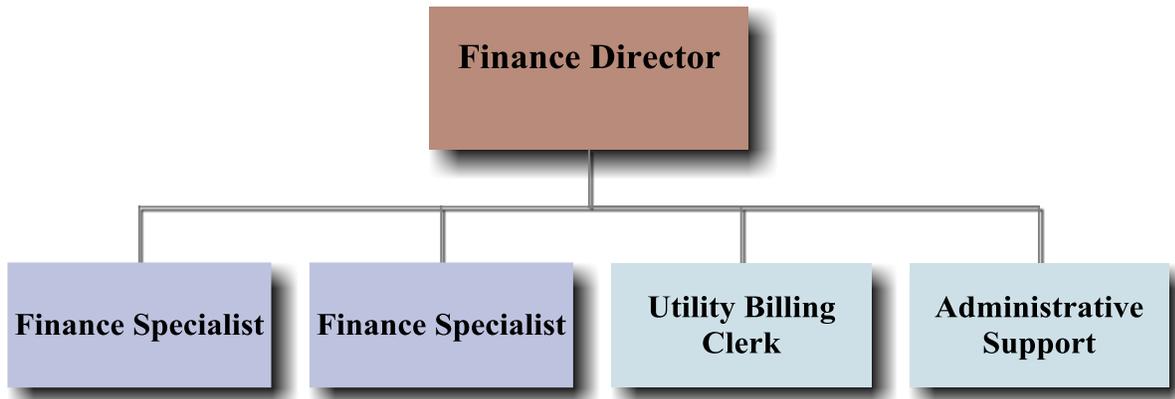
- Improved the City's credit rating with Standard & Poor's to AA+.
- Successfully refinanced \$9.2 million of the City's Certificates of Participation resulting in an average annual savings of nearly \$120,000.
- Completion of a kaizen event to evaluate the City's purchasing policies, processes, and procedures. Revised policies were drafted.
- Implemented quarterly updates to the long-term financial forecast model to aid in current and future forecasting of revenues and expenditures.

- Implemented online payments for utilities and online registration and payments for parks and recreation.
- Balanced the equipment replacement fund by vehicle and department. Began implementing a program to fully fund all items on the replacement schedule.
- Improved financial transparency through the use of OpenGov software.

## **2016 MAJOR GOALS**

- Maintain the long-term financial forecast model and prepare quarterly reports updating council and the public on the City's 6 year financial forecast.
- Refinance the remaining Certificates of Participation which financed the construction of the Civic Center to achieve maximum savings.
- Maintain or improve the City's AA+ credit rating with Standard & Poor's.
- Build reserves and fund balance.
- Develop and implement a full cost allocation plan
- Complete a security audit of the City's Information Technology.
- Expand online processing to all types of financial transactions.

# Support Services Department Organizational Chart



**Finance Director** – Directs, administers, and evaluates activities including finance, budget, accounting, financial reporting, debt management, treasury & cash management, payroll, utility billing and collection, and purchasing. Writes administrative policy related to the stewardship of the City’s finances and in accordance with legal and accounting rules.

**Finance Specialists** – Perform a variety of accounting and billing tasks for the Finance Department. Maintain accounting records and perform regular and recurring accounting duties including accounts payable, accounts receivable, payroll, purchase order system, and bank reconciliation. Administer and maintain business licenses & B & O accounting in compliance with City Code, WAC and RCW. Administer the City’s payroll system at the direction of the Finance Director. Serve as a back-up to the front counter. Also provide technical support for information technology and administer the City’s equipment disposal and replacement program.

**Utility Billing Clerk** – Responsible for maintaining the City’s utility billing records and monitoring utility accounts for accurate billing and timely payments. Provides customer service concerning municipal utilities and services both in person and via telephone. Assists customers in opening and closing utility accounts as well as providing answers to customer inquiries and addresses customer complaints. Serves as main cashier for the City. Assists customers with Recreation class registration.

**Administrative Support** – Responsible for performing routine receptionist, clerical, and secretarial work. Answers phones, greets the public, provides customer assistance, acts as cashier, provides assistance to the Recreation and Events division. Handles facility schedules and rentals.

2016 Program Expenditure Budget

SUPPORT SERVICES DEPARTMENT

EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 91,514	\$ 108,943	\$ 117,277	\$ 147,277	\$ 147,762	\$ 138,783
12.00 Overtime	415	711	342	342	567	787
21.00 Personnel Benefits	37,101	48,902	49,393	67,393	61,341	56,322
27.00 Uniforms	-	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 129,030</b>	<b>\$ 158,556</b>	<b>\$ 167,012</b>	<b>\$ 215,012</b>	<b>\$ 209,670</b>	<b>\$ 195,892</b>
31.00 Operating Supplies	\$ 7,449	\$ 9,137	\$ 8,000	\$ 8,000	\$ 8,079	\$ 8,500
35.00 Small Tools & Equipment	1,060	559	500	1,748	401	1,200
39.00 Software	-	2,151	1,600	9,100	12,268	-
41.00 Professional Services	15,094	22,964	22,000	26,500	28,380	16,890
41.03 Advertising	464	203	-	-	-	200
42.00 Communication	24,875	28,832	28,500	28,500	24,199	28,500
43.00 Travel and Subsistence	955	2,728	2,800	2,800	2,848	2,800
44.00 Taxes & Assessments	-	7,180	-	-	-	-
45.00 Operating Rental & Leases	11,359	13,711	14,000	14,000	9,429	4,940
46.00 AWC-RMSA Insurance	3,179	3,718	4,537	4,537	4,362	4,905
47.00 Utilities	-	-	-	-	-	-
48.00 Repair & Maintenance	31,938	37,381	38,565	43,565	43,933	41,300
49.00 Misc/Conf/Training/Printing/Dues	4,341	7,209	9,050	9,050	6,203	12,985
51.00 Intergovernmental Services	1,804	25,465	6,500	6,500	6,758	10,000
<b>Total Other Expenditures</b>	<b>\$ 102,518</b>	<b>\$ 161,237</b>	<b>\$ 136,052</b>	<b>\$ 154,300</b>	<b>\$ 146,860</b>	<b>\$ 132,220</b>
63.00 Capital Improvements	\$ 7,618	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	212	-	-	3,500	4,182	-
91.00 Equipment Replacement Charges	3,118	3,118	5,461	5,461	5,461	6,712
<b>Total Capital Outlay</b>	<b>\$ 10,948</b>	<b>\$ 3,118</b>	<b>\$ 5,461</b>	<b>\$ 8,961</b>	<b>\$ 9,643</b>	<b>\$ 6,712</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 242,496</b>	<b>\$ 322,911</b>	<b>\$ 308,525</b>	<b>\$ 378,273</b>	<b>\$ 366,173</b>	<b>\$ 334,824</b>

This is a summary page for the Support Services 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.

2016 Program Expenditure Budget

PROGRAM: FINANCE						
001-004-514-23						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 91,514	\$ 108,943	\$ 117,277	\$ 147,277	\$ 147,762	\$ 138,783
12.00 Overtime	415	711	342	342	567	787
21.00 Personnel Benefits	37,101	48,902	49,393	67,393	61,341	56,322
<b>Total Salary, Wages and Benefits</b>	<b>\$ 129,030</b>	<b>\$ 158,556</b>	<b>\$ 167,012</b>	<b>\$ 215,012</b>	<b>\$ 209,670</b>	<b>\$ 195,892</b>
31.00 Operating Supplies	\$ 1,345	\$ 1,098	\$ 1,200	\$ 1,200	\$ 1,099	\$ 1,000
35.00 Small Tools & Equipment	296	168	200	200		200
41.00 Professional Services	7,848	5,633	3,000	7,500	11,449	4,200
41.03 Advertising	464	203	-			200
42.02 Communications - Postage	-	-			24	
43.00 Travel and Subsistence	955	2,728	2,800	2,800	2,848	2,800
45.00 Equipment Rental					27	
46.00 AWC-RMSA Insurance	3,179	3,718	4,537	4,537	4,362	4,905
48.00 Repair & Maintenance	756	-	500	500		
48.01 Maintenance - Software	7,832	9,316	9,565	9,565	10,739	9,800
49.01 Conference/School/Training	1,501	3,004	2,000	2,000	2,665	2,300
49.02 Printing/Binding	275	1,314	1,500	1,500	232	600
49.03 Professional Dues & Subscriptions	381	375	600	600	595	400
49.05 Miscellaneous	1,298	1,243	1,500	1,500	33	1,955
51.00 Intergovernmental Services	1,804	25,465	6,500	6,500	6,758	10,000
<b>Total Other Expenditures</b>	<b>\$ 27,933</b>	<b>\$ 54,264</b>	<b>\$ 33,902</b>	<b>\$ 38,402</b>	<b>\$ 40,830</b>	<b>\$ 38,360</b>
91.00 Equipment Replacement Charges	\$ 1,042	\$ 1,042	\$ 1,825	\$ 1,825	\$ 1,825	\$ 2,256
<b>Total Capital Outlay</b>	<b>\$ 1,042</b>	<b>\$ 1,042</b>	<b>\$ 1,825</b>	<b>\$ 1,825</b>	<b>\$ 1,825</b>	<b>\$ 2,256</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,005</b>	<b>\$ 213,862</b>	<b>\$ 202,739</b>	<b>\$ 255,239</b>	<b>\$ 252,325</b>	<b>\$ 236,508</b>

- 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%); Receptionist/Clerical (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
- 48.00 Office equipment repairs
- 48.01 Financial software maintenance contract
- 49.01 Training & staff development, conferences, software training, professional certifications
- 49.02 Budget documents and other financial reports
- 49.03 Dues - WFOA, GFOA, Springbrook User Group, WMTA, PSFOA
- 49.05 Online banking fees, Department of Revenue Business License Service fees
- 51.00 Audit Fees

2016 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES 001-005-518-50						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
31.00 Operating Supplies	\$ 6,104	\$ 8,039	\$ 6,500	\$ 6,500	\$ 6,820	\$ 7,500
35.00 Small Tools & Equipment	-	392	-	-	7	-
39.00 Software	-	-	-	7,500	8,478	-
41.00 Professional Services	-	-	-	-	3,014	-
42.00 Communications	18,640	22,170	23,000	23,000	20,817	23,000
42.02 Communications - Postage	6,235	6,662	5,500	5,500	3,358	5,500
43.00 Travel and Subsistence	-	-	-	-	1	-
44.00 Advertising	-	-	-	-	-	-
45.00 Operating Rental & Leases	11,359	13,711	14,000	14,000	9,402	4,940
46.00 AWC-RMSA Insurance	-	-	-	-	-	-
47.00 Utilities	-	-	-	-	-	-
48.00 Repair & Maintenance	3,645	5,559	6,000	6,000	3,060	4,000
49.02 Printing/Binding	827	722	3,000	3,000	969	1,300
49.05 Miscellaneous	60	251	150	150	1,709	6,300
<b>Total Other Expenditures</b>	<b>\$ 46,870</b>	<b>\$ 57,505</b>	<b>\$ 58,150</b>	<b>\$ 65,650</b>	<b>\$ 57,636</b>	<b>\$ 52,540</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ 3,500	\$ 4,182	\$ -
91.00 Equipment Replacement Charges	\$ 546	\$ 546	\$ 957	\$ 957	\$ 957	\$ -
<b>Total Capital Outlay</b>	<b>\$ 546</b>	<b>\$ 546</b>	<b>\$ 957</b>	<b>\$ 4,457</b>	<b>\$ 5,139</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,416</b>	<b>\$ 58,051</b>	<b>\$ 59,107</b>	<b>\$ 70,107</b>	<b>\$ 62,775</b>	<b>\$ 52,540</b>

- 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)
- 49.05 Credit card fees, other miscellaneous items

2016 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY 001-005-518-81						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
31.00 Operating Supplies	\$ -	\$ -	\$ 300	\$ 300	\$ 160	\$ -
35.00 Small Tools & Equipment	764	-	300	1,548	394	1,000
39.00 Software	-	2,151	1,600	1,600	3,790	-
41.00 Professional Services - I.T.	7,246	17,331	19,000	19,000	13,918	12,690
44.00 Taxes & Assessments	-	7,180	-	-	-	-
48.01 Hardware/Software Maintenance	19,705	22,506	22,500	27,500	30,134	27,500
49.03 Dues & Subscriptions	-	300	300	300	-	-
49.05 Miscellaneous	-	-	-	-	-	130
<b>Total Other Expenditures</b>	<b>\$ 27,715</b>	<b>\$ 49,468</b>	<b>\$ 44,000</b>	<b>\$ 50,248</b>	<b>\$ 48,395</b>	<b>\$ 41,320</b>
63.00 Capital Improvements	\$ 7,618	\$ -	\$ -	-	-	-
64.00 Machinery and Equipment	212	-	-	-	-	-
91.00 Equipment Replacement Charges	1,530	1,530	2,679	2,679	2,679	4,456
<b>Total Capital Outlay</b>	<b>\$ 9,360</b>	<b>\$ 1,530</b>	<b>\$ 2,679</b>	<b>\$ 2,679</b>	<b>\$ 2,679</b>	<b>\$ 4,456</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,075</b>	<b>\$ 50,998</b>	<b>\$ 46,679</b>	<b>\$ 52,927</b>	<b>\$ 51,074</b>	<b>\$ 45,776</b>

- 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

## POLICE DEPARTMENT

### MISSION

*The mission of the DuPont Police Department is to be proactive, sensitive and responsive to the needs of the community through professional police services to enhance the quality of life for the City of DuPont.*

### VISION

*The vision of the DuPont Police Department is to provide the lowest crime rate of comparable cities, a safe community, proud citizens and employees, and be the best small city police department in the state and country.*

### THE ORGANIZATION

The DuPont Police Department is organized into two divisions: Administration and Operations. We currently have twelve sworn and one civilian.

#### **Administration**

The Administration Division consists of the sworn Chief of Police, the Lieutenant, and the Administrative Specialist. The Chief is responsible for the overall management and administration of the Police Department. The Lieutenant provides operational supervision. The expenditures in this division are used to fund the three positions, necessary materials and services for administering the department, and some overall departmental expenses.

#### **Operations**

The Lieutenant is the overall commander of the Operations Division which consists of two Sergeants, seven Patrol Officer positions and one Detective. He has supervisory responsibility over the two Sergeants and the Detective. The Sergeants' major responsibility is the supervision of the patrol officers on their squad. When needed they will also respond to calls for service. The Detective is responsible for overseeing and conducting criminal investigations, follow-up investigations, and for the dissemination of criminal information.

Patrol Officers are responsible for general patrol, responding to calls for service, initial case investigation and traffic enforcement. The expenditures in this division fund the necessary materials, services and capital items for the division to operate.

