

City of DuPont



2017 Annual Budget

CITY OF DUPONT WASHINGTON

2017 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
Paula Barry
Gus Lim
Bob Sheehan
Larry Creekmore
Gordon Karg
Jeff Wilson

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

CITY OF DuPONT
WASHINGTON
ORDINANCE NO. 16-1012

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE CITY OF DuPONT FOR THE FISCAL YEAR ENDING DECEMBER 31, 2017.

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 2017 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 2017 are set forth in summary form below and are hereby appropriated as follows.

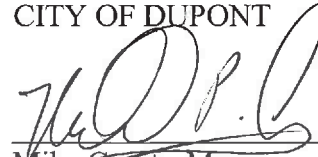
| FUND | REVENUES | EXPENDITURES | ENDING FUND |
|--------------------------------------|----------------------|----------------------|----------------------|
| | | | BALANCE |
| General Fund | \$ 9,058,908 | \$ 8,125,801 | \$ 933,107 |
| Revenue Stabilization Fund | 408,725 | - | 408,725 |
| Contingency Fund | 207,113 | - | 207,113 |
| Street Fund | 1,187,314 | 1,135,642 | 51,672 |
| Street Depreciation Fund | 495,621 | 107,360 | 388,261 |
| Hotel/Motel Tax Fund | 320,946 | 177,108 | 143,838 |
| Public Safety Mitigation Fund | 404,197 | 124,835 | 279,362 |
| Glacier NW Settlement Fund | 620,977 | - | 620,977 |
| Donations Fund | 3,108 | - | 3,108 |
| Drug Enforcement Fund | 9,371 | - | 9,371 |
| GO Bond Debt Service Fund | 771,130 | 771,130 | - |
| Capital Projects Fund | 1,368,576 | 797,169 | 571,407 |
| Water Utility Fund | 6,051,172 | 2,563,109 | 3,488,063 |
| Stormwater Utility Fund | 3,818,141 | 1,241,630 | 2,576,511 |
| Equipment Rental & Replacement Fund | 1,896,107 | 336,139 | 1,559,968 |
| Transportation Benefit District Fund | 103,246 | 91,779 | 11,467 |
| GRAND TOTAL | \$ 26,724,652 | \$ 15,471,702 | \$ 11,252,950 |

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, 2017, after its publication according to law.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON
THE 22nd DAY OF NOVEMBER, 2016.

CITY OF DUPONT


Mike Courts, Mayor

ATTEST/AUTHENTICATED:


Karri Muir, City Clerk

APPROVED AS TO FORM:


Gordon P. Karg, City Attorney

Ordinance No.:16-1012

Filed with the City Clerk:11-22-16

Passed by the City Council:11-22-16

Date of Publication: 11-25-16

Effective Date: 1-1-17

TABLE OF CONTENTS

BUDGET MESSAGE

| | |
|----------------------|------|
| Budget Message | i-iv |
|----------------------|------|

INTRODUCTION

| | |
|---------------------------------|---|
| Budget Process Calendar | 1 |
| City Organizational Chart | 2 |

BUDGET SUMMARY

| | |
|--|------|
| Budget Summary | 3 |
| Revenue Summary | 4 |
| Expenditure Summary | 5 |
| Revenue Summary – General Fund | 6 |
| Expenditure Summary – General Fund | 7 |
| Revenues by Fund | 8 |
| Detail Revenues by Type | 9-12 |
| Expenditures by Department | 13 |
| Expenditures by Object Category | 14 |
| Expenditures by Object Category – General Fund | 15 |
| 2016 YE Actual Expenditures – Classification by Fund | 16 |
| 2017 Adopted Expenditures – Classification by Fund | 17 |
| Estimate of Ending Fund Balances | 18 |
| Revenue & Expenditure Charts | 19 |

BUDGET GUIDE

| | |
|---|-------|
| Budget Document and Process | 21-22 |
| Basis of Accounting and Budgeting | 22-24 |
| Financial Policies | 24-25 |
| City Revenues | 26-32 |
| Major Budget Assumptions | 32-33 |
| Risk Management | 33 |
| Salaries and Benefits | 33-34 |
| Fund Balances | 34 |

OPERATING BUDGET

| | |
|-----------------------------|-------|
| General Fund Summary | 35 |
| Governance Department | 36-42 |
| Mayor-Council | 43 |
| Executive | 44 |
| City Clerk | 45 |
| Human Resources | 46 |
| Emergency Management | 47 |

TABLE OF CONTENTS

| | |
|--|-------|
| Legal | 47 |
| Support Services Department | 48-51 |
| Finance | 52 |
| Central Services | 53 |
| Information Technology | 53 |
| Police Department..... | 54-57 |
| Police Administration & Support Services | 58 |
| Police Operations | 59 |
| Fire Department | 60-63 |
| Fire Administration & Support Services | 64 |
| Fire Operations | 65 |
| EMS | 66 |
| Community Development Department | 67-71 |
| Building | 72 |
| Planning | 73 |
| Public Works Department..... | 74-79 |
| Parks..... | 80 |
| Museum..... | 81 |
| Facilities..... | 82 |
| Greenways..... | 83 |
| Recreation and Community Events | 84 |
| Tourism | 85 |
| Non-Departmental Department..... | 86-87 |

FUND BUDGETS

| | |
|---|-------|
| Special Revenue Funds | 89 |
| Road & Street Maintenance Fund..... | 90 |
| Street Depreciation Fund | 91 |
| Hotel/Motel Tax Fund | 92 |
| Public Safety Mitigation Fund..... | 93 |
| Technology Fund | 94 |
| Glacier NW Settlement Fund..... | 94 |
| Donations Fund..... | 95 |
| Drug Enforcement Fund | 95 |
| Debt Service Funds | 96 |
| General Obligation Bonds Fund | 97 |
| Capital Projects Fund..... | 98-99 |
| Proprietary Funds..... | 100 |
| Water Utility Fund | 101 |
| Stormwater Utility Fund | 102 |
| Equipment Rental & Replacement (ER&R) Fund..... | 103 |
| Transportation Benefit District Fund..... | 104 |



2017 Budget Message

To the Residents, Businesses and City Council of DuPont:

I offer for your consideration and approval my 2017 budget proposal for the City of DuPont. This budget represents approximately \$8.125M in General Fund expenditures with a total budget of \$15.5M. This is a fiscally sound and balanced proposal that represents modest growth in expenditures and a large investment in reserves, strengthening our long-term fiscal security. The proposed budget insures:

- All current levels of services and operations can be maintained or improved
- Reserve funds are increased
- Needed equipment maintenance, replacements and upgrades take place on schedule
- Public Safety is prioritized
- No new taxes proposed

The proposed budget is guided by and consistent with the Vision, Mission, Goals and Objectives, and Core Values of the City of DuPont.

VISION: To be the best city in Washington with a proper balance of public safety, quality of life, economic vitality, and environmental and historic preservation.

MISSION: To provide affordable, high quality municipal services with responsive and accessible local governance, ensuring everyone has the opportunity to contribute to the community of DuPont.

GOALS AND OBJECTIVES:

1. Public Safety: Provide responsive, comprehensive, effective Public Safety Services.
2. Economic Development: Thoughtfully grow DuPont's economic vitality.
3. Historic Preservation: Develop DuPont's historic resources.
4. Environmental Restoration: Preserve and restore DuPont's environmental resources.
5. Quality of Life: Develop and enhance quality of life by improving recreation, programs, facilities and opportunities.
6. Infrastructure/Public Transportation: Develop and maintain high quality public infrastructure and provide for Public Transportation.
7. Governance: Provide professional, responsive public leadership and services.

CORE VALUES:

1. **Respect:** Respect is given and expected. We respectfully engage our customers by listening and supporting their needs, anticipating and delivering high quality services, and ensuring their satisfaction.
2. **Integrity:** We conduct ourselves at all times in a manner that is ethical, legal and professional, with the highest degree of honesty, respect and fairness.
3. **Innovation:** Open to change and inventive solutions, we develop creative solutions and share leading practices that enhance the value of services provided to our customers.
4. **Accountability:** We promote openness and transparency in our operations ensuring that we are accountable for our actions at all times.
5. **Stewardship:** We serve as trusted stewards of the public's financial, environmental, historical, social and physical resources seeking to responsibly utilize, conserve and sustain for current and future generations.

Budget Development Philosophy

As the City Staff began the budget development process my first question was: Can we sustain our current levels of operations, programs, personnel, reserve fund contributions and debt service with our known increased costs? I was pleased to learn that, yes; we could do all of the above. My second question was: What increased levels of revenues can we expect and what cost reductions can we recognize? We have a modest growth in projected revenues of around 1.4% along with several cost savings initiatives that will allow us to invest back into the City.

2017 Budget Initiatives: Based on my guidance to increase capacity and better serve the community, the following initiatives are included in the proposed 2017 Budget:

1. **Additional Firefighter/EMT:** This year's proposed budget includes funds to hire an 11th Firefighter/EMT. This hire reduces reliance on overtime and provides for more consistent coverage from the DFD.
2. **Administrative support for Fire/Police Departments:** To free up police and firefighter professionals, the 2017 budget includes an administrative position that will be shared between the two departments.
3. **New ambulance:** The current ambulance is due for replacement. Having invested in savings, our ER&R funds provide for the replacement cost without having to use General Fund dollars. The new ambulance will be suitable to serve as an ALS capable ambulance if the City opts for developing ALS service. If not, the new ambulance will fully support the ongoing BLS capacity.

4. New Police Vehicles: As part of our life cycle replacement program, we will retire 2 of the old police cruisers and replace them with 2 of the newer SUV cruisers. This action will complete the replacement of our police vehicle fleet.
5. New Public Works Vehicles: As part of our vehicle replacement program, we will retire a leaf mulcher and two vehicles of an aging fleet and replace them with two new trucks and the mulcher.
6. Community Center Feasibility Study: Real Estate Excise Tax (REET) proceeds exceeded projections in 2016 by over \$100,000 which has been set aside and made available for a feasibility study if the community survey and council decide to pursue this project.
7. Recreation Program Funding: Revenues generated by recreation programs will be reinvested into recreation programs and support; therefore, I am proposing to utilize less than \$15,000 to provide administrative help for the recreation department.

The Past and Future

Over the past 5 years the City of DuPont, absorbed and recovered from the impacts of the Great Recession. Previous Mayors and City Councils made hard decisions that reduced services, staffing and deferred maintenance. The result of these decisions was a City financially secure, prepared to recover quickly, restore services and return to a sustainable footing. The results of these actions were a two-time increase in the City's Bond Rating. The increase was an almost unprecedented financial improvement over a short period of time. The City refinanced outstanding debt and significantly reduced costs. Now as we look to the future, DuPont is poised to enter a period of economic growth. The City has the most undeveloped commercial property in Pierce County and we are a highly desirable location for many different types of businesses. Over the next several years we can expect to see new business activities coming to DuPont. The council and I will look to our Vision, Mission, Goals and Objectives, and Core Values to guide us as we balance increased development with the qualities we value in our community.

There are two important initiatives that will be the subject of public debate in the coming months:

1. Advanced Life Support (ALS): DuPont is one of only a handful of Pierce County towns or cities that are officially designated as an underserved community for emergency medical services. We currently have a Basic Life Support capability that is highly responsive but limited in scope. Our ALS comes from commercial vendors that do not operate in DuPont, causing significantly increased response times and an almost 45% non-response to our about 300⁽¹⁾ annual ALS calls. I have commissioned an ALS Task Force comprised of DFD leadership, DuPont residents with special expertise, and non-DuPont experts in the field of emergency medical services to assess options and provide a recommendation for a viable course of action. This will be presented to the

(1) This number has been edited since the original document was issued on September 27, 2016.

public and I will receive your thoughts at a number of community meetings. The recommendation, with your input, will be presented to the City Council. The Council will decide if we should proceed with any actions to establish ALS capacity in DuPont and potentially bring a ballot measure to the citizens in 2017.

2. Community Center: A recurring theme throughout our City is the lack of a facility for recreation and other gatherings. I have begun a process that will survey the community to determine interest and commitment to building a community center. Depending on the results of the survey, I will ask the Council to support a professional feasibility study that assesses our needs, wants and capability to build and maintain a community center. I will also seek partners to contribute to this effort. If the results are positive, I will ask the Council to bring this project to the public in the form of a ballot measure if it is necessary.

Acknowledgements

This is my first proposed budget as your Mayor and I am proud to present a balanced budget that invests in our future by starting with saving money in our reserve funds while adding needed services and equipment for DuPont.

Special thanks to our City staff: you are consummate professionals that care about DuPont. Your creativity in reducing costs while expanding services is appreciated and a big reason the City continues to thrive.

DuPont is vibrant, exciting and beautiful because you, our residents, care. From our volunteers on various agencies or boards, to the people who help with our outstanding events or our service organizations, it is your effort and investment in DuPont that makes us the crown jewel of the South Sound. Great things are happening and your willingness to help means we can do much more than other cities.

Next Steps

The City Council takes over the budget process from here. They will review and consider changes to this proposed budget at numerous public meetings and workshops. Please participate as Council begins their work on a final budget for 2017 by end of year.

My door is always open, and Council would appreciate hearing from you, so please let us know if you have any ideas or suggestions.

Respectfully,



Mayor Michael P. Courts

2017 BUDGET CALENDAR

AUGUST

Regular Council Meeting August 9

- Six-Year Transportation Improvement Program

SEPTEMBER

Regular Council Meeting September 13

- Lodging Tax – 2017 Grants

Regular Council Meeting September 27

- Mayor’s Proposed Budget (official budget filing per RCW)

OCTOBER

Regular Council Meeting October 11

- Six-Year Forecast
- Revenue
- Budget Workshop:
 - Personnel

Budget Workshop October 18

- Public Works – Water and Stormwater
- Public Safety
- Other and Reserve Funds

Regular Council Meeting October 25

- Public Hearing on 2017 Budget (1st public hearing)
- Property Tax and EMS Property Tax Ordinances – 1st reading
- Budget Workshop:
 - Parks
 - Facilities
 - Streets

NOVEMBER

Council Meeting – 6pm start? November 8

- Public Hearing on 2017 Budget (2nd public hearing)
- Property Tax and EMS Property Tax Ordinances – 2nd reading & Adoption
- 2017 Final Budget Ordinance – 1st Reading

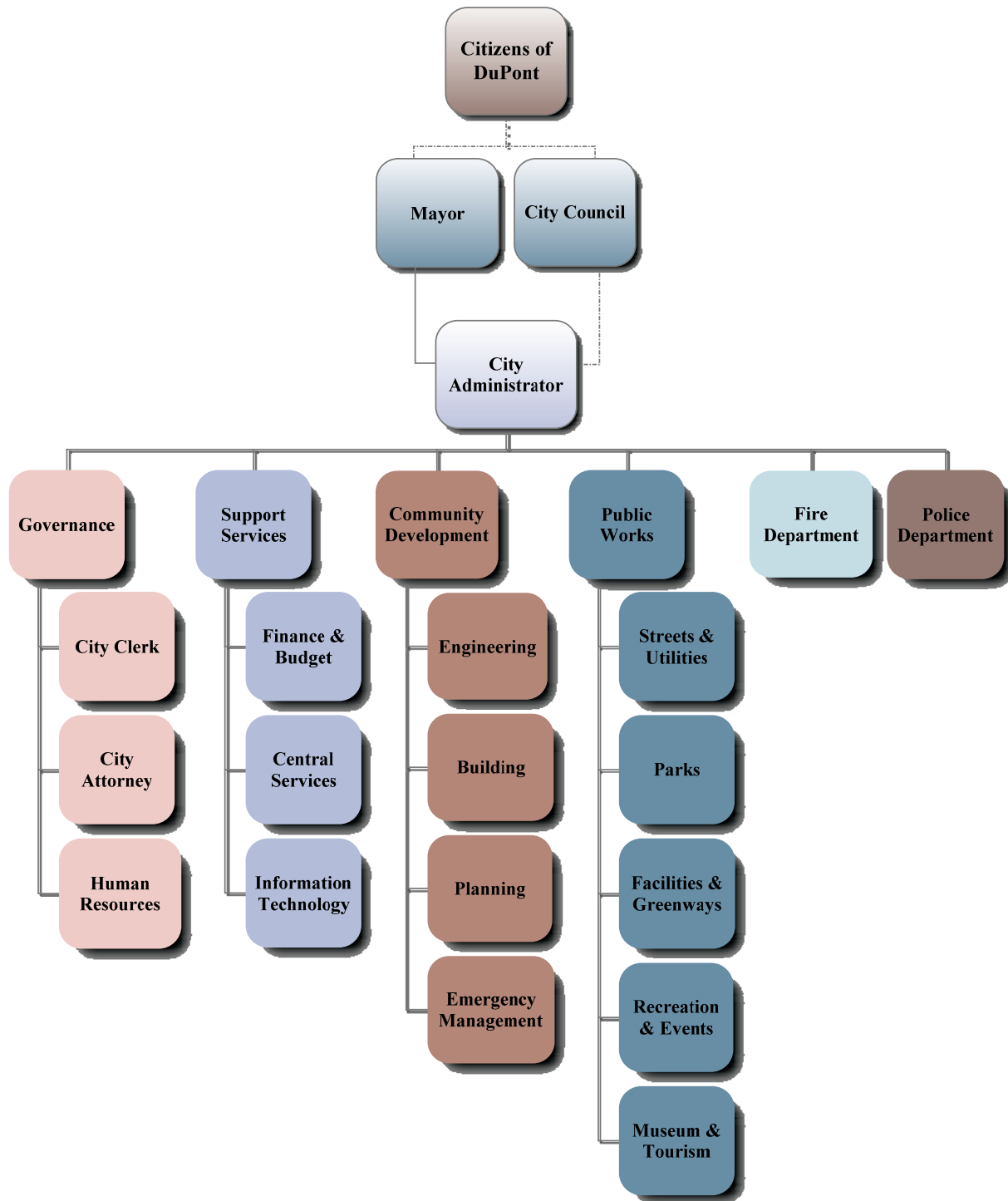
Budget Workshop November 15

- If necessary

Regular Council Meeting November 22

- 2017 Final Budget Ordinance – 2nd Reading

City of DuPont Organizational Chart



City of DuPont
2017 Budget Summary

| Fund | Est. Beginning Fund Balance | Revenues | Expenditures | Est. Ending Fund Balance |
|--------------------------------------|--|----------------------|----------------------|-------------------------------------|
| General Fund | \$ 896,205 | \$ 8,162,703 | \$ 8,125,801 | \$ 933,107 |
| Revenue Stabilization Fund | 298,625 | 110,100 | - | 408,725 |
| Contingency Fund | 152,313 | 54,800 | - | 207,113 |
| Street Fund | 50,793 | 1,136,521 | 1,135,642 | 51,672 |
| Street Depreciation Fund | 494,421 | 1,200 | 107,360 | 388,261 |
| Hotel/Motel Tax Fund | 146,840 | 174,106 | 177,108 | 143,838 |
| Public Safety Mitigation Fund | 256,448 | 147,749 | 124,835 | 279,362 |
| Glacier NW Settlement Fund | 619,377 | 1,600 | - | 620,977 |
| Donations Fund | 3,100 | 8 | - | 3,108 |
| Drug Enforcement Fund | 9,343 | 28 | - | 9,371 |
| GO Bond Debt Service Fund | - | 771,130 | 771,130 | - |
| Capital Projects Fund | 423,766 | 944,810 | 797,169 | 571,407 |
| Water Utility Fund | 3,632,535 | 2,418,637 | 2,563,109 | 3,488,063 |
| Stormwater Utility Fund | 2,557,641 | 1,260,500 | 1,241,630 | 2,576,511 |
| Equipment Rental & Replacement Fund | 1,506,229 | 389,878 | 336,139 | 1,559,968 |
| Transportation Benefit District Fund | 12,206 | 91,040 | 91,779 | 11,467 |
| | \$ 11,059,842 | \$ 15,664,810 | \$ 15,471,702 | \$ 11,252,950 |
| Cash Reduced from Fund Balances | | - | 193,108 | |
| Total Revenues & Expenditures | | \$ 15,664,810 | \$ 15,664,810 | |

Revenue & Other Sources Summary

| | 2014 | 2015 | 2016 | 2016 | 2016 | 2017 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Adopted | Revised | Actual | Adopted |
| TAXES | | | | | | |
| Property Tax | \$ 1,535,544 | \$ 1,557,732 | \$ 1,732,022 | \$ 1,732,022 | \$ 1,715,331 | \$ 1,715,649 |
| Property Tax - EMS | 640,371 | 642,998 | 715,411 | 715,411 | 701,841 | 708,474 |
| Local Sales & Use Tax | 73,943 | 80,155 | 79,487 | 79,487 | 85,854 | 85,872 |
| Retail Sales Tax | 1,221,909 | 826,123 | 818,649 | 818,649 | 941,784 | 928,466 |
| Local Criminal Justice Sales Tax | 130,507 | 143,630 | 136,571 | 136,571 | 153,441 | 156,066 |
| Business Taxes | 549,166 | 1,173,593 | 1,227,162 | 1,227,162 | 1,014,972 | 1,249,437 |
| Excise Taxes | 138,690 | 151,119 | 146,341 | 146,341 | 152,409 | 149,675 |
| Utility Taxes | 1,407,339 | 1,462,797 | 1,534,574 | 1,534,574 | 1,511,304 | 1,558,676 |
| Hotel/Motel Tax | 123,030 | 140,760 | 133,620 | 133,620 | 136,742 | 173,706 |
| Real Estate Excise Tax | 348,633 | 495,137 | 300,000 | 300,000 | 667,613 | 500,000 |
| TOTAL TAXES | 6,169,132 | 6,674,042 | 6,823,837 | 6,823,837 | 7,081,292 | 7,226,021 |
| UTILITY COLLECTIONS | | | | | | |
| Water | 1,973,543 | 2,445,032 | 2,306,350 | 2,306,350 | 2,441,473 | 2,377,833 |
| Stormwater | 1,169,904 | 1,176,467 | 1,253,500 | 1,253,500 | 1,195,662 | 1,253,500 |
| TOTAL UTILITY COLLECTIONS | 3,143,447 | 3,621,499 | 3,559,850 | 3,559,850 | 3,637,135 | 3,631,333 |
| LICENSES & PERMITS | 393,711 | 330,921 | 551,368 | 551,368 | 512,954 | 591,399 |
| INTERGOVERNMENTAL REVENUE | 471,692 | 468,300 | 919,128 | 1,003,455 | 710,930 | 1,025,246 |
| CHARGES FOR SERVICES | 769,342 | 742,964 | 1,180,077 | 1,230,015 | 675,930 | 1,268,248 |
| FINES, FORFEITS & PENALTIES | 1,454 | 57,240 | 54,900 | 54,900 | 64,643 | 64,850 |
| RENTAL & INVESTMENT INCOME | 83,928 | 94,945 | 92,761 | 106,396 | 139,652 | 120,376 |
| CONTRIBUTIONS & DONATIONS | 34,132 | 39,146 | 17,000 | 27,250 | 25,951 | 23,000 |
| OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.) | 7,022 | 74,567 | 4,000 | 14,000 | 58,464 | 4,000 |
| NON-REVENUES & DEPOSITS | 58,386 | 78,459 | 2,725 | 2,725 | 94,245 | 252,750 |
| INTERFUND TRANSFERS | 1,480,318 | 1,440,468 | 1,872,469 | 1,705,782 | 1,530,887 | 1,457,587 |
| BEGINNING FUND BALANCE | | | | | | |
| General Fund | 2,058,949 | 1,509,785 | 924,775 | 1,211,171 | 1,211,171 | 896,205 |
| Revenue Stabilization | - | - | 160,100 | 160,105 | 160,105 | 298,625 |
| Contingency Reserve | - | - | 80,050 | 80,053 | 80,053 | 152,313 |
| Street Fund | 2,921 | 28,194 | 13,971 | 36,332 | 36,332 | 50,793 |
| Street Depreciation Fund | 616,630 | 578,122 | 557,689 | 567,317 | 567,317 | 494,421 |
| Hotel/Motel Tax Fund | 260,737 | 275,818 | 178,357 | 209,882 | 209,882 | 146,840 |
| Public Safety Mitigation Fund | 658,114 | 388,468 | 281,449 | 278,364 | 278,364 | 256,448 |
| Technology Fund | 2,934 | 1,968 | - | - | - | - |
| Glacier NW Settlement Fund | 635,697 | 636,332 | 617,317 | 617,373 | 617,373 | 619,377 |
| Donations Fund | 3,714 | 3,085 | 3,090 | 3,090 | 3,090 | 3,100 |
| Drug Enforcement Fund | 9,289 | 9,298 | 9,313 | 9,313 | 9,313 | 9,343 |
| Debt Service Funds | 10,369 | - | 1,000 | 1,000 | 1,001 | - |
| Capital Projects Fund | 145,988 | 203,840 | 138,446 | 183,877 | 183,877 | 423,766 |
| Water Fund | 2,476,263 | 2,967,340 | 3,315,892 | 3,592,238 | 3,592,238 | 3,632,535 |
| Stormwater Fund | 1,373,966 | 1,769,154 | 2,190,259 | 2,271,480 | 2,271,480 | 2,557,641 |
| Equipment Rental & Replacement | 971,074 | 1,353,072 | 1,319,615 | 1,320,538 | 1,320,538 | 1,506,229 |
| Transportation Benefit District | 1,400 | 3,610 | 5,920 | 33,440 | 33,440 | 12,206 |
| TOTAL FUND BALANCES | 9,228,045 | 9,728,085 | 9,797,243 | 10,575,573 | 10,575,573 | 11,059,842 |
| TOTAL REVENUE FROM ALL SOURCES | \$ 21,840,609 | \$ 23,350,635 | \$ 24,875,358 | \$ 25,655,151 | \$ 25,107,656 | \$ 26,724,652 |