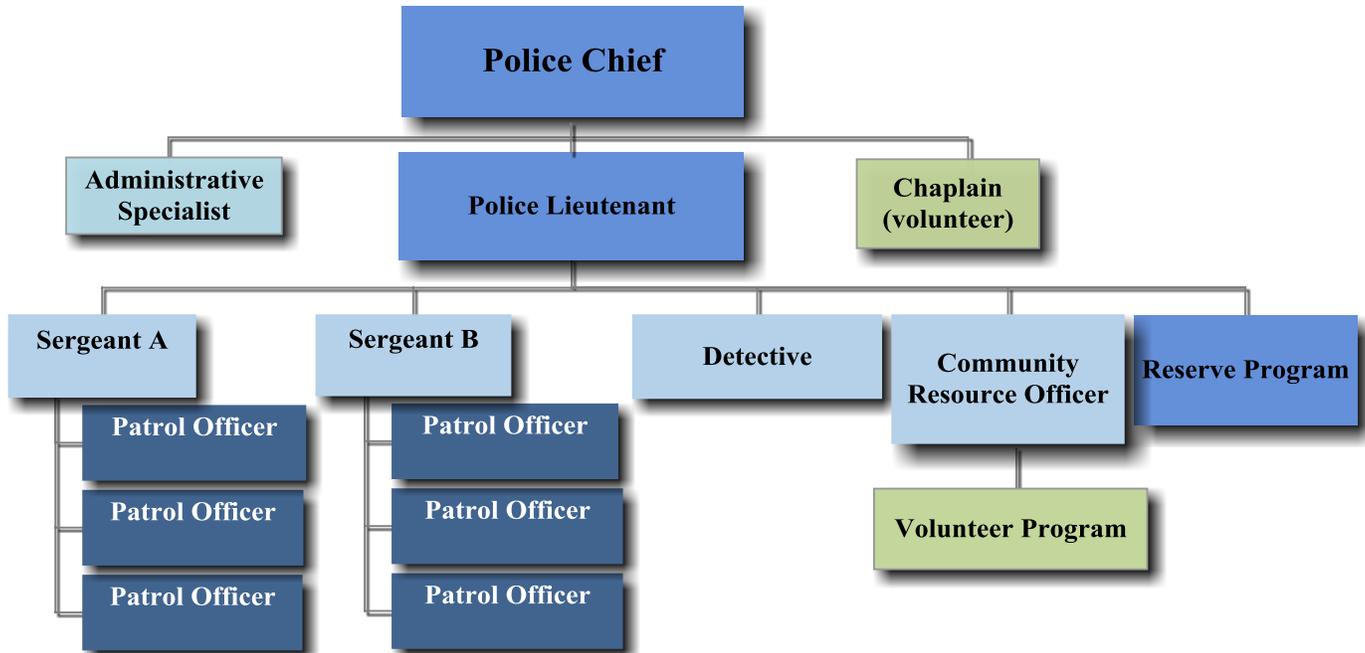
## **2015 MAJOR ACCOMPLISHMENTS**

- Negotiated new contract for Court Services with the City of Lakewood.
- Negotiated new contract for Jail Services with the Nisqually Tribe as well as renegotiated backup contract for jail services with Pierce County.
- Created and implemented a three year business plan with performance measures.
- Added a Community Resource Officer position to the department.
- Taken major steps towards accreditation i.e. property room reorganized, policies and procedures completed, etc.
- Added one swing shift officer to patrol schedule.
- Increased operational efficiency through reorganization of departmental structure.
- Implemented trail watch program.
- Completed association contract.
- Completed and implemented an 18 person volunteer program.
- Hired one reserve officer

## **2016 MAJOR GOALS**

- Hire new Police Chief as the current Chief will be retiring.
- Implement new community policing village plan.
- Complete accreditation.
- Integrate the use of data and technology for more efficient crime analysis.
- Begin establishing a new business strategic plan for the next three years.
- Hire a second reserve officer.
- Complete the second half of the trail watch program i.e. establish trail location markers.

# Police Department Organizational Chart



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

**Administrative Specialist** – Responsible for processing bills, maintaining purchase orders, ordering supplies, and fingerprinting as requested. Maintains a wide variety of files, processes reports and other requests and is also responsible for the property room.

**Police Lieutenant** - The Lieutenant is the overall commander of the Operations Division. Also assists in developing policies and procedures for the Department He has supervisory responsibility over the two Sergeants and the Detective.

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

**Police Sergeant** – Coordinates and performs police patrol or investigative activities to provide emergency aid, security, and protection to the citizens and enforces all federal, state, and local laws and regulations. Provides direction, supervision and evaluation of police officers assigned to each sergeant.

**Community Resource Officer (CRO)** – Performs Community Policing for DuPont. The CRO will work to quickly identify community issues, concerns, crime trends, and extensive calls for service, then intervene to address them at the lowest level possible. Attends neighborhood meetings, performs community outreach, serves as the City’s Code Enforcement Officer.

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

**Volunteer Program** – Volunteers assist in community events and general parking enforcement; program includes chaplain.

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

2016 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 678,303	\$ 803,531	\$ 897,059	\$ 897,059	\$ 869,184	\$ 957,976
12.00 Overtime	64,057	117,548	97,999	126,054	90,108	98,887
13.00 Reserve Stipends	-	1,486	3,000	3,000	-	3,000
14.00 DUI Investigation	-	-	-	-	-	-
21.00 Personnel Benefits	262,911	318,247	402,274	362,274	323,763	405,048
26.00 Uniform Cleaning	341	848	1,000	1,000	739	900
27.00 Uniforms & Equipment Allowance	11,366	21,301	19,100	19,100	16,439	18,200
<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,016,977</b>	<b>\$ 1,262,961</b>	<b>\$ 1,420,432</b>	<b>\$ 1,408,487</b>	<b>\$ 1,300,233</b>	<b>\$ 1,484,011</b>
31.00 Operating Supplies	\$ 15,222	\$ 19,425	\$ 18,000	\$ 18,000	\$ 26,365	\$ 20,000
32.00 Gas, Oil & Fuel	33,187	35,582	52,500	46,500	30,999	40,000
33.00 Operating Supplies	-	-	-	-	-	-
35.00 Small Tools & Equipment	8,427	8,999	13,800	13,800	13,334	13,800
36.00 Repair Materials & Supplies						
41.00 Professional Services	45,230	28,637	78,000	79,300	47,945	37,739
41.03 Advertising	-	-	1,000	1,000	-	1,000
42.00 Communications	21,771	17,666	17,750	17,750	18,888	17,650
43.00 Travel and Subsistence	383	4,292	6,200	6,200	4,643	6,000
44.00 Taxes & Assessments	-	473	-	-	-	-
45.00 Operating Rental & Leases	3,794	2,493	4,500	5,638	6,881	3,900
46.00 AWC-RMSA Insurance	38,391	39,821	41,253	41,253	39,661	44,599
47.00 Utilities	17,948	17,859	19,000	19,000	16,794	19,000
48.00 Repair & Maintenance	41,161	28,250	42,500	42,500	47,079	34,000
49.00 Misc/Conf/Training/Printing/Dues	12,584	14,385	23,900	23,900	6,225	19,100
51.00 Intergovernmental Services	160,398	142,950	144,600	144,600	137,542	145,000
<b>Total Other Expenditures</b>	<b>\$ 398,495</b>	<b>\$ 360,834</b>	<b>\$ 463,003</b>	<b>\$ 459,441</b>	<b>\$ 396,357</b>	<b>\$ 401,788</b>
64.00 Machinery and Equipment	\$ 4,295	\$ 4,193	\$ 52,000	\$ 83,000	\$ 132,860	\$ 12,500
91.00 Equipment Replacement Charges	37,482	37,482	65,595	65,595	65,595	101,612
<b>Total Capital Outlay</b>	<b>\$ 41,777</b>	<b>\$ 41,675</b>	<b>\$ 117,595</b>	<b>\$ 148,595</b>	<b>\$ 198,455</b>	<b>\$ 114,112</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,457,249</b>	<b>\$ 1,665,469</b>	<b>\$ 2,001,030</b>	<b>\$ 2,016,523</b>	<b>\$ 1,895,045</b>	<b>\$ 1,999,911</b>

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.

2016 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICES						
001-007-521-10						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 132,073	\$ 154,411	\$ 162,507	\$ 162,507	\$ 163,461	\$ 254,588
12.00 Overtime	2,920	2,177	2,507	2,507	3,829	14,253
21.00 Personnel Benefits	33,134	47,118	52,645	52,645	46,272	95,999
26.00 Uniform Cleaning	341	837	900	900	726	
27.00 New Uniforms & Equipment Allowance	2,347	1,954	1,100	1,100	669	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 170,814</b>	<b>\$ 206,496</b>	<b>\$ 219,659</b>	<b>\$ 219,659</b>	<b>\$ 214,956</b>	<b>\$ 364,840</b>
31.00 Operating Supplies	\$ 4,283	\$ 12,037	\$ 6,000	\$ 6,000	\$ 16,870	
32.00 Gas, Oil & Fuel	3,511	843	2,500	2,500		
35.00 Small Tools & Equipment	214	2,619	1,800	1,800	403	
41.00 Professional Services	39,649	25,790	67,000	68,300	42,160	
41.03 Advertising	-	-	1,000	1,000	-	1,000
42.00 Communications	12,691	7,200	7,000	7,000	6,841	7,000
42.01 Communications - Devices	634	723	750	750	1,249	
42.02 Communications - Postage	-	16	100	100	52	200
43.00 Travel and Subsistence	383	1,503	1,200	1,200	3,151	
44.00 Taxes & Assessments	-	473	-	-		
45.00 Operating Rental & Leases	2,510	2,493	2,500	3,638	5,188	3,900
46.00 AWC-RMSA Insurance	12,818	12,941	13,219	13,219	12,709	14,291
47.00 Utilities	17,948	17,859	19,000	19,000	16,794	19,000
48.00 Repair & Maintenance	3,424	3,185	5,000	5,000	1,960	3,500
48.01 Maintenance - Software	1,106	5,450	5,500	5,500	7,519	5,500
48.02 Maintenance - Vehicles	259	4,041	2,000	2,000	2,789	
49.01 Conference/School/Training	459	1,584	3,000	3,000	1,735	
49.02 Printing/Binding	348	308	1,000	1,000	512	1,000
49.03 Professional Dues & Subscriptions	136	632	500	500	1,607	500
49.05 Miscellaneous	3,600	181	-	-	220	500
51.00 Intergovernmental Services	220	400	400	400	4,758	5,000
<b>Total Other Expenditures</b>	<b>\$ 104,195</b>	<b>\$ 100,276</b>	<b>\$ 139,469</b>	<b>\$ 141,907</b>	<b>\$ 126,517</b>	<b>\$ 61,391</b>
91.00 Equipment Replacement Charges	\$ 1,658	\$ 1,658	\$ 2,903	\$ 2,903	\$ 2,903	
<b>Total Capital Outlay</b>	<b>\$ 1,658</b>	<b>\$ 1,658</b>	<b>\$ 2,903</b>	<b>\$ 2,903</b>	<b>\$ 2,903</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 276,667</b>	<b>\$ 308,430</b>	<b>\$ 362,031</b>	<b>\$ 364,469</b>	<b>\$ 344,376</b>	<b>\$ 426,231</b>

- 11.00 Police Chief; Lieutenant; Police Records Specialist
- 31.00 Print materials, dry ID kits, ink cartridges, data card ribbons, computer supplies, general office supplies, volunteer program supplies
- 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
- 49.01 WA Association of Police Chiefs Conference, class registrations, volunteer training
- 49.02 Citizen Academy materials, officer information sheets, printed supplies
- 49.03 Pierce County Police Chiefs Association, WA Association of Police Chiefs, law enforcement manual policy subscription

**2016 Budget Notes**

**Consolidation of expenditures**- Supplies and professional services that serve the department as a whole have been combined into the Operations section of the budget.

2016 Program Expenditure Budget

<b>PROGRAM: POLICE OPERATIONS</b>						
001-007-521-22						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
11.00 Salaries and Wages	\$ 546,230	\$ 649,120	\$ 734,552	\$ 734,552	\$ 705,724	\$ 703,388
12.00 Overtime	61,137	115,371	95,492	123,547	86,279	84,634
13.00 Reserve Stipends	-	1,486	3,000	3,000	-	3,000
14.00 DUI Investigation	-	-	-	-	-	-
21.00 Personnel Benefits	229,778	271,129	349,629	309,629	277,492	309,049
26.00 Uniform Cleaning	-	11	100	100	13	900
27.00 New Uniforms & Equipment Allowance	9,019	19,347	18,000	18,000	15,770	18,200
<b>Total Salary, Wages and Benefits</b>	<b>\$ 846,163</b>	<b>\$ 1,056,464</b>	<b>\$ 1,200,773</b>	<b>\$ 1,188,828</b>	<b>\$ 1,085,277</b>	<b>\$ 1,119,171</b>
31.00 Operating Supplies	\$ 10,939	\$ 7,389	\$ 12,000	\$ 12,000	\$ 9,495	\$ 20,000
32.00 Gas, Oil & Fuel	29,676	34,740	50,000	44,000	30,999	40,000
35.00 Small Tools & Equipment	8,212	6,380	12,000	12,000	12,931	13,800
41.00 Professional Services	5,580	2,847	11,000	11,000	5,785	37,739
42.01 Communications - Devices	8,369	9,727	9,700	9,700	10,747	10,450
42.02 Communications - Postage	76	-	200	200	-	-
43.00 Travel and Subsistence	-	2,790	5,000	5,000	1,492	6,000
45.00 Operating Rental & Leases	1,284	-	2,000	2,000	1,693	-
46.00 AWC-RMSA Insurance	25,573	26,880	28,034	28,034	26,952	30,308
48.02 Maintenance - Vehicles	36,372	15,575	30,000	30,000	34,811	25,000
49.01 Conference/School/Training	5,393	9,337	16,600	16,600	1,836	15,000
49.02 Printing/Binding	96	184	500	500	48	-
49.03 Professional Dues & Subscriptions	2,075	2,150	2,100	2,100	136	2,100
49.05 Miscellaneous	477	10	200	200	131	-
51.00 Intergovernmental Services	160,178	142,550	144,200	144,200	132,784	140,000
<b>Total Other Expenditures</b>	<b>\$ 294,300</b>	<b>\$ 260,558</b>	<b>\$ 323,534</b>	<b>\$ 317,534</b>	<b>\$ 269,840</b>	<b>\$ 340,397</b>
64.00 Machinery and Equipment	\$ 4,295	\$ 4,193	\$ 52,000	\$ 83,000	\$ 132,860	\$ 12,500
91.00 Equipment Replacement Charges	35,824	35,824	62,692	62,692	62,692	101,612
<b>Total Capital Outlay</b>	<b>\$ 40,119</b>	<b>\$ 40,017</b>	<b>\$ 114,692</b>	<b>\$ 145,692</b>	<b>\$ 195,552</b>	<b>\$ 114,112</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,180,583</b>	<b>\$ 1,357,039</b>	<b>\$ 1,638,999</b>	<b>\$ 1,652,054</b>	<b>\$ 1,550,669</b>	<b>\$ 1,573,680</b>

- 11.00 2 Sergeants, 1 Detective, 1 Community Resource Officer, and 6 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 (Camera system, Lidar, Trailer, Shed)

## FIRE DEPARTMENT

### MISSION

*The mission of the DuPont Fire Department is to provide professional service with compassion and integrity.*

*Efficient Response-Flawless Performance-Compassionate Actions*

### DESCRIPTION

The DuPont Fire Department is organized into two divisions: Administration and Operations. The **Administration Division** is made up of a Fire Chief; the Fire Chief is responsible for planning and establishing departmental policies. Within these responsibilities are department operational programs, policies and procedures, and budget development and management. The Chief of Operations is responsible for implementing department plans and policies. The Chief also manages the day-to-day responsibilities of the fire department operations, including personnel, facilities, equipment, and training.

The **Operational Division** consists of three shifts, each shift currently having one Captain and two firefighters assigned to the shift; we do utilize one roving Firefighter that is used to make a slight reduction in overtime cost. Each shift has a special area of responsibility assigned to them. A Shift is assigned apparatus, equipment and tools, B Shift is assigned EMS and facilities and, and C Shift is assigned the reserves program, and prevention activities.

DuPont Fire Department is tasked with and organized as an “**all risk**” response system for the protection of the health and welfare of the City and our ability to sustain our vitality within the community. We’re still recovering from the recession of 2007/2008 that placed severe financial limitations on funding and therefore, reductions in staffing and programs were taken in order to protect the fiscal health of City and to maintain core services. At that time minimum staffing was reduced from four to three firefighters on Engine 25. Working within these constraints of a slow economic recovery we were able to add one additional Firefighter to help reduce overtime cost, while maintaining a minimum of three firefighter on-duty each shift. This added person was added and continued to be funded for 2015

**Organizational Structure** the DuPont Fire Department operates under a chain-of-command that has been established and supported by the City of DuPont under the revised DuPont Municipal Code Title 13.