Expenditure & Other Uses Summary

| | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| OPERATIONS EXPENDITURES | | | | | | |
| Mayor/Council | \$ 95,943 | \$ 89,330 | \$ 116,039 | \$ 119,639 | \$ 94,218 | \$ 103,141 |
| Executive | 123,062 | 113,777 | 121,203 | 121,203 | 113,523 | 125,491 |
| City Clerk | 124,544 | 114,273 | 166,337 | 177,342 | 143,863 | 187,000 |
| Human Resources | 122,417 | 109,765 | 133,281 | 133,281 | 109,302 | 139,996 |
| Legal | 272,698 | 221,393 | 120,738 | 120,738 | 107,518 | 122,943 |
| Emergency Management | 8,266 | 7,914 | 9,530 | 9,530 | 7,993 | 14,530 |
| Finance | 212,820 | 250,500 | 234,252 | 234,252 | 242,139 | 249,377 |
| Central Services | 57,505 | 57,636 | 52,540 | 52,540 | 39,249 | 52,540 |
| Information Technology | 49,468 | 48,395 | 41,320 | 41,320 | 46,104 | 55,500 |
| Non-Departmental | 299,978 | 330,589 | 333,647 | 700,647 | 719,317 | 488,403 |
| Police Department | 1,623,795 | 1,696,591 | 1,885,800 | 1,905,059 | 1,911,228 | 1,971,697 |
| Fire Department | 1,628,508 | 1,747,459 | 1,698,809 | 1,717,652 | 1,819,500 | 1,872,920 |
| Community Development | 599,593 | 683,523 | 753,916 | 764,916 | 545,187 | 816,686 |
| Parks, Facilities & Greenways | 519,807 | 752,223 | 896,447 | 913,501 | 896,582 | 927,739 |
| Public Works - Streets | 572,400 | 484,452 | 516,166 | 543,666 | 542,710 | 533,234 |
| Debt Service - General Obligation | - | - | 450 | 450 | - | 450 |
| Total Operations Expenditures | 6,310,803 | 6,707,820 | 7,080,475 | 7,555,736 | 7,338,433 | 7,661,647 |
| PROPRIETARY EXPENDITURES | | | | | | |
| Water Utility | 1,319,290 | 1,490,778 | 1,554,872 | 1,614,872 | 1,600,976 | 1,715,884 |
| Stormwater Utility | 652,934 | 682,475 | 766,414 | 826,414 | 733,162 | 888,474 |
| Total Proprietary Expenditures | 1,972,223 | 2,173,253 | 2,321,286 | 2,441,286 | 2,334,139 | 2,604,358 |
| Total Operating Expenditures | 8,283,027 | 8,881,073 | 9,401,761 | 9,997,022 | 9,672,572 | 10,266,005 |
| OTHER FINANCING USES | | | | | | |
| Capital Outlay | 39,186 | 200,109 | 58,600 | 94,350 | 68,977 | 14,000 |
| Capital Improvement Projects | 31,540 | 279,302 | 1,643,263 | 1,839,220 | 1,131,993 | 1,839,939 |
| Debt Service - Historic Sites LID | 64,606 | 62,160 | 59,715 | 59,715 | 59,715 | 57,270 |
| Debt Service - Civic Center | 1,270,076 | 1,213,883 | 1,156,413 | 1,156,413 | 953,288 | 963,350 |
| Interfund Transfers | 1,480,318 | 1,440,468 | 1,849,534 | 1,731,919 | 1,530,886 | 1,457,587 |
| Internal Service Charges | 139,102 | 215,415 | 320,250 | 320,250 | 215,250 | 386,878 |
| Internal Services (Capital) | 361,108 | 252,276 | 112,804 | 173,115 | 166,852 | 336,139 |
| One-Time Expenditures (Operations) | 394,516 | 213,489 | 122,735 | 158,935 | 125,039 | 147,234 |
| Non-Expenditures/Deposit Refunds | 57,028 | 54,538 | 3,300 | 3,300 | 60,673 | 3,300 |
| Total Other Financing Uses | 3,837,479 | 3,931,641 | 5,326,614 | 5,537,217 | 4,312,672 | 5,205,697 |
| TOTAL EXPENDITURES & OTHER USES | 12,120,506 | 12,812,713 | 14,728,375 | 15,534,239 | 13,985,244 | 15,471,702 |
| ENDING FUND BALANCES | | | | | | |
| Reserved for: | | | | | | |
| Revenue Stabilization | - | 160,105 | 203,200 | 298,205 | 298,848 | 408,725 |
| Contingency Reserve | - | 80,053 | 102,100 | 152,103 | 152,424 | 207,113 |
| Operating Reserve | - | - | 337,210 | - | - | - |
| Capital Improvement Projects | 203,841 | 183,877 | 81,811 | 118,482 | 478,174 | 571,407 |
| Debt Service | - | 1,001 | 552 | 552 | - | - |
| Street Depreciation | 578,122 | 567,317 | 545,846 | 490,432 | 503,862 | 388,261 |
| Hotel/Motel - Tourism | 275,818 | 209,882 | 121,727 | 127,652 | 175,367 | 143,838 |
| Public Safety Mitigation | 388,470 | 278,364 | 290,556 | 286,971 | 170,453 | 279,362 |
| Technology Grant | 1,968 | - | - | - | - | - |
| Glacier NW Settlement | 636,333 | 617,373 | 618,317 | 618,373 | 620,239 | 620,977 |
| Donations | 3,084 | 3,090 | 3,095 | 3,095 | 3,104 | 3,108 |
| Drug Enforcement | 9,298 | 9,313 | 9,328 | 9,328 | 9,380 | 9,371 |
| Proprietary Funds | 4,736,494 | 5,863,718 | 5,455,990 | 5,663,557 | 6,358,659 | 6,064,574 |
| Internal Service Funds | 1,360,424 | 1,320,538 | 1,528,761 | 1,469,373 | 1,412,149 | 1,559,968 |
| Transportation Benefit District | 3,610 | 33,440 | 12,125 | 12,145 | 35,642 | 11,467 |
| Unreserved/undesignated | 1,522,641 | 1,209,850 | 836,365 | 870,644 | 904,112 | 984,779 |
| ENDING FUND BALANCES | 9,720,103 | 10,537,921 | 10,146,983 | 10,120,912 | 11,122,412 | 11,252,950 |
| TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES | \$ 21,840,609 | \$ 23,350,634 | \$ 24,875,358 | \$ 25,655,151 | \$ 25,107,656 | \$ 26,724,652 |

Revenue & Other Sources Summary
General Fund

| | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| TAXES | | | | | | |
| Property Tax | \$ 1,535,544 | \$ 1,557,732 | \$ 1,732,022 | \$ 1,732,022 | \$ 1,715,331 | \$ 1,715,649 |
| Property Tax- EMS | 640,371 | 642,998 | 715,411 | 715,411 | 701,841 | 708,474 |
| Local Sales & Use Tax | 73,943 | 80,155 | 79,487 | 79,487 | 85,854 | 85,872 |
| Retail Sales Tax | 1,221,909 | 826,123 | 818,649 | 818,649 | 941,784 | 928,466 |
| Local Criminal Justice Sales Tax | 130,507 | 143,630 | 136,571 | 136,571 | 153,441 | 156,066 |
| Business Taxes | 549,166 | 1,173,593 | 1,227,162 | 1,227,162 | 1,014,972 | 1,249,437 |
| Excise Taxes | 54,301 | 60,374 | 56,341 | 56,341 | 55,350 | 58,675 |
| Utility Taxes | 1,407,339 | 1,462,797 | 1,534,574 | 1,534,574 | 1,511,304 | 1,558,676 |
| TOTAL TAXES | 5,613,080 | 5,947,401 | 6,300,217 | 6,300,217 | 6,179,878 | 6,461,315 |
| LICENSES & PERMITS | 384,245 | 321,772 | 550,543 | 550,543 | 511,829 | 590,424 |
| INTERGOVERNMENTAL REVENUE | 110,429 | 121,117 | 153,900 | 153,900 | 141,387 | 137,900 |
| CHARGES FOR SERVICES | 501,373 | 454,275 | 633,563 | 656,001 | 362,159 | 647,211 |
| FINES, FORFEITS & PENALTIES | 1,454 | 57,240 | 54,900 | 54,900 | 64,643 | 64,850 |
| RENTAL & INVESTMENT INCOME | 76,299 | 80,414 | 80,960 | 94,805 | 95,867 | 95,100 |
| CONTRIBUTIONS & DONATIONS | 18,715 | 31,266 | 17,000 | 26,750 | 22,201 | 23,000 |
| OTHER REVENUE SOURCES | 7,022 | 55,162 | 4,000 | 4,000 | 49,150 | 4,000 |
| NON-REVENUES & DEPOSITS | 2,373 | 16,553 | 2,725 | 2,725 | 4,062 | 2,750 |
| INTERFUND TRANSFERS | - | 114,969 | 212,630 | 229,530 | 206,577 | 136,153 |
| BEGINNING FUND BALANCE | 2,058,949 | 1,509,785 | 924,775 | 1,211,171 | 1,211,171 | 896,205 |
| TOTAL REVENUE FROM ALL SOURCES | \$ 8,773,939 | \$ 8,709,954 | \$ 8,935,213 | \$ 9,284,542 | \$ 8,848,924 | \$ 9,058,908 |

Expenditure & Other Uses Summary
General Fund

| | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| OPERATIONS EXPENDITURES | | | | | | |
| Mayor/Council | \$ 95,943 | \$ 89,330 | \$ 116,039 | \$ 119,639 | \$ 94,218 | \$ 103,141 |
| Executive | 123,062 | 113,777 | 121,203 | 121,203 | 113,523 | 125,491 |
| City Clerk | 124,544 | 114,273 | 166,337 | 177,342 | 143,863 | 187,000 |
| Human Resources | 122,417 | 109,765 | 133,281 | 133,281 | 109,302 | 139,996 |
| Legal | 272,698 | 221,393 | 120,738 | 120,738 | 107,518 | 122,943 |
| Emergency Management | 8,266 | 7,914 | 9,530 | 9,530 | 7,993 | 14,530 |
| Finance | 212,820 | 250,500 | 234,252 | 234,252 | 242,139 | 249,377 |
| Central Services | 57,505 | 57,636 | 52,540 | 52,540 | 39,249 | 52,540 |
| Information Technology | 49,468 | 48,395 | 41,320 | 41,320 | 46,104 | 55,500 |
| Non-Departmental | 299,978 | 330,589 | 333,647 | 700,647 | 719,317 | 488,403 |
| Police Department | 1,623,795 | 1,696,591 | 1,885,800 | 1,905,059 | 1,911,228 | 1,971,697 |
| Fire Department | 1,628,508 | 1,747,459 | 1,698,809 | 1,717,652 | 1,819,500 | 1,872,920 |
| Community Development | 599,593 | 683,523 | 753,916 | 764,916 | 545,187 | 816,686 |
| Parks, Facilities & Greenways | 519,807 | 752,223 | 896,447 | 913,501 | 896,582 | 927,739 |
| Total Operating Expenditures | 5,738,403 | 6,223,368 | 6,563,859 | 7,011,620 | 6,795,724 | 7,127,963 |
| OTHER FINANCING USES | | | | | | |
| Capital Outlay | 7,568 | 143,880 | 12,500 | 17,250 | 7,564 | - |
| Capital Improvement Projects | - | 70,357 | 5,000 | 81,900 | 81,017 | - |
| Interfund Transfers | 1,434,314 | 922,195 | 1,276,642 | 1,084,642 | 926,876 | 662,739 |
| Internal Service Charges | 98,428 | 173,429 | 257,264 | 257,264 | 152,264 | 331,799 |
| Non-Expenditures/Deposit Refunds | 3,017 | 3,206 | 3,300 | 3,300 | 3,366 | 3,300 |
| Total Other Financing Uses | 1,543,326 | 1,313,067 | 1,554,706 | 1,444,356 | 1,171,086 | 997,838 |
| TOTAL EXPENDITURES & OTHER USES | 7,281,729 | 7,536,434 | 8,118,565 | 8,455,976 | 7,966,810 | 8,125,801 |
| ENDING FUND BALANCES | | | | | | |
| Unreserved/undesignated | 1,492,210 | 1,173,519 | 816,648 | 828,566 | 882,115 | 933,107 |
| ENDING FUND BALANCES | 1,492,210 | 1,173,519 | 816,648 | 828,566 | 882,115 | 933,107 |
| TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES | \$ 8,773,939 | \$ 8,709,954 | \$ 8,935,213 | \$ 9,284,542 | \$ 8,848,924 | \$ 9,058,908 |

2017 Revenues by Fund

General Fund

| | |
|--|--------------|
| Property Tax | \$ 2,424,123 |
| Sales Tax | 1,170,404 |
| Business & Excise Taxes | 1,308,112 |
| Utility Taxes | 1,558,676 |
| Franchise Fees | 226,545 |
| Development Related Permits | 208,888 |
| Licenses & Permits | 147,991 |
| State Shared/Intergov. Revenues & Grants | 137,900 |
| Service Revenues | 168,993 |
| Fees & Charges | 322,068 |
| Reimbursable Services | 228,000 |
| Investment Interest | 3,650 |
| Miscellaneous/Transfers | 257,353 |
| Total General Fund | \$ 8,162,703 |

Reserve Funds

| | |
|-----------------------|------------|
| Revenue Stabilization | \$ 110,100 |
| Contingency Reserve | 54,800 |
| Total Reserves | \$ 164,900 |

Other Funds

| | |
|--------------------------------------|----------------------|
| Street Fund | \$ 1,136,521 |
| Street Depreciation Fund | 1,200 |
| Hotel/Motel Tax Fund | 174,106 |
| Public Safety Mitigation Fund | 147,749 |
| Glacier NW Settlement Fund | 1,600 |
| Donations Fund | 8 |
| Drug Enforcement Fund | 28 |
| GO Bond Debt Service Fund | 771,130 |
| Capital Projects Fund | 944,810 |
| Water Utility Fund | 2,418,637 |
| Stormwater Utility Fund | 1,260,500 |
| Equipment Rental & Replacement Fund | 389,878 |
| Transportation Benefit District Fund | 91,040 |
| Total Other Funds | \$ 7,337,207 |
| Total All Funds | \$ 15,664,810 |

Detail Revenues by Type

| General Fund Revenues | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|--|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| <u>Property Tax</u> | | | | | |
| General Property Tax | \$ 1,557,732 | \$ 1,732,022 | \$ 1,732,022 | \$ 1,715,331 | \$ 1,715,649 |
| EMS Levy | 642,998 | 715,411 | 715,411 | 701,841 | 708,474 |
| | 2,200,730 | 2,447,433 | 2,447,433 | 2,417,172 | 2,424,123 |
| <u>Sales Taxes</u> | | | | | |
| Local Sales & Use Tax | 80,155 | 79,487 | 79,487 | 85,854 | 85,872 |
| Retail Sales Tax | 826,123 | 818,649 | 818,649 | 941,784 | 928,466 |
| Criminal Justice Sales Tax | 143,630 | 136,571 | 136,571 | 153,441 | 156,066 |
| | 1,049,908 | 1,034,707 | 1,034,707 | 1,181,079 | 1,170,404 |
| <u>Business Taxes</u> | | | | | |
| Business & Occupation Tax | 631,434 | 687,100 | 687,100 | 541,071 | 735,557 |
| Square Footage Business & Occupation Tax | 535,128 | 533,762 | 533,762 | 467,696 | 507,530 |
| Electric Utility Tax | 438,322 | 448,726 | 448,726 | 488,641 | 500,105 |
| Gas Utility Tax | 181,105 | 211,834 | 211,834 | 173,617 | 191,193 |
| Sewer Utility Tax | 129,237 | 130,807 | 130,807 | 128,298 | 132,323 |
| Garbage Utility Tax | 97,824 | 91,937 | 91,937 | 118,199 | 119,759 |
| Telephone Utility Tax | 211,626 | 253,628 | 253,628 | 192,027 | 189,506 |
| Water Utility Tax | 289,112 | 276,428 | 276,428 | 292,856 | 303,026 |
| Storm Drainage Utility Tax | 115,570 | 121,214 | 121,214 | 117,666 | 122,764 |
| Gambling Tax | 7,032 | 6,300 | 6,300 | 6,205 | 6,350 |
| | 2,636,390 | 2,761,736 | 2,761,736 | 2,526,277 | 2,808,113 |
| <u>Excise Taxes</u> | | | | | |
| Forest Excise Tax | 85 | - | - | 97 | 80 |
| Admissions Tax | 60,289 | 56,341 | 56,341 | 55,253 | 58,595 |
| | 60,374 | 56,341 | 56,341 | 55,350 | 58,675 |
| <u>Licenses & Permits</u> | | | | | |
| Rental Property Business License | 33,790 | 40,000 | 40,000 | 27,230 | 45,000 |
| Franchise Fees | 90,497 | 206,583 | 206,583 | 283,910 | 226,545 |
| Business Licenses | 78,862 | 75,500 | 75,500 | 79,289 | 82,560 |
| Building Permits | 70,827 | 191,500 | 191,500 | 61,077 | 191,500 |
| Plumbing Permits | 15,185 | 6,630 | 6,630 | 7,620 | 7,398 |
| Mechanical Permits | 8,665 | 3,530 | 3,530 | 7,520 | 7,490 |
| Grading Permits | 1,110 | 500 | 500 | 333 | 500 |
| Sprinkler Permits | 1,024 | 2,000 | 2,000 | 2,839 | 2,000 |
| Miscellaneous Fire Permits | 7,462 | 7,500 | 7,500 | 8,832 | 8,631 |
| Animal Licenses | 6,840 | 8,500 | 8,500 | 5,700 | 8,500 |
| Sign Permits | 725 | 1,000 | 1,000 | 4,300 | 1,000 |
| Miscellaneous Permits & Fees | 1,510 | 1,300 | 1,300 | 580 | 1,300 |
| Alarm Permits | 775 | 1,000 | 1,000 | 600 | 1,000 |
| | 317,272 | 545,543 | 545,543 | 489,829 | 583,424 |
| <u>Grant Proceeds/Intergovernmental Revenues</u> | | | | | |
| Police Grants | 1,578 | - | - | 3,979 | - |
| Fire Grants | 1,341 | 1,200 | 1,200 | 1,290 | - |
| Intergovernmental Services | - | 20,000 | 20,000 | - | - |
| | 2,919 | 21,200 | 21,200 | 5,269 | - |

Detail Revenues by Type

| General Fund Revenues | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|-------------------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| <u>State Shared Revenues</u> | | | | | |
| Criminal Justice - Population | 2,452 | 2,600 | 2,600 | 2,548 | 2,600 |
| Criminal Justice - Special Programs | 8,983 | 8,900 | 8,900 | 9,289 | 9,200 |
| DUI - Cities | 1,390 | 1,600 | 1,600 | 1,442 | 1,600 |
| Liquor Board Excise Tax | 24,979 | 40,600 | 40,600 | 43,157 | 44,500 |
| Liquor Board Profits | 80,394 | 79,000 | 79,000 | 79,682 | 80,000 |
| | 118,198 | 132,700 | 132,700 | 136,119 | 137,900 |
| <u>Service Revenues</u> | | | | | |
| Land Use Applications | 4,500 | 5,000 | 5,000 | 22,000 | 7,000 |
| Sub-Division Fees | 1,500 | 12,000 | 12,000 | - | 12,000 |
| Plan Examination Fees | 102,550 | 144,993 | 144,993 | 29,189 | 144,993 |
| Fire Plan Review Fees | 2,970 | 4,000 | 4,000 | 5,148 | 5,000 |
| SEPA Review Fees | 4,500 | - | - | 3,000 | - |
| | 116,020 | 165,993 | 165,993 | 59,337 | 168,993 |
| <u>Fees & Charges</u> | | | | | |
| Document Recording Fees | - | - | - | - | - |
| Invoice Processing | 6,442 | 7,000 | 7,000 | 5,054 | 7,000 |
| Criminal Justice Fees | 11,573 | 11,800 | 11,800 | 19,823 | 17,168 |
| General Copies/Postage/Misc. Sales | 934 | 950 | 950 | 1,043 | 950 |
| Fingerprinting Charges | 434 | - | - | 423 | - |
| Impounded Vehicle Release Fee | 9,400 | 6,000 | 6,000 | 14,300 | 15,000 |
| Inspection Fees | 11,519 | 10,820 | 10,820 | 11,280 | 11,000 |
| Ambulance Transport Fee | 44,809 | 72,000 | 72,000 | 77,574 | 72,000 |
| Fire Protection Services | | | 4,221 | 4,624 | |
| Recreation & Event Program Fees | 101,522 | 146,000 | 146,000 | 95,950 | 134,100 |
| Miscellaneous Program Fees | 2,190 | - | - | - | - |
| | 188,823 | 254,570 | 258,791 | 230,070 | 257,218 |
| <u>Reimbursable Services</u> | 153,932 | 218,000 | 236,217 | 94,752 | 228,000 |
| <u>Fines & Forfeitures</u> | 57,240 | 54,900 | 54,900 | 64,643 | 64,850 |
| <u>Investment Interest</u> | | | | | |
| Investment Interest | 2,405 | 2,150 | 2,150 | 2,614 | 2,500 |
| Property Tax Interest | 242 | 150 | 150 | 720 | 400 |
| Sales Tax Interest | 412 | 260 | 260 | 656 | 750 |
| | 3,058 | 2,560 | 2,560 | 3,989 | 3,650 |
| <u>Miscellaneous</u> | | | | | |
| Facilities Rentals | 25,499 | 21,200 | 21,200 | 23,596 | 28,050 |
| Long Term Leases | 51,857 | 57,200 | 57,200 | 54,617 | 63,400 |
| Other Property Use Charges | - | - | 13,845 | 13,665 | - |
| Contributions & Donations | 31,266 | 17,000 | 26,750 | 22,201 | 23,000 |
| Miscellaneous Revenue | 11,666 | 4,000 | 4,000 | 2,952 | 4,000 |
| | 120,288 | 99,400 | 122,995 | 117,031 | 118,450 |
| <u>Non-Revenues/Deposits</u> | 16,553 | 2,725 | 2,725 | 4,062 | 2,750 |
| <u>Other Financing Sources</u> | 43,496 | - | - | 46,198 | - |
| <u>Operating Transfers</u> | 114,969 | 212,630 | 229,530 | 206,577 | 136,153 |
| Total General Fund Revenue | \$ 7,200,169 | \$ 8,010,438 | \$ 8,073,371 | \$ 7,637,753 | \$ 8,162,703 |

Detail Revenues by Type

| Other Fund Revenues | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|--|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| <u>002 Revenue Stabilization Fund</u> | | | | | |
| Transfers In | \$ 160,000 | \$ 43,000 | \$ 138,000 | \$ 138,000 | \$ 109,500 |
| Interest | 105 | 100 | 100 | 743 | 600 |
| | 160,105 | 43,100 | 138,100 | 138,743 | 110,100 |
| <u>003 Contingency Reserve</u> | | | | | |
| Transfers In | \$ 80,000 | \$ 22,000 | \$ 72,000 | \$ 72,000 | \$ 54,500 |
| Interest | 53 | 50 | 50 | 372 | 300 |
| | 80,053 | 22,050 | 72,050 | 72,372 | 54,800 |
| <u>101 Street Fund</u> | | | | | |
| Street Permits | \$ 1,275 | \$ 825 | \$ 825 | \$ 1,125 | \$ 975 |
| Dept. of Natural Resources Grant | 5,000 | - | - | - | - |
| Transp. Improvement Board Grant | 14,217 | 314,428 | 355,515 | 315,800 | 495,040 |
| Motor Vehicle Fuel (Gas) Tax | 193,335 | 197,900 | 197,900 | 199,657 | 197,900 |
| Multimodal Transportation-City | - | - | - | 9,465 | 8,036 |
| Vehicle License Fees | 59,410 | 79,315 | 106,815 | 92,048 | 87,210 |
| Investment Interest | - | - | - | 10 | - |
| Miscellaneous Revenue | 16,130 | - | - | 75 | - |
| Transfer from REET | 60,000 | 55,000 | 55,000 | 55,000 | 100,000 |
| Transfer from General Fund | 140,000 | 210,000 | 210,000 | 210,000 | 160,000 |
| Transfer from Street Depreciation Fund | - | 49,072 | 57,485 | 57,485 | 87,360 |
| Transfer from Glacier NW Fund | 20,000 | - | - | - | - |
| | 509,367 | 906,540 | 983,540 | 940,666 | 1,136,521 |
| <u>102 Street Depreciation Fund</u> | | | | | |
| Investment Interest | \$ 972 | \$ 600 | \$ 600 | \$ 2,630 | \$ 1,200 |
| Capital Contributions | 7,380 | - | - | 2,750 | - |
| | 8,351 | 600 | 600 | 5,380 | 1,200 |
| <u>103 Hotel/Motel Tax Fund</u> | | | | | |
| Hotel/Motel Taxes | \$ 140,760 | \$ 133,620 | \$ 136,620 | \$ 136,742 | \$ 173,706 |
| Cable TV Peg Fees | 7,874 | - | - | - | - |
| Investment Interest | 401 | 300 | 300 | 922 | 400 |
| | 149,035 | 133,920 | 136,920 | 137,664 | 174,106 |
| <u>104 Public Safety Mitigation Fund</u> | | | | | |
| Fire Impact Fees | \$ 13,864 | \$ 146,949 | \$ 146,949 | \$ 6,473 | \$ 146,949 |
| Investment Interest | 606 | 300 | 300 | 1,282 | 800 |
| Contributions & Donations | 500 | - | 500 | 500 | - |
| | 14,970 | 147,249 | 147,749 | 8,254 | 147,749 |
| <u>105 Technology Fund</u> | | | | | |
| Investment Interest | \$ 1 | \$ - | \$ - | \$ - | \$ - |
| | 1 | - | - | - | - |
| <u>107 Glacier NW Settlement Fund</u> | | | | | |
| Investment Interest | \$ 1,040 | \$ 1,000 | \$ 1,000 | \$ 2,866 | \$ 1,600 |
| | 1,040 | 1,000 | 1,000 | 2,866 | 1,600 |
| <u>150 Donations Fund</u> | | | | | |
| Investment Interest | \$ 5 | \$ 5 | \$ 5 | \$ 14 | \$ 8 |
| | 5 | 5 | 5 | 14 | 8 |
| <u>160 Drug Enforcement Fund</u> | | | | | |
| Investment Interest | \$ 15 | \$ 15 | \$ 15 | \$ 43 | \$ 28 |
| Drug-Confiscated Property | - | - | - | 24 | - |
| | 15 | 15 | 15 | 67 | 28 |