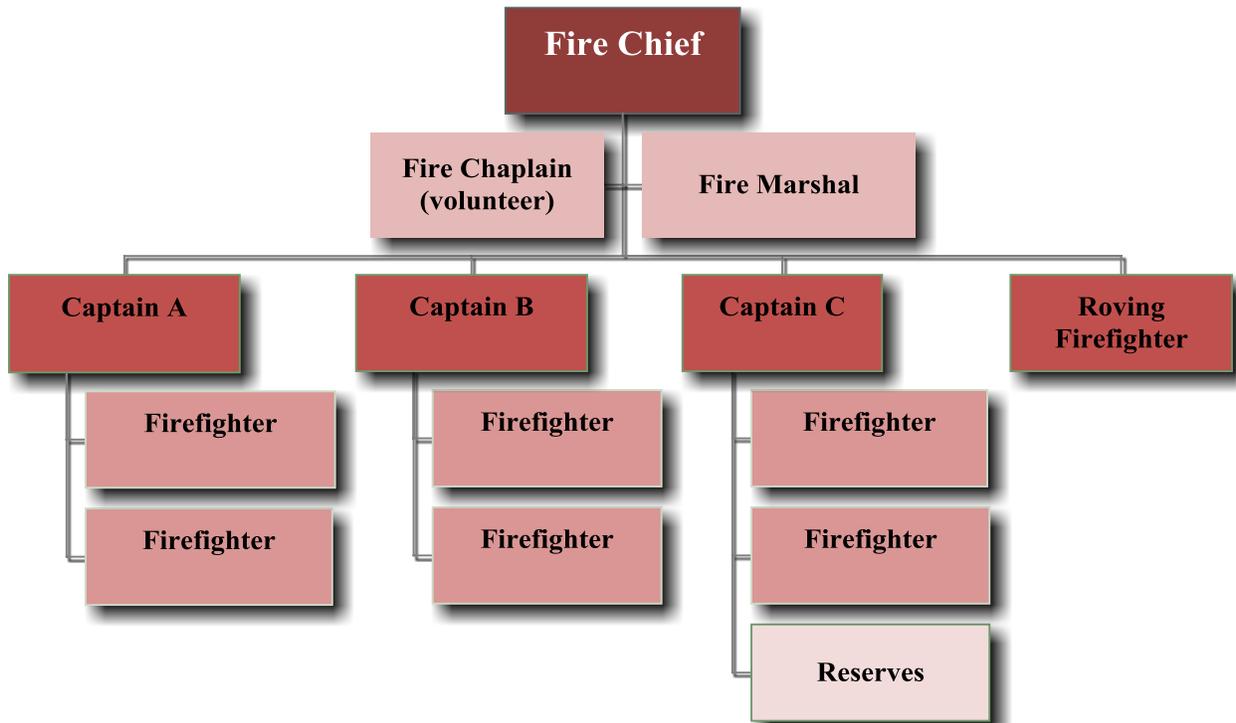
## 2015 ACCOMPLISHMENTS

- Enhanced recruitment and retention to the reserves program
  - We have three recruitment classes for 2015
  - Increased the Stipend
- Replaced the 2001 Ford Expedition with a 2015 Ford Explore
- Maintain a healthy business inspection program to support public safety and business viability.
- Transition from VHF to 700MHz /800MHz radio system greatly improving communications.
- Maintained the 10th position to help reduce overtime cost (a 11th and or 12th would even further a reduce overtime expenses)
- Applied for Assistance to Firefighters Grant (AFG) for Apparatus Replacement.
- Received a EMS trauma grant for \$1,473
- Built and continue to build stronger relationships with our mutual aid partners
- Pursue grant opportunities to supplement department funding sources.
- Continue analyzing department operations to ensure efficiency, and forecast departmental needs to ensure sustainability of services provided.
- Continue to represent DuPont at various regional forums.

## 2016 GOALS

- Enhance the reserve program to maintain its competitiveness in attracting qualified individuals.
  - Maintain a minimum of 12 member in the current reserve programs
- Improve response times to meet standards
- Seek grants to replace the 1983 Ladder truck, estimated cost is \$950,000 the City must fund 5% of the cost
- Increase the number of days that staffing is augmented by a reserve member.
- Complete Fire Inspections
- Complete 12 “pre-fire” plans for business complexes
- Maintain “Command Officer” certification
- Meet or exceed training requirements
- Improve partnership with mutual aid companies

# Fire Department Organizational Chart



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

**Fire Captain** – Supervisory responsibility of a shift which includes day to day operations, emergency and non-emergency response, and on-scene management; directs the work of the on-shift firefighters. Plans and manages company level training, prevention programs, and business inspections.

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

**Reserves** – Under general supervision, performs limited suppression and medical services in support of the overall mission of the Fire Department.

**Fire Marshal**– This position works under general direction of the Chief to perform paraprofessional and routine technical and administrative work; to perform work relating to plan review and fire inspections.

2016 Program Expenditure Budget

FIRE DEPARTMENT

EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 825,292	\$ 844,834	\$ 838,495	\$ 949,005	\$ 951,145	\$ 923,759
12.00 Overtime	119,047	199,977	139,081	163,193	166,416	74,444
13.00 Reserve Firefighter/EMTs/Paramedics	-	6,322	36,500	36,500	24,303	35,550
21.00 Personnel Benefits	358,535	350,383	385,468	385,468	334,998	352,112
26.00 Uniform Cleaning	-	28	-	-	37	-
27.00 Uniforms	4,647	4,380	10,500	10,500	6,422	10,600
28.00 Personal Protective Equip/Clothing	894	2,666	6,000	6,000	1,782	6,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,308,415</b>	<b>\$ 1,408,589</b>	<b>\$ 1,416,044</b>	<b>\$ 1,550,666</b>	<b>\$ 1,485,103</b>	<b>\$ 1,402,465</b>
31.00 Operating Supplies	\$ 26,242	\$ 15,018	\$ 35,500	\$ 35,500	\$ 15,460	\$ 30,300
32.00 Gas, Oil & Fuel	10,428	8,916	13,000	13,000	7,136	10,000
35.00 Small Tools & Equipment	1,433	2,376	7,000	7,000	5,844	6,500
41.00 Professional Services	112,364	19,007	23,500	23,500	13,941	28,000
41.03 Advertising	-	-	-	-	-	-
42.00 Communications	4,606	3,837	5,400	11,400	3,725	4,800
43.00 Travel and Subsistence	671	1,418	3,000	3,000	1,877	3,000
44.00 Taxes & Assessments	-	10	-	-	-	-
45.00 Operating Rentals & Leases	250	300	300	300	450	400
46.00 AWC-RMSA Insurance	68,498	65,434	66,600	66,600	64,030	72,004
47.00 Utilities	25,828	25,699	28,000	28,000	26,367	28,000
48.00 Repair & Maintenance	11,621	17,743	33,600	49,600	50,168	33,600
49.00 Misc/Conf/Training/Printing/Dues	6,179	6,922	22,400	27,400	16,204	26,200
51.00 Intergovernmental Services	80,376	53,239	57,154	57,154	57,154	53,540
<b>Total Other Expenditures</b>	<b>\$ 348,496</b>	<b>\$ 219,918</b>	<b>\$ 295,454</b>	<b>\$ 322,454</b>	<b>\$ 262,356</b>	<b>\$ 296,344</b>
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	\$ 2,788	\$ -	\$ -	\$ -	\$ 1,849	\$ -
91.00 Equipment Replacement Charges	42,690	42,690	74,709	74,709	74,709	121,414
99.00 Interdepartmental Services & Chgs	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 45,478</b>	<b>\$ 42,690</b>	<b>\$ 74,709</b>	<b>\$ 74,709</b>	<b>\$ 76,558</b>	<b>\$ 121,414</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,702,389</b>	<b>\$ 1,671,197</b>	<b>\$ 1,786,207</b>	<b>\$ 1,947,829</b>	<b>\$ 1,824,017</b>	<b>\$ 1,820,223</b>

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.

2016 Program Expenditure Budget

PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICES							
001-008-522-10							
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted	
11.00 Salaries and Wages	\$ 58,439	\$ 137,133	\$ 145,023	\$ 152,037	\$ 152,179	\$ 152,518	
12.00 Overtime	-	540	387	387	186		
21.00 Personnel Benefits	20,755	43,250	47,586	47,586	39,850	44,085	
27.00 Uniforms	1,077	876	1,500	1,500	2,050	1,100	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 80,271</b>	<b>\$ 181,800</b>	<b>\$ 194,496</b>	<b>\$ 201,510</b>	<b>\$ 194,266</b>	<b>\$ 197,703</b>	
31.00 Operating Supplies	\$ 9,926	\$ 6,204	\$ 10,000	\$ 10,000	\$ 3,753	\$ 8,000	
32.00 Gas, Oil & Fuel	10,428	8,916	13,000	13,000	7,136	10,000	
35.00 Small Tools & Equipment	648	542	1,500	1,500	2,967	1,500	
41.00 Professional Services	103,439	6,063	12,500	12,500	8,067	20,000	
42.00 Communications	1,100	1,462	1,400	1,400	1,486	1,400	
42.01 Communications - Devices	3,437	2,375	3,000	3,000	2,239	2,600	
42.02 Communications - Postage	70	-	1,000	1,000	-	800	
43.00 Travel and Subsistence	596	1,342	1,500	1,500	866	1,500	
44.00 Taxes & Assessments	-	10	-	-			
45.00 Operating Rentals & Leases					450		
46.00 AWC-RMSA Insurance	42,695	45,748	45,977	45,977	44,203	49,707	
47.00 Utilities	25,828	25,699	28,000	28,000	26,367	28,000	
48.00 Repair & Maintenance	8,696	1,846	8,000	8,000	1,821	7,000	
48.01 Maintenance - Software	2,012	-	-	-	7,905		
48.02 Maintenance - Vehicles	-	12,427	22,000	38,000	30,911	19,000	
49.01 Conference/School/Training	665	454	2,000	2,000	330	2,000	
49.02 Printing/Binding	502	24	800	800	414	500	
49.03 Professional Dues & Subscriptions	1,735	1,878	4,000	4,000	1,781	4,000	
49.05 Miscellaneous	51	(29)	-	-	250	200	
51.00 Intergovernmental Services	210	10	-	-			
51.01 WPF&R - Fleet Maintenance Svcs	25,497	-	-	-			
51.02 WPF&R - Ops & Services Contract	-	-	-	-			
<b>Total Other Expenditures</b>	<b>\$ 237,534</b>	<b>\$ 114,971</b>	<b>\$ 154,677</b>	<b>\$ 170,677</b>	<b>\$ 140,946</b>	<b>\$ 156,207</b>	
64.00 Machinery and Equipment	\$ 2,788	\$ -	\$ -	\$ -	\$ 1,849	\$ -	
91.00 Equipment Replacement	42,690	42,690	74,709	74,709	74,709	121,414	
<b>Total Capital Outlay</b>	<b>\$ 45,478</b>	<b>\$ 42,690</b>	<b>\$ 74,709</b>	<b>\$ 74,709</b>	<b>\$ 76,558</b>	<b>\$ 121,414</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 363,284</b>	<b>\$ 339,461</b>	<b>\$ 423,882</b>	<b>\$ 446,896</b>	<b>\$ 411,770</b>	<b>\$ 475,324</b>	

- 11.00 Fire Chief, Fire Marshal (0.5 FTE)
- 41.00 Year end report, records management, physicals, other
- 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
- 49.03 Pierce County Fire Chiefs Association, WA State Association of Fire Chiefs

2016 Program Expenditure Budget

PROGRAM: FIRE OPERATIONS						
001-008-522-20						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 230,056	\$ 212,213	\$ 208,042	\$ 239,021	\$ 239,690	\$ 231,372
12.00 Overtime	35,714	59,831	41,608	47,382	49,869	22,333
13.00 Reserve Firefighter/EMTs	-	1,158	10,950	10,950	3,389	
21.00 Personnel Benefits	101,334	92,158	101,365	101,365	87,866	92,408
26.00 Uniform Cleaning	-	28	-	-	37	
27.00 Uniforms	3,570	3,503	7,000	7,000	4,372	8,000
28.00 Personal Protective Equip/Clothing	894	2,666	6,000	6,000	1,782	6,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 371,569</b>	<b>\$ 371,558</b>	<b>\$ 374,965</b>	<b>\$ 411,718</b>	<b>\$ 387,005</b>	<b>\$ 360,113</b>
31.00 Operating Supplies	\$ 11,658	\$ 2,954	\$ 18,000	\$ 18,000	\$ 4,116	\$ 15,000
31.12 Prevention/Education Supplies	-	-	1,000	1,000	871	800
35.00 Small Tools & Equipment	266	217	4,000	4,000	2,877	3,500
41.00 Professional Services	3,605	7,596	3,000	3,000	2,110	3,000
41.11 Professional Services - Fire Event						
42.01 Communications - Devices	-			6,000		
43.00 Travel & Subsistence	75	76	1,500	1,500	1,011	1,500
45.00 Operating Rentals & Leases	250	300	300	300	-	400
46.00 AWC-RMSA Insurance	7,741	5,906	6,187	6,187	5,948	6,689
48.00 Repair & Maintenance	913	3,282	3,000	3,000	9,531	7,000
49.01 Conference/School/Training	202	1,859	6,800	11,800	11,010	11,000
49.02 Printing/Brinding	-	231	-	-		
49.03 Prof Dues & Subscriptions	1,619	1,095	2,000	2,000	551	2,000
51.00 Intergovernmental Services	30	-	-	-		
51.01 Dispatch Services	54,479	53,169	57,154	57,154	57,154	53,540
<b>Total Other Expenditures</b>	<b>\$ 80,837</b>	<b>\$ 76,686</b>	<b>\$ 102,941</b>	<b>\$ 113,941</b>	<b>\$ 95,179</b>	<b>\$ 104,429</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ 452,406</b>	<b>\$ 448,244</b>	<b>\$ 477,906</b>	<b>\$ 525,659</b>	<b>\$ 482,184</b>	<b>\$ 464,542</b>

- 11.00 3 Captains (30%); 7 Firefighter/EMTs (30%)
- 13.00 Stipends for Reserve Firefighter program moved to EMS
- 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 South Sound 911

2016 Program Expenditure Budget

<b>PROGRAM: EMS</b>						
001-008-522-21						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
11.00 Salaries and Wages	\$ 536,797	\$ 495,488	\$ 485,430	\$ 557,947	\$ 559,276	\$ 539,869
12.00 Overtime	83,333	139,606	97,086	115,424	116,361	52,111
13.00 Reserve Firefighter/EMTs/Paramedics	-	5,164	25,550	25,550	20,913	35,550
21.00 Personnel Benefits	236,446	214,974	236,517	236,517	207,281	215,619
27.00 Uniforms	-	-	2,000	2,000	-	1,500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 856,575</b>	<b>\$ 855,231</b>	<b>\$ 846,583</b>	<b>\$ 937,438</b>	<b>\$ 903,831</b>	<b>\$ 844,649</b>
31.00 Operating Supplies	\$ 4,658	\$ 5,859	\$ 6,500	\$ 6,500	\$ 6,719	\$ 6,500
35.00 Small Tools & Equipment	519	1,616	1,500	1,500	-	1,500
41.00 Professional Services	5,320	5,347	8,000	8,000	3,764	5,000
46.00 AWC-RMSA Insurance	18,062	13,780	14,436	14,436	13,879	15,608
48.00 Repairs & Maintenance	-	189	600	600	-	600
49.01 Conference/School/Training	-	177	5,500	5,500	595	5,000
49.02 Printing/Binding	273	245	300	300	164	300
49.03 Dues & Subscriptions	1,133	987	1,000	1,000	1,110	1,200
51.00 Intergovernmental Services	160	60	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 30,124</b>	<b>\$ 28,261</b>	<b>\$ 37,836</b>	<b>\$ 37,836</b>	<b>\$ 26,231</b>	<b>\$ 35,708</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 886,700</b>	<b>\$ 883,492</b>	<b>\$ 884,419</b>	<b>\$ 975,274</b>	<b>\$ 930,063</b>	<b>\$ 880,357</b>

- 11.00 3 Captains (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

## COMMUNITY DEVELOPMENT DEPARTMENT

### MISSION

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

### DESCRIPTION

The **Community Development** Department is organized into two divisions with an authorized staff of three. This is down from the pre-recessionary staff of seven. The Department outsources Civil projects and land use projects as necessary. Due to budget constraints the Community Development Director continues to be unfunded. The City Administrator provides oversight for the Department. The sections are:

- Planning Division (1 staff member)
- Building Division (2 staff members)
- Civil Engineering Division (Contracted)
- Land Use Projects (Contracted as needed)

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

The **Building Division** issues building, plumbing, heating, cooling, irrigation system, grading and other health and life-safety related permits for new construction, alterations, additions, modifications and remodeling for buildings and other structures within the City. The Division reviews permits and inspects the work authorized by these permits. The Division does not issue electrical permits, which are issued and inspected by the Washington State Department of Labor & Industries. The Division provides support to citizens, contractors, designers, other City departments, and county and state agencies throughout project development, construction, completion, occupancy permits and code enforcement. The Division performs all permit intake including planning, civil, building, and fire permits, and assigns street names and address numbers for new and existing properties.