Detail Revenues by Type

| Other Fund Revenues | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|--|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| <u>202 GO Bond Debt Service Fund</u> | | | | | |
| Investment Interest | \$ 1 | \$ 1 | \$ 1 | \$ 5 | \$ - |
| Bond proceeds | 3,275 | - | - | - | - |
| Transfer from Capital Projects Fund | 323,304 | 189,620 | 189,620 | 189,620 | 250,000 |
| Transfer from Public Safety Mitigation | - | 115,642 | 115,642 | 95,329 | 96,335 |
| Transfer from General Fund | 512,000 | 608,305 | 608,305 | 476,676 | 424,795 |
| | 838,580 | 913,568 | 913,568 | 761,629 | 771,130 |
| <u>301 Capital Projects Fund</u> | | | | | |
| Real Estate Excise Tax - 1st .25 Percent | \$ 247,568 | \$ 150,000 | \$ 150,000 | \$ 333,806 | \$ 250,000 |
| Real Estate Excise Tax - 2nd .25 Percent | 247,568 | 150,000 | 150,000 | 333,806 | 250,000 |
| Pierce County LTAC Grant | - | - | - | - | 166,000 |
| CTED Grant | 15,289 | - | 43,240 | 44,620 | 20,370 |
| Investment Interest | 531 | 200 | 200 | 798 | 300 |
| Miscellaneous Revenue | - | - | 10,000 | - | - |
| Sale of Surplus Property | - | - | - | - | 250,000 |
| Transfer from General Fund | - | - | - | - | 8,140 |
| | 510,957 | 300,200 | 353,440 | 713,031 | 944,810 |
| <u>401 Water Utility Fund</u> | | | | | |
| Reimbursable Services | \$ 48 | \$ - | \$ - | \$ 192 | \$ - |
| Water Service | 2,357,665 | 2,252,300 | 2,252,300 | 2,392,159 | 2,323,933 |
| Water Connection Fee | 50 | - | - | 41 | - |
| Water Turn-On Fee | 26,556 | 30,000 | 30,000 | 25,811 | 30,000 |
| Permits/Inspection Fee | 2,630 | 2,000 | 2,000 | 1,405 | 2,000 |
| Hydrant Use | - | 150 | 150 | - | - |
| Misc. Revenue - Penalties | 22,418 | 20,500 | 20,500 | 21,049 | 20,500 |
| Investment Interest | 5,313 | 4,300 | 4,300 | 16,879 | 10,000 |
| Miscellaneous Revenue | 980 | 1,400 | 1,400 | 816 | 1,400 |
| System Development Charges | 34,685 | - | - | - | - |
| Utility Deposits | 59,640 | - | - | 53,082 | - |
| Bond Proceeds | - | - | - | 5,529 | - |
| Transfer From General Fund | 30,195 | 30,200 | 30,200 | 30,200 | 30,804 |
| | 2,540,180 | 2,340,850 | 2,340,850 | 2,547,163 | 2,418,637 |
| <u>403 Stormwater Utility Fund</u> | | | | | |
| DOE Stormwater Grant | \$ 119,341 | \$ 252,900 | \$ 252,900 | \$ - | \$ - |
| Stormwater Management | 1,155,717 | 1,253,500 | 1,253,500 | 1,176,662 | 1,253,500 |
| Investment Interest | 3,409 | 3,000 | 3,000 | 10,957 | 7,000 |
| Bond Proceeds | - | - | - | 3,686 | - |
| System Development Charge | 20,750 | - | - | 19,000 | - |
| | 1,299,216 | 1,509,400 | 1,509,400 | 1,210,305 | 1,260,500 |
| <u>501 Equipment Rental & Replacement Fund</u> | | | | | |
| Replacement Reserves | \$ 215,415 | \$ 320,250 | \$ 320,250 | \$ 215,250 | \$ 386,878 |
| Investment Interest | 2,061 | 1,700 | 1,700 | 6,111 | 3,000 |
| Sale of Surplus Property | 2,266 | - | - | 37,102 | - |
| | 219,742 | 321,950 | 321,950 | 258,463 | 389,878 |
| <u>631 Transportation Benefit District Fund</u> | | | | | |
| Vehicle License Fees | \$ 90,745 | \$ 90,000 | \$ 90,000 | \$ 97,060 | \$ 91,000 |
| Investment Interest | 17 | 20 | 20 | 154 | 40 |
| Misc Private Grants | - | - | - | 500 | - |
| | 90,762 | 90,020 | 90,020 | 97,714 | 91,040 |
| Total All Other Funds | \$ 6,422,381 | \$ 7,067,677 | \$ 7,006,207 | \$ 6,894,330 | \$ 7,502,107 |
| Total Revenues | \$ 13,622,550 | \$ 15,078,115 | \$ 15,079,578 | \$ 14,532,083 | \$ 15,664,810 |

2017 Expenditures by Department

General Fund

| | | |
|--|----|-----------|
| Governance | | |
| Mayor & City Council | \$ | 103,855 |
| Executive & Legal Services | | 248,994 |
| City Clerk | | 187,386 |
| Human Resources | | 140,458 |
| Emergency Management | | 14,530 |
| Finance Department | | |
| Budget & Accounting | | 250,660 |
| Central & I.T. Services | | 112,497 |
| Police Department | | |
| Police Administration & Support Services | | 522,884 |
| Police Operations | | 1,580,140 |
| Fire Department | | |
| Fire Administration & Support Services | | 519,904 |
| Fire Operations | | 531,878 |
| EMS | | 973,287 |
| Planning & Building | | |
| Building | | 527,953 |
| Planning | | 302,739 |
| Parks & Greenways | | |
| Recreation & Events | | 173,694 |
| Parks | | 236,959 |
| Museum | | 44,531 |
| Facilities | | 214,620 |
| Greenways | | 168,827 |
| Tourism | | 115,563 |
| Non-Departmental | | 1,154,442 |
| Total General Fund | \$ | 8,125,801 |

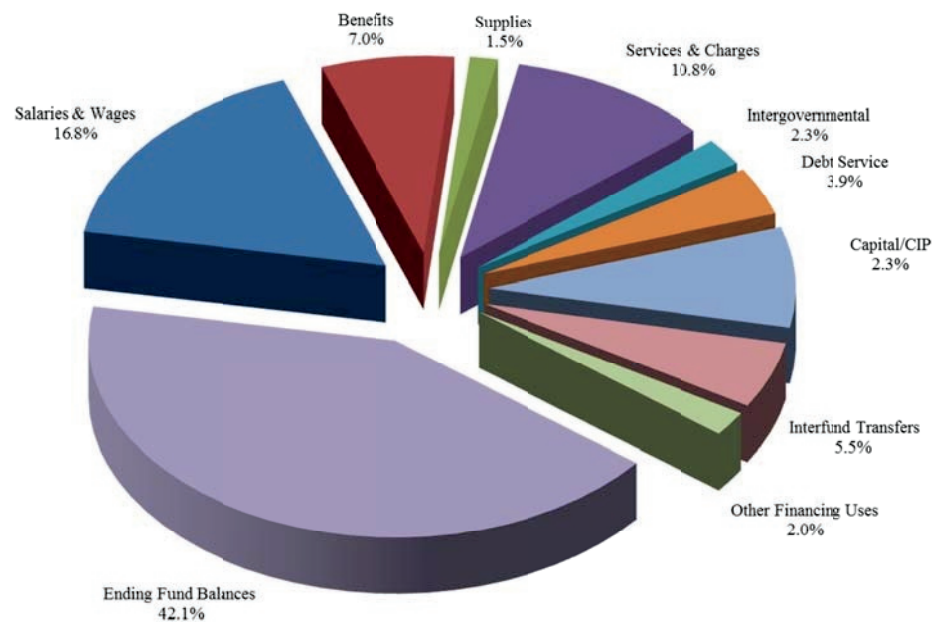
Other Funds

| | | |
|--------------------------------------|----|------------|
| Street Fund | \$ | 1,135,642 |
| Street Depreciation Fund | | 107,360 |
| Hotel/Motel Tax Fund | | 177,108 |
| Public Safety Mitigation Fund | | 124,835 |
| Glacier NW Settlement Fund | | - |
| GO Bond Debt Service Fund | | 771,130 |
| Capital Projects Fund | | 797,169 |
| Water Utility Fund | | 2,563,109 |
| Stormwater Utility Fund | | 1,241,630 |
| Equipment Rental & Replacement Fund | | 336,139 |
| Transportation Benefit District Fund | | 91,779 |
| Total Other Funds | \$ | 7,345,901 |
| Total All Funds | \$ | 15,471,702 |

EXPENDITURES BY OBJECT CATEGORY

| EXPENDITURES BY OBJECT CATEGORY | 2014 | 2015 | 2016 | | 2017 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Rev. Budget | Actual | Adopted |
| <i>Salaries & Wages</i> | \$ 3,562,655 | \$ 3,844,463 | \$ 4,175,499 | \$ 4,170,856 | \$ 4,486,394 |
| <i>Benefits</i> | 1,355,551 | 1,374,213 | 1,685,043 | 1,603,286 | 1,877,020 |
| <i>Supplies</i> | 307,927 | 296,707 | 431,767 | 325,417 | 387,962 |
| <i>Services & Charges</i> | 2,596,645 | 2,891,137 | 3,231,935 | 3,044,028 | 2,878,533 |
| <i>Intergovernmental</i> | 427,549 | 361,815 | 440,075 | 452,483 | 603,257 |
| SUBTOTAL OPERATING EXPENDITURES | 8,250,328 | 8,768,334 | 9,964,319 | 9,596,070 | 10,233,166 |
| <i>Capital Outlay</i> | 39,186 | 200,109 | 94,350 | 68,977 | 14,000 |
| <i>Capital Improvement Projects</i> | 31,540 | 279,302 | 1,839,220 | 1,131,993 | 1,839,939 |
| <i>Interfund Transfers</i> | 1,480,318 | 1,440,468 | 1,731,919 | 1,530,886 | 1,457,587 |
| <i>Debt Service - Other</i> | 97,938 | 95,046 | 92,418 | 92,417 | 89,659 |
| <i>Debt Service - Civic Center</i> | 1,270,076 | 1,213,883 | 1,156,413 | 953,288 | 963,800 |
| <i>Internal Service Charges</i> | 139,102 | 295,815 | 320,250 | 215,250 | 386,878 |
| <i>Internal Services-Capital</i> | 361,108 | 252,276 | 173,115 | 166,852 | 336,139 |
| <i>One-Time Expenditures (Operations)</i> | 393,883 | 212,940 | 158,935 | 125,039 | 147,234 |
| <i>Non-Expenditures/Deposit Refunds</i> | 57,028 | 54,538 | 3,300 | 104,473 | 3,300 |
| SUBTOTAL OTHER FINANCING USES | 3,870,178 | 4,044,378 | 5,569,920 | 4,389,175 | 5,238,536 |
| TOTAL EXPENDITURES & OTHER USES | 12,120,506 | 12,812,712 | 15,534,239 | 13,985,244 | 15,471,702 |
| <i>Ending Fund Balances</i> | 9,720,103 | 10,537,921 | 10,120,912 | 11,122,412 | 11,252,950 |
| TOTAL EXPENDITURES, OTHER USES & FUND BALANCES | \$ 21,840,609 | \$ 23,350,633 | \$ 25,655,151 | \$ 25,107,656 | \$ 26,724,652 |

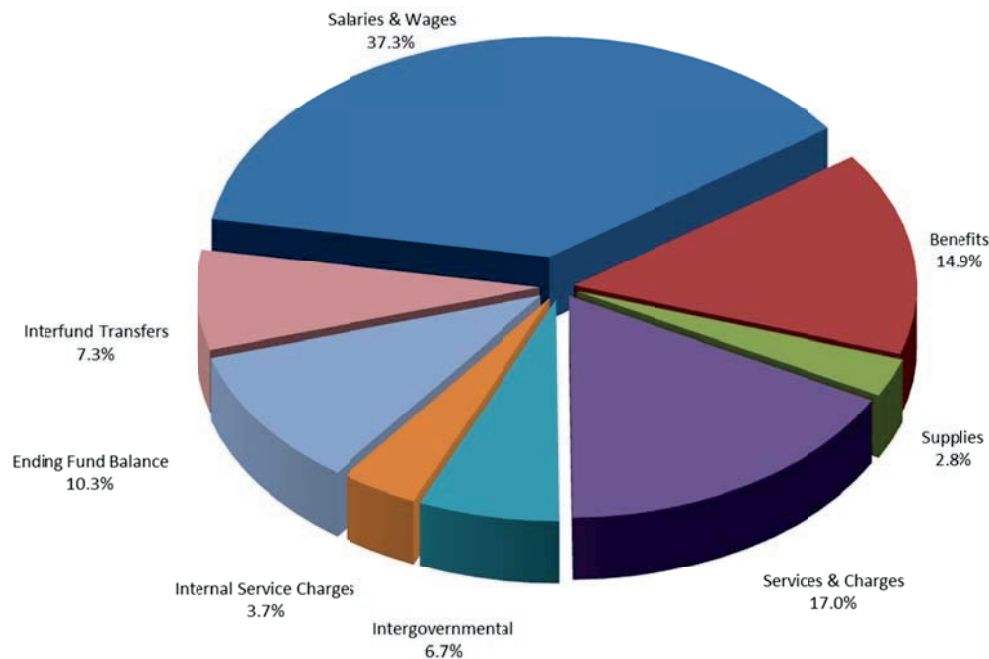
2017 Adopted Budget by Object Category
\$26,724,652



**EXPENDITURES BY OBJECT CATEGORY
GENERAL FUND**

| | 2014 | 2015 | 2016 | | 2017 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Rev. Budget | Actual | Adopted |
| EXPENDITURES BY OBJECT CATEGORY | | | | | |
| <i>Salaries & Wages</i> | \$ 2,787,493 | \$ 3,035,357 | \$ 3,155,412 | \$ 3,242,541 | \$ 3,380,885 |
| <i>Benefits</i> | 1,015,054 | 1,040,277 | 1,215,609 | 1,203,406 | 1,349,116 |
| <i>Supplies</i> | 190,704 | 199,428 | 278,517 | 212,765 | 253,872 |
| <i>Services & Charges</i> | 1,317,758 | 1,506,255 | 1,923,082 | 1,640,891 | 1,541,061 |
| <i>Intergovernmental</i> | 427,393 | 361,651 | 439,000 | 452,320 | 603,029 |
| SUBTOTAL OPERATING EXPENDITURES | 5,738,403 | 6,142,968 | 7,011,620 | 6,751,924 | 7,127,963 |
| <i>Capital Outlay</i> | 7,568 | 143,880 | 17,250 | 7,564 | - |
| <i>Capital Improvement Projects</i> | - | 70,357 | 81,900 | 81,017 | - |
| <i>Interfund Transfers</i> | 1,434,314 | 922,195 | 1,084,642 | 926,876 | 662,739 |
| <i>Internal Service Charges</i> | 98,428 | 253,829 | 257,264 | 152,264 | 331,799 |
| <i>Non-Expenditure/Deposit Refunds</i> | 3,017 | 3,206 | 3,300 | 47,166 | 3,300 |
| SUBTOTAL OTHER FINANCING USES | 1,543,326 | 1,393,467 | 1,444,356 | 1,214,886 | 997,838 |
| TOTAL EXPENDITURES & OTHER USES | 7,281,729 | 7,536,435 | 8,455,976 | 7,966,810 | 8,125,801 |
| <i>Ending Fund Balances</i> | 1,492,210 | 1,173,519 | 828,566 | 882,115 | 933,107 |
| TOTAL EXPENDITURES, OTHER USES & FUND BALANCES | \$ 8,773,939 | \$ 8,709,954 | \$ 9,284,542 | \$ 8,848,924 | \$ 9,058,908 |

**2017 Adopted General Fund Budget by Object Category
\$9,058,908**



2016 Year End Actual Expenditures
Classification By Fund

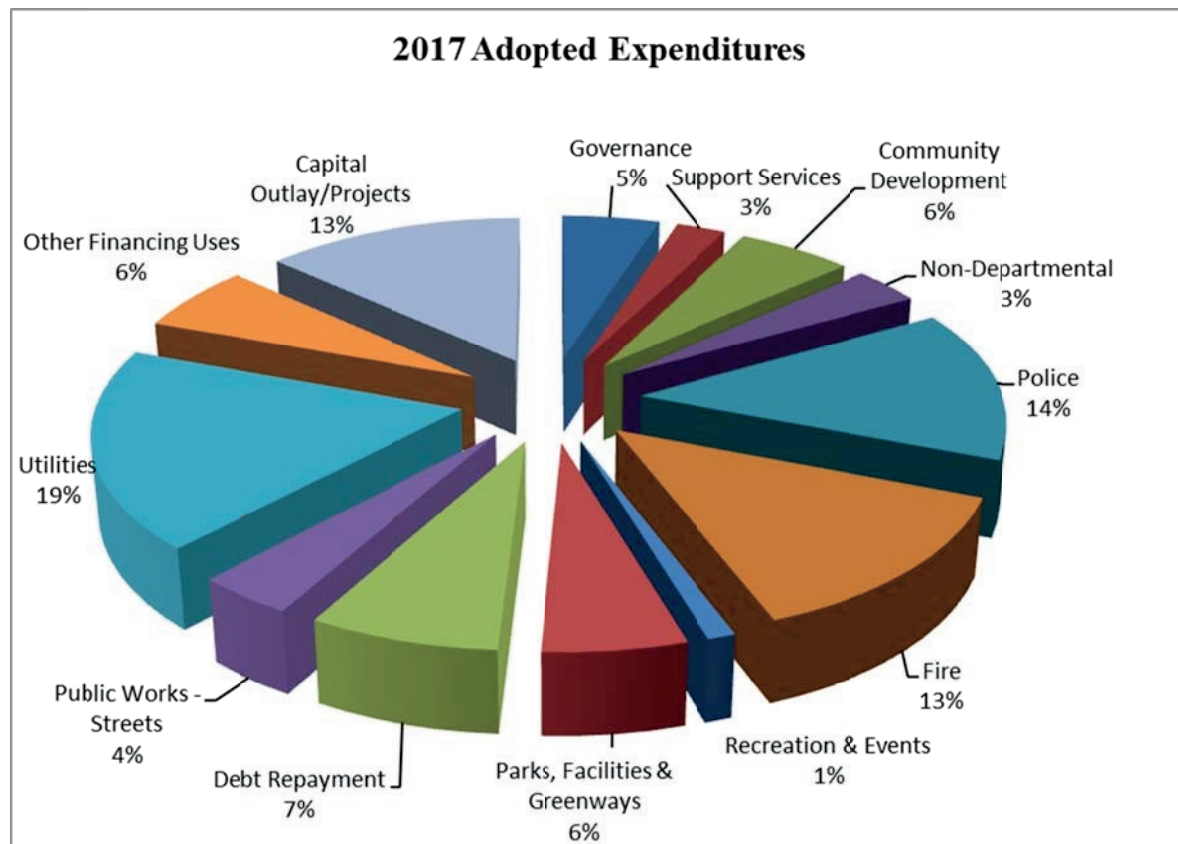
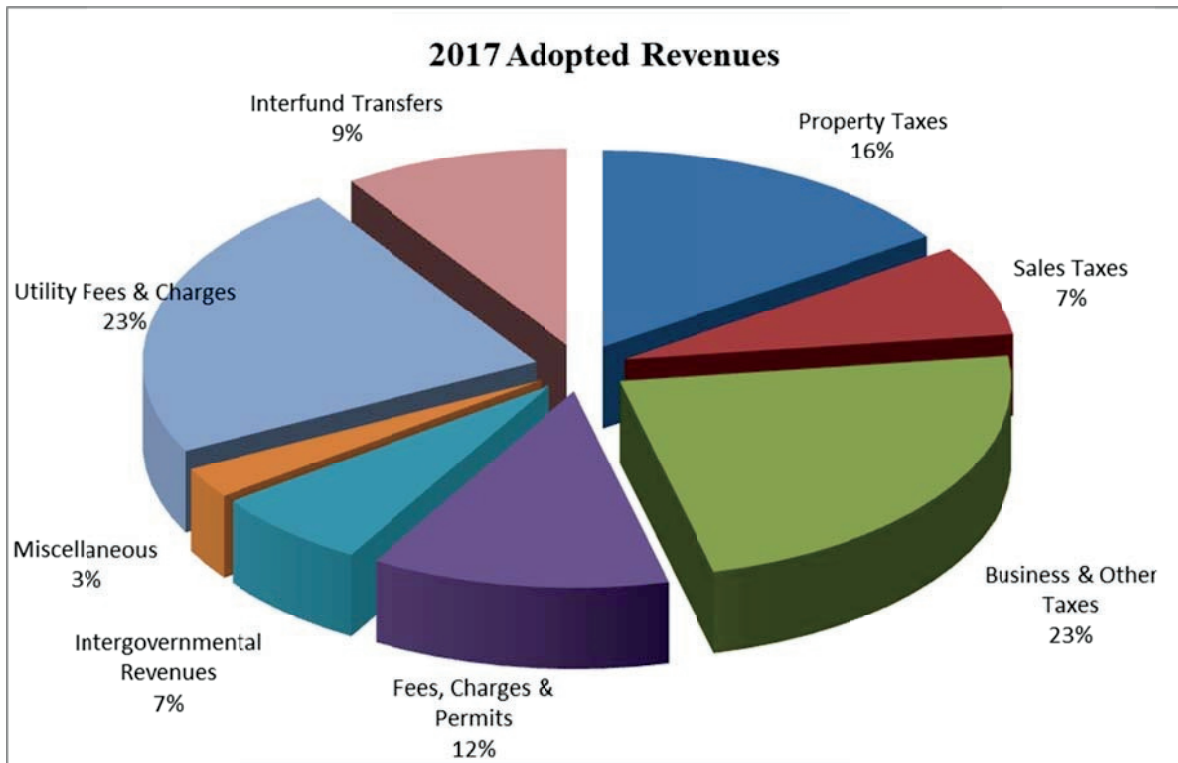
| FUND TITLE | PERSONNEL | SUPPLIES | SERVICES & CHARGES | INTERGOV SERVICES | CAPITAL OUTLAY | DEBT SERVICE | INTERFUND TRANSFERS/CHGS/OTHER | END FUND BALANCE | TOTAL EXPENDITURES |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|--------------------------------|----------------------|----------------------|
| GOVERNMENTAL FUNDS | | | | | | | | | |
| General Fund - by department | | | | | | | | | |
| Governance | \$ 486,800 | \$ 9,616 | \$ 71,644 | \$ 8,357 | \$ 2,051 | \$ - | \$ 3,154 | \$ - | \$ 581,622 |
| Support Services | 196,228 | 6,826 | 108,660 | 15,778 | 36,757 | - | 6,712 | - | 370,961 |
| Police | 1,483,248 | 81,682 | 180,913 | 165,384 | - | - | 101,612 | - | 2,012,839 |
| Fire | 1,572,717 | 22,162 | 161,203 | 63,418 | 484 | - | 16,414 | - | 1,836,398 |
| Community Development | 384,219 | 2,449 | 158,519 | - | 4,871 | - | 4,617 | - | 554,675 |
| Public Works - Parks & Greenways | 321,265 | 89,600 | 484,785 | 932 | 44,417 | - | 19,755 | - | 960,755 |
| Non-Departmental/Other Financing Uses | 1,468 | 430 | 475,168 | 198,451 | - | - | 974,041 | 882,115 | 2,531,673 |
| General Fund Total | 4,445,947 | 212,765 | 1,640,891 | 452,320 | 88,581 | - | 1,126,305 | 882,115 | 8,848,924 |
| Reserve funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 451,273 | \$ 451,273 |
| Public Works - Streets | 170,794 | 34,249 | 337,666 | - | 391,163 | - | 21,128 | 21,997 | 976,998 |
| Street Depreciation | - | - | - | - | 11,350 | - | 57,485 | 503,862 | 572,696 |
| Hotel/Motel Tax | - | 2,879 | 15,223 | - | - | - | 154,077 | 175,367 | 347,546 |
| Public Safety Mitigation | 10,974 | - | - | - | 9,862 | - | 95,329 | 170,453 | 286,618 |
| Glacier NW Settlement | - | - | - | - | - | - | - | 620,239 | 620,239 |
| Donations | - | - | - | - | - | - | - | 3,104 | 3,104 |
| Drug Enforcement | - | - | - | - | - | - | - | 9,380 | 9,380 |
| Debt Service | - | - | - | - | - | 762,630 | - | - | 762,630 |
| Capital Improvements | - | - | 450 | - | 61,449 | 59,715 | 297,120 | 478,174 | 896,907 |
| TOTAL GOV'T FUND EXPENDITURES | 4,627,715 | 249,894 | 1,994,231 | 452,320 | 562,404 | 822,345 | 1,751,444 | 3,315,963 | 13,776,316 |
| PROPRIETARY FUNDS | | | | | | | | | |
| Water | \$ 741,588 | \$ 53,505 | \$ 773,150 | \$ 31 | \$ 412,956 | \$ 147,097 | \$ 71,001 | \$ 3,940,072 | \$ 6,139,401 |
| Stormwater | 415,813 | 24,898 | 292,320 | 131 | 225,609 | 76,263 | 28,164 | 2,418,587 | 3,481,785 |
| TOTAL PROPRIETARY FUND EXPENDITURES | 1,157,401 | 78,402 | 1,065,470 | 163 | 638,565 | 223,360 | 99,165 | 6,358,659 | 9,621,186 |
| INTERNAL SERVICE FUND | | | | | | | | | |
| Equipment Rental & Replacement | \$ - | \$ 7,268 | \$ 5,722 | \$ - | \$ 153,862 | \$ - | \$ - | \$ 1,412,149 | \$ 1,579,001 |
| TOTAL INTERNAL SVC FUND EXPENDITURES | - | 7,268 | 5,722 | - | 153,862 | - | - | 1,412,149 | 1,579,001 |
| FIDUCIARY FUND | | | | | | | | | |
| Transportation Benefit District | \$ - | \$ - | \$ 1,415 | \$ 94,097 | \$ - | \$ - | \$ - | \$ 35,642 | \$ 131,154 |
| TOTAL FIDUCIARY FUND EXPENDITURES | - | - | 1,415 | 94,097 | - | - | - | 35,642 | 131,154 |
| TOTAL EXPENDITURES | \$ 5,785,116 | \$ 335,565 | \$ 3,066,838 | \$ 546,580 | \$ 1,354,832 | \$ 1,045,705 | \$ 1,850,609 | \$ 11,122,412 | \$ 25,107,656 |