The **Engineering Division** is a key member of the development review process from pre-application review, planning permit, grading permit, civil construction permit, and construction inspection to as-built drawings and project close-out documents. The Division reviews stormwater design reports, traffic impact analysis, geotechnical reports, development designs and street designs. The Division also designs the City water distribution system and storm water system, all City streets, parks, and works on many capital projects. The Division coordinates with county, regional and state agencies on

behalf of the City. Civil Engineering services are provided by Gray & Osborne, Inc. via a contract. Development review services are provided by consultants are billed back to the applicant, developer and/or builder.

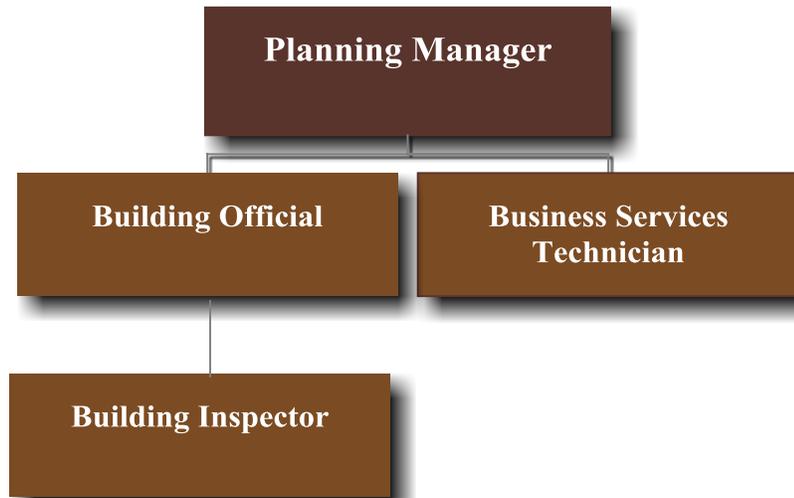
## **2015 ACCOMPLISHMENTS**

- Updated the Comprehensive Plan.
- Continued working on all major development projects such as both the Hilton Home 2 Suites, and the Fairfield Inn.
- Processed all land use, civil construction and building permits consistent with state and local procedures and regulations.
- Prepared the 2015 official population estimate.

## **MAJOR 2016 GOALS**

- Update Critical Areas Ordinance by including best available science, updating the wetland rating system, and complying with State and Federal mandates.
- Update the Zoning Code to ensure compliance with the Comprehensive Plan, all applicable State and Federal Requirements and to improve flexibility without compromising function.
- Evaluate and potentially modify permit review procedures to streamline permit processes while ensuring effective and efficient processes that will encourage economic development and enhance community engagement.
- Evaluate “road blocks” to economic development within existing and future commercial areas and develop strategies to enhance opportunities.
- Consider economic development strategies focus and build upon the City’s rich historic assets. Look into grant funding and existing programs, such as the Certified Local Government program through the State Department of Historic Preservation.
- Coordinate with PSRC, GMCC, Pierce County, and other local jurisdiction to ensure the City is coordinating and actively engaged in the regional growth strategy.
- Continue to work proactively on the Joint Land Use Study and accompanying policy modifications as needed with JBLM and other local jurisdictions.
- Work with community groups to maintain and enhance existing natural areas such as participating in Sequalitchew Creek/Edmond Marsh Restoration Plan meetings and coordinating with the Nisqually Delta Association.
- Review and approve permits in a timely and professional manner.

# Community Development Department Organizational Chart



**Planning Manager** – Performs a variety of professional and complex administrative and supervisory work in planning, coordinating, and directing zoning compliance and long-range community development and improvement programs, economic development programs, and grant writing. Supervises the current and long-range planning programs of the City related to the development and implementation of land use codes and related municipal plans and policies as well as the City’s permitting functions.

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

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

**Business Services Technician**– Provides general zoning, building and related code information to the public. Processes permit applications. Provides first line customer service for permit and planning related issues. Maintains building and permit files. Provides administrative support to the Community Development Department. Provides general assistance to the front counter with customer service. Provides back up for main front counter administrative support.

2016 Program Expenditure Budget

PLANNING AND BUILDING DEPARTMENT

EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 260,921	\$ 277,733	\$ 328,026	\$ 290,132	\$ 278,723	\$ 287,314
12.00 Overtime	\$ 121	\$ 536	\$ 618	\$ 618	\$ 1,138	\$ 400
21.00 Personnel Benefits	\$ 116,731	\$ 130,641	\$ 154,977	\$ 134,977	\$ 122,053	\$ 125,722
27.00 Uniforms	\$ -	\$ 99	\$ 150	\$ 150	\$ -	\$ -
<b>Total Salary, Wages and Benefits</b>	<b>\$ 377,772</b>	<b>\$ 409,008</b>	<b>\$ 483,771</b>	<b>\$ 425,877</b>	<b>\$ 401,914</b>	<b>\$ 413,436</b>
31.00 Operating Supplies	\$ 976	\$ 1,787	\$ 4,250	\$ 4,250	\$ 3,547	\$ 1,400
32.00 Gas, Oil & Fuel	\$ 709	\$ 505	\$ 700	\$ 700	\$ 568	\$ 700
33.00 Operating Supplies						
35.00 Small Tools & Equipment	\$ 178	\$ -	\$ 450	\$ 450	\$ 657	\$ 750
39.00 Software	\$ -	\$ 331	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services	\$ 285,996	\$ 166,175	\$ 310,000	\$ 285,000	\$ 256,452	\$ 312,000
41.03 Advertising	\$ 2,158	\$ 4,605	\$ 5,000	\$ 5,000	\$ 2,860	\$ 3,000
42.00 Communications	\$ 886	\$ 1,347	\$ 1,500	\$ 1,500	\$ 2,033	\$ 1,500
43.00 Travel and Subsistence	\$ 146	\$ 94	\$ 700	\$ 700	\$ 79	\$ 900
45.00 Operating Rental & Leases				\$ -	\$ 50	\$ -
46.00 AWC-RMSA Insurance	\$ 7,982	\$ 10,616	\$ 11,126	\$ 11,126	\$ 10,697	\$ 12,030
48.00 Repair & Maintenance	\$ 3,076	\$ 2,058	\$ 3,120	\$ 3,120	\$ 2,376	\$ 3,700
49.00 Misc/Conf/Training/Printing/Dues	\$ 2,026	\$ 3,065	\$ 4,900	\$ 4,900	\$ 2,291	\$ 4,500
51.00 Intergovernmental Services	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Expenditures</b>	<b>\$ 304,144</b>	<b>\$ 190,585</b>	<b>\$ 341,746</b>	<b>\$ 316,746</b>	<b>\$ 281,609</b>	<b>\$ 340,480</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	\$ 3,754	\$ 3,754	\$ 6,571	\$ 6,571	\$ 6,571	\$ 4,617
<b>Total Capital Outlay</b>	<b>\$ 3,754</b>	<b>\$ 3,754</b>	<b>\$ 6,571</b>	<b>\$ 6,571</b>	<b>\$ 6,571</b>	<b>\$ 4,617</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 685,670</b>	<b>\$ 603,347</b>	<b>\$ 832,088</b>	<b>\$ 749,194</b>	<b>\$ 690,094</b>	<b>\$ 758,533</b>

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.

2016 Program Expenditure Budget

PROGRAM: BUILDING						
001-010-558-50						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 164,355	\$ 171,592	\$ 203,911	\$ 203,911	\$ 192,237	\$ 229,711
12.00 Overtime	108	467	406	406	1,138	400
21.00 Personnel Benefits	78,377	84,759	100,989	100,989	85,304	100,761
26.00 Uniform Cleaning						
27.00 Uniforms	-	99	150	150	-	-
28.00 Other Benefits Costs	-	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 242,839</b>	<b>\$ 256,916</b>	<b>\$ 305,456</b>	<b>\$ 305,456</b>	<b>\$ 278,679</b>	<b>\$ 330,872</b>
31.00 Operating Supplies	\$ 607	\$ 997	\$ 3,250	\$ 3,250	\$ 3,247	\$ 900
32.00 Gas, Oil & Fuel	709	505	700	700	568	700
35.00 Small Tools & Equipment	-	-	250	250	657	250
39.00 Software	-	331	-	-	-	-
41.00 Professional Services	9,858	15,023	15,000	15,000	14,694	17,000
41.01 Professional Services - Reimbursable	153,859	63,975	115,000	100,000	93,355	115,000
41.03 Advertising					14	
42.00 Communications						
42.01 Communications - Devices	874	658	700	700	702	700
43.00 Travel and Subsistence	76	94	500	500	79	500
41.03 Advertising						
45.00 Operating Rental & Leases					50	
46.00 AWC-RMSA Insurance	5,711	7,116	6,280	6,280	6,038	6,790
48.01 Maintenance - Software	2,289	2,058	2,120	2,120	2,002	2,200
48.02 Maintenance - Vehicles	787	-	1,000	1,000	64	1,000
49.01 Conference/School/Training	867	1,105	1,500	1,500	600	1,800
49.02 Printing/Binding	84	24	100	100	20	
49.03 Professional Dues & Subscriptions	290	295	300	300	295	300
49.05 Miscellaneous	3	0	-	-	-	-
51.00 Intergovernmental Services	10	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 176,024</b>	<b>\$ 92,181</b>	<b>\$ 146,700</b>	<b>\$ 131,700</b>	<b>\$ 122,384</b>	<b>\$ 147,140</b>
91.00 Equipment Replacement Charges	\$ 3,620	\$ 3,620	\$ 6,335	\$ 6,335	\$ 6,335	\$ 4,400
<b>Total Capital Outlay</b>	<b>\$ 3,620</b>	<b>\$ 3,620</b>	<b>\$ 6,335</b>	<b>\$ 6,335</b>	<b>\$ 6,335</b>	<b>\$ 4,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 422,483</b>	<b>\$ 352,717</b>	<b>\$ 458,491</b>	<b>\$ 443,491</b>	<b>\$ 407,398</b>	<b>\$ 482,412</b>

- 11.00 Public Works Director (5%); Public Works Clerk (5%); Planning Manager (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
- 41.00 Survey services; GIS maps; general consulting services
- 41.01 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
- 49.01 Continuing education required for professional certifications
- 49.02 Plan reproductions, building department forms
- 49.03 Int'l Code Council, WA Building Officials, IAPMO, certification renewals

2016 Program Expenditure Budget

<b>PROGRAM: PLANNING</b>						
001-011-558-60						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
11.00 Salaries and Wages	\$ 96,566	\$ 106,141	\$ 124,115	\$ 86,221	\$ 86,486	\$ 57,603
12.00 Overtime	14	70	212	212		
21.00 Personnel Benefits	38,354	45,882	53,988	33,988	36,749	24,961
26.00 Uniform Cleaning						
27.00 Uniforms	-	-	-	-	-	-
28.00 Other Benefits Costs	-	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 134,934</b>	<b>\$ 152,093</b>	<b>\$ 178,315</b>	<b>\$ 120,421</b>	<b>\$ 123,235</b>	<b>\$ 82,564</b>
31.00 Operating Supplies	\$ 369	\$ 790	\$ 1,000	\$ 1,000	\$ 300	\$ 500
32.00 Gas, Oil & Fuel						
33.00 Operating Supplies						
35.00 Small Tools & Equipment	178	-	200	200	-	500
41.00 Professional Services	22,249	70,535	80,000	120,000	122,620	80,000
41.01 Professional Svcs - Reimbursable	100,031	16,643	100,000	50,000	25,783	100,000
41.02 Professional Svcs - Shoreline Grant	-	-	-	-	-	-
41.03 Advertising	2,158	4,605	5,000	5,000	2,846	3,000
41.04 Professional Svcs	-	-	-	-	-	-
42.00 Communications						
42.01 Communications - Other						
42.02 Communications - Postage	12	689	800	800	1,331	800
43.00 Travel and Subsistence	70	-	200	200	-	400
45.00 Equipment Rental	-					
46.00 AWC-RMSA Insurance	2,271	3,500	4,846	4,846	4,659	5,240
47.00 Utilities						
48.00 Repair & Maintenance					310	500
49.00 Miscellaneous						
49.01 Conference/School/Training	137	-	1,000	1,000	145	1,000
49.02 Printing/Binding	175	1,171	1,000	1,000	546	1,000
49.03 Professional Dues & Subscriptions	470	470	1,000	1,000	686	400
49.04 Recording Fees	-	-	-	-	-	-
49.05 Other	-	-	-	-	-	-
50.00 Intergovernmental Services	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 128,120</b>	<b>\$ 98,404</b>	<b>\$ 195,046</b>	<b>\$ 185,046</b>	<b>\$ 159,225</b>	<b>\$ 193,340</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	\$ 134	\$ 134	\$ 236	\$ 236	\$ 236	\$ 217
<b>Total Capital Outlay</b>	<b>\$ 134</b>	<b>\$ 134</b>	<b>\$ 236</b>	<b>\$ 236</b>	<b>\$ 236</b>	<b>\$ 217</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 263,188</b>	<b>\$ 250,630</b>	<b>\$ 373,597</b>	<b>\$ 305,703</b>	<b>\$ 282,697</b>	<b>\$ 276,121</b>

- 11.00 Planning Manager (50%); Business Services Technician (25%); Clerical Assistant (10%)
- 31.00 Toner cartridges, binders, archiving supplies
- 41.00 Special studies/reports by consultants (not reimbursable), Hearing Examiner services (not reimbursable), transcription services
- 41.01 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
- 42.02 Postage for plans and notifications to developers
- 43.00 Travel associated with staff training and meetings
- 49.01 Continuing education required for professional certifications; American Planning Association conference
- 49.03 American Planning Association, AICP certification renewal

## PUBLIC WORKS DEPARTMENT

### MISSION

*To provide a safe and balanced transportation system; safe and reliable water service; effective stormwater management; and efficient greenways, parks, tourism and recreation services. To continue to reflect the progressive philosophy of a planned community for the benefit of its citizens and visitors.*

### DESCRIPTION

The **Public Works Department** is organized into multiple functional areas. The Department has a staff of 12 FTEs who are responsible for managing, operating, and maintaining the City's Water and Stormwater Utilities, street system, unimproved City-owned property and City-owned facilities, including the DuPont Historical Museum. The Department also manages daily operations of the City's parks and greenways and supports recreational activities and special events year-round.

The Department is staffed by (1) PW Director, (1) PW Supervisor, (1) Recreation Coordinator, (2) Maintenance Worker (MW) III, (5) MW II, (1) MW I, and (1) Tourism/Museum Coordinator. City Engineer and Traffic Engineer services are provided by contract consultants.

**Water System:** The City operates and maintains 247,440 feet (47 miles) of water mains, 500 hydrants, and two primary storage facilities with over four million gallons of storage. The city has over 3,000 water service connections, five active wells, and three booster stations.

**Stormwater System:** The City maintains 163,700 feet (31 miles) of stormwater collection lines, 32,440 feet (six miles) of storm ditches, 1,766 stormwater catch basin structures, and 21 stormwater retention ponds totaling almost 11 acres.

**Street System:** The City has over 73 lane miles of road surface, several hundred traffic signs, nine traffic signals, 50 miles of sidewalk, and more than 25 miles of pedestrian trails.

**Facilities:** Public Works currently maintains seven City Facilities: Community Center Building, Museum, Public Works Crew Office and Maintenance Shop, former EMS Satellite, and Civic Center City Hall and Public Safety buildings and grounds.

**Unimproved City-owned property:** The City has several undeveloped historic sites to include 1833/1843 sites, Heirloom Orchard, etc. The Historical Society had developed a strategic plan to preserve and protect these sites.

**Museum:** The City of DuPont Historical Museum is supported by cooperative efforts of the City of DuPont and the DuPont Historical Society.

**Tourism:** The City of DuPont Tourism is supported by lodging tax dollars from three hotels. By the end of 2016, we will have 5 hotels contributing to the lodging tax revenues. Tourism is staffed by the

Museum Coordinator and Part Time Tourism Coordinator who are also supported by the Historical Society, Tourism Board and Lodging Tax Advisory Committee.

**Parks, Greenways, and Recreation:** The City owns and manages 17 developed parks encompassing over 60 acres of land. In addition, there are more than 24 acres of greenways throughout the City. Both are maintained primarily by Public Works staff and supplemented by contracted services. Community events and recreation opportunities are facilitated throughout the year by the Recreation Coordinator, supported by and in collaboration with the Park and Recreation Agency, City staff, and volunteers.

## 2015 ACCOMPLISHMENTS

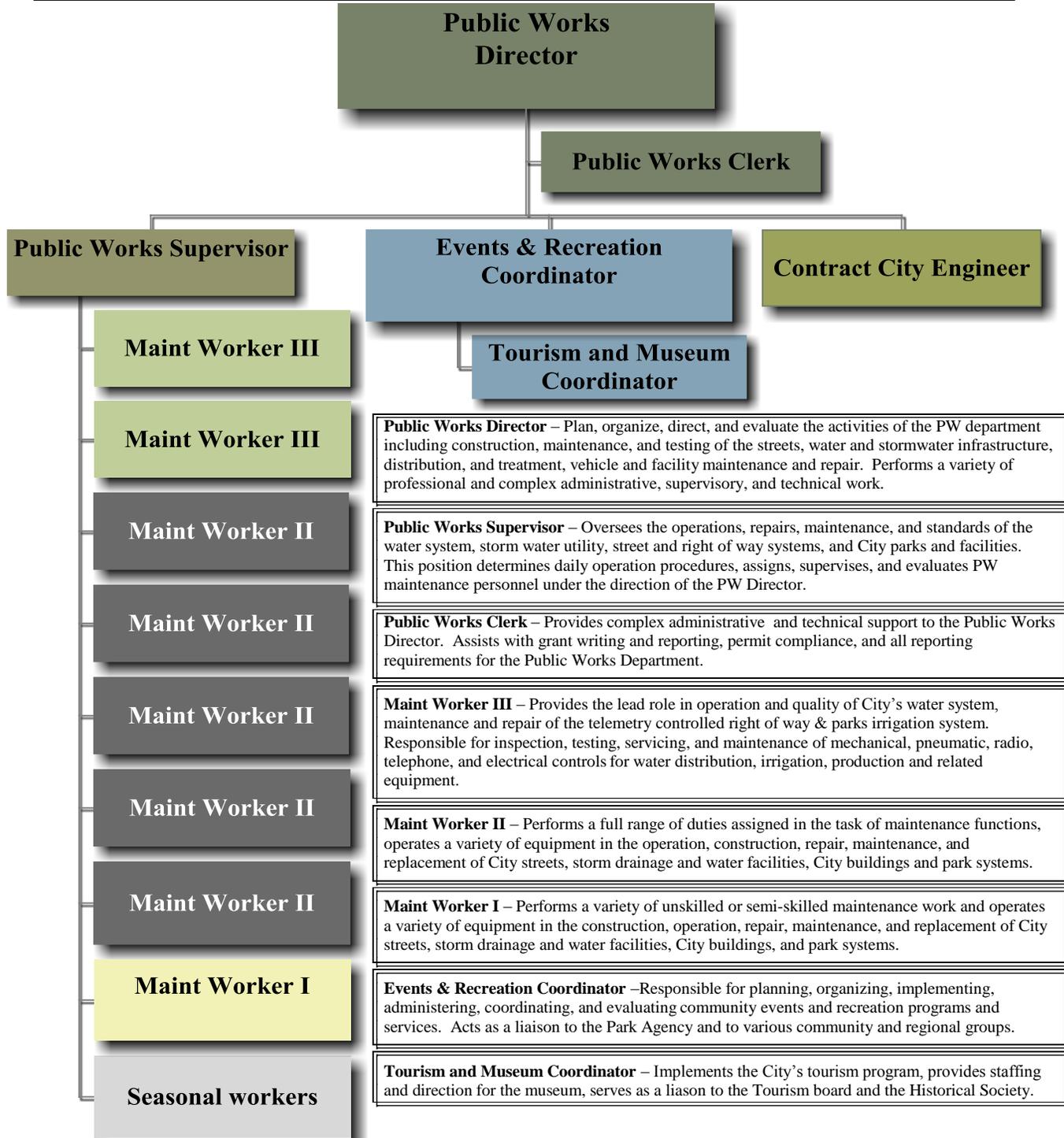
- Installed restrooms at Clock Tower Park by creating partnerships and sponsorships with local businesses and organizations and using over 2,000 volunteer hours to ensure project completion.
- Implemented Neighborhood Project to serve as pilot project for replacing street trees to guide citywide strategy/program for ongoing care, maintenance and repair of street trees and sidewalks.
- Provided sustainable, drought-tolerant vegetation in Center Drive medians.
- Initiated Rate Studies for both Water and Stormwater Utilities. Implementation of recommendations will begin in 2016.
- Installed interpretive signage at Sequalitchew Creek, Fort Nisqually site, Orchard, the Wharf, and Prairie locations.
- Completed internal inspection and cleaning of Hoffman and Bell Hill water reservoirs to ensure system integrity.
- Continued to expand and enhance the City's recreational programs and activities through increased partnerships with various sports and program providers.

## 2016 MAJOR GOALS

- Continue to provide high quality services in water, stormwater, streets, facilities, parks, greenways, and recreation within available resources using City staff, outside contracts, and other services.
- Continue to pursue available grant, donation, and other funding opportunities to support the City's infrastructure and special projects.
- Continue to represent the City in various ongoing regional committees, stakeholder groups, meetings, and forums and continue to collaborate with agencies, jurisdictions, and other governmental entities to advocate for interests and priorities identified by the City.
- Implement recommendations from the 2015 Water and Stormwater Rate Studies.
- Complete construction phase (CN) of the Historic Village water main replacement project and submit to Council for project acceptance.
- Complete construction phase (CN) of the Wilmington Drive Overlay Project, submit to Council for project acceptance, and close out federal STP grant.
- Provide for maintenance and stewardship of City parks, greenways, and open spaces using combinations of City staff, contracts and other services, and volunteer programs.

- Continue implementation of plans, programs, code revisions, and other steps to ensure compliance with the NPDES Municipal Stormwater Permit and Water System standards and requirements.
- Continue to expand and enhance the City's recreational programs and activities through increased partnerships with various sports and program providers.
- Continue to implement the 2011 Water System Plan by performing routine water system maintenance programs and water system improvements identified in the Plan.
- Develop a three- to five-year Parks and Recreation Business Plan that includes programming, communications, facilities, and staffing needs. Work collaboratively with the Park Agency, Tourism, and the Historical Society to incorporate goals and priorities into the Plan.
- Work collaboratively with the Park Agency, Tourism, and the Historical Society to incorporate goals and priorities into the Plan. This will include developing and implementing a business plan for Historic Site Development and updating the current strategic plan for Tourism.
- Improve communication between and among the Park Agency, staff, and City Council. Track and report program participants; use surveys to gather information for final reporting of programs to Council; use Constant Contact as the primary communication source with citizens through monthly electronic newsletters.
- Develop a five-year plan to provide restrooms in City parks, prioritizing Sequalitchew Creek, Chief Leschi, and Iafrati Parks; continue to install interpretive signage throughout our parks.
- Continue to promote activities and annual events to enhance revenue-generating programs.
- Continue to collaborate with other city departments, local businesses, developers, stakeholder groups, and city groups and agencies to promote and enhance a strong regional City identity.

# Public Works Department Organizational Chart



2016 Program Expenditure Budget

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

EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 107,255	\$ 110,842	\$ 206,842	\$ 202,270	\$ 189,005	\$ 192,440
12.00 Overtime	1,595	3,470	4,511	4,511	14,682	11,788
21.00 Personnel Benefits	53,727	50,534	107,529	107,529	77,929	107,039
26.00 Uniform Cleaning	654	1,031	1,350	1,350	539	1,050
27.00 Uniforms	392	718	700	700	105	900
<b>Total Salary, Wages and Benefits</b>	<b>\$ 163,623</b>	<b>\$ 166,594</b>	<b>\$ 320,932</b>	<b>\$ 316,360</b>	<b>\$ 282,260</b>	<b>\$ 313,217</b>
31.00 Operating Supplies	\$ 55,968	\$ 74,685	\$ 69,679	\$ 75,679	\$ 54,307	81,006
32.00 Gas, Oil & Fuel	5,587	5,928	6,000	6,000	5,266	6,000
35.00 Small Tools & Equipment	4,701	2,222	8,000	8,720	7,135	24,100
41.00 Professional Services	77,896	117,205	227,009	208,509	165,807	169,977
41.03 Advertising	251	580	2,250	2,250	1,524	18,000
42.00 Communications	6,025	9,034	8,325	8,325	9,323	9,555
43.00 Travel and Subsistence	24	339	800	800	138	2,500
44.00 Taxes & Assessments	-	1,100	1,625	1,625	1,508	2,000
45.00 Operating Rental & Leases	3,449	5,646	5,250	5,250	3,429	4,700
46.00 AWC-RMSA Insurance	25,946	27,271	27,078	27,078	26,033	29,277
47.00 Utilities	77,750	94,640	184,483	184,483	174,794	182,500
48.00 Repair & Maintenance	13,142	10,294	15,175	15,175	15,469	42,750
49.00 Misc/Conf/Training/Printing/Dues	2,397	3,489	6,450	6,450	4,764	9,605
51.00 Intergovernmental Services	780	779	910	910	1,013	1,260
<b>Total Other Expenditures</b>	<b>\$ 273,917</b>	<b>\$ 353,213</b>	<b>\$ 563,034</b>	<b>\$ 551,254</b>	<b>\$ 470,512</b>	<b>\$ 583,230</b>
63.00 Other Improvements	\$ -	\$ -	\$ 22,000	\$ 107,000	\$ 70,357	\$ 5,000
64.00 Machinery and Equipment	\$ -	\$ 3,375	\$ -	\$ -	\$ 3,386	\$ -
91.00 Equipment Replacement Charges	9,330	9,330	17,497	17,497	17,497	19,755
<b>Total Capital Outlay</b>	<b>\$ 9,330</b>	<b>\$ 12,705</b>	<b>\$ 39,497</b>	<b>\$ 124,497</b>	<b>\$ 91,239</b>	<b>\$ 24,755</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 446,870</b>	<b>\$ 532,512</b>	<b>\$ 923,463</b>	<b>\$ 992,111</b>	<b>\$ 844,011</b>	<b>\$ 921,202</b>

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

2016 Program Expenditure Budget

<b>PROGRAM: PARKS</b>							
001-012-576-80							
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>	
11.00 Salaries and Wages	\$ 36,963	\$ 36,127	\$ 91,418	\$ 91,418	\$ 77,328	\$ 50,859	
12.00 Overtime	456	318	1,493	1,493	2,572	1,593	
21.00 Personnel Benefits	17,733	14,966	40,941	40,941	27,308	23,873	
26.00 Uniform Cleaning	327	449	800	800	269	700	
27.00 Uniforms	235	124	300	300	27	600	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 55,714</b>	<b>\$ 51,983</b>	<b>\$ 134,952</b>	<b>\$ 134,952</b>	<b>\$ 107,504</b>	<b>\$ 77,625</b>	
31.00 Operating Supplies	\$ 13,579	\$ 21,152	\$ 21,000	\$ 21,000	\$ 13,055	\$ 26,000	
32.00 Gas, Oil & Fuel	5,587	5,928	6,000	6,000	5,266	6,000	
35.00 Small Tools & Equipment	2,326	152	3,500	3,500	3,529	3,400	
41.00 Professional Services	2,555	4,376	38,900	38,900	11,285	7,500	
41.03 Advertising	133	54	-	-	181	-	
42.00 Communications	-	793	700	700	780	800	
42.01 Communications - Other	-	84	-	-	-	-	
43.00 Travel and Subsistence	-	-	300	300	-	500	
45.00 Operating Rental & Leases	1,547	1,617	2,000	2,000	2,302	2,000	
46.00 AWC-RMSA Insurance	4,824	5,551	5,556	5,556	5,341	6,007	
47.00 Utilities	25,777	30,699	48,931	78,931	78,147	80,000	
48.00 Repair & Maintenance	1,165	1,160	3,000	3,000	1,468	2,000	
48.02 Maintenance- Vehicles	323	1,981	2,000	2,000	867	2,000	
49.01 Conference/School/Training	-	150	800	800	160	2,100	
49.02 Printing/Binding	-	-	-	-	62	-	
49.03 Professional Dues & Subscriptions	125	158	200	200	125	300	
49.05 Miscellaneous	-	5	-	-	-	-	
51.00 Intergovernmental Services	647	738	750	750	763	750	
<b>Total Other Expenditures</b>	<b>\$ 58,588</b>	<b>\$ 74,596</b>	<b>\$ 133,637</b>	<b>\$ 163,637</b>	<b>\$ 123,331</b>	<b>\$ 139,357</b>	
63.00 Capital Improvements	\$ -	\$ -	\$ 22,000	\$ 107,000	\$ 70,357	\$ 5,000	
64.00 Machinery and Equipment	-	-	-	-	\$ 3,000	-	
91.00 Equipment Replacement Charges	6,038	6,038	11,153	11,153	11,153	11,821	
<b>Total Capital Outlay</b>	<b>\$ 6,038</b>	<b>\$ 6,038</b>	<b>\$ 33,153</b>	<b>\$ 118,153</b>	<b>\$ 84,510</b>	<b>\$ 16,821</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,339</b>	<b>\$ 132,618</b>	<b>\$ 301,742</b>	<b>\$ 416,742</b>	<b>\$ 315,344</b>	<b>\$ 233,803</b>	

2016 Program Expenditure Budget

PROGRAM: MUSEUM						
001-013-575-30						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 3,210	\$ 4,118	\$ 13,083	\$ 6,511	\$ 6,214	\$ 13,293
12.00 Overtime	-	108	-		446	
21.00 Personnel Benefits	322	750	11,106	11,106	4,764	9,275
<b>Total Salary, Wages and Benefits</b>	<b>\$ 3,532</b>	<b>\$ 4,976</b>	<b>\$ 24,189</b>	<b>\$ 17,617</b>	<b>\$ 11,425</b>	<b>\$ 22,568</b>
31.00 Operating Supplies	\$ 70	\$ 1,213	\$ 2,000	\$ 2,000	\$ 957	\$ 2,000
35.00 Small Tools & Equipment	-	674	1,000	1,000	176	1,000
41.00 Professional Services	926	1,101	1,300	1,300	1,600	1,300
41.03 Advertising	-	406	2,000	2,000	900	2,000
42.00 Communications	765	838	850	850	880	850
42.01 Communications - Devices	961	998	1,125	1,125	1,116	1,125
43.00 Travel and Subsistence	-				37	
45.00 Operating Rental & Leases	-					
46.00 AWC-RMSA Insurance	2,594	2,691	2,288	2,288	2,200	2,474
47.00 Utilities	4,682	4,124	5,500	5,500	4,736	5,500
48.00 Repair & Maintenance	-	-	500	500	-	500
49.02 Printing/Binding	-	24	1,000	1,000	687	1,000
51.00 Intergovernmental Services	7	17	10	10	7	10
<b>Total Other Expenditures</b>	<b>\$ 10,005</b>	<b>\$ 12,085</b>	<b>\$ 17,573</b>	<b>\$ 17,573</b>	<b>\$ 13,295</b>	<b>\$ 17,759</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,537</b>	<b>\$ 17,062</b>	<b>\$ 41,762</b>	<b>\$ 35,190</b>	<b>\$ 24,720</b>	<b>\$ 40,327</b>

- 11.00 Museum & Tourism Coordinator (37%) (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
- 42.00 Phone charges
- 42.01 Internet services
- 47.00 Utilities
- 51.00 Pierce County noxious weed assessment