2017 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 |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|--------------------------------|----------------------|----------------------|
| GOVERNMENTAL FUNDS | | | | | | | | | |
| General Fund - by department | | | | | | | | | |
| Governance | \$ 554,364 | \$ 10,947 | \$ 115,390 | \$ 12,400 | \$ - | \$ - | \$ 2,122 | \$ - | \$ 695,223 |
| Support Services | 211,322 | 9,200 | 128,395 | 8,500 | - | - | 5,740 | - | 363,157 |
| Police | 1,563,748 | 83,712 | 176,337 | 147,900 | - | - | 131,327 | - | 2,103,024 |
| Fire | 1,572,526 | 43,976 | 191,807 | 64,611 | - | - | 152,149 | - | 2,025,069 |
| Community Development | 464,684 | 2,787 | 349,215 | - | - | - | 14,006 | - | 830,692 |
| Public Works - Parks & Greenways | 353,357 | 102,150 | 470,972 | 1,260 | - | - | 26,455 | - | 954,194 |
| Non-Departmental/Other Financing Uses | 10,000 | 1,100 | 233,103 | 244,200 | - | - | 666,039 | 933,107 | 2,087,549 |
| General Fund Total | 4,730,001 | 253,872 | 1,665,219 | 478,871 | - | - | 997,838 | 933,107 | 9,058,908 |
| Reserve funds | | | | | | | | | |
| Public Works - Streets | \$ 187,035 | \$ 44,290 | \$ 301,909 | \$ - | \$ 582,400 | \$ - | \$ 20,008 | \$ 615,838 | \$ 615,838 |
| Street Depreciation | - | - | - | - | 20,000 | - | 87,360 | 51,672 | 1,187,314 |
| Hotel/Motel Tax | - | - | 37,955 | 3,000 | - | - | 136,153 | 388,261 | 495,621 |
| Public Safety Mitigation | 14,500 | - | - | - | 14,000 | - | 96,335 | 143,838 | 320,946 |
| Glacier NW Settlement | - | - | - | - | - | - | - | 279,362 | 404,197 |
| Donations | - | - | - | - | - | - | - | 620,977 | 620,977 |
| Drug Enforcement | - | - | - | - | - | - | - | 3,108 | 3,108 |
| Debt Service | - | - | - | - | - | 770,680 | - | 9,371 | 9,371 |
| Capital Improvements | - | - | - | - | 264,899 | 57,270 | 475,000 | 571,407 | 1,368,576 |
| TOTAL GOV'T FUND EXPENDITURES | 4,931,536 | 298,162 | 2,005,533 | 481,871 | 881,299 | 827,950 | 1,812,694 | 3,616,941 | 14,855,986 |
| PROPRIETARY FUNDS | | | | | | | | | |
| Water | \$ 898,046 | \$ 63,100 | \$ 722,249 | \$ 100 | \$ 715,640 | \$ 147,991 | \$ 15,983 | \$ 3,488,063 | \$ 6,051,172 |
| Stormwater | 548,332 | 26,700 | 313,314 | 128 | 257,000 | 77,068 | 19,088 | 2,576,511 | 3,818,141 |
| TOTAL PROPRIETARY FUND EXPENDITURES | 1,446,379 | 89,801 | 1,035,563 | 228 | 972,640 | 225,059 | 35,071 | 6,064,574 | 9,869,313 |
| INTERNAL SERVICE FUND | | | | | | | | | |
| Equipment Rental & Replacement | \$ - | \$ - | \$ - | \$ - | \$ 336,139 | \$ - | \$ - | \$ 1,559,968 | \$ 1,896,107 |
| TOTAL INTERNAL SVC FUND EXPENDITURES | - | - | - | - | 336,139 | - | - | 1,559,968 | 1,896,107 |
| FIDUCIARY FUND | | | | | | | | | |
| Transportation Benefit District | \$ - | \$ - | \$ 1,569 | \$ 90,210 | \$ - | \$ - | \$ - | \$ 11,467 | \$ 103,246 |
| TOTAL FIDUCIARY FUND EXPENDITURES | - | - | 1,569 | 90,210 | - | - | - | 11,467 | 103,246 |
| TOTAL EXPENDITURES | \$ 6,377,915 | \$ 387,963 | \$ 3,042,665 | \$ 572,309 | \$ 2,190,078 | \$ 1,053,009 | \$ 1,847,765 | \$ 11,252,950 | \$ 26,724,652 |

ESTIMATE OF ENDING FUND BALANCES

| Fund | 2014 Actual | 2015 Actual | 2016 Revised Budget | 2016 Actual | 2017 Adopted Budget |
|----------------------------|------------------------|------------------------|--------------------------------|------------------------|--------------------------------|
| General | \$ 1,494,448 | \$ 1,173,519 | \$ 828,566 | \$ 882,115 | \$ 933,107 |
| Revenue Stabilization Fund | | 160,105 | 298,205 | 298,848 | 408,725 |
| Contingency Fund | | 80,053 | 152,103 | 152,424 | 207,113 |
| Street | 28,194 | 36,331 | 42,078 | 21,997 | 51,672 |
| Street Depreciation | 578,122 | 567,317 | 490,432 | 503,862 | 388,261 |
| Hotel/Motel Tax | 275,818 | 209,882 | 127,652 | 175,367 | 143,838 |
| Public Safety Mitigation | 388,470 | 278,364 | 286,971 | 170,453 | 279,362 |
| Technology | 1,968 | - | - | - | - |
| Glacier NW Settlement | 636,333 | 617,373 | 618,373 | 620,239 | 620,977 |
| Donations | 3,084 | 3,090 | 3,095 | 3,104 | 3,108 |
| Drug Enforcement | 9,298 | 9,313 | 9,328 | 9,380 | 9,371 |
| Debt Service/LID | - | 1,001 | 552 | - | - |
| Capital Projects | 203,841 | 183,877 | 118,482 | 478,174 | 571,407 |
| Water Utility | 2,967,339 | 3,592,238 | 3,236,968 | 3,940,072 | 3,488,063 |
| Stormwater Utility | 1,769,155 | 2,271,480 | 2,426,589 | 2,418,587 | 2,576,511 |
| ER&R | 1,360,424 | 1,320,538 | 1,469,373 | 1,412,149 | 1,559,968 |
| Transp. Benefit District | 3,610 | 33,440 | 12,145 | 35,642 | 11,467 |
| Total | \$ 9,720,104 | \$ 10,537,921 | \$ 10,120,912 | \$ 11,122,412 | \$ 11,252,950 |





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, 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 and 2016 to refinance the outstanding 2008 Certificates of

Participation which were used to construct the Civic Center. 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.

CITY REVENUES

Each of the funds detailed within the 2017 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 2017 (\$7,226,021) are projected to increase by \$144,729 or 2.0 percent over 2016 tax collections (\$7,081,292). The increase is primarily due to an expected increase in hotel/motel taxes 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 2016, the total property tax rate for DuPont was \$11.09 per \$1,000 of assessed valuation. Of that total, about 15.5 percent, or \$1.72 per \$1,000 assessed valuation, went to the City. This included the general levy and the EMS levy. In 2017, the total property tax rate for DuPont was \$11.19 per \$1,000 of assessed valuation. Of that total, about 14.8 percent, or \$1.66 per \$1,000 assessed valuation, went to the City.

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. 2017 EMS property tax funds are projected to be \$708,474. The 2017 adopted budget has appropriated \$973,287 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 locals parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of DuPont projects to receive \$85,872 in 2017.

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 \$156,066 for 2017.

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.

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.

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, 2016, population figure used in the 2017 Budget is 9,330 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 result 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 began in the 3rd 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 began 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.

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 began with the 3rd quarter of 2015.

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.

- Revenue Stabilization Fund is budgeted to receive transfers the amount of \$26,000 from the General Fund and \$83,500 from the Capital Projects Fund.
- Contingency Fund is budgeted to receive transfers in the amount of \$13,000 from the General Fund and \$41,500 from the Capital Projects Fund.
- Street Fund is budgeted to receive an operating transfer in the amount of \$160,000 from the General Fund, \$100,000 from the Capital Projects Fund, and \$87,360 from the Street Depreciation Fund.
- The Debt Service Fund is budgeted to receive \$771,130 from the General Fund, Capital Projects Fund, and Public Safety Mitigation Fund for funding of the Civic Center debt service payment.
- Capital Projects Fund is budgeted to receive \$8,140 in a transfer from the General Fund as matching to a grant received to do updates to the Museum.
- Water Utility Fund is budgeted to receive \$30,804 from the General Fund for fire hydrant maintenance.
- General Fund is budgeted to receive an operating transfer in the amount of \$136,153 from the Hotel/Motel Tax Fund.

MAJOR BUDGET ASSUMPTIONS

- The 2016 population figure used in the 2017 Proposed Budget is 9,330 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 2017 assessed valuation (AV) is \$1,457,913,443. The City's assessed valuation is determined by the Pierce County Assessor-Treasurer.
- Property taxes are levied based on assessed value and the City's authorized levy rate of \$1.66 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 2017 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 2017 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.
- 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.
- The budget includes the sale of the Shaw Street property in which about 50% of the proceeds will go directly to the Revenue Stabilization and Contingency Reverse Funds and the other 50% would be used for one-time projects yet to be determined but could include painting of the Civic Center, etc. A new fire station is not needed until the property around Old Fort Lake is developed. Fire impact fees from that development will fund an appropriately sized fire station.

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 \$6,363,414. This 2017 budget proposes to add one full-time firefighter and full-time administrative support to be shared equally between the Fire and Police Departments. It also includes increasing the Senior Human Resource Analyst from 0.75 FTE to 1.0 FTE. Also included is the overtime for events which will be reimbursed by a Hotel/Motel Tax grant.

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 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 adopted budget includes a 1.8% COLA for exempt staff based on the Seattle-Tacoma-Bremerton CPI as of June 2016.

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.

Regence health insurance rates are estimated to increase by approximately 10 percent and Group Health rates are estimated to be the same. Willamette Dental, Washington Dental Service and Vision Services Providers rates are estimated to increase by 5 percent. Long term disability and life insurance rates are expected to stay the same. In 2016 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 2017.

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.

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.

2017 Program Expenditure Budget

GENERAL FUND

| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 11.00 Salaries and Wages | \$ 2,457,251 | \$ 2,736,810 | \$ 2,893,056 | \$ 2,904,061 | \$ 2,948,103 | \$ 3,140,617 |
| 12.00 Overtime | 322,435 | 274,244 | 186,306 | 212,801 | 277,229 | 204,842 |
| 13.00 Reserves & Other Wages | 7,808 | 24,303 | 38,550 | 38,550 | 17,208 | 35,426 |
| 21.00 Personnel Benefits | 984,082 | 1,014,214 | 1,177,959 | 1,177,959 | 1,175,722 | 1,310,066 |
| 26.00 Uniform Cleaning | 1,907 | 1,314 | 1,950 | 1,950 | 1,476 | 2,250 |
| 27.00 Uniforms | 26,398 | 22,966 | 29,700 | 29,700 | 24,371 | 30,800 |
| 28.00 Personal Protective Equip/Clothing | 2,666 | 1,782 | 6,000 | 6,000 | 1,837 | 6,000 |
| Total Salary, Wages and Benefits | \$ 3,802,547 | \$ 4,075,634 | \$ 4,333,521 | \$ 4,371,021 | \$ 4,445,947 | \$ 4,730,001 |
| 31.00 Operating Supplies | \$ 122,416 | \$ 112,922 | \$ 146,256 | \$ 153,956 | \$ 111,307 | \$ 156,016 |
| 32.00 Gas, Oil & Fuel | 50,931 | 43,968 | 56,700 | 56,700 | 38,096 | 49,700 |
| 35.00 Small Tools & Equipment | 14,387 | 30,271 | 47,000 | 67,061 | 62,638 | 44,759 |
| 39.00 Software | 2,970 | 12,268 | 800 | 800 | 724 | 3,397 |
| 41.00 Professional Services | 603,072 | 731,147 | 650,106 | 665,106 | 460,836 | 626,706 |
| 41.03 Advertising | 9,600 | 9,201 | 28,200 | 28,700 | 22,318 | 29,260 |
| 42.00 Communications | 61,502 | 59,127 | 63,705 | 63,705 | 56,984 | 67,564 |
| 43.00 Travel and Subsistence | 16,074 | 13,200 | 24,110 | 24,110 | 16,810 | 28,110 |
| 44.00 Taxes & Assessments | 26,435 | 1,508 | 2,000 | 2,000 | 1,688 | 2,000 |
| 45.00 Operating Rental & Leases | 22,392 | 20,544 | 13,940 | 13,940 | 15,686 | 14,240 |
| 46.00 AWC-RMSA Insurance | 178,887 | 159,792 | 179,691 | 179,691 | 179,689 | 183,084 |
| 47.00 Utilities | 138,198 | 217,956 | 229,500 | 229,500 | 233,434 | 236,980 |
| 48.00 Repair & Maintenance | 98,482 | 162,107 | 160,375 | 160,375 | 153,656 | 168,029 |
| 49.00 Misc/Conf/Training/Printing/Dues | 163,116 | 131,674 | 188,955 | 555,955 | 499,790 | 185,088 |
| 51.00 Intergovernmental Services | 427,393 | 361,651 | 439,000 | 439,000 | 452,320 | 603,029 |
| Total Other Expenditures | \$ 1,935,856 | \$ 2,067,334 | \$ 2,230,338 | \$ 2,640,599 | \$ 2,305,977 | \$ 2,397,962 |
| 63.00 Capital Improvements | \$ - | \$ 70,357 | \$ 5,000 | \$ 81,900 | \$ 81,017 | \$ - |
| 64.00 Machinery and Equipment | 7,568 | 143,880 | 12,500 | 17,250 | 7,564 | - |
| 91.00 Equipment Replacement Charges | 98,428 | 173,429 | 257,264 | 257,264 | 152,264 | 331,799 |
| Total Capital Outlay | \$ 105,996 | \$ 387,666 | \$ 274,764 | \$ 356,414 | \$ 240,845 | \$ 331,799 |
| 99.00 Operating Transfers | \$ 1,434,314 | \$ 922,195 | \$ 1,276,642 | \$ 1,084,642 | \$ 926,876 | \$ 662,739 |
| 00.00 Debt issuance costs | - | 80,400 | - | - | 43,800 | - |
| 00.00 State Building Surcharge | 427 | 246 | 300 | 300 | 212 | 300 |
| 00.00 Deposit Refunds | 2,590 | 2,960 | 3,000 | 3,000 | 3,154 | 3,000 |
| Other Financing Uses | \$ 1,437,330 | \$ 1,005,801 | \$ 1,279,942 | \$ 1,087,942 | \$ 974,041 | \$ 666,039 |
| TOTAL EXPENDITURES | \$ 7,281,729 | \$ 7,536,435 | \$ 8,118,565 | \$ 8,455,976 | \$ 7,966,810 | \$ 8,125,801 |
| Ending Fund Balances | | | | | | |
| Unreserved/Undesignated | \$ 1,492,210 | \$ 1,173,519 | \$ 816,648 | \$ 828,566 | \$ 882,115 | \$ 933,107 |
| Ending Fund Balances | \$ 1,492,210 | \$ 1,173,519 | \$ 816,648 | \$ 828,566 | \$ 882,115 | \$ 933,107 |
| GENERAL FUND TOTAL | \$ 8,773,939 | \$ 8,709,954 | \$ 8,935,213 | \$ 9,284,542 | \$ 8,848,924 | \$ 9,058,908 |

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 five permanent employees: the City Administrator, City Attorney, City Clerk, Human Resources Manager and a Human Resources Analyst/Executive Assistant. There is one part-time Assistant City Clerk for Records Management. 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.

Legal Services, led by the City Attorney provides support in specialized areas such as land use planning, personnel and labor relations, legislative analysis, and legal opinions. He is responsible for assisting Human Resources with Risk Management and additionally provides non-legal policy and operations assistance.

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. This program is moving to Community Development in 2017.

2016 ACCOMPLISHMENTS

Establish Adopt-a-Park and Donor Policies.

In progress; may be complete in 2016 or early 2017.

Assume management of records retention program.

Complete; an Assistant City Clerk was hired part-time in 2016 to develop a records retention program. She has undertaken a three-year effort to analyze, categorize and properly dispose of City records.

Finish On-the-Job training program.

Incomplete; a personnel shortage caused this effort to be renewed for 2017.

Increase citizen access to government operations data and information.

Complete; Socrata is online allowing citizens to examine Police and Fire operations, OpenGov, a financial tool continues to provide citizens access to real-time budget and financial information, public records requests exceed metrics established by State law.

Improve operational efficiencies, saving time and money in operations.

Complete; Human Resources Analyst and Executive Assistant positions were combined saving \$30,000 per year; the addition of a City Attorney provides legal services for less than half the contracted cost and gives the City additional non-legal support not previously available; the Mayor has undertaken leadership of certain projects like Off-leash Area, sports fields, and economic development saving hundreds of hours in staff time.

Team-building with Mayor, Council and staff.

Complete; The Mayor hosted staff and Council get-togethers, the Leadership Team has resumed monthly get-togethers, and Council is working on a retreat.

Continue to identify areas to enhance and develop historical sites.

Complete; The legacy orchard project is underway, and will expend \$35,000 plus in hotel/motel tax dollars, work with the owner of the 1843 site has improved access, and signage was installed at various historical locations in 2016.

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

Complete; application periods were increased to twice a year, the LTAC Committee established updated rules, and applications exceeded available revenue for the first time.

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

Complete; presentation to Council on September 20 culminated research and monitoring efforts. The next step is to bring negotiating parties to the community to discuss progress on restoration and monitoring plans.

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

Complete; DuPont is important member of steering committees for SSMCP, WSDOT I-5 JBLM Traffic Congestion Relief project, and the Dod Joint Land Use Implementation Study. Additionally, the mayor and Councilmembers are active in Association of Washington Cities (AWC) and attended the annual conference and various training events.

Support Mayor's Military Affairs Council

Incomplete; this program is on hold and under review.

Support existing businesses, attract new businesses, and advance the DuPont economy.

Complete; the Mayor and City Administrator meet regularly with the owners of DuPont Corporate Center, Center Plaza and representatives for the land around the Home Course. Additionally, the City Administrator actively recruited and landed two businesses in Center Plaza and presented to the Planning Commission and Council a request to allow an Ace Hardware and Urban Storage center downtown. The Mayor and staff assisted Emerald City Smoothie with permitting and parking issue. DuPont is a member of the DuPont Business Association and Lacey South Sound Chamber of Commerce, a regional organization for South Sound business and government. Finally, the Mayor and staff met with two prospective buyers of the land around the Home Course.

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

Complete; the City has won a number of awards for zero claims a, wellness and Risk Management programs from our insurer and AWC.

Aggressively pursue cost savings in salaries and benefits.

Complete; The mayor recently signed a policy limiting monetary incentives for declining health insurance coverage, combining various positions saved over \$40,000, and converting seasonal positions into less full-time positions resulted in over three months of additional availability for groundskeepers at less cost..

MAJOR 2017 GOALS

Conduct Community Discussion and Decision on Advanced Life Support in DuPont.

Start training and categorization of records in Records Management Program.

Finish On-the-Job training program, carried over from 2016.

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.

Expand non-City events 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 existing businesses, attract new businesses, and advance the DuPont economy.

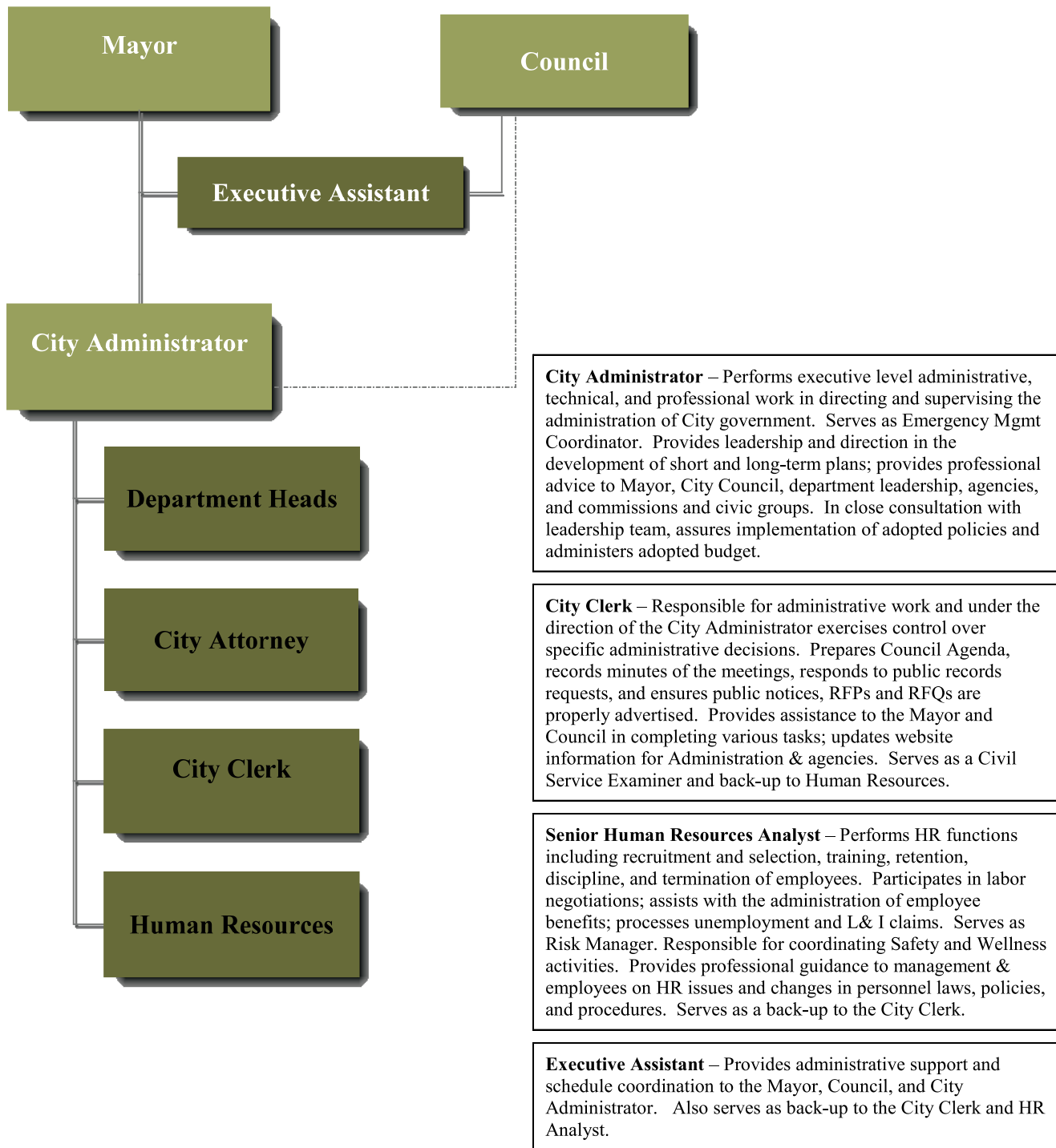
Continue to focus on reducing City's risk management liability through staff training and aggressive claims management.

Aggressively pursue cost savings in salaries and benefits.

Address personnel shortages and overtime budgets.

Institutionalize all City agencies, boards, councils, commissions, and districts into departmental responsibilities and reflect such on organizational charts.

Governance Organizational Chart



2017 Program Expenditure Budget

GOVERNANCE

| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|---|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| 11.00 Salaries and Wages | \$ 311,368 | \$ 300,990 | \$ 392,784 | \$ 403,789 | \$ 373,922 | \$ 416,041 |
| 12.00 Overtime | 193 | 1,334 | - | - | - | - |
| 21.00 Personnel Benefits | 85,376 | 92,675 | 121,716 | 121,716 | 112,878 | 138,323 |
| Total Salary, Wages and Benefits | \$ 396,937 | \$ 394,999 | \$ 514,500 | \$ 525,505 | \$ 486,800 | \$ 554,364 |
| 31.00 Operating Supplies | \$ 1,721 | \$ 4,650 | \$ 3,950 | \$ 4,950 | \$ 3,289 | 9,000 |
| 35.00 Small Tools & Equipment | 231 | 2,940 | 650 | 4,750 | 5,755 | 550 |
| 39.00 Software | 489 | - | 800 | 800 | 572 | 1,397 |
| 41.00 Professional Services | 241,123 | 199,215 | 67,200 | 65,700 | 37,698 | 48,500 |
| 41.03 Advertising | 1,561 | 390 | 2,000 | 2,000 | 809 | 2,000 |
| 42.00 Communications | 786 | 959 | 1,700 | 1,700 | 1,613 | 1,900 |
| 43.00 Travel and Subsistence | 7,203 | 3,613 | 8,910 | 8,910 | 2,868 | 8,910 |
| 45.00 Operating Rental & Leases | 242 | 355 | - | - | - | - |
| 46.00 AWC-RMSA Insurance | 14,332 | 14,986 | 16,853 | 16,853 | 16,853 | 17,190 |
| 48.00 Repair & Maintenance | 2,756 | 2,904 | 5,025 | 5,025 | 2,977 | 12,425 |
| 49.00 Misc/Conf/Training/Printing/Dues | 71,762 | 21,722 | 25,740 | 25,740 | 8,826 | 24,465 |
| 51.00 Intergovernmental Services | 7,787 | 8,117 | 19,800 | 19,800 | 8,357 | 12,400 |
| Total Other Expenditures | \$ 349,992 | \$ 259,850 | \$ 152,628 | \$ 156,228 | \$ 89,617 | \$ 138,737 |
| 64.00 Machinery and Equipment | \$ - | \$ 1,603 | \$ - | \$ - | \$ 2,051 | \$ - |
| 91.00 Equipment Replacement Charges | 2,054 | 3,596 | 3,154 | 3,154 | 3,154 | 2,122 |
| Total Capital Outlay | \$ 2,054 | \$ 5,199 | \$ 3,154 | \$ 3,154 | \$ 5,205 | \$ 2,122 |
| TOTAL EXPENDITURES | \$ 748,983 | \$ 660,048 | \$ 670,282 | \$ 684,887 | \$ 581,622 | \$ 695,223 |

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.

2017 Program Expenditure Budget

| PROGRAM: MAYOR-COUNCIL | | | | | | | |
|---|------------------|------------------|-------------------|-------------------|------------------|-------------------|--|
| 001-001-511-60 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 54,354 | \$ 60,046 | \$ 60,190 | \$ 60,190 | \$ 62,523 | \$ 62,647 | |
| 12.00 Overtime | 22 | - | - | - | - | - | |
| 21.00 Personnel Benefits | 6,285 | 8,297 | 7,973 | 7,973 | 8,794 | 8,827 | |
| Total Salary, Wages and Benefits | \$ 60,660 | \$ 68,343 | \$ 68,163 | \$ 68,163 | \$ 71,317 | \$ 71,474 | |
| 31.00 Operating Supplies | \$ 1,017 | \$ 2,192 | \$ 400 | \$ 1,400 | \$ 1,669 | \$ 400 | |
| 35.00 Small Tools & Equipment | 231 | - | 200 | 4,300 | 4,059 | 200 | |
| 41.00 Professional Services | 14,235 | 1,650 | 26,600 | 25,100 | 2,040 | 10,000 | |
| 42.01 Communications - Devices | 120 | 140 | 200 | 200 | 789 | 400 | |
| 42.02 Postage | 666 | 713 | 1,500 | 1,500 | - | 1,500 | |
| 43.00 Travel and Subsistence | 5,818 | 3,459 | 3,500 | 3,500 | 1,637 | 3,500 | |
| 45.00 Operating Rental & Leases | - | 305 | - | - | - | - | |
| 46.00 AWC-RMSA Insurance | 8,749 | 8,427 | 9,476 | 9,476 | 9,476 | 9,667 | |
| 49.01 Conference/School/Training | 2,756 | 2,069 | 3,500 | 3,500 | 1,956 | 3,500 | |
| 49.02 Printing/Binding | 1,691 | 1,920 | 2,500 | 2,500 | 43 | 2,500 | |
| 49.03 Professional Dues & Subscriptions | - | 75 | - | - | 1,098 | - | |
| 49.05 Other - Election Costs (MISC) | - | 37 | - | - | - | - | |
| 51.00 Intergovernmental Svcs | - | - | - | - | 135 | - | |
| Total Other Expenditures | \$ 35,282 | \$ 20,987 | \$ 47,876 | \$ 51,476 | \$ 22,901 | \$ 31,667 | |
| 64.00 Machinery and Equipment | \$ - | \$ - | \$ - | \$ - | \$ 2,051 | \$ - | |
| 91.00 Equipment Replacement | - | - | 1,607 | 1,607 | 1,607 | 714 | |
| Total Capital Outlay | \$ - | \$ - | \$ 1,607 | \$ 1,607 | \$ 3,658 | \$ 714 | |
| TOTAL EXPENDITURES | \$ 95,943 | \$ 89,330 | \$ 117,646 | \$ 121,246 | \$ 97,877 | \$ 103,855 | |

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

41.00 General consulting services (recruitment, facilitation, special projects)

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

2017 Program Expenditure Budget

| PROGRAM: EXECUTIVE 001-002-513-10 | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 11.00 Salaries and Wages | \$ 87,922 | \$ 88,513 | \$ 86,182 | \$ 86,182 | \$ 89,920 | \$ 91,305 |
| 12.00 Overtime | 127 | 228 | - | - | - | - |
| 21.00 Personnel Benefits | 18,027 | 18,449 | 18,991 | 18,991 | 20,025 | 21,511 |
| Total Salary, Wages and Benefits | \$ 106,075 | \$ 107,190 | \$ 105,173 | \$ 105,173 | \$ 109,945 | \$ 112,816 |
| 31.00 Operating Supplies | \$ 225 | \$ 483 | \$ 200 | \$ 200 | \$ 140 | \$ 200 |
| 35.00 Small Tools & Equipment | - | - | 300 | 300 | - | 200 |
| 39.00 Software | 489 | - | 800 | 800 | - | - |
| 41.00 Professional Services | 13,650 | 2,832 | 7,500 | 7,500 | - | 5,000 |
| 43.00 Travel and Subsistence | 295 | 126 | 1,000 | 1,000 | 641 | 1,000 |
| 45.00 Operating Rental & Leases | - | 50 | - | - | - | - |
| 46.00 AWC-RMSA Insurance | 1,640 | 1,983 | 2,230 | 2,230 | 2,230 | 2,275 |
| 48.01 Maintenance - Software | - | - | - | - | - | - |
| 49.01 Conference/School/Training | 475 | 160 | 1,500 | 1,500 | 182 | 1,500 |
| 49.02 Printing/Binding | 72 | - | - | - | - | - |
| 49.03 Professional Dues & Subscriptions | 142 | 905 | 1,500 | 1,500 | 385 | 1,500 |
| 49.05 Miscellaneous | - | 48 | 1,000 | 1,000 | - | 1,000 |
| 51.00 Intergovernmental Services | - | - | - | - | - | - |
| Total Other Expenditures | \$ 16,987 | \$ 6,587 | \$ 16,030 | \$ 16,030 | \$ 3,578 | \$ 12,675 |
| 91.00 Equipment Replacement Charges | \$ 345 | \$ 603 | \$ 368 | \$ 368 | \$ 368 | \$ 311 |
| Total Capital Outlay | \$ 345 | \$ 603 | \$ 368 | \$ 368 | \$ 368 | \$ 311 |
| TOTAL EXPENDITURES | \$ 123,407 | \$ 114,380 | \$ 121,571 | \$ 121,571 | \$ 113,891 | \$ 125,802 |

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

2017 Program Expenditure Budget

| PROGRAM: CITY CLERK 001-002-514-20 | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 79,486 | \$ 74,993 | \$ 105,851 | \$ 116,856 | \$ 92,360 | \$ 116,310 | |
| 12.00 Overtime | 22 | 1,106 | - | | - | | |
| 21.00 Personnel Benefits | 36,464 | 32,831 | 39,649 | 39,649 | 35,458 | 49,797 | |
| Total Salary, Wages and Benefits | \$ 115,971 | \$ 108,930 | \$ 145,500 | \$ 156,505 | \$ 127,818 | \$ 166,107 | |
| 31.00 Operating Supplies | 252 | 468 | 350 | \$ 350 | 761 | \$ 350 | |
| 35.00 Small Tools & Equipment | - | - | 50 | 50 | 973 | 50 | |
| 41.00 Professional Services | 4,280 | 1,853 | 3,500 | 3,500 | 10,240 | 3,500 | |
| 43.00 Travel and Subsistence | 339 | - | 1,610 | 1,610 | 104 | 1,610 | |
| 46.00 AWC-RMSA Insurance | 2,187 | 2,478 | 2,787 | 2,787 | 2,787 | 2,843 | |
| 48.01 Maintenance - Software | | | | | | 7,400 | |
| 49.01 Conference/School/Training | 1,039 | 259 | 1,725 | 1,725 | 400 | 1,725 | |
| 49.02 Printing/Binding | | | | | 149 | | |
| 49.03 Professional Dues & Subscriptions | 465 | 284 | 815 | 815 | 630 | 815 | |
| 51.00 Intergovernmental Services | 10 | - | 10,000 | 10,000 | | 2,600 | |
| Total Other Expenditures | \$ 8,572 | \$ 5,343 | \$ 20,837 | \$ 20,837 | \$ 16,044 | \$ 20,893 | |
| 91.00 Equipment Replacement Charges | \$ 1,391 | \$ 2,435 | \$ 465 | \$ 465 | \$ 465 | \$ 386 | |
| Total Capital Outlay | \$ 1,391 | \$ 2,435 | \$ 465 | \$ 465 | \$ 465 | \$ 386 | |
| TOTAL EXPENDITURES | \$ 125,935 | \$ 116,708 | \$ 166,802 | \$ 177,807 | \$ 144,328 | \$ 187,386 | |

11.00 City Clerk; 0.7 FTE Deputy Clerk
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

2017 Program Expenditure Budget

| PROGRAM: HUMAN RESOURCES | | | | | | | |
|---|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|--|
| 001-002-518-10 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 89,607 | \$ 69,824 | \$ 79,026 | \$ 79,026 | \$ 67,906 | \$ 81,024 | |
| 12.00 Overtime | 22 | - | - | | | | |
| 21.00 Personnel Benefits | 24,601 | 30,258 | 31,515 | 31,515 | 30,748 | 36,187 | |
| Total Salary, Wages and Benefits | \$ 114,231 | \$ 100,082 | \$ 110,541 | \$ 110,541 | \$ 98,654 | \$ 117,211 | |
| 31.00 Operating Supplies | \$ 227 | \$ 1,338 | \$ 500 | \$ 500 | \$ 719 | \$ 500 | |
| 35.00 Small Tools & Equipment | - | 780 | 100 | 100 | 503 | 100 | |
| 39.00 Software | | | | | 572 | | |
| 41.00 Professional Services | 260 | 1,190 | 9,600 | 9,600 | 456 | 9,600 | |
| 41.03 Advertising | 1,561 | 390 | 2,000 | 2,000 | 809 | 2,000 | |
| 43.00 Travel and Subsistence | 751 | 29 | 800 | 800 | 232 | 800 | |
| 46.00 AWC-RMSA Insurance | 1,640 | 1,983 | 2,230 | 2,230 | 2,230 | 2,275 | |
| 48.01 Maintenance - Software | 2,375 | 2,904 | 3,425 | 3,425 | 2,977 | 3,425 | |
| 49.01 Conference/School/Training | 529 | 447 | 1,500 | 1,500 | 1,415 | 1,500 | |
| 49.02 Printing/Binding | 24 | - | - | | | | |
| 49.03 Professional Dues & Subscriptions | 570 | 306 | 585 | 585 | 375 | 585 | |
| 51.00 Intergovernmental Services | 250 | 318 | 2,000 | 2,000 | 360 | 2,000 | |
| Total Other Expenditures | \$ 8,187 | \$ 9,683 | \$ 22,740 | \$ 22,740 | \$ 10,648 | \$ 22,785 | |
| 91.00 Equipment Replacement Charges | 318 | 558 | 465 | 465 | 465 | 462 | |
| Total Capital Outlay | \$ 318 | \$ 558 | \$ 465 | \$ 465 | \$ 465 | \$ 462 | |
| TOTAL EXPENDITURES | \$ 122,735 | \$ 110,323 | \$ 133,746 | \$ 133,746 | \$ 109,767 | \$ 140,458 | |

11.00 Senior Human Resources Analyst ; 0.5 FTE HR Analyst
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

2017 Program Expenditure Budget

| PROGRAM: EMERGENCY MANAGEMENT | | | | | | |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| 001-002-525-60 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 31.00 Operating Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
| 45.00 Operating Rental & Leases | 242 | - | - | - | - | - |
| 46.00 AWC-RMSA Insurance | 116 | 115 | 130 | 130 | 130 | 130 |
| 48.00 Repair & Maintenance | 381 | - | 1,600 | 1,600 | - | 1,600 |
| 51.00 Intergovernmental Services | 7,527 | 7,799 | 7,800 | 7,800 | 7,863 | 7,800 |
| Total Other Expenditures | \$ 8,266 | \$ 7,914 | \$ 9,530 | \$ 9,530 | \$ 7,993 | \$ 14,530 |
| TOTAL EXPENDITURES | \$ 8,266 | \$ 7,914 | \$ 9,530 | \$ 9,530 | \$ 7,993 | \$ 14,530 |

48.00 Audio/visual equipment maintenance contract for EOC

51.00 Interagency contract with Pierce County Department of Emergency Management

2017 Program Expenditure Budget

| PROGRAM: LEGAL | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-003-515-30 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 11.00 Salaries and Wages | \$ - | \$ 7,615 | \$ 61,535 | \$ 61,535 | \$ 61,212 | \$ 64,755 |
| 21.00 Personnel Benefits | - | 2,839 | 23,588 | 23,588 | 17,854 | 22,001 |
| Total Salary, Wages and Benefits | \$ - | \$ 10,453 | \$ 85,123 | \$ 85,123 | \$ 79,066 | \$ 86,756 |
| 31.00 Operating Supplies | \$ - | \$ 169 | \$ 2,500 | \$ 2,500 | - | \$ 2,550 |
| 32.00 Gas, Oil & Fuel | - | - | - | - | - | - |
| 35.00 Small Tools & Equipment | - | 2,160 | - | - | 220 | - |
| 39.00 Software | - | - | - | - | - | 1,397 |
| 41.01 Prof Svcs - Specialized Legal Counsel | 208,698 | 191,690 | 20,000 | 20,000 | 24,962 | 20,400 |
| 42.00 Communications | - | 106 | - | - | 825 | - |
| 43.00 Travel and Subsistence | - | - | 2,000 | 2,000 | 254 | 2,000 |
| 49.01 Conference/School/Training | - | - | 5,000 | 5,000 | 207 | 4,000 |
| 49.02 Printing/Binding | - | - | - | - | 24 | - |
| 49.03 Professional Dues & Subscriptions | - | 415 | 4,115 | 4,115 | 1,907 | 4,800 |
| 49.05 Miscellaneous | 64,000 | 14,797 | 2,000 | 2,000 | 55 | 1,040 |
| Total Other Expenditures | \$ 272,698 | \$ 209,336 | \$ 35,615 | \$ 35,615 | \$ 28,453 | \$ 36,187 |
| 64.00 Machinery and Equipment | - | 1,603 | - | - | - | - |
| 91.00 Equipment Replacement | - | - | 249 | 249 | 249 | 249 |
| Total Capital Outlay | \$ - | \$ 1,603 | \$ 249 | \$ 249 | \$ 249 | \$ 249 |
| TOTAL EXPENDITURES | \$ 272,698 | \$ 221,393 | \$ 120,987 | \$ 120,987 | \$ 107,767 | \$ 123,192 |

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.

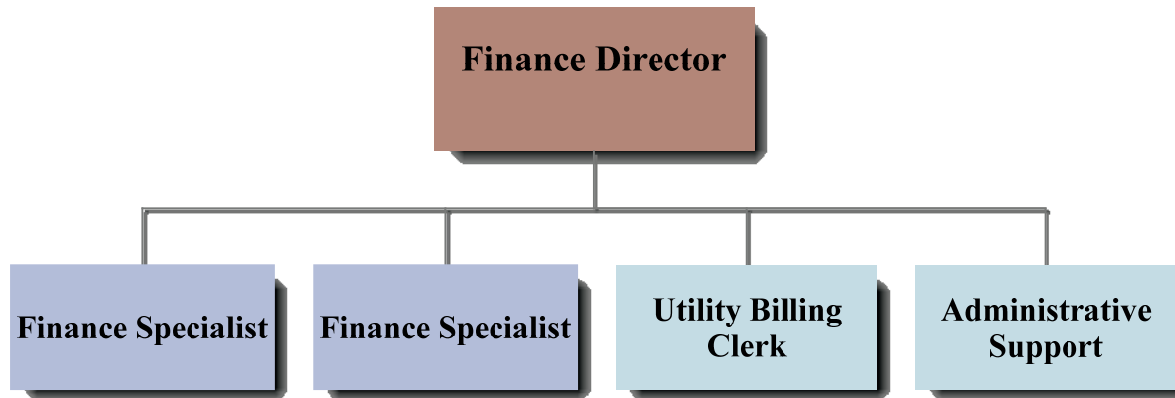
2016 ACCOMPLISHMENTS

- Successfully refinanced the remaining outstanding Certificates of Participation maximizing savings over the life of the bonds.
- Continued to build reserve balances.
- Updated utility billing system to reflect meter reading re-route.

2017 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.
- 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.
- Perform oversight and performance responsibilities for the administration of the City's LTAC program.
- Perform an analysis to determine if an additional LTAC tax of up to two percent is possible under RCW 67.28.181(1). NOTE: This "special" tax is not credited against the state sales tax. Therefore, if the city levies this additional tax, the total tax on the lodging bill will increase by two percent. There are some exceptions established in RCW 67.28.181(2).
- Perform a comparative analysis of the compensation rates paid to the Mayor and City Councilmembers and present said analysis report to council for their information and deliberation.

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.

2017 Program Expenditure Budget

SUPPORT SERVICES DEPARTMENT

| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11.00 Salaries and Wages | \$ 108,943 | \$ 147,762 | \$ 138,783 | \$ 138,783 | \$ 137,719 | \$ 148,881 |
| 12.00 Overtime | 711 | 567 | 787 | 787 | 513 | 865 |
| 21.00 Personnel Benefits | 48,902 | 61,341 | 56,322 | 56,322 | 57,996 | 61,576 |
| Total Salary, Wages and Benefits | \$ 158,556 | \$ 209,670 | \$ 195,892 | \$ 195,892 | \$ 196,228 | \$ 211,322 |
| 31.00 Operating Supplies | \$ 9,137 | \$ 8,079 | \$ 8,500 | \$ 8,500 | \$ 6,587 | \$ 8,500 |
| 35.00 Small Tools & Equipment | 559 | 401 | 1,200 | 1,200 | 239 | 700 |
| 39.00 Software | 2,151 | 12,268 | - | - | - | - |
| 41.00 Professional Services | 22,964 | 28,380 | 16,890 | 16,890 | 15,947 | 19,500 |
| 41.03 Advertising | 203 | - | 200 | 200 | - | 200 |
| 42.00 Communication | 28,832 | 24,199 | 28,500 | 28,500 | 21,290 | 28,500 |
| 43.00 Travel and Subsistence | 2,728 | 2,849 | 2,800 | 2,800 | 423 | 2,800 |
| 44.00 Taxes & Assessments | 7,180 | - | - | - | - | - |
| 45.00 Operating Rental & Leases | 13,711 | 9,429 | 4,940 | 4,940 | 5,721 | 4,940 |
| 46.00 AWC-RMSA Insurance | 3,718 | 4,362 | 4,905 | 4,905 | 4,905 | 4,905 |
| 48.00 Repair & Maintenance | 37,381 | 43,933 | 41,300 | 41,300 | 51,978 | 53,800 |
| 49.00 Misc/Conf/Training/Printing/Dues | 7,209 | 6,203 | 12,985 | 12,985 | 8,396 | 13,750 |
| 51.00 Intergovernmental Services | 25,465 | 6,758 | 10,000 | 10,000 | 15,778 | 8,500 |
| Total Other Expenditures | \$ 161,237 | \$ 146,861 | \$ 132,220 | \$ 132,220 | \$ 131,264 | \$ 146,095 |
| 63.00 Capital Improvements | \$ - | \$ - | \$ - | \$ 37,215 | \$ 36,757 | \$ - |
| 64.00 Machinery and Equipment | - | 4,182 | - | - | - | - |
| 91.00 Equipment Replacement Charges | 3,118 | 5,461 | 6,712 | 6,712 | 6,712 | 5,740 |
| Total Capital Outlay | \$ 3,118 | \$ 9,643 | \$ 6,712 | \$ 43,927 | \$ 43,469 | \$ 5,740 |
| TOTAL EXPENDITURES | \$ 322,911 | \$ 366,174 | \$ 334,824 | \$ 372,039 | \$ 370,961 | \$ 363,157 |

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.

2017 Program Expenditure Budget

| PROGRAM: FINANCE | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 001-004-514-23 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 108,943 | \$ 147,762 | \$ 138,783 | \$ 138,783 | \$ 137,719 | \$ 148,881 | |
| 12.00 Overtime | 711 | 567 | 787 | 787 | 513 | 865 | |
| 21.00 Personnel Benefits | 48,902 | 61,341 | 56,322 | 56,322 | 57,996 | 61,576 | |
| Total Salary, Wages and Benefits | \$ 158,556 | \$ 209,670 | \$ 195,892 | \$ 195,892 | \$ 196,228 | \$ 211,322 | |
| 31.00 Operating Supplies | \$ 1,098 | \$ 1,099 | \$ 1,000 | \$ 1,000 | \$ 862 | \$ 1,000 | |
| 35.00 Small Tools & Equipment | 168 | | 200 | 200 | 239 | 200 | |
| 41.00 Professional Services | 5,633 | 11,449 | 4,200 | 4,200 | 9,220 | 4,500 | |
| 41.03 Advertising | 203 | | 200 | 200 | | 200 | |
| 42.02 Communications - Postage | | 24 | | | 16 | | |
| 43.00 Travel and Subsistence | 2,728 | 2,848 | 2,800 | 2,800 | 423 | 2,800 | |
| 45.00 Equipment Rental | | 27 | | | | | |
| 46.00 AWC-RMSA Insurance | 3,718 | 4,362 | 4,905 | 4,905 | 4,905 | 4,905 | |
| 48.01 Maintenance - Software | 9,316 | 10,739 | 9,800 | 9,800 | 9,541 | 9,800 | |
| 49.01 Conference/School/Training | 3,004 | 2,665 | 2,300 | 2,300 | 605 | 2,300 | |
| 49.02 Printing/Binding | 1,314 | 232 | 600 | 600 | 1,215 | 1,250 | |
| 49.03 Professional Dues & Subscriptions | 375 | 595 | 400 | 400 | 675 | 600 | |
| 49.05 Miscellaneous | 1,243 | 33 | 1,955 | 1,955 | 2,432 | 2,000 | |
| 51.00 Intergovernmental Services | 25,465 | 6,758 | 10,000 | 10,000 | 15,778 | 8,500 | |
| Total Other Expenditures | \$ 54,264 | \$ 40,830 | \$ 38,360 | \$ 38,360 | \$ 45,911 | \$ 38,055 | |
| 91.00 Equipment Replacement Charges | \$ 1,042 | \$ 1,825 | \$ 2,256 | \$ 2,256 | \$ 2,256 | \$ 1,283 | |
| Total Capital Outlay | \$ 1,042 | \$ 1,825 | \$ 2,256 | \$ 2,256 | \$ 2,256 | \$ 1,283 | |
| TOTAL EXPENDITURES | \$ 213,862 | \$ 252,325 | \$ 236,508 | \$ 236,508 | \$ 244,395 | \$ 250,660 | |

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

2017 Program Expenditure Budget

| PROGRAM: CENTRAL SERVICES | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| 001-005-518-50 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 31.00 Operating Supplies | \$ 8,039 | \$ 6,820 | \$ 7,500 | \$ 7,500 | \$ 5,725 | \$ 7,500 | |
| 35.00 Small Tools & Equipment | 392 | 7 | | | - | | |
| 39.00 Software | | 8,478 | | | - | | |
| 41.00 Professional Services | - | 3,014 | | | | | |
| 42.00 Communications | 22,170 | 20,817 | 23,000 | 23,000 | 18,200 | 23,000 | |
| 42.02 Communications - Postage | 6,662 | 3,358 | 5,500 | 5,500 | 3,073 | 5,500 | |
| 43.00 Travel and Subsistence | | 1 | | | | | |
| 45.00 Operating Rental & Leases | 13,711 | 9,402 | 4,940 | 4,940 | 5,721 | 4,940 | |
| 48.00 Repair & Maintenance | 5,559 | 3,060 | 4,000 | 4,000 | 3,060 | 4,000 | |
| 49.02 Printing/Binding | 722 | 969 | 1,300 | 1,300 | 842 | 1,300 | |
| 49.05 Miscellaneous | 251 | 1,709 | 6,300 | 6,300 | 2,627 | 6,300 | |
| Total Other Expenditures | \$ 57,505 | \$ 57,636 | \$ 52,540 | \$ 52,540 | \$ 39,249 | \$ 52,540 | |
| 64.00 Machinery and Equipment | \$ - | \$ 4,182 | \$ - | \$ - | \$ - | \$ - | |
| 91.00 Equipment Replacement Charges | 546 | 957 | | | | | |
| Total Capital Outlay | \$ 546 | \$ 5,139 | \$ - | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ 58,051 | \$ 62,775 | \$ 52,540 | \$ 52,540 | \$ 39,249 | \$ 52,540 | |

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

2017 Program Expenditure Budget

| PROGRAM: INFORMATION TECHNOLOGY | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| 001-005-518-81 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 31.00 Operating Supplies | \$ - | \$ 160 | | | | | |
| 35.00 Small Tools & Equipment | - | 394 | 1,000 | 1,000 | | 500 | |
| 39.00 Software | 2,151 | 3,790 | | | | | |
| 41.00 Professional Services - I.T. | 17,331 | 13,918 | 12,690 | 12,690 | 6,727 | 15,000 | |
| 44.00 Taxes & Assessments | 7,180 | | | | | | |
| 48.01 Hardware/Software Maintenance | 22,506 | 30,134 | 27,500 | 27,500 | 39,377 | 40,000 | |
| 49.03 Dues & Subscriptions | 300 | | | | | | |
| 49.05 Miscellaneous | - | - | 130 | 130 | | - | |
| Total Other Expenditures | \$ 49,468 | \$ 48,395 | \$ 41,320 | \$ 41,320 | \$ 46,104 | \$ 55,500 | |
| 63.00 Capital Improvements | \$ - | \$ - | \$ - | \$ 37,215 | \$ 36,757 | | |
| 91.00 Equipment Replacement Charges | 1,530 | 2,679 | 4,456 | 4,456 | 4,456 | 4,457 | |
| Total Capital Outlay | \$ 1,530 | \$ 2,679 | \$ 4,456 | \$ 41,671 | \$ 41,213 | \$ 4,457 | |
| TOTAL EXPENDITURES | \$ 50,998 | \$ 51,074 | \$ 45,776 | \$ 82,991 | \$ 87,317 | \$ 59,957 | |

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 in the State of Washington a safe, fun enjoyable community, proud citizens and team-oriented employees, and be the best model small city police department in the state and country.

THE ORGANIZATION

The DuPont Police Department is a fully accredited agency organized into two divisions: Administration and Operations. We currently have a Chief, Lieutenant, two Sergeants, a Detective and seven Patrol Officers. We have one Administrative Specialist and eighteen volunteers.

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 as well as administrative assistance. The Administrative Specialist handles records administrative issues. The expenditures in this division are used to fund the three positions, necessary materials and services for administrating the department, and some overall departmental expenses.

Operations

The Lieutenant is the commander of the Operations Division which consists of two Sergeants, seven Patrol Officer positions including the Community Resource Officer and one Detective. He has supervisory responsibility over the two Sergeants, Community Resource Officer and 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 community policing and traffic enforcement. The Community Resource Officer is responsible for the Community Policing Village Program as well as code enforcement and general police duties. The expenditures in this division fund the necessary materials, services and capital items for the division to operate.

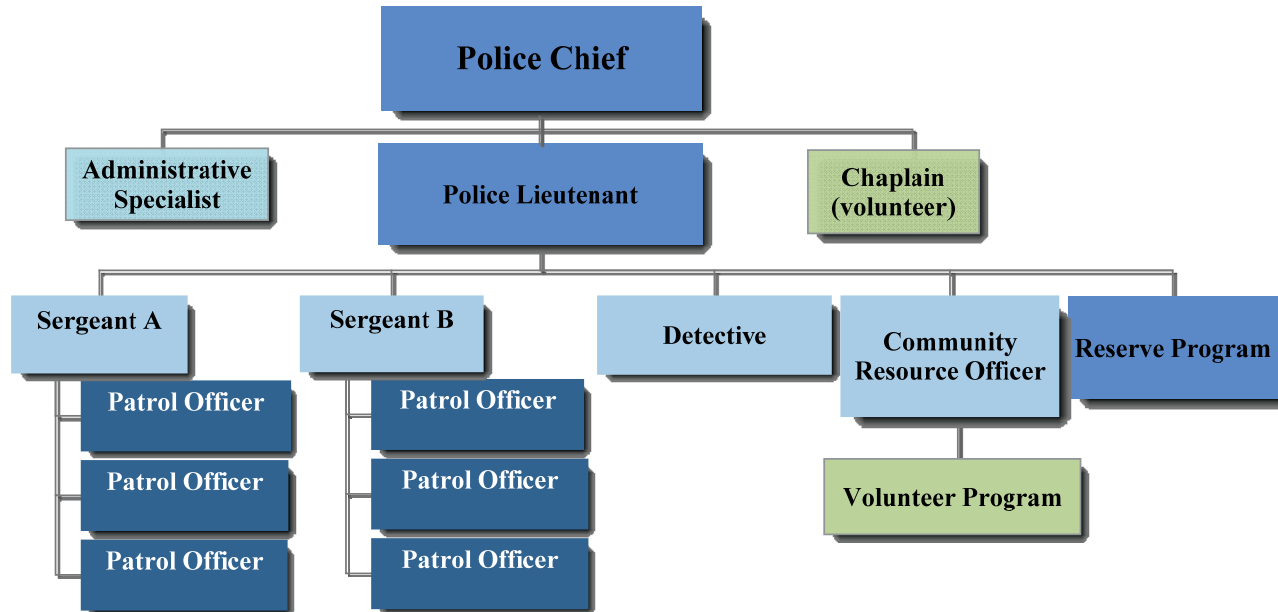
2016 MAJOR ACCOMPLISHMENTS

- Complete the police department three year strategic work plan
- Became a State of Washington Accredited Agency
- Implemented the Community Policing Resource Officer
- Implemented the Community Policing Village Program
- Fully staffed the Police Department to budgeted positions
- Promote the first Department Lieutenant
- Upgrade the records clerk to Administrative Specialist
- Complete the first extensive annual report

2017 MAJOR GOALS

- Hire new Police Chief as the current Chief will be retiring.
- Establish a new 3-5 year business plan
- Began work on becoming nationally accredited
- Integrate the use of data and technology for more efficient programs
- Hire at least two reserve Officers
- Hire a police/fire receptionist
- Complete the second half of the trail watch program i.e. establish trail location markers.
- Continue to evolve the Community Policing Village Program

Police Department Organizational Chart



Police Chief – Performs a variety of complex administrative, managerial, supervisory and professional work in planning, coordinating, and directing the activities of the Police Department, to include the Community Policing Village Program; develops policies and procedures for the Department; meets with City Administrator, the Mayor, the City Leadership team, the community and law enforcement officials on all aspects of the Department's activities.