2016 Program Expenditure Budget

PROGRAM: FACILITIES						
001-014-518-30						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 34,616	\$ 32,544	\$ 46,532	\$ 48,532	\$ 52,706	\$ 45,949
12.00 Overtime	260	231	1,282	1,282	339	1,348
21.00 Personnel Benefits	15,543	13,641	22,434	22,434	18,163	20,129
26.00 Uniform Cleaning	327	582	550	550	270	350
27.00 Uniforms	132	594	300	300	78	300
<b>Total Salary, Wages and Benefits</b>	<b>\$ 50,879</b>	<b>\$ 47,592</b>	<b>\$ 71,098</b>	<b>\$ 73,098</b>	<b>\$ 71,555</b>	<b>\$ 68,076</b>
31.00 Operating Supplies	\$ 4,393	\$ 8,595	\$ 8,000	\$ 8,000	\$ 8,803	\$ 10,000
35.00 Small Tools & Equipment	1,284	84	1,500	1,500	2,528	2,700
41.00 Professional Services	18,679	21,212	22,000	33,000	37,358	20,600
41.03 Advertising					34	
42.00 Communications	1,285	1,904	1,500	1,500	1,886	1,900
42.01 Communications - Devices	1,843	1,943	1,850	1,850	2,081	2,000
43.00 Travel and Subsistence						300
44.00 Taxes & Assessments	-	350	625	625	420	500
45.00 Operating Rental & Leases	-	134	250	250	101	
46.00 AWC-RMSA Insurance	13,928	14,222	14,511	14,511	13,951	15,689
47.00 Utilities	40,224	38,112	40,500	40,500	35,046	37,000
48.00 Repair & Maintenance	11,654	6,819	9,675	9,675	13,084	37,750
48.02 Maintenance - Vehicles	-	335	-	-	50	500
49.01 Conference/School/Training	-	-	450	450	85	1,200
49.03 Professional Dues & Subscriptions	-	-	-	-		200
49.05 Miscellaneous	12	-	-	-	343	
51.00 Intergovernmental Services	127	25	150	150	243	500
<b>Total Other Expenditures</b>	<b>\$ 93,429</b>	<b>\$ 93,736</b>	<b>\$ 101,011</b>	<b>\$ 112,011</b>	<b>\$ 116,015</b>	<b>\$ 130,839</b>
64.00 Machinery and Equipment	\$ -	\$ 3,375	\$ -		\$ 386	
91.00 Equipment Replacement Charges	\$ 620	\$ 620	\$ 1,085	\$ 1,085	\$ 1,085	\$ 7,934
<b>Total Capital Outlay</b>	<b>\$ 620</b>	<b>\$ 3,995</b>	<b>\$ 1,085</b>	<b>\$ 1,085</b>	<b>\$ 1,471</b>	<b>\$ 7,934</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 144,928</b>	<b>\$ 145,323</b>	<b>\$ 173,194</b>	<b>\$ 186,194</b>	<b>\$ 189,040</b>	<b>\$ 206,849</b>

- 11.00 PW Director (5%); PW Clerk (5%); PW Supervisor (5%); Maintenance Worker III (7%);  
Maintenance Workers II (% varies); Maint Worker I (10%); 20% 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
- 42.00 PW facility phones
- 42.01 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

2016 Program Expenditure Budget

<b>PROGRAM: GREENWAYS</b>						
001-015-542-70						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
31.00 Operating Supplies	\$ 938	\$ 13,765	\$ 8,679	\$ 8,679	\$ 4,344	\$ 11,250
35.00 Small Tools & Equipment	-	-	-	-	40	
41.00 Professional Services	6,250	58,697	114,809	84,809	65,119	90,000
42.00 Communications	603	1,698	1,500	1,500	1,191	1,500
42.01 Communications - Other	-				10	120
43.00 Travel and Subsistence						
44.00 Advertising						
45.00 Equipment Rental	-	467	-	-	54	200
46.00 AWC-RMSA Insurance	2,075	2,134	2,198	2,198	2,114	2,377
47.00 Utilities	7,068	21,705	89,552	59,552	56,865	60,000
<b>Total Other Expenditures</b>	<b>\$ 16,933</b>	<b>\$ 98,466</b>	<b>\$ 216,738</b>	<b>\$ 156,738</b>	<b>\$ 129,735</b>	<b>\$ 165,447</b>
91.00 Equipment Replacement Charges	\$ 2,672	\$ 2,672	\$ 5,259	\$ 5,259	\$ 5,259	
<b>Total Capital Outlay</b>	<b>\$ 2,672</b>	<b>\$ 2,672</b>	<b>\$ 5,259</b>	<b>\$ 5,259</b>	<b>\$ 5,259</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,605</b>	<b>\$ 101,138</b>	<b>\$ 221,997</b>	<b>\$ 161,997</b>	<b>\$ 134,994</b>	<b>\$ 165,447</b>

- 31.00 Station controllers, valve & head replacements for irrigation, fertilizer
- 41.00 Greenway Maintenance contract, Tree services
- 42.00 Shared modem line charges for controllers
- 47.00 Water utilities including shared meters/controllers

2016 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS						
001-016-571-10						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 32,466	\$ 38,052	\$ 55,809	\$ 55,809	\$ 52,757	\$ 32,868
12.00 Overtime	879	2,813	1,736	1,736	11,325	8,847
21.00 Personnel Benefits	20,129	21,176	33,048	33,048	27,695	21,676
27.00 Uniforms	25	-	100	100		
<b>Total Salary, Wages and Benefits</b>	<b>\$ 53,499</b>	<b>\$ 62,042</b>	<b>\$ 90,693</b>	<b>\$ 90,693</b>	<b>\$ 91,776</b>	<b>\$ 63,391</b>
31.00 Operating Supplies	\$ 36,988	\$ 29,960	\$ 30,000	\$ 36,000	\$ 27,149	\$ 30,000
35.00 Small Tools & Equipment	1,091	1,312	2,000	2,720	863	2,000
41.00 Professional Services	49,487	31,818	50,000	50,500	50,446	40,577
41.03 Advertising	118	120	250	250	409	1,000
42.01 Communications - Devices	568	776	800	800	1,379	1,260
42.02 Communications - Postage	-	-	-	-		
43.00 Travel and Subsistence	24	339	500	500	102	1,700
44.00 Taxes & Assessments	-	750	1,000	1,000	1,088	1,500
45.00 Operating Rental & Leases	1,902	3,428	3,000	3,000	971	2,500
46.00 AWC-RMSA Insurance	2,525	2,673	2,525	2,525	2,427	2,730
49.01 Conference/School/Training	74	269	500	500	-	1,805
49.02 Printing/Binding	1,389	414	1,000	1,000	177	1,000
49.03 Professional Dues & Subscriptions	196	870	500	500	629	500
49.05 Miscellaneous	362	850	2,000	2,000	1,546	500
51.00 Intergovernmental Services	240	750	-	-	950	1,000
<b>Total Other Expenditures</b>	<b>\$ 94,963</b>	<b>\$ 74,329</b>	<b>\$ 94,075</b>	<b>\$ 101,295</b>	<b>\$ 88,136</b>	<b>\$ 88,072</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 148,462</b>	<b>\$ 136,371</b>	<b>\$ 184,768</b>	<b>\$ 191,988</b>	<b>\$ 179,912</b>	<b>\$ 151,463</b>

- 11.00 Recreation & Events Coordinator (50%); Clerical Assistant (20%)
- 12.00 Overtime
- 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.
- 43.00 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)
- 49.01 WA Recreation & Parks Association Conference; misc training
- 49.02 Banners, flyers, brochures
- 49.03 On-line team scheduling subscription; WA Recreation & Parks Association dues
- 49.05 Program permits; duck raffle prizes

**2016 Budget Note**

**Overtime:** July 4th event: \$5,847 (police and public works), Hudson Bay Days: \$1,920, Other misc rec/events: \$1,080

2016 Program Expenditure Budget

<b>PROGRAM: TOURISM</b>						
001-017-557-30						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
11.00 Salaries and Wages						\$ 49,471
12.00 Overtime						
21.00 Personnel Benefits						32,086
26.00 Uniform Cleaning						
27.00 Uniforms						
28.00 Other Benefits Costs	-	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,557</b>
31.00 Operating Supplies						\$ 1,756
35.00 Small Tools & Equipment						15,000
41.00 Professional Services						10,000
41.03 Advertising						15,000
42.01 Communications - Devices						
42.02 Communications - Postage						
43.00 Travel and Subsistence						
44.00 Taxes & Assessments						
45.00 Operating Rental & Leases						
46.00 AWC-RMSA Insurance						
49.01 Conference/School/Training						
49.02 Printing/Binding						
49.03 Professional Dues & Subscriptions						
49.05 Miscellaneous						
51.00 Intergovernmental Services						
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,756</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,313</b>

- 11.00 Recreation & Events Coordinator (50%); Museum & Tourism Coordinator (63%)
- 31.00 Office supplies
- 35.00 Hanging baskets, banners
- 41.00 Website update
- 41.03 Marketing, advertising, publications

**2016 Budget Note**

This division is newly created in 2016 to account for tourism activities separate from events and outside of the Hotel/Motel Tax fund.

## NON-DEPARTMENTAL DEPARTMENT

### DESCRIPTION

General government expenditures that are not associated with a specific department are accounted for in the Non-Departmental department.

The following types of expenditures are recorded in the Non-Departmental department:

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

**Judicial** – The City contracts for municipal court services through the City of Lakewood.

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

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

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

**Detention/Corrections** – The City contracts with the Nisqually Tribe for jail services.

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

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

2016 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES						
001-099						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
21.01 Tuition Reimbursement	\$ -	\$ -	\$ -	\$ 10,000	\$ 1,455	\$ 10,000
31.00 Operating Supplies - Animal Licensing	\$ 87	\$ 92	\$ 100	\$ 100	\$ 85	\$ 100
31.00 Operating Supplies-Safety/Wellness Prog	1,033	552	1,000	1,000	890	1,000
31.00 Operating Supplies	501	-	-	-	46	-
35.00 Small Tools & Equip-Safety/Wellness Pro	-	-	-	-	-	-
41.00 Prof Svcs - Health Plan Administration	-	-	-	12,000	12,800	9,500
41.00 Prof Svcs - Flu Vaccinations	225	-	300	300	25	300
41.00 Prof Svcs - Citywide Employee Trng	-	-	500	500	-	500
41.00 Prof Svcs - Workers Comp Retro Pgm	5,698	7,962	9,000	9,000	6,696	8,000
41.03 Legal Advertising & Postings	2,029	2,651	3,000	3,000	4,440	4,000
44.00 Taxes & Assessments	2,606	17,672	-	-	-	-
46.00 AWC-RMSA Insurance	20	20	20	20	21	22
49.02 Printing/Binding	54	5	-	-	-	-
49.03 Professional Dues & Subscriptions	34,041	39,961	42,250	42,250	35,154	59,825
49.04 Recording Fees	455	1,756	1,000	1,000	-	1,000
49.05 Miscellaneous	(37,884)	14,563	30,000	36,175	39,111	30,000
51.00 Intergov. Svcs. - Liquor Taxes/Profits	1,547	1,902	2,200	2,200	2,099	2,200
51.00 Intergov. Svcs. - Election Fees	12,712	2,911	10,000	10,000	-	10,000
51.00 Intergov. Svcs. - Voter Maint. Fees	13,518	11,783	14,000	14,000	13,003	14,000
51.00 Intergov. Svcs. - Court Services	133,636	145,571	147,000	90,000	89,042	140,000
51.00 Intergov. Svcs. - Jail Services	3,906	1,756	8,000	13,000	13,494	8,000
51.00 Intergov. Svcs. - Animal Control	40,244	33,251	35,200	35,200	33,430	35,200
<b>Total Other Expenditures</b>	<b>\$ 214,427</b>	<b>\$ 282,405</b>	<b>\$ 303,570</b>	<b>\$ 279,745</b>	<b>\$ 251,791</b>	<b>\$ 333,647</b>
64.00 Capital Equipment - War Memorial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>					
99.00 Transfer-Out - Fire Hydrant Maint Cost	\$ 28,460	\$ 29,314	\$ 30,195	\$ 30,195	\$ 30,195	\$ 56,337
99.00 Transfer-Out - Capital Projects Fund	640,000	640,000	640,000	-	-	-
99.00 Transfer-Out - Debt Svc Fund	-	-	-	512,000	512,000	608,305
99.00 Transfer-Out - Revenue Stabilization	-	-	-	160,000	160,000	43,000
99.00 Transfer-Out - Contingency Fund	-	-	-	80,000	80,000	22,000
99.00 Transfer-Out - Operating Reserve	-	-	-	-	-	337,000
99.00 Transfer-Out - ER&R Fund	100,000	600,000	-	-	-	-
99.00 Transfer-Out - Street Fund	225,000	165,000	169,540	140,000	140,000	210,000
00.00 Debt issuance costs	-	-	-	42,750	42,750	-
00.00 State Building Surcharge	63	427	300	300	246	300
00.00 Deposit Refunds	2,880	2,590	3,000	3,000	2,960	3,000
<b>Other Financing Uses</b>	<b>\$ 996,403</b>	<b>\$ 1,437,331</b>	<b>\$ 843,035</b>	<b>\$ 968,245</b>	<b>\$ 968,151</b>	<b>\$ 1,279,942</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,210,830</b>	<b>\$ 1,719,735</b>	<b>\$ 1,146,605</b>	<b>\$ 1,247,990</b>	<b>\$ 1,219,942</b>	<b>\$ 1,613,589</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$ 1,210,830</b>	<b>\$ 1,719,735</b>	<b>\$ 1,146,605</b>	<b>\$ 1,247,990</b>	<b>\$ 1,219,942</b>	<b>\$ 1,613,589</b>

49.03 Citywide Dues: Rainier Cable Commission; Puget Sound Regional Council; Puget Sound Clean Air Agency; AWC Service Fee; Pierce County Cities & Towns Association; AWC Drug/Alcohol Consortium; Public Risk Management Association; WA PRIMA; State Purchasing Cooperative; MRSC Rosters; PEG Fees

# 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.

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.