Administrative Specialist – Responsible for management of the accreditation program and other administrative duties, to include processing monthly reports and annual reports for the Police Chief; processing bills and maintaining purchase orders; helps maintain the Community Policing Village Program; maintains a wide variety of files; works with the community at department functions; receptionist and general outreach.

Police Lieutenant - The Lieutenant is the overall commander of the Operations Division and second in charge of the Police Department. Also assists in developing policies and procedures for the Department. He has supervisory responsibility over the two Sergeants, the Detective and the Community Resource Officer (CRO); works with the leadership team for the City and coordinates special events for the Chief of Police.

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. Will also work as a uniformed officer when needed.

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. Sergeants are responsible for organizing/maintaining training and equipment for the Department. Sergeants serve on specialty teams throughout the County (i.e. SWAT, CRU, K-9, etc.).

Community Resource Officer (CRO) Coordinates the Community Village Policing Program. The CRO will work to quickly identify community issues, concerns, crime trends, and calls for service, then intervenes to address them at the lowest level possible. Attends neighborhood meetings, performs community outreach and enforces code violations.

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. Critical element of the Community Village Policing Program. Patrol Officers also serve on specialty teams (i.e. SWAT, CRU, K-9, etc.) throughout the County.

Volunteer Program – Volunteers assist in community events as well as the Trail Watch Program, Connect with Kids program and serves as receptionist at the Police Department front counter. Volunteers include the Chaplain.

Reserve Police Officer Program – This program is designed to assist with Patrol Officer duties once a Reserve Officer has attended the reserve academy and has received extensive additional training.

2017 Program Expenditure Budget

POLICE DEPARTMENT

| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 11.00 Salaries and Wages | \$ 803,531 | \$ 869,184 | \$ 957,976 | \$ 957,976 | \$ 960,485 | \$ 1,020,569 |
| 12.00 Overtime | 117,548 | 90,108 | 98,887 | 118,146 | 120,439 | 93,586 |
| 13.00 Reserve Stipends | 1,486 | - | 3,000 | 3,000 | - | - |
| 21.00 Personnel Benefits | 318,247 | 323,763 | 405,048 | 405,048 | 379,496 | 430,193 |
| 26.00 Uniform Cleaning | 848 | 739 | 900 | 900 | 734 | 1,200 |
| 27.00 Uniforms & Equipment Allowance | 21,301 | 16,439 | 18,200 | 18,200 | 22,094 | 18,200 |
| Total Salary, Wages and Benefits | \$ 1,262,961 | \$ 1,300,233 | \$ 1,484,011 | \$ 1,503,270 | \$ 1,483,248 | \$ 1,563,748 |
| 31.00 Operating Supplies | \$ 19,425 | \$ 26,365 | \$ 20,000 | \$ 20,000 | \$ 17,808 | \$ 22,712 |
| 32.00 Gas, Oil & Fuel | 35,582 | 30,999 | 40,000 | 40,000 | 26,614 | 35,000 |
| 35.00 Small Tools & Equipment | 8,999 | 13,334 | 13,800 | 13,800 | 37,261 | 26,000 |
| 41.00 Professional Services | 28,637 | 47,831 | 37,739 | 37,739 | 34,456 | 32,739 |
| 41.03 Advertising | - | - | 1,000 | 1,000 | - | 500 |
| 42.00 Communications | 17,666 | 18,888 | 17,650 | 17,650 | 19,481 | 19,935 |
| 43.00 Travel and Subsistence | 4,292 | 4,643 | 6,000 | 6,000 | 11,071 | 9,500 |
| 44.00 Taxes & Assessments | 473 | - | - | - | - | - |
| 45.00 Operating Rental & Leases | 2,493 | 6,881 | 3,900 | 3,900 | 5,338 | 4,000 |
| 46.00 AWC-RMSA Insurance | 39,821 | 39,661 | 44,599 | 44,599 | 44,599 | 45,491 |
| 47.00 Utilities | 17,859 | 16,794 | 19,000 | 19,000 | 18,201 | 19,380 |
| 48.00 Repair & Maintenance | 28,250 | 47,193 | 34,000 | 34,000 | 33,643 | 25,610 |
| 49.00 Misc/Conf/Training/Printing/Dues | 14,385 | 6,225 | 19,100 | 19,100 | 14,125 | 19,182 |
| 51.00 Intergovernmental Services | 142,950 | 137,542 | 145,000 | 145,000 | 165,384 | 147,900 |
| Total Other Expenditures | \$ 360,834 | \$ 396,357 | \$ 401,788 | \$ 401,788 | \$ 427,980 | \$ 407,949 |
| 64.00 Machinery and Equipment | \$ 4,193 | \$ 132,860 | \$ 12,500 | \$ 17,250 | \$ - | \$ - |
| 91.00 Equipment Replacement Charges | 37,482 | 65,595 | 101,612 | 101,612 | 101,612 | 131,327 |
| Total Capital Outlay | \$ 41,675 | \$ 198,455 | \$ 114,112 | \$ 118,862 | \$ 101,612 | \$ 131,327 |
| TOTAL EXPENDITURES | \$ 1,665,469 | \$ 1,895,045 | \$ 1,999,911 | \$ 2,023,920 | \$ 2,012,839 | \$ 2,103,024 |

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.

2017 Program Expenditure Budget

| PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICES | | | | | | | |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|--|
| 001-007-521-10 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 154,411 | \$ 163,461 | \$ 254,588 | \$ 254,588 | \$ 171,644 | \$ 286,051 | |
| 12.00 Overtime | 2,177 | 3,829 | 14,253 | 15,295 | 3,358 | 15,550 | |
| 21.00 Personnel Benefits | 47,118 | 46,272 | 95,999 | 95,999 | 49,909 | 103,888 | |
| 26.00 Uniform Cleaning | 837 | 726 | | | 706 | 1,000 | |
| 27.00 New Uniforms & Equipment Allowance | 1,954 | 669 | | | 1,208 | 5,200 | |
| Total Salary, Wages and Benefits | \$ 206,496 | \$ 214,956 | \$ 364,840 | \$ 365,882 | \$ 226,825 | \$ 411,689 | |
| 31.00 Operating Supplies | \$ 12,037 | \$ 16,870 | | | \$ 9,108 | \$ 12,712 | |
| 32.00 Gas, Oil & Fuel | 843 | | | | 83 | | |
| 35.00 Small Tools & Equipment | 2,619 | 403 | | | 7,604 | 12,000 | |
| 41.00 Professional Services | 25,790 | 42,160 | | | 31,850 | 15,000 | |
| 41.03 Advertising | - | | 1,000 | 1,000 | | 500 | |
| 42.00 Communications | 7,200 | 6,841 | 7,000 | 7,000 | 6,765 | 6,840 | |
| 42.01 Communications - Devices | 723 | 1,249 | | | 748 | 2,232 | |
| 42.02 Communications - Postage | 16 | 52 | 200 | 200 | - | 204 | |
| 43.00 Travel and Subsistence | 1,503 | 3,151 | | | 5,270 | 3,500 | |
| 44.00 Taxes & Assessments | 473 | | | | | | |
| 45.00 Operating Rental & Leases | 2,493 | 5,188 | 3,900 | 3,900 | 2,198 | 4,000 | |
| 46.00 AWC-RMSA Insurance | 12,941 | 12,709 | 14,291 | 14,291 | 14,291 | 14,577 | |
| 47.00 Utilities | 17,859 | 16,794 | 19,000 | 19,000 | 18,167 | 19,380 | |
| 48.00 Repair & Maintenance | 3,185 | 1,960 | 3,500 | 3,500 | 472 | - | |
| 48.01 Maintenance - Software | 5,450 | 7,519 | 5,500 | 5,500 | 12,258 | 5,610 | |
| 48.02 Maintenance - Vehicles | 4,041 | 2,789 | | | 3,114 | - | |
| 49.01 Conference/School/Training | 1,584 | 1,735 | | | 9,238 | 7,500 | |
| 49.02 Printing/Binding | 308 | 512 | 1,000 | 1,000 | 271 | 1,020 | |
| 49.03 Professional Dues & Subscriptions | 632 | 1,607 | 500 | 500 | 1,721 | 510 | |
| 49.05 Miscellaneous | 181 | 220 | 500 | 500 | 1,122 | 510 | |
| 51.00 Intergovernmental Services | 400 | 4,758 | 5,000 | 5,000 | 7,738 | 5,100 | |
| Total Other Expenditures | \$ 100,276 | \$ 126,517 | \$ 61,391 | \$ 61,391 | \$ 132,017 | \$ 111,195 | |
| 64.00 Machinery & Equipment | | | | \$ 4,750 | | | |
| 91.00 Equipment Replacement Charges | \$ 1,658 | \$ 2,903 | | | | | |
| Total Capital Outlay | \$ 1,658 | \$ 2,903 | \$ - | \$ 4,750 | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ 308,430 | \$ 344,376 | \$ 426,231 | \$ 432,023 | \$ 358,842 | \$ 522,884 | |

11.00 Police Chief; Lieutenant; Police Records Specialist; Administrative Support/Records Clerk
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

2017 Program Expenditure Budget

| PROGRAM: POLICE OPERATIONS | | | | | | | |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|--|
| 001-007-521-22 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 649,120 | \$ 705,724 | \$ 703,388 | \$ 703,388 | \$ 788,841 | \$ 734,518 | |
| 12.00 Overtime | 115,371 | 86,279 | 84,634 | 102,851 | 117,081 | 78,036 | |
| 13.00 Reserve Stipends | 1,486 | | 3,000 | 3,000 | - | - | |
| 21.00 Personnel Benefits | 271,129 | 277,492 | 309,049 | 309,049 | 329,586 | 326,305 | |
| 26.00 Uniform Cleaning | 11 | 13 | 900 | 900 | 28 | 200 | |
| 27.00 New Uniforms & Equipment Allowance | 19,347 | 15,770 | 18,200 | 18,200 | 20,886 | 13,000 | |
| Total Salary, Wages and Benefits | \$ 1,056,464 | \$ 1,085,277 | \$ 1,119,171 | \$ 1,137,388 | \$ 1,256,423 | \$ 1,152,059 | |
| 31.00 Operating Supplies | \$ 7,389 | \$ 9,495 | \$ 20,000 | \$ 20,000 | \$ 8,699 | \$ 10,000 | |
| 32.00 Gas, Oil & Fuel | 34,740 | 30,999 | 40,000 | 40,000 | 26,531 | 35,000 | |
| 35.00 Small Tools & Equipment | 6,380 | 12,931 | 13,800 | 13,800 | 29,657 | 14,000 | |
| 41.00 Professional Services | 2,847 | 5,671 | 37,739 | 37,739 | 2,607 | 17,739 | |
| 42.01 Communications - Devices | 9,727 | 10,747 | 10,450 | 10,450 | 11,962 | 10,659 | |
| 42.02 Communications - Postage | - | | | | 7 | | |
| 43.00 Travel and Subsistence | 2,790 | 1,492 | 6,000 | 6,000 | 5,800 | 6,000 | |
| 45.00 Operating Rental & Leases | - | 1,693 | | | 3,140 | | |
| 46.00 AWC-RMSA Insurance | 26,880 | 26,952 | 30,308 | 30,308 | 30,308 | 30,914 | |
| 47.00 Utilities | | | | | 34 | | |
| 48.02 Maintenance - Vehicles | 15,575 | 34,924 | 25,000 | 25,000 | 17,800 | 20,000 | |
| 49.01 Conference/School/Training | 9,337 | 1,836 | 15,000 | 15,000 | 735 | 7,500 | |
| 49.02 Printing/Binding | 184 | 48 | | | - | | |
| 49.03 Professional Dues & Subscriptions | 2,150 | 136 | 2,100 | 2,100 | 940 | 2,142 | |
| 49.05 Miscellaneous | 10 | 131 | | | 97 | | |
| 51.00 Intergovernmental Services | 142,550 | 132,784 | 140,000 | 140,000 | 157,646 | 142,800 | |
| Total Other Expenditures | \$ 260,558 | \$ 269,840 | \$ 340,397 | \$ 340,397 | \$ 295,963 | \$ 296,754 | |
| 64.00 Machinery and Equipment | \$ 4,193 | \$ 132,860 | \$ 12,500 | \$ 12,500 | \$ - | | |
| 91.00 Equipment Replacement Charges | 35,824 | 62,692 | 101,612 | 101,612 | 101,612 | 131,327 | |
| Total Capital Outlay | \$ 40,017 | \$ 195,552 | \$ 114,112 | \$ 114,112 | \$ 101,612 | \$ 131,327 | |
| TOTAL EXPENDITURES | \$ 1,357,039 | \$ 1,550,669 | \$ 1,573,680 | \$ 1,591,897 | \$ 1,653,997 | \$ 1,580,140 | |

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 and represents the Department at various county meetings. The Chief also manages the day-to-day responsibilities of the fire department operations, including personnel, facilities, apparatus repairs, 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 readiness, equipment and tools, B Shift is assigned EMS and facilities and, and C Shift is assigned wildland fire, the reserves program, and prevention activities.

DuPont Fire Department is currently a Class-5 department as determined by the Washington Survey and rating Bureau (WSRB) and is tasked with and organized as an “**all risk**” response system for medical response, fire protection and prevention programs 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 striving to maintain a minimum of three firefighter on-duty each shift.

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.

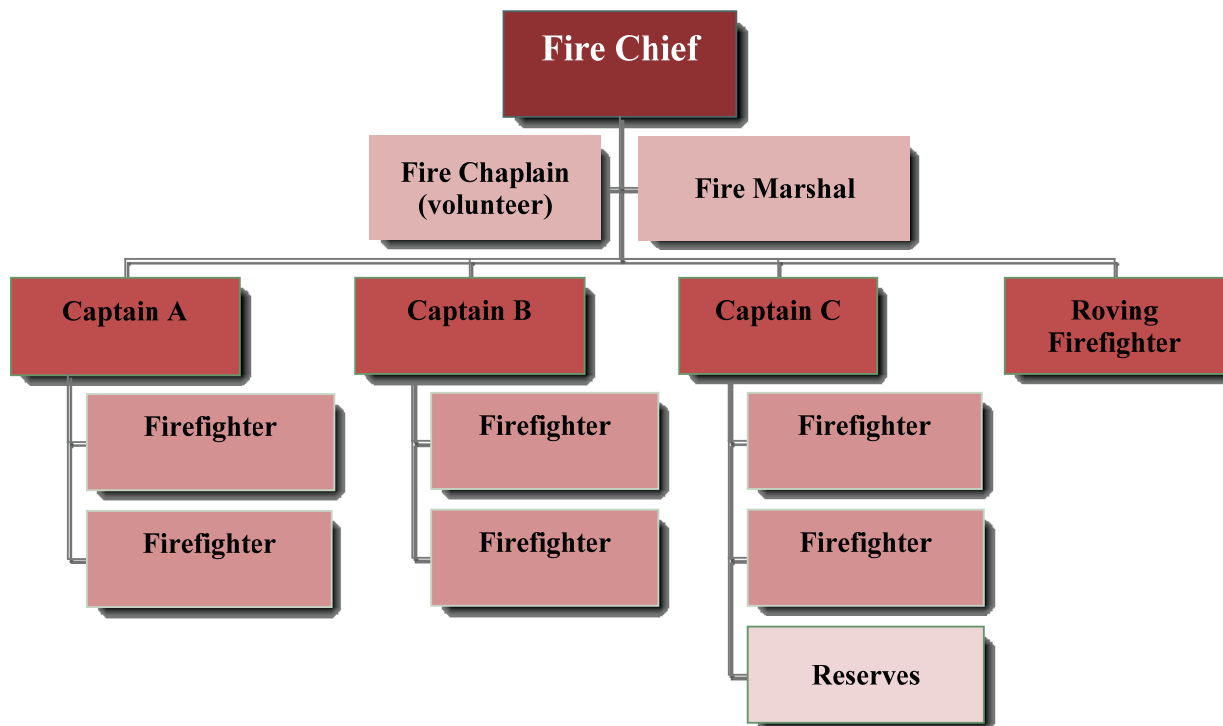
2016 ACCOMPLISHMENTS

- Enhanced recruitment and retention to the reserves program.
 - Hold two recruitment classes for 2016.
- Replaced the Life Pak-12.
- Maintain a healthy business inspection program to support public safety and business viability.
- Transitioning from VHF to 700MHz /800MHz radio system greatly improving communications.
- Applied for Assistance to Firefighters Grant (AFG) for Apparatus Replacement.
- Received an EMS trauma grant for \$1290.
- Built and continue to build stronger relationships with our mutual aid- partners.
- Successfully maintained or Washington Survey and Rating Bureau fire classification of a class-5 which is used to set fire insurance rates.
- Pursue grant opportunities to supplement department funding sources.
- Continue to represent DuPont at various regional forums.
- Replaced out of service Fire Hose.
- Completed Incident Commander Certification and Recertification for all Officers and acting officers.

2017 GOALS

- Add administrative support
- 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
- Replace the 2000 Ford Marque with a “stock design” Ambulance as recommend by the recommend replacement schedule
- Seek grants to replace apparatus and equipment.
- Continue analyzing department operations to ensure efficiency, and forecast departmental needs to ensure sustainability of services provided.
- Meet or exceed training requirements.
- Complete 12 “pre-fire” plans for business complexes
- Improve staffing and service levels
- Successful renewal of the EMS levy.

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 part-time (0.5 FTE) 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.

2017 Program Expenditure Budget

FIRE DEPARTMENT

| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 11.00 Salaries and Wages | \$ 844,834 | \$ 951,145 | \$ 923,759 | \$ 923,759 | \$ 1,008,716 | \$ 1,036,298 |
| 12.00 Overtime | 199,977 | 166,416 | 74,444 | 78,526 | 147,050 | 80,791 |
| 13.00 Reserve Firefighter/EMTs/Paramedics | 6,322 | 24,303 | 35,550 | 35,550 | 17,208 | 35,426 |
| 21.00 Personnel Benefits | 350,383 | 334,998 | 352,112 | 352,112 | 396,449 | 403,411 |
| 26.00 Uniform Cleaning | 28 | 37 | - | - | - | - |
| 27.00 Uniforms | 4,380 | 6,422 | 10,600 | 10,600 | 1,456 | 10,600 |
| 28.00 Personal Protective Equip/Clothing | 2,666 | 1,782 | 6,000 | 6,000 | 1,837 | 6,000 |
| Total Salary, Wages and Benefits | \$ 1,408,589 | \$ 1,485,103 | \$ 1,402,465 | \$ 1,406,547 | \$ 1,572,717 | \$ 1,572,526 |
| 31.00 Operating Supplies | \$ 15,018 | \$ 15,500 | \$ 30,300 | \$ 30,300 | \$ 13,953 | \$ 29,476 |
| 32.00 Gas, Oil & Fuel | 8,916 | 7,136 | 10,000 | 10,000 | 6,045 | 8,000 |
| 35.00 Small Tools & Equipment | 2,376 | 5,804 | 6,500 | 21,261 | 2,163 | 6,500 |
| 41.00 Professional Services | 19,007 | 13,941 | 28,000 | 28,000 | 19,410 | 19,600 |
| 42.00 Communications | 3,837 | 3,725 | 4,800 | 4,800 | 4,682 | 4,878 |
| 43.00 Travel and Subsistence | 1,418 | 1,877 | 3,000 | 3,000 | 955 | 3,000 |
| 44.00 Taxes & Assessments | 10 | - | - | - | - | - |
| 45.00 Operating Rentals & Leases | 300 | 450 | 400 | 400 | - | 400 |
| 46.00 AWC-RMSA Insurance | 65,434 | 64,030 | 72,004 | 72,004 | 72,002 | 73,444 |
| 47.00 Utilities | 25,699 | 26,367 | 28,000 | 28,000 | 26,269 | 28,500 |
| 48.00 Repair & Maintenance | 17,743 | 50,168 | 33,600 | 33,600 | 27,737 | 35,750 |
| 49.00 Misc/Conf/Training/Printing/Dues | 6,922 | 16,204 | 26,200 | 26,200 | 10,148 | 26,235 |
| 51.00 Intergovernmental Services | 53,239 | 57,154 | 53,540 | 53,540 | 63,418 | 64,611 |
| Total Other Expenditures | \$ 219,918 | \$ 262,356 | \$ 296,344 | \$ 311,105 | \$ 246,782 | \$ 300,394 |
| 64.00 Machinery and Equipment | \$ - | \$ 1,849 | \$ - | \$ - | \$ 484 | \$ - |
| 91.00 Equipment Replacement Charges | 42,690 | 74,709 | 121,414 | 121,414 | 16,414 | 152,149 |
| Total Capital Outlay | \$ 42,690 | \$ 76,558 | \$ 121,414 | \$ 121,414 | \$ 16,898 | \$ 152,149 |
| TOTAL EXPENDITURES | \$ 1,671,197 | \$ 1,824,018 | \$ 1,820,223 | \$ 1,839,066 | \$ 1,836,398 | \$ 2,025,069 |

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.

2017 Program Expenditure Budget

| PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICES | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-008-522-10 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 11.00 Salaries and Wages | \$ 137,133 | \$ 152,179 | \$ 152,518 | \$ 152,518 | \$ 152,140 | \$ 167,271 |
| 12.00 Overtime | 540 | 186 | - | - | 693 | |
| 21.00 Personnel Benefits | 43,250 | 39,850 | 44,085 | 44,085 | 43,310 | 53,695 |
| 27.00 Uniforms | 876 | 2,050 | 1,100 | 1,100 | 1,083 | 1,100 |
| Total Salary, Wages and Benefits | \$ 181,800 | \$ 194,266 | \$ 197,703 | \$ 197,703 | \$ 197,226 | \$ 222,066 |
| 31.00 Operating Supplies | \$ 6,204 | \$ 3,753 | \$ 8,000 | \$ 8,000 | \$ 2,018 | \$ 6,500 |
| 32.00 Gas, Oil & Fuel | 8,916 | 7,136 | 10,000 | 10,000 | 6,045 | 8,000 |
| 35.00 Small Tools & Equipment | 542 | 2,967 | 1,500 | 1,500 | 1,308 | 1,500 |
| 41.00 Professional Services | 6,063 | 8,067 | 20,000 | 20,000 | 9,246 | 11,400 |
| 42.00 Communications | 1,462 | 1,486 | 1,400 | 1,400 | 1,688 | 1,428 |
| 42.01 Communications - Devices | 2,375 | 2,239 | 2,600 | 2,600 | 2,994 | 2,650 |
| 42.02 Communications - Postage | - | - | 800 | 800 | | 800 |
| 43.00 Travel and Subsistence | 1,342 | 866 | 1,500 | 1,500 | 391 | 1,500 |
| 44.00 Taxes & Assessments | 10 | - | - | | | |
| 45.00 Operating Rentals & Leases | | 450 | | | | |
| 46.00 AWC-RMSA Insurance | 45,748 | 44,203 | 49,707 | 49,707 | 49,705 | 50,701 |
| 47.00 Utilities | 25,699 | 26,367 | 28,000 | 28,000 | 26,269 | 28,500 |
| 48.00 Repair & Maintenance | 1,846 | 1,821 | 7,000 | 7,000 | 1,287 | 7,000 |
| 48.01 Maintenance - Software | - | 7,905 | - | | 7,695 | |
| 48.02 Maintenance - Vehicles | 12,427 | 30,911 | 19,000 | 19,000 | 5,060 | 19,000 |
| 49.01 Conference/School/Training | 454 | 330 | 2,000 | 2,000 | 175 | 2,000 |
| 49.02 Printing/Binding | 24 | 414 | 500 | 500 | - | 510 |
| 49.03 Professional Dues & Subscriptions | 1,878 | 1,781 | 4,000 | 4,000 | 2,970 | 4,000 |
| 49.05 Miscellaneous | (29) | 250 | 200 | 200 | 150 | 200 |
| 51.00 Intergovernmental Services | 10 | - | - | | 2,610 | |
| Total Other Expenditures | \$ 114,971 | \$ 140,946 | \$ 156,207 | \$ 156,207 | \$ 119,611 | \$ 145,689 |
| 64.00 Machinery and Equipment | \$ - | \$ 1,849 | \$ - | \$ - | \$ - | \$ - |
| 91.00 Equipment Replacement | 42,690 | 74,709 | 121,414 | 121,414 | 16,414 | 152,149 |
| Total Capital Outlay | \$ 42,690 | \$ 76,558 | \$ 121,414 | \$ 121,414 | \$ 16,414 | \$ 152,149 |
| TOTAL EXPENDITURES | \$ 339,461 | \$ 411,770 | \$ 475,324 | \$ 475,324 | \$ 333,251 | \$ 519,904 |

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

2017 Program Expenditure Budget

| PROGRAM: FIRE OPERATIONS | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 001-008-522-20 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 212,213 | \$ 239,690 | \$ 231,372 | \$ 231,372 | \$ 256,974 | \$ 260,708 | |
| 12.00 Overtime | 59,831 | 49,869 | 22,333 | 26,415 | 43,907 | 23,067 | |
| 13.00 Reserve Firefighter/EMTs | 1,158 | 3,389 | - | - | 5,162 | 10,628 | |
| 21.00 Personnel Benefits | 92,158 | 87,866 | 92,408 | 92,408 | 108,041 | 104,915 | |
| 26.00 Uniform Cleaning | 28 | 37 | - | - | - | - | |
| 27.00 Uniforms | 3,503 | 4,372 | 8,000 | 8,000 | (216) | 8,000 | |
| 28.00 Personal Protective Equip/Clothing | 2,666 | 1,782 | 6,000 | 6,000 | 1,837 | 6,000 | |
| Total Salary, Wages and Benefits | \$ 371,558 | \$ 387,005 | \$ 360,113 | \$ 364,195 | \$ 415,706 | \$ 413,318 | |
| 31.00 Operating Supplies | \$ 2,954 | \$ 4,156 | \$ 15,000 | \$ 15,000 | \$ 5,880 | \$ 15,000 | |
| 31.12 Prevention/Education Supplies | - | 871 | 800 | 800 | 571 | 1,476 | |
| 35.00 Small Tools & Equipment | 217 | 2,837 | 3,500 | 18,261 | 855 | 3,500 | |
| 41.00 Professional Services | 7,596 | 2,110 | 3,000 | 3,000 | 3,950 | 3,100 | |
| 43.00 Travel & Subsistence | 76 | 1,011 | 1,500 | 1,500 | 563 | 1,500 | |
| 45.00 Operating Rentals & Leases | 300 | - | 400 | 400 | - | 400 | |
| 46.00 AWC-RMSA Insurance | 5,906 | 5,948 | 6,689 | 6,689 | 6,689 | 6,823 | |
| 48.00 Repair & Maintenance | 3,282 | 9,531 | 7,000 | 7,000 | 13,604 | 9,150 | |
| 49.01 Conference/School/Training | 1,859 | 11,010 | 11,000 | 11,000 | 4,607 | 11,000 | |
| 49.02 Printing/Binding | 231 | - | - | - | - | - | |
| 49.03 Prof Dues & Subscriptions | 1,095 | 551 | 2,000 | 2,000 | 30 | 2,000 | |
| 51.00 Intergovernmental Services | - | - | - | - | 2,430 | - | |
| 51.01 Dispatch Services | 53,169 | 57,154 | 53,540 | 53,540 | 58,348 | 64,611 | |
| Total Other Expenditures | \$ 76,686 | \$ 95,179 | \$ 104,429 | \$ 119,190 | \$ 97,527 | \$ 118,560 | |
| 64.00 Machinery and Equipment | \$ - | \$ - | \$ - | - | \$ 484 | - | |
| Total Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ 484 | \$ - | |
| TOTAL EXPENDITURES | \$ 448,244 | \$ 482,184 | \$ 464,542 | \$ 483,385 | \$ 513,717 | \$ 531,878 | |

11.00 3 Captains (30%); 8 Firefighter/EMTs (30%)

13.00 Stipends for Reserve Firefighter program

27.00 New uniforms, uniform replacements & badges

28.00 Personal protective equipment & clothing

31.00 Technical resource materials, copier/printer supplies, prevention & education supplies, tires, batteries, vehicle repair supplies

43.00 Travel costs associated with staff training and meetings

49.01 Training registration

49.03 National Fire Protection Association (NFPA), blue card renewals

51.01 Dispatch services from South Sound 911

2017 Program Expenditure Budget

| PROGRAM: EMS 001-008-522-21 | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 495,488 | \$ 559,276 | \$ 539,869 | \$ 539,869 | \$ 599,603 | \$ 608,319 | |
| 12.00 Overtime | 139,606 | 116,361 | 52,111 | 52,111 | 102,450 | 57,724 | |
| 13.00 Reserve Firefighter/EMTs/Paramedics | 5,164 | 20,913 | 35,550 | 35,550 | 12,046 | 24,798 | |
| 21.00 Personnel Benefits | 214,974 | 207,281 | 215,619 | 215,619 | 245,098 | 244,801 | |
| 27.00 Uniforms | - | - | 1,500 | 1,500 | 589 | 1,500 | |
| Total Salary, Wages and Benefits | \$ 855,231 | \$ 903,831 | \$ 844,649 | \$ 844,649 | \$ 959,786 | \$ 937,142 | |
| 31.00 Operating Supplies | \$ 5,859 | \$ 6,719 | \$ 6,500 | \$ 6,500 | \$ 5,485 | \$ 6,500 | |
| 35.00 Small Tools & Equipment | 1,616 | - | 1,500 | 1,500 | | 1,500 | |
| 41.00 Professional Services | 5,347 | 3,764 | 5,000 | 5,000 | 6,214 | 5,100 | |
| 46.00 AWC-RMSA Insurance | 13,780 | 13,879 | 15,608 | 15,608 | 15,608 | 15,920 | |
| 48.00 Repairs & Maintenance | 189 | - | 600 | 600 | 92 | 600 | |
| 49.01 Conference/School/Training | 177 | 595 | 5,000 | 5,000 | 1,694 | 5,000 | |
| 49.02 Printing/Binding | 245 | 164 | 300 | 300 | 471 | 300 | |
| 49.03 Dues & Subscriptions | 987 | 1,110 | 1,200 | 1,200 | 52 | 1,225 | |
| 51.00 Intergovernmental Services | 60 | - | - | | 30 | | |
| Total Other Expenditures | \$ 28,261 | \$ 26,231 | \$ 35,708 | \$ 35,708 | \$ 29,645 | \$ 36,145 | |
| TOTAL EXPENDITURES | \$ 883,492 | \$ 930,063 | \$ 880,357 | \$ 880,357 | \$ 989,431 | \$ 973,287 | |

11.00 3 Captains (70%); 8 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 three divisions (Planning, Building and Engineering). The Planning and Building Divisions are staffed internally and the Engineering Division is provided via consultant services. The Department is responsible for all aspects of development permit review relating to land use and building permits; as well as enforcement of the DuPont Municipal Code Titles 12, 23, 24 and 25.. Staffing continues to operate at a level below the pre-recessionary staff of seven which significantly limits full services to our citizens and businesses; as well as limiting long range planning and economic development efforts. In an effort to address some of these limitations, the Department utilizes contracted outside consultant services on an as needed basis for engineering review of projects and some discretionary land use projects.

Department Staffing (4 FTE's):

- Administration (2 FTE's: Director, Business Services Technician)
- Planning Division (0 FTE's)
- Building Division (2 FTE's: Building Official, Building Inspector)
- Civil Engineering Division (Contracted)
- Land Use Projects (Contracted as needed)

The duties and responsibilities of the divisions are:

The **Planning Division** is responsible for the preparation, administration, and enforcement of the City's growth management policies, regulations, and programs as required by the State. The 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 also maintains the Shoreline Master Program and critical areas regulations and assists in the review of all development for compliance with these environmental regulations. The division also provides daily support to the current and future citizens and businesses of the community regarding our local zoning requirements in response to their questions; as well as efforts to promote economic development within the city. The Division also provides planning staff support to other City departments, the City Hearing Examiner, Planning Commission, and City Council, and coordinates with county, regional, state and federal 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.

2016 ACCOMPLISHMENTS

- 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.
- Initiated efforts to update the City's Critical Areas regulations for compliance with the State Growth Management Act.

MAJOR 2017 GOALS

- Subarea planning for the Old Fort Lake Business and Technology Park area, along with other smaller updates to the Comprehensive Land Use Plan.
- Complete update of the 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 Sequelitchew Creek/Edmond Marsh Restoration Plan meetings and coordinating with the Nisqually Delta Association.
- Review and approve permits in a timely and professional manner.
- Update the Department's public records and archiving policies and procedures to ensure efficient record keeping and consistency with the State records retention requirements.
- Prepare a localized preservation ordinance to protect DuPont's lands, sites and structures that have a historical, cultural or archaeological significance.
- Establish a DuPont Certified Local Government (CLG) Program which integrates historic preservation into city government, provides for oversight responsibility of rehabilitation projects and secures funding sources.
- Encourage the development of "Cultural Heritage Tourism." NOTE: This means visitors traveling to DuPont to experience the places, artifacts and activities that authentically represent the stories and people of the past and present. Heritage and other forms of tourism generate economic benefits, contributes to preservation activities, educational programs, quality of life and community identity.

Community Development Department Organizational Chart



Planning Director – 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.

2017 Program Expenditure Budget

PLANNING AND BUILDING DEPARTMENT

| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11.00 Salaries and Wages | \$ 277,733 | \$ 278,723 | \$ 287,314 | \$ 287,314 | \$ 269,031 | \$ 319,137 |
| 12.00 Overtime | 536 | 1,138 | 400 | 400 | 150 | 400 |
| 21.00 Personnel Benefits | 130,641 | 122,053 | 125,722 | 125,722 | 114,918 | 144,847 |
| 27.00 Uniforms | 99 | - | - | - | 121 | 300 |
| Total Salary, Wages and Benefits | \$ 409,008 | \$ 401,914 | \$ 413,436 | \$ 413,436 | \$ 384,219 | \$ 464,684 |
| 31.00 Operating Supplies | \$ 1,787 | \$ 3,547 | \$ 1,400 | \$ 1,400 | \$ 1,385 | \$ 1,378 |
| 32.00 Gas, Oil & Fuel | 505 | 568 | 700 | 700 | 786 | 700 |
| 35.00 Small Tools & Equipment | - | 657 | 750 | 750 | 279 | 709 |
| 39.00 Software | 331 | - | - | - | - | - |
| 41.00 Professional Services | 166,175 | 256,452 | 312,000 | 323,000 | 138,395 | 323,340 |
| 41.03 Advertising | 4,605 | 2,846 | 3,000 | 3,000 | 1,879 | 3,060 |
| 42.00 Communications | 1,347 | 2,033 | 1,500 | 1,500 | 1,239 | 1,536 |
| 43.00 Travel and Subsistence | 94 | 79 | 900 | 900 | 440 | 1,400 |
| 46.00 AWC-RMSA Insurance | 10,616 | 10,697 | 12,030 | 12,030 | 12,030 | 12,271 |
| 48.00 Repair & Maintenance | 2,058 | 2,440 | 3,700 | 3,700 | 2,142 | 3,774 |
| 49.00 Misc/Conf/Training/Printing/Dues | 3,065 | 2,291 | 4,500 | 4,500 | 2,393 | 3,834 |
| Total Other Expenditures | \$ 190,585 | \$ 281,609 | \$ 340,480 | \$ 351,480 | \$ 160,968 | \$ 352,002 |
| 64.00 Machinery and Equipment | \$ - | \$ - | \$ - | \$ - | \$ 4,871 | \$ - |
| 91.00 Equipment Replacement Charges | \$ 3,754 | \$ 6,571 | \$ 4,617 | \$ 4,617 | \$ 4,617 | \$ 14,006 |
| Total Capital Outlay | \$ 3,754 | \$ 6,571 | \$ 4,617 | \$ 4,617 | \$ 9,488 | \$ 14,006 |
| TOTAL EXPENDITURES | \$ 603,347 | \$ 690,094 | \$ 758,533 | \$ 769,533 | \$ 554,675 | \$ 830,692 |

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.

2017 Program Expenditure Budget

| PROGRAM: BUILDING | | | | | | | |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|--|
| 001-010-558-50 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 171,592 | \$ 192,237 | \$ 229,711 | \$ 229,711 | \$ 186,955 | \$ 249,791 | |
| 12.00 Overtime | 467 | 1,138 | 400 | 400 | 117 | 400 | |
| 21.00 Personnel Benefits | 84,759 | 85,304 | 100,761 | 100,761 | 87,400 | 116,250 | |
| 27.00 Uniforms | 99 | - | | | 121 | 300 | |
| Total Salary, Wages and Benefits | \$ 256,916 | \$ 278,679 | \$ 330,872 | \$ 330,872 | \$ 274,592 | \$ 366,741 | |
| 31.00 Operating Supplies | \$ 997 | \$ 3,247 | \$ 900 | \$ 900 | \$ 542 | \$ 918 | |
| 32.00 Gas, Oil & Fuel | 505 | 568 | 700 | 700 | 786 | 700 | |
| 35.00 Small Tools & Equipment | - | 657 | 250 | 250 | - | 249 | |
| 39.00 Software | 331 | | - | - | | | |
| 41.00 Professional Services | 15,023 | 14,694 | 17,000 | 17,000 | 4,983 | 17,340 | |
| 41.01 Professional Services - Reimbursable | 63,975 | 93,354 | 115,000 | 115,000 | 64,027 | 115,000 | |
| 41.03 Advertising | | 14 | | | | | |
| 42.01 Communications - Devices | 658 | 702 | 700 | 700 | 833 | 720 | |
| 43.00 Travel and Subsistence | 94 | 79 | 500 | 500 | 342 | 500 | |
| 45.00 Operating Rental & Leases | | 50 | | | - | | |
| 46.00 AWC-RMSA Insurance | 7,116 | 6,038 | 6,790 | 6,790 | 6,790 | 6,926 | |
| 48.01 Maintenance - Software | 2,058 | 2,002 | 2,200 | 2,200 | 2,052 | 2,244 | |
| 48.02 Maintenance - Vehicles | - | 64 | 1,000 | 1,000 | 90 | 1,020 | |
| 49.01 Conference/School/Training | 1,105 | 600 | 1,800 | 1,800 | 750 | 1,416 | |
| 49.02 Printing/Binding | 24 | 20 | | - | 24 | | |
| 49.03 Professional Dues & Subscriptions | 295 | 295 | 300 | 300 | 400 | 390 | |
| Total Other Expenditures | \$ 92,181 | \$ 122,384 | \$ 147,140 | \$ 147,140 | \$ 81,618 | \$ 147,423 | |
| 91.00 Equipment Replacement Charges | \$ 3,620 | \$ 6,335 | \$ 4,400 | \$ 4,400 | \$ 4,400 | \$ 13,789 | |
| Total Capital Outlay | \$ 3,620 | \$ 6,335 | \$ 4,400 | \$ 4,400 | \$ 4,400 | \$ 13,789 | |
| TOTAL EXPENDITURES | \$ 352,717 | \$ 407,398 | \$ 482,412 | \$ 482,412 | \$ 360,610 | \$ 527,953 | |

11.00 Public Works Director (5%); Public Works Clerk (5%); Planning Manager (50%); Building Official; Building Inspector; Business Services Tech (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

2017 Program Expenditure Budget

| PROGRAM: PLANNING | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 001-011-558-60 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 106,141 | \$ 86,486 | \$ 57,603 | \$ 57,603 | \$ 82,076 | \$ 69,346 | |
| 12.00 Overtime | 70 | - | | - | 33 | | |
| 21.00 Personnel Benefits | 45,882 | 36,749 | 24,961 | 24,961 | 27,518 | 28,597 | |
| Total Salary, Wages and Benefits | \$ 152,093 | \$ 123,235 | \$ 82,564 | \$ 82,564 | \$ 109,627 | \$ 97,943 | |
| 31.00 Operating Supplies | \$ 790 | \$ 300 | \$ 500 | \$ 500 | \$ 843 | \$ 460 | |
| 35.00 Small Tools & Equipment | - | - | 500 | 500 | 279 | 460 | |
| 41.00 Professional Services | 70,535 | 122,620 | 80,000 | 91,000 | 41,831 | 91,000 | |
| 41.01 Professional Svcs - Reimbursable | 16,643 | 25,783 | 100,000 | 100,000 | 27,554 | 100,000 | |
| 41.03 Advertising | 4,605 | 2,846 | 3,000 | 3,000 | 1,879 | 3,060 | |
| 42.01 Communications - Other | | | | | 406 | | |
| 42.02 Communications - Postage | 689 | 1,331 | 800 | 800 | | 816 | |
| 43.00 Travel and Subsistence | - | - | 400 | 400 | 99 | 900 | |
| 46.00 AWC-RMSA Insurance | 3,500 | 4,659 | 5,240 | 5,240 | 5,240 | 5,345 | |
| 48.00 Repair & Maintenance | | 310 | 500 | 500 | | 510 | |
| 49.01 Conference/School/Training | - | 145 | 1,000 | 1,000 | 85 | 1,000 | |
| 49.02 Printing/Binding | 1,171 | 546 | 1,000 | 1,000 | 39 | 460 | |
| 49.03 Professional Dues & Subscriptions | 470 | 686 | 400 | 400 | 524 | 568 | |
| 49.05 Other | - | - | - | - | 572 | - | |
| Total Other Expenditures | \$ 98,404 | \$ 159,225 | \$ 193,340 | \$ 204,340 | \$ 79,350 | \$ 204,579 | |
| 64.00 Machinery and Equipment | \$ - | \$ - | \$ - | \$ - | \$ 4,871 | \$ - | |
| 91.00 Equipment Replacement Charges | \$ 134 | \$ 236 | \$ 217 | \$ 217 | \$ 217 | \$ 217 | |
| Total Capital Outlay | \$ 134 | \$ 236 | \$ 217 | \$ 217 | \$ 5,088 | \$ 217 | |
| TOTAL EXPENDITURES | \$ 250,630 | \$ 282,697 | \$ 276,121 | \$ 287,121 | \$ 194,065 | \$ 302,739 | |

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%)
 41.03 Public notices, including ordinance amendment texts
 42.02 Postage for plans and notifications to developers
 43.00 Travel associated with staff training and meetings
 49.01 Continuing education required for professional certifications; American Planning Association conference
 49.02 Printing of plans and documents
 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 15 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 Analyst, new hire (1) PW Supervisor, (1) Recreation Coordinator, (2) Maintenance Worker (MW) III, (5) MW II, (1) MW I, (2) Grounds Maintenance Worker, new hire and (1) Tourism/Museum Coordinator. City Engineer and Traffic Engineer services are provided by contract consultants. A stormwater specialist was hired at the end of 2016.

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 Operations 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. By early 2017, we will have five hotels contributing to lodging tax revenues. Tourism is staffed by Tourism/Museum Coordinator.

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.

2016 ACCOMPLISHMENTS

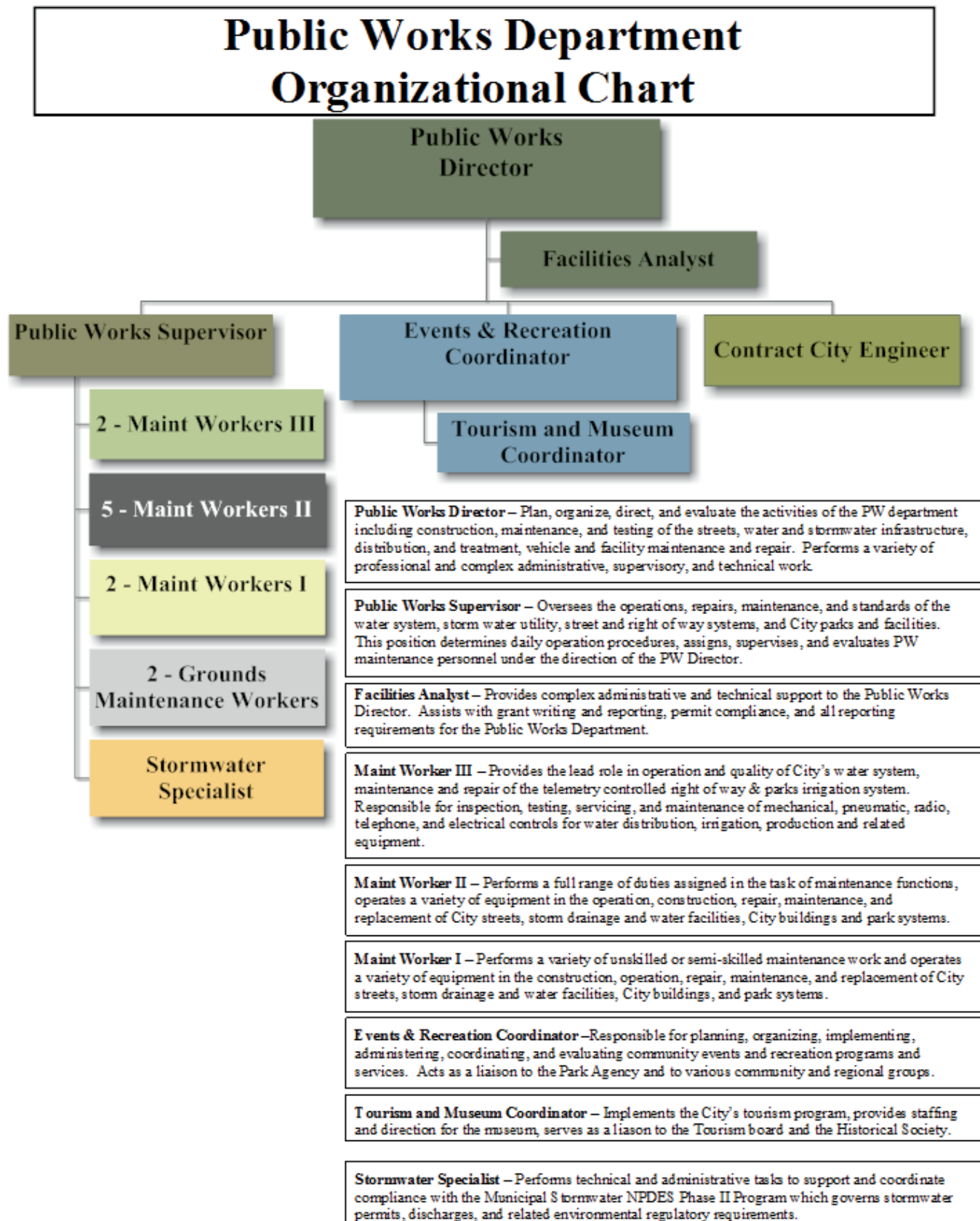
- Snow Removal January 3 to January 5, 2016. All staff involved in snow removal and de-icer application throughout the city. January 3 and 4 were 24-hour crew rotations.
- Hosted a Seahawks Rally on January 8, 2016 for the 2016 Playoffs in concert with the Home Course, Steilacoom School District, the Seahawks Organization, and other City Staff.
- Completed the design and construction of a new asphalt overlay on Wilmington Drive; 2-lane 34-feet wide and 3,800 feet long. This project total was \$413,000 and 86.5% was provided by a grant using Federal Highway Administration funds through the Puget Sound Regional Council. A ribbon cutting was held on September 9, 2016.
- Completed the design and construction of a new off leash area in Powderworks Park. This two-cell off leash area is 1.22 acres and uses a portion of Powderworks Park that was underutilized. Parks and Recreation fundraising generated over \$26,000. The construction contract was \$39,600. A ribbon cutting was held on September 10, 2016.
- Completed the inspection and cleaning with commercial divers at the Hoffman Hill and Bell Hill Reservoirs. The commercial diving work was completed on November 2015, with analysis for future preservation work completed in January to April 2016.
- Completed the replacement of the Museum Roof and Siding. This work replaced the built up roofing material, replaced deteriorated exterior siding and new exterior painting. The total construction contract was \$61,900. The Department of Commerce provided a grant of \$44,620 and the DuPont Historical Society provided a donation of \$10,000.
- Established a city tree nursery for over 400 sapling and seedling trees. The purpose of this tree nursery is to provide replacement stock for street trees. The project cost was \$10,000 with a significant amount of volunteer labor from Tree Advisory Board members and students. A ribbon cutting ceremony was held on April 29, 2016.
- Purchased and received delivery of three new Public Work trucks and utility trail vehicle.
- Completed the exterior painting of the Clock Tower Park Restroom. This was completed in September 2016. The power washing and re-caulking was provided by contract service and the painting was completed with volunteer service. The painting improved the appearance of the park restrooms and improves the park experiences.

- Completed the replacement of 1,600 feet of waterline in the Historic Village with 8 inch ductile iron pipe. The construction contract was \$335,000 and completed October 2016. This work will improve the water service in the areas of Barksdale Avenue and Penniman Street.
- Completed the Stormwater retrofit at 3 locations; Cosper Street in Edmonds Village, Sequalichew Creek by Center Drive and Bob's Hollow Lane / Hammond Avenue. The construction contract was \$214,000 and the Department of Ecology provided a grant to support two of the locations. This work will improve the stormwater quality by direct absorption in the site, and have plants that will provide bio-filtering. Completion is November 2016.
- Completed the Booster Pump Upgrades at the Hoffman Hill Reservoir. The construction contract value is \$180,000. This work will install larger pumps to allow for improved performance and efficiency, replace worn pumps, and improve pump controls. Completion is December 2015.
- Hosted the Spring and Fall Clean Up events in DuPont. The April 9 and October 8, 2106 events provided home curbside pick of solid waste disposal in addition to routine weekly service. These clean up events include a bulky waste site located adjacent to City Hall. Goodwill Industries was available to receive a full trailer load of donations. The bulky was site accumulated over five 40-yard solid waste dumpsters. These events help our citizens keep the city clean.
- Established bi-annual alley maintenance in the historic village. While these specific alleys are private property, there remains a utility easement (solid waste removal) for access. Using crushed rock fill, staff provided pothole repair and road grade maintenance to maintain access through these alleys, completed in April and October 2016.
- Supported the Fire and Police Departments by providing a static display of Public Works motorized equipment at the May 14, 2016 Safety Fair. Besides the motorized equipment to citizens, the staff provided educational products related to stormwater control and management.
- Completed the street striping on the main roads of DuPont on June 2016 with the assistance of Pierce County Public Works. Installed raised reflective devices on the lane separators of Center Drive. These reflective devices will assist during the darker months of the year. Completed street marking replacement in the DuPont Station area and McNeil Street in October 2016. Additionally maintenance of the main roads with crack sealant was completed on April 2016.
- Completed a pilot study on the conflict between street trees and sidewalk in October. The purpose of the study is to survey the existing "mature" street trees and determine survivability during root pruning and the installation of a root barrier between the sidewalk and planting strip. Five test sites of differing tree species installed a root barrier. In September the city also purchased vacuum lift equipment to be used in correcting buckled sidewalk panels. Operational test completed by October 2016.
- Completed the installation of honorary street signs on Center Drive for Medal of Honor recipient and DuPont citizen, Master Sargent Wilburn Ross. These large signs were unveiled on May 30, 2016 and presented to his family members.
- Completed and submitted or published annual reports:

- Water Quality Report. Published February 2016, and provides information on the source of the city's water, a description of the water system, and information on testing results.
- Department of Ecology, annual Stormwater Management Plan was submitted March 2016. This report provides maintenance, improvements, spill prevention, and educational requirements as part of the city's National Pollutant Discharge Elimination System (NPDES) permit
- 6-Year Transportation Improvement Plan submitted in August 2016. This plan layout a series of construction projects and studies for improvement of the city's transportation infrastructure.
- Purchase of new water meter reading equipment
- Testing and validated of 3" to 8" water meters
- PSRC Funding
- New Staff Hires: Facilities Analyst, Grounds Maintenance Workers, and Maintenance Worker 1

2017 MAJOR GOALS

- Deliver a multi-year solution to repair the conflict between street trees and sidewalks.
- Deliver a new pavement overlay on Center Drive between Hamilton Avenue and International Place
- Deliver over \$800,000 of improvements to the Water System to include improved booster pumps at Bell Hill, 1,200 feet of replacement waterline near Wilmington Apartments and Barksdale Avenue, improved security at the water facilities, and demolition of Historic Village Reservoir and Pump Building.
- Deliver over \$500,000 of improvements to the Stormwater System to include stormwater facility rehabilitation, storm drain adjustment on Kittson Street, and a study to improve the existing stormwater system in the Historic Village.
- Study the relocation of the Public Works shop out from aging buildings.
- Continue to pursue available grant, donation, and other funding opportunities to support 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.
- 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. Enhance revenue-generating programs.
- Develop a three- to five-year Parks and Recreation Business Plan that includes programming, communications, facilities, and staffing needs. Focus on 2014 updated Parks, Recreation and Open Space Plan.
- Develop and implement a DuPont Scenic Trail System with increased emphasis on trail maintenance, signage, Puget Sound vista outlook sites, historical significance, and ownership.