2016 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-5XX						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 98,174	\$ 93,512	\$ 99,193	\$ 99,193	\$ 98,198	\$ 121,369
12.00 Overtime	979	3,816	2,405	2,405	1,995	2,497
21.00 Personnel Benefits	41,031	38,031	44,207	44,207	36,359	51,952
26.00 Uniform Cleaning	327	449	500	500	270	600
27.00 Uniforms	313	845	500	500	82	750
<b>Total Salary, Wages and Benefits</b>	<b>\$ 140,824</b>	<b>\$ 136,653</b>	<b>\$ 146,805</b>	<b>\$ 146,805</b>	<b>\$ 136,904</b>	<b>\$ 177,168</b>
31.00 Operating Supplies	\$ 24,670	\$ 25,744	\$ 37,000	\$ 18,000	\$ 12,077	\$ 31,500
32.00 Gas, Oil & Fuel	5,587	5,918	6,000	6,000	5,147	6,000
35.00 Small Tools & Equipment	3,218	4,868	3,000	3,000	4,083	11,400
39.00 Software	-	331	-	-	-	-
41.00 Professional Services	18,303	203,278	33,200	111,070	122,163	67,000
41.03 Advertising	-	-	-	-	17	-
42.00 Communications	536	500	550	550	564	500
42.01 Communications - Other	293	281	300	300	310	500
43.00 Travel and Subsistence	-	-	150	150	39	600
44.00 Taxes & Assessments	-	95	-	-	-	-
45.00 Operating Rental & Leases	1,064	301	1,500	1,500	789	1,500
46.00 AWC-RMSA Insurance	9,800	10,204	10,218	10,218	9,824	11,048
47.00 Utilities	172,637	163,420	180,930	180,930	179,399	172,750
48.00 Repair & Maintenance	42,637	17,646	28,000	28,000	10,745	32,500
48.02 Maintenance - Vehicles	609	2,517	2,500	2,500	1,558	2,500
49.01 Conference/School/Training	-	125	250	250	328	500
49.02 Printing/Binding	-	-	-	-	-	100
49.03 Professional Dues & Subscriptions	100	65	100	100	34	100
49.05 Miscellaneous	9	455	500	500	471	500
51.00 Intergovernmental Services	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 279,462</b>	<b>\$ 435,747</b>	<b>\$ 304,198</b>	<b>\$ 363,068</b>	<b>\$ 347,547</b>	<b>\$ 338,998</b>
63.00 Other Improvements	\$ -	\$ 12,617	\$ -	\$ 49,500	\$ 9,929	\$ 363,500
64.00 Machinery and Equipment	-	2,531	-	-	289	-
91.00 Equipment Replacement	5,248	5,248	6,560	6,560	6,560	21,128
<b>Total Capital Outlay</b>	<b>\$ 5,248</b>	<b>\$ 20,396</b>	<b>\$ 6,560</b>	<b>\$ 56,060</b>	<b>\$ 16,778</b>	<b>\$ 384,628</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 425,534</b>	<b>\$ 592,796</b>	<b>\$ 457,563</b>	<b>\$ 565,933</b>	<b>\$ 501,229</b>	<b>\$ 900,794</b>
<b>Ending Fund Balance</b>	<b>\$ 2,921</b>	<b>\$ 28,194</b>	<b>\$ 29,943</b>	<b>\$ 975</b>	<b>\$ 36,332</b>	<b>\$ 19,717</b>
<b>STREET FUND TOTAL</b>	<b>\$ 428,455</b>	<b>\$ 620,990</b>	<b>\$ 487,506</b>	<b>\$ 566,908</b>	<b>\$ 537,561</b>	<b>\$ 920,511</b>

- 11.00 City Administrator (10%); City Attorney (10%); Finance Director (10%); Finance Spec (5%); Clerical Assistant (10%); PW Director (15%); PW Clerk (15%)  
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, street trees for sidewalk project (\$10,000)
- 35.00 Barricades, street signs, hand tools
- 36.00 Asphalt, surface material, gravel, repair parts
- 41.00 Engineering, Sidewalks (\$30,000)
- 45.00 Tool and equipment rental
- 47.00 Utilities and street lights
- 48.00 Signal maintenance; asphalt repair, striping; equipment repair
- 49.01 Training and seminar registration
- 49.02 Street standards, brochures
- 49.03 National and state association dues

The Street Fund is responsible for the administration and maintenance of the City's transportation network, including public roadways together with roadside improvements, sidewalks, bicycle facilities, and signalization and illumination systems. Some duties associated with this responsibility include street sweeping, roadside vegetation management, pavement markings, snow and ice control, traffic signal and illumination system maintenance, signage, traffic counts, transportation planning, and traffic control and support for special events.

2016 Program Expenditure Budget

PROGRAM: STREET DEPRECIATION						
102-020-541-30						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
63.00 Capital Improvements	\$ 17,875	\$ 18,923	\$ 20,000	\$ 20,000	\$ 19,157	\$ 20,000
<b>Total Capital Outlay</b>	<b>\$ 17,875</b>	<b>\$ 18,923</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 19,157</b>	<b>\$ 20,000</b>
97.00 Transfer-Out -Street Fund	\$ -	\$ 35,625		\$ 8,413	\$ -	\$ 49,072
<b>Total Operating Transfers</b>	<b>\$ -</b>	<b>\$ 35,625</b>	<b>\$ -</b>	<b>\$ 8,413</b>	<b>\$ -</b>	<b>\$ 49,072</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,875</b>	<b>\$ 54,548</b>	<b>\$ 20,000</b>	<b>\$ 28,413</b>	<b>\$ 19,157</b>	<b>\$ 69,072</b>
<b>Ending Fund Balance</b>	<b>\$ 616,630</b>	<b>\$ 578,122</b>	<b>\$ 565,052</b>	<b>\$ 557,714</b>	<b>\$ 567,317</b>	<b>\$ 489,217</b>
<b>STREET DEPRECIATION FUND TOTAL</b>	<b>\$ 634,505</b>	<b>\$ 632,670</b>	<b>\$ 585,052</b>	<b>\$ 586,127</b>	<b>\$ 586,473</b>	<b>\$ 558,289</b>

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.

2016 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND						
103-000-573-90						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 31,098	\$ 31,098	\$ 46,831	\$ 40,831	\$ 38,284	
12.00 Overtime	7,075	7,075	2,000	2,000	1,951	
21.00 Personnel Benefits	19,819	19,819	37,387	31,387	23,356	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 57,992</b>	<b>\$ 57,992</b>	<b>\$ 86,218</b>	<b>\$ 74,218</b>	<b>\$ 63,591</b>	<b>\$ -</b>
31.00 Operating Supplies	\$ 8,446	\$ 8,446	\$ 11,750	\$ 11,750	\$ 13,943	
35.00 Small Tools & Equipment	6,103	6,103	-	4,500	845	
39.00 Software	147	147	-	-	937	
41.00 Professional Services	14,678	14,678	15,350	33,850	24,413	30,420
41.03 Advertising	10,586	10,586	5,250	5,250	13,528	
42.01 Communications - Other	-	-	-	-	-	
42.02 Communications - Postage	-	-	-	-	-	
43.00 Travel & Subsistence	94	94	1,000	1,000	112	
44.00 Taxes & Assessments	22	22	-	-	-	
45.00 Equipment Rental	1,104	1,104	5,000	5,000	2,389	
49.01 Conference/School/Training	295	295	1,600	1,600	295	
49.02 Printing/Binding	394	394	2,200	2,200	1,912	
49.03 Professional Dues & Subscriptions	17,045	17,045	21,000	21,000	18,852	
49.05 Miscellaneous	176	176	-	-	-	
51.00 Intergovernmental Services	10	10	-	-	-	
<b>Total Other Expenditures</b>	<b>\$ 59,101</b>	<b>\$ 59,101</b>	<b>\$ 63,150</b>	<b>\$ 86,150</b>	<b>\$ 77,227</b>	<b>\$ 30,420</b>
63.00 Capital Improvements	\$ -	\$ -	\$ -	-	-	
64.00 Machinery and Equipment	204	204	-	36,000	25,604	
83.00 Loan Payments	-	-	-	-	-	-
91.00 Equipment Replacement	-	-	-	-	-	-
01.00 Transfer out to General Fund	-	-	-	48,000	48,000	160,130
<b>Total Capital Outlay</b>	<b>\$ 204</b>	<b>\$ 204</b>	<b>\$ -</b>	<b>\$ 84,000</b>	<b>\$ 73,604</b>	<b>\$ 160,130</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 117,298</b>	<b>\$ 117,298</b>	<b>\$ 149,368</b>	<b>\$ 244,368</b>	<b>\$ 214,422</b>	<b>\$ 190,550</b>
<b>Ending Fund Balances</b>						
Historic Sites Development Reserve	\$ 83,123	\$ 83,123	\$ 87,279	\$ 87,279	\$ 87,279	\$ 52,279
Unreserved/Undesignated	143,976	192,695	126,561	74,571	123,152	69,448
<b>Ending Fund Balance</b>	<b>\$ 227,099</b>	<b>\$ 275,818</b>	<b>\$ 213,840</b>	<b>\$ 161,850</b>	<b>\$ 210,431</b>	<b>\$ 121,727</b>
<b>HOTEL/MOTEL TAX FUND TOTAL</b>	<b>\$ 344,397</b>	<b>\$ 393,116</b>	<b>\$ 363,208</b>	<b>\$ 406,218</b>	<b>\$ 424,853</b>	<b>\$ 312,277</b>

41.00 Projects submitted by outside agencies or individuals, recommended by LTAC and approved by Council

01.00 Transfers to General Fund for projects submitted by City departments, recommended by LTAC and approved by Council

**2016 Budget Note**

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.

2016 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND						
104-000-522-20						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
28.00 Personal Protective Equip/Clothing	\$ 11,817	\$ 5,851	\$ 7,200	7,200	\$ 3,685	\$ 8,500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 11,817</b>	<b>\$ 5,851</b>	<b>\$ 7,200</b>	<b>\$ 7,200</b>	<b>\$ 3,685</b>	<b>\$ 8,500</b>
49.05 Miscellaneous	\$ -	\$ 187,317	\$ -			
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ 187,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment - Police	-	-	-	-	-	-
64.00 Machinery and Equipment - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
83.00 Loan Payments	-	-	-	-	-	-
91.00 Equipment Replacement	-	-	-	-	-	-
92.00 Utility Tax	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 14,000</b>				
79.00 Debt Svc Principal - Civic Center	\$ 31,500	\$ 32,500	\$ 34,500	\$ 61,000	\$ 61,000	
83.00 Debt Svc Interest - Civic Center	119,709	94,508	93,208	60,388	60,388	
01.00 Transfer out to debt service fund						115,642
<b>Total Other Expenditures</b>	<b>\$ 151,209</b>	<b>\$ 127,008</b>	<b>\$ 127,708</b>	<b>\$ 121,388</b>	<b>\$ 121,388</b>	<b>\$ 115,642</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 163,026</b>	<b>\$ 320,176</b>	<b>\$ 134,908</b>	<b>\$ 128,588</b>	<b>\$ 125,073</b>	<b>\$ 138,142</b>
<b>Ending Fund Balance</b>	<b>\$ 658,114</b>	<b>\$ 388,470</b>	<b>\$ 411,432</b>	<b>\$ 420,181</b>	<b>\$ 278,364</b>	<b>\$ 290,556</b>
<b>PUBLIC SAFETY MITIGATION TOTAL</b>	<b>\$ 821,140</b>	<b>\$ 708,646</b>	<b>\$ 546,340</b>	<b>\$ 548,769</b>	<b>\$ 403,438</b>	<b>\$ 428,698</b>

64.00 Fire hose and nozzles

01.00 Change in accounting for governmental debt to pay it out of the debt service fund

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.

2016 Program Expenditure Budget

<b>PROGRAM: TECHNOLOGY FUND</b>						
105-000-518-10						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
35.00 Small Tools & Equipment	\$ -	\$ -	\$ -			
44.00 Taxes & Assessments	-	968	-			
<b>Total Other Expenditures</b>	\$ -	\$ 968	\$ -	\$ -	\$ -	\$ -
93.00 Operating Transfers	\$ -	\$ -	\$ -	\$ 1,968	\$ 1,969	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 968	\$ -	\$ 1,968	\$ 1,969	\$ -
<b>Ending Fund Balance</b>	\$ 2,934	\$ 1,968	\$ -	\$ -	\$ 0	\$ -
<b>TECHNOLOGY FUND TOTAL</b>	\$ 2,934	\$ 2,936	\$ -	\$ 1,968	\$ 1,969	\$ -

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 2015 towards computer replacements.

2016 Program Expenditure Budget

<b>PROGRAM: GLACIER NW SETTLEMENT FUND</b>						
107-000-597-00						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
97.00 Transfer-Out - Reserves	-	-	-	-	-	-
97.00 Transfer-Out -Street Fund	-	-	20,000	20,000	20,000	-
<b>Operating Transfers</b>	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
<b>Ending Fund Balance</b>	\$ 635,697	\$ 636,333	\$ 616,963	\$ 616,962	\$ 617,372	\$ 618,317
<b>GLACIER NW FUND TOTAL</b>	\$ 635,697	\$ 636,333	\$ 636,963	\$ 636,962	\$ 637,372	\$ 618,317

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.

2016 Program Expenditure Budget

PROGRAM: DONATIONS FUND 150-000-519-90						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
41.00 Professional Services	\$ -	\$ 626	\$ -			
44.00 Taxes & Assessments	-	7	-			
<b>Total Other Expenditures</b>	\$ -	\$ 633	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 633	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 3,714	\$ 3,084	\$ 3,087	\$ 3,087	\$ 3,090	\$ 3,095
<b>DONATIONS FUND TOTAL</b>	\$ 3,714	\$ 3,717	\$ 3,087	\$ 3,087	\$ 3,090	\$ 3,095

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.

2016 Program Expenditure Budget

PROGRAM: DRUG ENFORCEMENT FUND 160-000-500-00						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
41.00 Professional Services	\$ -	\$ -	\$ -			
<b>Total Other Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 9,289	\$ 9,298	\$ 9,307	\$ 9,307	\$ 9,313	\$ 9,328
<b>DRUG ENFORCEMENT FUND TOTAL</b>	\$ 9,289	\$ 9,298	\$ 9,307	\$ 9,307	\$ 9,313	\$ 9,328

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.

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## 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 2015 Limited Tax General Obligation Refunding Bonds as well as the remaining 2009 Certificates of Participation for the financing of the Civic Center project.

### **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 \$18.2 million as of September 1, 2015.

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 currently has approximately \$16 million in non-voted general obligation debt. This debt is the direct obligation of the City and pledged by its full faith and credit. Principal and interest are paid from debt service funds as well as from utility funds. The City does not currently have any voted general obligation debt. Debt service for voted bond issues is funded with special property tax levies.

2016 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS						
202-000-591						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
49.05 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450.00
<b>Total Other Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450.00
71.00 LTGO - Principal Payment	-	-	-	420,900	420,900	308,100
83.00 LTGO - Interest Payment	-	-	-	416,680	416,680	605,466
93.00 Operating Transfers	-	-	-	-	-	-
97.00 Transfer-Out	-	10,379	-	-	-	-
<b>Other Operating Uses</b>	\$ -	\$ 10,379	\$ -	\$ 837,580	\$ 837,580	\$ 913,566
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 10,379	\$ -	\$ 837,580	\$ 837,580	\$ 914,016
<b>Ending Fund Balance</b>	\$ 10,369	\$ (0)	\$ -	\$ -	\$ 1,000	\$ 552
<b>DEBT SVC FUND TOTAL</b>	\$ 10,369	\$ 10,379	\$ -	\$ 837,580	\$ 838,580	\$ 914,568

The Limited Tax General Obligation Refunding Bonds were issued in 2015 to realize significant savings in interest paid over the life of the debt. These bonds refunded approximately half of the remaining debt service on the Certificates of Participation that were issued in 2009 for the funding of the Civic Center.

The payment of the general obligation (non-utility) portion of both the LTGO bonds and the COPs was moved into the debt service fund in 2015 in accordance with the bond official statement.

## CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities and parks. The City's park projects, capital facility improvements, and general governmental projects make up the activity in this fund. The general tax-funded portion of the Civic Center debt payments was scheduled in this fund through 2014.

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. Additionally up to the greater of 35% of the available funds or \$100,000 can be spent on Operations and Maintenance of existing capital projects as defined above.

2016 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND						
301-000-5XX						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
35.00 Community Center - Small Equip	\$ 500	\$ -	\$ -	\$ 15,290	\$ 4,390	
41.00 Professional Services	-	-	80,000	80,000	2,666	
49.05 Miscellaneous	450	450	450	450	450	
<b>Total Other Expenditures</b>	<b>\$ 950</b>	<b>\$ 450</b>	<b>\$ 80,450</b>	<b>\$ 95,740</b>	<b>\$ 7,506</b>	<b>\$ -</b>
63.00 Capital Improvements - Train Project	-	-	-	-	10,611	-
63.00 Capital Improvements - Facilities	-	-	-	-	-	-
64.00 Machinery and Equipment	-	-	-	-	2,339	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,950</b>	<b>\$ -</b>
79.00 Debt Svc Principal - Civic Center	\$ 220,500	\$ 227,500	\$ 241,500			
79.00 LID Principal - Historic Sites	46,054	46,054	46,054	46,054	46,054	46,054
82.00 LID Interest - Historic Sites	20,997	18,552	16,107	16,107	16,106	13,661
83.00 Debt Svc Interest - Civic Center	622,489	661,553	652,453	-		
99.00 Transfer Out - General Fund				65,000	65,000	52,500
99.00 Transfer Out - Streets				60,000	60,000	55,000
99.00 Transfer Out - Debt Service Fund	-	-	-	323,304	323,304	189,620
00.00 Retainage Payable	-	-	-			
<b>Other Financing Uses</b>	<b>\$ 910,040</b>	<b>\$ 953,658</b>	<b>\$ 956,114</b>	<b>\$ 510,465</b>	<b>\$ 510,464</b>	<b>\$ 356,835</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 910,990</b>	<b>\$ 954,108</b>	<b>\$ 1,036,564</b>	<b>\$ 606,205</b>	<b>\$ 530,920</b>	<b>\$ 356,835</b>
<b>Ending Fund Balance</b>	<b>\$ 145,988</b>	<b>\$ 203,841</b>	<b>\$ 23,655</b>	<b>\$ 13,095</b>	<b>\$ 183,877</b>	<b>\$ 81,811</b>
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$ 1,056,978</b>	<b>\$ 1,157,949</b>	<b>\$ 1,060,219</b>	<b>\$ 619,300</b>	<b>\$ 714,797</b>	<b>\$ 438,646</b>

- 41.00 Building assessment and plan to repair and restore City facilities to historic condition
- 49.05 Debt service administration fee
- 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 General Fund and Streets for operation and maintenance of Capital Projects, Transfer to Debt Service Fund

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.

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## 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.

2016 Program Expenditure Budget

<b>PROGRAM: WATER UTILITY</b>						
401-025-534-50						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
11.00 Salaries and Wages	\$ 419,988	\$ 446,398	\$ 467,839	\$ 467,839	\$ 467,174	\$ 514,969
12.00 Overtime	7,621	6,837	14,395	14,395	7,050	14,981
21.00 Personnel Benefits	183,422	195,871	230,851	230,851	194,063	230,596
Tuition Reimbursement				6,500	-	1,625
26.00 Uniform Cleaning	327	448	600	600	270	600
27.00 Uniforms	872	2,499	1,000	1,000	935	1,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 612,229</b>	<b>\$ 652,053</b>	<b>\$ 714,685</b>	<b>\$ 721,185</b>	<b>\$ 669,492</b>	<b>\$ 763,771</b>
31.00 Operating Supplies	\$ 22,656	\$ 38,651	\$ 33,000	\$ 33,000	\$ 18,094	\$ 33,000
32.00 Gas, Oil & Fuel	13,374	13,088	13,500	13,500	11,151	13,500
35.00 Small Tools & Equipment	3,142	13,160	7,000	7,000	21,730	15,000
39.00 Software	-	822	-	-	-	-
41.00 Professional Services	18,948	26,416	-	64,280	75,413	39,600
41.01 Professional Svcs - reimbursable	143	-	-	-	96	-
41.03 Advertising	133	203	-	-	47	-
42.00 Communications	5,010	4,708	5,000	5,000	4,855	5,000
42.01 Communications - Devices	3,722	3,058	3,500	3,500	3,941	3,500
42.02 Communications - Postage	4,970	5,939	7,500	7,500	7,013	7,500
43.00 Travel and Subsistence	1,396	-	1,500	1,500	138	1,500
44.00 Utility Tax	297,260	320,186	354,000	354,000	402,722	390,056
45.00 Operating Rental & Leases	2,840	247	500	500	1,310	500
46.00 AWC-RMSA Insurance	32,053	33,222	33,985	33,985	32,673	36,742
47.00 Utilities	141,496	136,989	155,000	155,000	151,387	155,000
48.00 Repair & Maintenance	12,500	11,366	28,000	28,000	16,183	28,000
48.01 Maintenance - Software	6,323	5,778	6,200	6,200	12,567	6,200
48.02 Maintenance - Vehicles	2,551	6,582	4,500	4,500	4,063	4,500
49.01 Conference/School/Training	4,005	3,226	4,000	4,000	2,851	4,000
49.02 Printing/Binding	1,088	1,921	1,800	1,800	893	1,800
49.03 Professional Dues & Subscriptions	4,393	6,467	7,000	7,000	6,751	7,000
49.04 Recording Fees	-	76	-	-	-	-
49.05 Miscellaneous	2,544	1,768	5,500	5,500	14,490	5,500
51.00 Intergovernmental Services	989	31	500	500	32	500
<b>Total Other Expenditures</b>	<b>\$ 581,535</b>	<b>\$ 633,905</b>	<b>\$ 671,985</b>	<b>\$ 736,265</b>	<b>\$ 788,400</b>	<b>\$ 758,398</b>
62.00 Buildings & Structures	\$ -	\$ -	\$ -	-	-	-
63.00 Capital Improvements	17,131	-	108,620	213,492	169,248	885,120
64.00 Machinery and Equipment	43,894	26,351	45,000	45,000	27,707	32,100
79.00 Debt Svc Principal - Civic Center	37,800	39,000	41,400	79,300	79,300	50,700
78.00 Principal - Public Works Trust Fund Loan	31,445	31,445	31,445	31,445	31,445	31,445
83.00 Debt Svc Interest - Civic Center	129,286	113,409	111,849	78,505	78,505	99,634
83.00 Interest - Public Works Trust Fund Loan	2,201	1,887	1,573	1,573	1,441	1,258
91.00 Equipment Replacement Charges	18,411	18,411	18,411	18,411	18,411	13,694
00.00 Utility Deposit Refunds	58,020	54,011	-	-	51,332	-
<b>Total Capital Outlay</b>	<b>\$ 338,188</b>	<b>\$ 284,515</b>	<b>\$ 358,298</b>	<b>\$ 467,726</b>	<b>\$ 457,390</b>	<b>\$ 1,113,951</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,531,951</b>	<b>\$ 1,570,472</b>	<b>\$ 1,744,968</b>	<b>\$ 1,925,176</b>	<b>\$ 1,915,282</b>	<b>\$ 2,636,120</b>
<b>Ending Fund Balance</b>	<b>\$ 2,476,263</b>	<b>\$ 2,967,339</b>	<b>\$ 3,417,219</b>	<b>\$ 3,276,707</b>	<b>\$ 3,592,237</b>	<b>\$ 3,020,622</b>
<b>Designated for construction</b>						<b>\$ 1,575,397</b>
<b>Undesignated</b>						<b>\$ 1,445,225</b>
<b>WATER UTILITY FUND TOTAL</b>	<b>\$ 4,008,214</b>	<b>\$ 4,537,811</b>	<b>\$ 5,162,187</b>	<b>\$ 5,201,883</b>	<b>\$ 5,507,520</b>	<b>\$ 5,656,742</b>

11.00 City Administrator (15%); Finance Director (35%); City Attorney (15%); HR Analyst (15%); HR Analyst 0.7 FTE (15%); Business Services Technician (5%); Finance Specialists (55%); Utility Billing Clerk (50%); Clerical Assistant (20%); PW Director (35%); PW Clerk (35%); 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%); 20% of temporary seasonal workers

31.00 Cross connection supplies, treatment chemicals, safety supplies

41.00 Water testing; excavation notices; engineering services; leak detection survey, conservation program marketing

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

49.02 Water quality report, informational brochures, door hangers

49.03 Health permit & certification fees; operating permits, water certifications

63.00 Capital projects

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.

2016 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY						
403-035-531-50						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
11.00 Salaries and Wages	\$ 202,334	\$ 223,185	\$ 242,728	\$ 242,728	\$ 231,439	\$ 283,648
12.00 Overtime	1,386	1,414	6,714	6,714	3,250	7,023
21.00 Personnel Benefits	91,114	100,550	131,276	131,276	101,426	135,886
Tuition reimbursement				3,500	-	425
26.00 Uniform Cleaning	327	449	600	600	270	600
27.00 Uniforms	684	1,356	1,000	1,000	262	1,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 295,844</b>	<b>\$ 326,954</b>	<b>\$ 382,318</b>	<b>\$ 385,818</b>	<b>\$ 336,646</b>	<b>\$ 428,582</b>
31.00 Operating Supplies	\$ 10,345	\$ 6,832	\$ 9,000	\$ 9,000	\$ 4,765	\$ 9,000
32.00 Gas, Oil & Fuel	5,587	5,918	6,100	6,100	5,001	6,100
35.00 Small Tools & Equipment	2,704	1,560	2,000	14,010	8,052	14,000
39.00 Software	-	331	-	6,630	6,631	
41.00 Professional Services	49,934	150,200	-	190,915	125,850	114,368
41.03 Advertising	133	-	-	-	24	
42.00 Communications	518	584	600	600	564	600
42.01 Communications - Devices	2,624	1,828	2,500	2,500	2,437	2,500
42.02 Communications - Postage	2,218	2,829	3,400	3,400	3,776	3,400
43.00 Travel and Subsistence	-	-	500	500	-	500
44.00 Utility Tax	110,405	113,569	135,000	135,000	133,344	135,000
45.00 Operating Rental & Leases	-	-	-	-	440	
46.00 AWC-RMSA Insurance	10,375	11,125	11,831	11,831	11,374	12,791
47.00 Utilities	4,229	9,140	-	16,043	15,350	16,043
48.00 Repair & Maintenance	5,428	738	1,200	1,200	127	1,200
48.01 Maintenance - Software	1,409	1,267	1,305	1,305	8,531	1,305
48.02 Maintenance - Vehicles	874	7,686	6,000	6,000	5,725	6,000
49.01 Conference/School/Training	3,072	300	1,500	1,500	394	1,500
49.02 Printing/Binding	250	262	500	500	303	500
49.03 Professional Dues & Subscriptions	4,509	10,242	10,700	10,700	8,112	10,700
49.05 Miscellaneous	1,779	1,444	2,200	2,200	4,896	2,200
51.00 Intergovernmental Services	111	125	125	125	133	125
<b>Total Other Expenditures</b>	<b>\$ 216,504</b>	<b>\$ 325,980</b>	<b>\$ 194,461</b>	<b>\$ 420,059</b>	<b>\$ 345,829</b>	<b>\$ 337,832</b>
63.00 Capital Improvements	\$ -	\$ -	\$ -			\$ 377,200
64.00 Machinery and Equipment	153,763	2,531	-		289	
79.00 Debt Svc Principal - Civic Center	25,200	26,000	27,600	48,800	48,800	31,200
83.00 Debt Svc Interest - Civic Center	86,191	75,606	74,566	48,311	48,311	61,313
91.00 Equipment Replacement Charges	17,015	17,015	17,015	17,015	17,015	28,164
00.00 Retainage Payable	-	2,236	-			
<b>Total Capital Outlay</b>	<b>\$ 282,168</b>	<b>\$ 123,388</b>	<b>\$ 119,181</b>	<b>\$ 114,126</b>	<b>\$ 114,415</b>	<b>\$ 497,877</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 794,517</b>	<b>\$ 776,322</b>	<b>\$ 695,960</b>	<b>\$ 920,003</b>	<b>\$ 796,890</b>	<b>\$ 1,264,291</b>
<b>Ending Fund Balance</b>	<b>\$ 1,373,966</b>	<b>\$ 1,769,155</b>	<b>\$ 2,432,499</b>	<b>\$ 2,121,811</b>	<b>\$ 2,271,479</b>	<b>\$ 2,435,368</b>
<b>Designated for construction</b>						<b>\$ 1,858,514</b>
<b>Undesignated</b>						<b>\$ 576,854</b>
<b>STORMWATER UTILITY FUND TOTAL</b>	<b>\$ 2,168,482</b>	<b>\$ 2,545,476</b>	<b>\$ 3,128,459</b>	<b>\$ 3,041,814</b>	<b>\$ 3,068,369</b>	<b>\$ 3,699,659</b>

11.00 City Administrator (15%); City Attorney (15%); HR Analyst (10%); HR Analyst 0.7 FTE (10%); Finance Director (10%); Business Services Technician (5%); Finance Specialist (20%); Utility Billing Clerk (30%); Clerical Assistant (15%); PW Director (35%); PW Clerk (35%); 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%); 20% of temporary seasonal workers

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

47.00 Edmonds Village Pump Station power; share of Public Works facility buildings

48.01 Financial software maintenance contract

49.01 Training registration

49.02 NPDES - Phase II - stormwater program implementation; educational materials

49.03 Western Washington Phase II Municipal Stormwater permit

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.

2016 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND						
501-000-548-78						
EXPENDITURES	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	2015 YE Actual	2016 Adopted
35.00 Small Tools & Equipment	\$ -	\$ -	\$ -	\$ 3,000	\$ 7,010	
39.00 Software	-	2,636	-	-	6,576	
41.00 Professional Services	-	-	-	-	623	
44.00 Taxes & Assessments	-	4	-	-	11	
48.01 Maintenance - Software	-	-	-	-	-	
48.02 Maintenance - Vehicles	-	6,174	-	-	-	
49.00 Miscellaneous	-	-	-	-	-	-
49.05 Other	-	-	-	-	212	-
51.00 Intergovernmental Services	-	-	-	-	-	-
53.00 Utility Tax	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ 8,814</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 14,431</b>	<b>\$ -</b>
64.00 Machinery and Equipment - I.T.	\$ 44,428	\$ -	\$ -	-	-	-
64.00 Machinery and Equipment	5,000	352,294	176,000	249,582	237,845	112,804
<b>Total Capital Outlay</b>	<b>\$ 49,428</b>	<b>\$ 352,294</b>	<b>\$ 176,000</b>	<b>\$ 249,582</b>	<b>\$ 237,845</b>	<b>\$ 112,804</b>
97.00 Transfer-Out - Capital Projects Fund	\$ -	\$ -	\$ -	-	-	-
<b>Operating Transfers</b>	<b>\$ -</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ 49,428</b>	<b>\$ 361,108</b>	<b>\$ 176,000</b>	<b>\$ 252,582</b>	<b>\$ 252,276</b>	<b>\$ 112,804</b>
<b>Ending Fund Balance</b>	<b>\$ 971,074</b>	<b>\$ 1,360,424</b>	<b>\$ 1,392,666</b>	<b>\$ 1,266,854</b>	<b>\$ 1,320,538</b>	<b>\$ 1,528,761</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,020,502</b>	<b>\$ 1,721,533</b>	<b>\$ 1,568,666</b>	<b>\$ 1,519,436</b>	<b>\$ 1,572,814</b>	<b>\$ 1,641,565</b>

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 equipment. Additions to equipment are originally purchased by a department and contributed to the ER&R fund. The equipment is then rented back to the originating department. Any items that are replaced are purchased directly by the Equipment Replacement fund.

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 2016:

**Computer Replacements**

Business Services Technician	1,032
Finance Specialist 1	1,032
HR Analyst	1,032
Finance Specialist 2	1,032
City Clerk	1,032
Building official	1,032
Utility Billing Clerk	1,032
Planning Manager	1,032
Council Office	1,032
Fire (3)	3,000
<b>Total</b>	<b>12,288</b>

**Vehicle & Equipment Replacements**

Police - Patrol Car (1)	33,146
Public Works -Pick ups (2)	53,110
Public Works - John Deere Gator	14,260
<b>Total</b>	<b>100,516</b>

**Total Replacements 112,804**

## 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.

### 2016 Program Expenditure Budget

<b>PROGRAM: TRANSPORTATION BENEFIT DISTRICT</b>						
631-020						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>	<b>2015 YE Actual</b>	<b>2016 Adopted</b>
41.03 Advertising	\$ 115	\$ 238	\$ 300	\$ 300	\$ 322	\$ 300
46.00 AWC-RMSA Insurance	2,208	3,000	3,090	3,090	1,200	1,200
51.00 Intergovernmental Services	14,000	78,966	83,210	83,210	59,410	82,315
<b>Total Other Expenditures</b>	<b>\$ 16,323</b>	<b>\$ 82,204</b>	<b>\$ 86,600</b>	<b>\$ 86,600</b>	<b>\$ 60,932</b>	<b>\$ 83,815</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,323</b>	<b>\$ 82,204</b>	<b>\$ 86,600</b>	<b>\$ 86,600</b>	<b>\$ 60,932</b>	<b>\$ 83,815</b>
<b>Ending Fund Balance</b>	<b>\$ 1,400</b>	<b>\$ 3,610</b>	<b>\$ 5,580</b>	<b>\$ 4,033</b>	<b>\$ 33,440</b>	<b>\$ 12,125</b>
<b>TRANSP. BENEFIT DIST FUND TOTAL</b>	<b>\$ 17,723</b>	<b>\$ 85,814</b>	<b>\$ 92,180</b>	<b>\$ 90,633</b>	<b>\$ 94,372</b>	<b>\$ 95,940</b>

- 41.03 Public meeting notices
- 46.00 AWC-RMSA Insurance
- 51.00 See below

51-00 detail	2016
Operations Funding for Street fund	69,105
Project Funding for Street Fund	8,000
Audit Fees	2,210
Administration	3,000
	82,315