2017 Program Expenditure Budget

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

| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11.00 Salaries and Wages | \$ 110,842 | \$ 189,005 | \$ 192,440 | \$ 192,440 | \$ 198,230 | \$ 199,691 |
| 12.00 Overtime | 3,470 | 14,682 | 11,788 | 14,942 | 9,077 | 29,200 |
| 21.00 Personnel Benefits | 50,534 | 77,929 | 107,039 | 107,039 | 112,517 | 121,716 |
| 26.00 Uniform Cleaning | 1,031 | 539 | 1,050 | 1,050 | 741 | 1,050 |
| 27.00 Uniforms | 718 | 105 | 900 | 900 | 700 | 1,700 |
| Total Salary, Wages and Benefits | \$ 166,594 | \$ 282,260 | \$ 313,217 | \$ 316,371 | \$ 321,265 | \$ 353,357 |
| 31.00 Operating Supplies | \$ 74,685 | \$ 53,758 | \$ 81,006 | \$ 87,706 | \$ 67,855 | 83,850 |
| 32.00 Gas, Oil & Fuel | 5,928 | 5,266 | 6,000 | 6,000 | 4,651 | 6,000 |
| 35.00 Small Tools & Equipment | 2,222 | 7,135 | 24,100 | 25,300 | 16,941 | 10,300 |
| 39.00 Software | - | - | - | - | 153 | 2,000 |
| 41.00 Professional Services | 117,205 | 165,807 | 169,977 | 175,477 | 193,579 | 160,127 |
| 41.03 Advertising | 580 | 1,524 | 18,000 | 18,500 | 16,960 | 19,500 |
| 42.00 Communications | 9,034 | 9,323 | 9,555 | 9,555 | 8,678 | 10,815 |
| 43.00 Travel and Subsistence | 339 | 138 | 2,500 | 2,500 | 1,054 | 2,500 |
| 44.00 Taxes & Assessments | 1,100 | 1,508 | 2,000 | 2,000 | 1,688 | 2,000 |
| 45.00 Operating Rental & Leases | 5,646 | 3,429 | 4,700 | 4,700 | 4,628 | 4,900 |
| 46.00 AWC-RMSA Insurance | 27,271 | 26,033 | 29,277 | 29,277 | 29,277 | 29,760 |
| 47.00 Utilities | 94,640 | 174,794 | 182,500 | 182,500 | 188,964 | 189,100 |
| 48.00 Repair & Maintenance | 10,294 | 15,469 | 42,750 | 42,750 | 35,179 | 36,670 |
| 49.00 Misc/Conf/Training/Printing/Dues | 3,489 | 4,764 | 9,605 | 9,605 | 4,777 | 15,600 |
| 51.00 Intergovernmental Services | 779 | 1,013 | 1,260 | 1,260 | 932 | 1,260 |
| Total Other Expenditures | \$ 353,213 | \$ 469,963 | \$ 583,230 | \$ 597,130 | \$ 575,317 | \$ 574,382 |
| 63.00 Other Improvements | \$ - | \$ 70,357 | \$ 5,000 | \$ 44,685 | \$ 44,260 | \$ - |
| 64.00 Machinery and Equipment | 3,375 | 3,386 | - | - | 157 | - |
| 91.00 Equipment Replacement Charges | 9,330 | 17,497 | 19,755 | 19,755 | 19,755 | 26,455 |
| Total Capital Outlay | \$ 12,705 | \$ 91,239 | \$ 24,755 | \$ 64,440 | \$ 64,172 | \$ 26,455 |
| TOTAL EXPENDITURES | \$ 532,512 | \$ 843,462 | \$ 921,202 | \$ 977,941 | \$ 960,754 | \$ 954,194 |

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.

2017 Program Expenditure Budget

| PROGRAM: PARKS | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-012-576-80 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 11.00 Salaries and Wages | \$ 36,127 | \$ 77,328 | \$ 50,859 | \$ 50,859 | \$ 48,853 | \$ 49,215 |
| 12.00 Overtime | 318 | 2,572 | 1,593 | 1,593 | 490 | 1,182 |
| 21.00 Personnel Benefits | 14,966 | 27,308 | 23,873 | 23,873 | 23,809 | 27,994 |
| 26.00 Uniform Cleaning | 449 | 269 | 700 | 700 | 371 | 700 |
| 27.00 Uniforms | 124 | 27 | 600 | 600 | 620 | 600 |
| Total Salary, Wages and Benefits | \$ 51,983 | \$ 107,504 | \$ 77,625 | \$ 77,625 | \$ 74,143 | \$ 79,691 |
| 31.00 Operating Supplies | \$ 21,152 | \$ 13,055 | \$ 26,000 | \$ 26,000 | \$ 19,803 | \$ 26,000 |
| 32.00 Gas, Oil & Fuel | 5,928 | 5,266 | 6,000 | 6,000 | 4,651 | 6,000 |
| 35.00 Small Tools & Equipment | 152 | 3,529 | 3,400 | 3,400 | 3,419 | 3,400 |
| 39.00 Software | | | | | 76 | |
| 41.00 Professional Services | 4,376 | 11,285 | 7,500 | 7,500 | 5,532 | 7,650 |
| 41.03 Advertising | 54 | 181 | | | 371 | |
| 42.00 Communications | 793 | 780 | 800 | 800 | - | 800 |
| 42.01 Communications - Other | 84 | - | | | | |
| 43.00 Travel and Subsistence | - | - | 500 | 500 | 21 | 500 |
| 45.00 Operating Rental & Leases | 1,617 | 2,302 | 2,000 | 2,000 | 2,024 | 2,200 |
| 46.00 AWC-RMSA Insurance | 5,551 | 5,341 | 6,007 | 6,007 | 6,007 | 6,127 |
| 47.00 Utilities | 30,699 | 78,147 | 80,000 | 80,000 | 81,705 | 81,600 |
| 48.00 Repair & Maintenance | 1,160 | 1,468 | 2,000 | 2,000 | 2,352 | 2,000 |
| 48.02 Maintenance- Vehicles | 1,981 | 867 | 2,000 | 2,000 | 1,118 | 2,000 |
| 49.01 Conference/School/Training | 150 | 160 | 2,100 | 2,100 | 120 | 2,100 |
| 49.02 Printing/Binding | - | 62 | | | 265 | |
| 49.03 Professional Dues & Subscriptions | 158 | 125 | 300 | 300 | - | 300 |
| 49.05 Miscellaneous | 5 | | | | | |
| 51.00 Intergovernmental Services | 738 | 763 | 750 | 750 | 676 | 750 |
| Total Other Expenditures | \$ 74,596 | \$ 123,331 | \$ 139,357 | \$ 139,357 | \$ 128,141 | \$ 141,427 |
| 63.00 Capital Improvements | \$ - | \$ 70,357 | \$ 5,000 | \$ 44,685 | \$ 44,260 | \$ - |
| 64.00 Machinery and Equipment | | 3,000 | | | | |
| 91.00 Equipment Replacement Charges | 6,038 | 11,153 | 11,821 | 11,821 | 11,821 | 15,841 |
| Total Capital Outlay | \$ 6,038 | \$ 84,510 | \$ 16,821 | \$ 56,506 | \$ 56,081 | \$ 15,841 |
| TOTAL EXPENDITURES | \$ 132,618 | \$ 315,344 | \$ 233,803 | \$ 273,488 | \$ 258,365 | \$ 236,959 |

11.00 PW Director (5%); PW Clerk (5%); PW Supervisor (5%); Maintenance Worker III (5%);
Maintenance Workers II (% varies); Maint Worker I (25%); 20% of temporary seasonal workers
32.00 Fuel for vehicles and equipment
31.00 Topsoil, bark, grass seed, fertilizer, fencing supplies, "Dogi Pot" station supplies, garbage receptacle and restroom supplies, repair supplies
for Parks facilities
35.00 Lawn mower equipment, small tools, safety supplies
41.00 General engineering services for Parks; tree services
42.00 Shared modem lines for Maxicom irrigation system
43.00 Travel costs associated with staff training and meetings
45.00 Portable sanitary facilities at Sellers Park; tool and equipment rental
47.00 Power, water, & refuse disposal
48.00 Repair & maintenance of mowers, park equipment and park facilities
49.01 Pacific NW Resource Management School; training seminars & certifications
49.03 State Association Dues (WRPA, WWRC)
51.00 Pierce County noxious weed assessment

2017 Program Expenditure Budget

| PROGRAM: MUSEUM | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--|
| 001-013-575-30 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 4,118 | \$ 6,214 | \$ 13,293 | \$ 13,293 | \$ 14,228 | \$ 15,719 | |
| 12.00 Overtime | 108 | 446 | | | - | | |
| 21.00 Personnel Benefits | 750 | 4,764 | 9,275 | 9,275 | 11,093 | 11,004 | |
| Total Salary, Wages and Benefits | \$ 4,976 | \$ 11,425 | \$ 22,568 | \$ 22,568 | \$ 25,321 | \$ 26,723 | |
| 31.00 Operating Supplies | \$ 1,213 | \$ 795 | \$ 2,000 | \$ 2,000 | \$ 748 | \$ 2,000 | |
| 35.00 Small Tools & Equipment | 674 | 176 | 1,000 | 1,000 | 136 | 1,000 | |
| 41.00 Professional Services | 1,101 | 1,600 | 1,300 | 2,800 | 1,110 | 1,300 | |
| 41.03 Advertising | 406 | 900 | 2,000 | 2,000 | 2,646 | 2,000 | |
| 42.00 Communications | 838 | 880 | 850 | 850 | 1,041 | 850 | |
| 42.01 Communications - Devices | 998 | 1,116 | 1,125 | 1,125 | 1,044 | 1,125 | |
| 43.00 Travel and Subsistence | | 37 | | | | | |
| 46.00 AWC-RMSA Insurance | 2,691 | 2,200 | 2,474 | 2,474 | 2,474 | 2,523 | |
| 47.00 Utilities | 4,124 | 4,736 | 5,500 | 5,500 | 6,699 | 5,500 | |
| 48.00 Repair & Maintenance | - | - | 500 | 500 | | 500 | |
| 49.02 Printing/Binding | 24 | 687 | 1,000 | 1,000 | 554 | 1,000 | |
| 51.00 Intergovernmental Services | 17 | 7 | 10 | 10 | 7 | 10 | |
| Total Other Expenditures | \$ 12,085 | \$ 13,132 | \$ 17,759 | \$ 19,259 | \$ 16,458 | \$ 17,808 | |
| TOTAL EXPENDITURES | \$ 17,062 | \$ 24,557 | \$ 40,327 | \$ 41,827 | \$ 41,779 | \$ 44,531 | |

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

2017 Program Expenditure Budget

| PROGRAM: FACILITIES | | | | | | | |
|---|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|--|
| 001-014-518-30 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 32,544 | \$ 52,706 | \$ 45,949 | \$ 45,949 | \$ 44,535 | \$ 46,869 | |
| 12.00 Overtime | 231 | 339 | 1,348 | 1,348 | 529 | 914 | |
| 21.00 Personnel Benefits | 13,641 | 18,163 | 20,129 | 20,129 | 20,379 | 24,120 | |
| 26.00 Uniform Cleaning | 582 | 270 | 350 | 350 | 371 | 350 | |
| 27.00 Uniforms | 594 | 78 | 300 | 300 | 80 | 600 | |
| Total Salary, Wages and Benefits | \$ 47,592 | \$ 71,555 | \$ 68,076 | \$ 68,076 | \$ 65,894 | \$ 72,853 | |
| 31.00 Operating Supplies | \$ 8,595 | \$ 8,803 | \$ 10,000 | \$ 10,000 | \$ 11,881 | \$ 10,000 | |
| 35.00 Small Tools & Equipment | 84 | 2,528 | 2,700 | 2,700 | 1,960 | 3,900 | |
| 39.00 Software | | | | | 76 | 2,000 | |
| 41.00 Professional Services | 21,212 | 37,358 | 20,600 | 45,600 | 58,130 | 20,600 | |
| 41.03 Advertising | | 34 | | | 569 | | |
| 42.00 Communications | 1,904 | 1,886 | 1,900 | 1,900 | 2,557 | 1,900 | |
| 42.01 Communications - Devices | 1,943 | 2,081 | 2,000 | 2,000 | 2,137 | 4,880 | |
| 43.00 Travel and Subsistence | | | 300 | 300 | 94 | 300 | |
| 44.00 Taxes & Assessments | 350 | 420 | 500 | 500 | 467 | 500 | |
| 45.00 Operating Rental & Leases | 134 | 101 | | | | | |
| 46.00 AWC-RMSA Insurance | 14,222 | 13,951 | 15,689 | 15,689 | 15,689 | 16,003 | |
| 47.00 Utilities | 38,112 | 35,046 | 37,000 | 37,000 | 38,704 | 37,000 | |
| 48.00 Repair & Maintenance | 6,819 | 13,084 | 37,750 | 37,750 | 31,340 | 31,670 | |
| 48.02 Maintenance - Vehicles | 335 | 50 | 500 | 500 | 370 | 500 | |
| 49.01 Conference/School/Training | - | 85 | 1,200 | 1,200 | 30 | 1,200 | |
| 49.02 Printing/Binding | | | | | 328 | | |
| 49.03 Professional Dues & Subscriptions | - | - | 200 | 200 | 175 | 200 | |
| 49.05 Miscellaneous | - | 343 | | | 41 | | |
| 51.00 Intergovernmental Services | 25 | 243 | 500 | 500 | 21 | 500 | |
| Total Other Expenditures | \$ 93,736 | \$ 116,015 | \$ 130,839 | \$ 155,839 | \$ 164,567 | \$ 131,153 | |
| 64.00 Machinery and Equipment | \$ 3,375 | \$ 386 | \$ - | \$ - | \$ 157 | \$ - | |
| 91.00 Equipment Replacement Charges | 620 | 1,085 | 7,934 | 7,934 | 7,934 | 10,614 | |
| Total Capital Outlay | \$ 3,995 | \$ 1,471 | \$ 7,934 | \$ 7,934 | \$ 8,091 | \$ 10,614 | |
| TOTAL EXPENDITURES | \$ 145,323 | \$ 189,040 | \$ 206,849 | \$ 231,849 | \$ 238,553 | \$ 214,620 | |

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; painting Civic Center (\$30,000)
49.01 Facilities related training
51.00 Pressure vessel permits (Labor & Industries inspection/permitting); Pierce County noxious weed assessment

2017 Program Expenditure Budget

| PROGRAM: GREENWAYS | | | | | | | |
|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|--|
| 001-015-542-70 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 31.00 Operating Supplies | \$ 13,765 | \$ 4,344 | \$ 11,250 | \$ 11,250 | \$ 2,213 | \$ 11,250 | |
| 35.00 Small Tools & Equipment | - | 40 | | | 6,596 | | |
| 41.00 Professional Services | 58,697 | 65,119 | 90,000 | 65,000 | 63,869 | 90,000 | |
| 42.00 Communications | 1,698 | 1,191 | 1,500 | 1,500 | 175 | | |
| 42.01 Communications - Other | | 10 | 120 | 120 | | | |
| 45.00 Equipment Rental | 467 | 54 | 200 | 200 | | 200 | |
| 46.00 AWC-RMSA Insurance | 2,134 | 2,114 | 2,377 | 2,377 | 2,377 | 2,377 | |
| 47.00 Utilities | 21,705 | 56,865 | 60,000 | 60,000 | 61,856 | 65,000 | |
| Total Other Expenditures | \$ 98,466 | \$ 129,735 | \$ 165,447 | \$ 140,447 | \$ 137,087 | \$ 168,827 | |
| 91.00 Equipment Replacement Charges | \$ 2,672 | \$ 5,259 | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ 2,672 | \$ 5,259 | \$ - | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ 101,138 | \$ 134,994 | \$ 165,447 | \$ 140,447 | \$ 137,087 | \$ 168,827 | |

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

2017 Program Expenditure Budget

| PROGRAM: RECREATION & COMMUNITY EVENTS | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 001-016-571-10 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 38,052 | \$ 52,757 | \$ 32,868 | \$ 32,868 | \$ 36,857 | \$ 34,751 | |
| 12.00 Overtime | 2,813 | 11,325 | 8,847 | 9,001 | 5,837 | 22,104 | |
| 21.00 Personnel Benefits | 21,176 | 27,695 | 21,676 | 21,676 | 22,197 | 22,272 | |
| 27.00 Uniforms | - | - | | | | 500 | |
| Total Salary, Wages and Benefits | \$ 62,042 | \$ 91,776 | \$ 63,391 | \$ 63,545 | \$ 64,891 | \$ 79,627 | |
| 31.00 Operating Supplies | \$ 29,960 | \$ 26,763 | \$ 30,000 | \$ 30,500 | \$ 26,595 | \$ 30,000 | |
| 35.00 Small Tools & Equipment | 1,312 | 863 | 2,000 | 2,000 | 468 | 2,000 | |
| 41.00 Professional Services | 31,818 | 50,446 | 40,577 | 40,577 | 43,981 | 40,577 | |
| 41.03 Advertising | 120 | 409 | 1,000 | 1,500 | 1,388 | 1,000 | |
| 42.01 Communications - Devices | 776 | 1,379 | 1,260 | 1,260 | 1,689 | 1,260 | |
| 42.02 Communications - Postage | - | | | | 35 | | |
| 43.00 Travel and Subsistence | 339 | 102 | 1,700 | 1,700 | 879 | 1,700 | |
| 44.00 Taxes & Assessments | 750 | 1,088 | 1,500 | 1,500 | 1,221 | 1,500 | |
| 45.00 Operating Rental & Leases | 3,428 | 971 | 2,500 | 2,500 | 2,846 | 2,500 | |
| 46.00 AWC-RMSA Insurance | 2,673 | 2,427 | 2,730 | 2,730 | 2,730 | 2,730 | |
| 49.01 Conference/School/Training | 269 | | 1,805 | 1,805 | 360 | 1,800 | |
| 49.02 Printing/Binding | 414 | 177 | 1,000 | 1,000 | 601 | 7,000 | |
| 49.03 Professional Dues & Subscriptions | 870 | 629 | 500 | 500 | 398 | 500 | |
| 49.05 Miscellaneous | 850 | 1,546 | 500 | 500 | 121 | 500 | |
| 51.00 Intergovernmental Services | 750 | 950 | 1,000 | 1,000 | 228 | 1,000 | |
| Total Other Expenditures | \$ 74,329 | \$ 87,750 | \$ 88,072 | \$ 89,072 | \$ 83,541 | \$ 94,067 | |
| TOTAL EXPENDITURES | \$ 136,371 | \$ 179,526 | \$ 151,463 | \$ 152,617 | \$ 148,431 | \$ 173,694 | |

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

2017 Program Expenditure Budget

| PROGRAM: TOURISM | | | | | | | |
|---|----------------|----------------|-------------------|-------------------|-------------------|-------------------|--|
| 001-017-571-10 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ - | \$ - | \$ 49,471 | \$ 49,471 | \$ 53,757 | \$ 53,137 | |
| 12.00 Overtime | | | | 3,000 | 2,220 | 5,000 | |
| 21.00 Personnel Benefits | | | 32,086 | 32,086 | 35,039 | 36,326 | |
| Total Salary, Wages and Benefits | \$ - | \$ - | \$ 81,557 | \$ 84,557 | \$ 91,016 | \$ 94,463 | |
| 31.00 Operating Supplies | \$ - | \$ - | \$ 1,756 | \$ 7,956 | \$ 6,616 | \$ 4,600 | |
| 35.00 Small Tools & Equipment | | | 15,000 | 16,200 | 4,363 | | |
| 41.00 Professional Services | | | 10,000 | 14,000 | 20,714 | | |
| 41.03 Advertising | | | 15,000 | 15,000 | 11,987 | 16,500 | |
| 43.00 Travel and Subsistence | | | | | 61 | | |
| 49.01 Conference/School/Training | | | | | 42 | | |
| 49.03 Professional Dues & Subscriptions | | | | | 1,740 | | |
| Total Other Expenditures | \$ - | \$ - | \$ 41,756 | \$ 53,156 | \$ 45,523 | \$ 21,100 | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 123,313 | \$ 137,713 | \$ 136,539 | \$ 115,563 | |

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

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 – 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.

2017 Program Expenditure Budget

| PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| 001-099 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 21.01 Tuition Reimbursement | \$ - | \$ 1,455 | \$ 10,000 | \$ 10,000 | \$ 1,468 | \$ 10,000 | |
| 31.00 Operating Supplies - Animal Licensing | 92 | 85 | 100 | 100 | 80 | 100 | |
| 31.00 Operating Supplies-Safety/Wellness Prog | 552 | 890 | 1,000 | 1,000 | 350 | 1,000 | |
| 31.00 Operating Supplies | - | 46 | - | - | - | - | |
| 41.00 Prof Svcs - Health Plan Administration | - | 12,800 | 9,500 | 9,500 | 14,200 | 14,200 | |
| 41.00 Prof Svcs - Flu Vaccinations | - | 25 | 300 | 300 | - | 200 | |
| 41.00 Prof Svcs - Citywide Employee Trng | - | - | 500 | 500 | - | 500 | |
| 41.00 Prof Svcs - Workers Comp Retro Pgm | 7,962 | 6,696 | 8,000 | 8,000 | 7,150 | 8,000 | |
| 41.03 Legal Advertising & Postings | 2,651 | 4,440 | 4,000 | 4,000 | 2,670 | 4,000 | |
| 44.00 Taxes & Assessments | 17,672 | - | - | - | - | - | |
| 46.00 AWC-RMSA Insurance | 20 | 21 | 22 | 22 | 22 | 23 | |
| 49.02 Printing/Binding | 5 | - | - | - | - | - | |
| 49.03 Professional Dues & Subscriptions | 39,961 | 35,154 | 59,825 | 59,825 | 63,211 | 61,022 | |
| 49.04 Recording Fees | 1,756 | - | 1,000 | 1,000 | 167 | 1,000 | |
| 49.05 Miscellaneous | 14,563 | 39,111 | 30,000 | 30,000 | 20,085 | 20,000 | |
| 49.05 Miscellaneous | - | - | - | 367,000 | 367,664 | 124,158 | |
| 51.00 Intergov. Svcs. - Liquor Taxes/Profits | 1,902 | 2,099 | 2,200 | 2,200 | 2,461 | 2,200 | |
| 51.00 Intergov. Svcs. - Election Fees | 2,911 | - | 10,000 | 10,000 | 14,453 | 25,000 | |
| 51.00 Intergov. Svcs. - Voter Maint. Fees | 11,783 | 13,003 | 14,000 | 14,000 | 2,461 | 20,000 | |
| 51.00 Intergov. Svcs. - Court Services | 145,571 | 89,042 | 140,000 | 140,000 | 131,060 | 140,000 | |
| 51.00 Intergov. Svcs. - Jail Services | 1,756 | 13,494 | 8,000 | 8,000 | 13,679 | 15,000 | |
| 51.00 Intergov. Svcs. - Animal Control | 33,251 | 33,430 | 35,200 | 35,200 | 34,337 | 42,000 | |
| Total Other Expenditures | \$ 282,405 | \$ 251,791 | \$ 333,647 | \$ 700,647 | \$ 675,517 | \$ 488,403 | |
| 99.00 Transfer-Out - Fire Hydrant Maint Cost | \$ 29,314 | \$ 30,195 | \$ 56,337 | \$ 56,337 | \$ 30,200 | \$ 30,804 | |
| 99.00 Transfer-Out - Capital Projects Fund | 640,000 | - | - | - | - | 8,140 | |
| 99.00 Transfer-Out - Debt Svc Fund | - | 512,000 | 608,305 | 608,305 | 476,676 | 424,795 | |
| 99.00 Transfer-Out - Revenue Stabilization | - | 160,000 | 43,000 | 138,000 | 138,000 | 26,000 | |
| 99.00 Transfer-Out - Contingency Fund | - | 80,000 | 22,000 | 72,000 | 72,000 | 13,000 | |
| 99.00 Transfer-Out - Operating Reserve | - | - | 337,000 | - | - | - | |
| 99.00 Transfer-Out - ER&R Fund | 600,000 | - | - | - | - | - | |
| 99.00 Transfer-Out - Street Fund | 165,000 | 140,000 | 210,000 | 210,000 | 210,000 | 160,000 | |
| 00.00 Debt issuance costs | - | 80,400 | - | - | 43,800 | - | |
| 00.00 State Building Surcharge | 427 | 246 | 300 | 300 | 212 | 300 | |
| 00.00 Deposit Refunds | 2,590 | 2,960 | 3,000 | 3,000 | 3,154 | 3,000 | |
| Other Financing Uses | \$ 1,437,331 | \$ 1,005,801 | \$ 1,279,942 | \$ 1,087,942 | \$ 974,041 | \$ 666,039 | |
| Total Expenditures & Transfers | \$ 1,719,735 | \$ 1,257,592 | \$ 1,613,589 | \$ 1,788,589 | \$ 1,649,558 | \$ 1,154,442 | |
| TOTAL NON-DEPARTMENTAL | \$ 1,719,735 | \$ 1,257,592 | \$ 1,613,589 | \$ 1,788,589 | \$ 1,649,558 | \$ 1,154,442 | |

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



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.

2017 Program Expenditure Budget

| PROGRAM: ROAD & STREET MAINTENANCE 101-020-5XX | | | | | | |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 11.00 Salaries and Wages | \$ 93,512 | \$ 98,198 | \$ 121,369 | \$ 121,369 | \$ 120,452 | \$ 126,831 |
| 12.00 Overtime | 3,816 | 1,995 | 2,497 | 2,497 | 1,312 | 2,611 |
| 21.00 Personnel Benefits | 38,031 | 36,359 | 51,952 | 51,952 | 48,090 | 56,243 |
| 26.00 Uniform Cleaning | 449 | 270 | 600 | 600 | 371 | 600 |
| 27.00 Uniforms | 845 | 82 | 750 | 750 | 569 | 750 |
| Total Salary, Wages and Benefits | \$ 136,653 | \$ 136,904 | \$ 177,168 | \$ 177,168 | \$ 170,794 | \$ 187,035 |
| 31.00 Operating Supplies | \$ 25,744 | \$ 12,077 | \$ 31,500 | \$ 45,250 | \$ 15,688 | \$ 31,690 |
| 32.00 Gas, Oil & Fuel | 5,918 | 5,147 | 6,000 | 6,000 | 4,437 | 6,000 |
| 35.00 Small Tools & Equipment | 4,868 | 4,083 | 11,400 | 11,400 | 13,896 | 5,600 |
| 39.00 Software | 331 | | - | | 229 | 1,000 |
| 41.00 Professional Services | 203,278 | 122,163 | 67,000 | 80,750 | 70,238 | 67,740 |
| 41.03 Advertising | | 17 | | | 126 | |
| 42.00 Communications | 500 | 564 | 500 | 500 | 762 | 500 |
| 42.01 Communications - Other | 281 | 310 | 500 | 500 | 325 | 1,940 |
| 43.00 Travel and Subsistence | - | 39 | 600 | 600 | 258 | 600 |
| 44.00 Taxes & Assessments | 95 | | - | | | |
| 45.00 Operating Rental & Leases | 301 | 789 | 1,500 | 1,500 | 3,412 | 1,500 |
| 46.00 AWC-RMSA Insurance | 10,204 | 9,824 | 11,048 | 11,048 | 11,048 | 11,269 |
| 47.00 Utilities | 163,420 | 179,399 | 172,750 | 172,750 | 199,330 | 182,660 |
| 48.00 Repair & Maintenance | 17,646 | 10,745 | 32,500 | 32,500 | 44,768 | 32,500 |
| 48.02 Maintenance - Vehicles | 2,517 | 1,558 | 2,500 | 2,500 | 739 | 2,000 |
| 49.01 Conference/School/Training | 125 | 328 | 500 | 500 | 530 | 500 |
| 49.02 Printing/Binding | - | - | 100 | 100 | 336 | 100 |
| 49.03 Professional Dues & Subscriptions | 65 | 34 | 100 | 100 | 207 | 100 |
| 49.05 Miscellaneous | 455 | 471 | 500 | 500 | 5,587 | 500 |
| Total Other Expenditures | \$ 435,747 | \$ 347,548 | \$ 338,998 | \$ 366,498 | \$ 371,916 | \$ 346,199 |
| 63.00 Other Improvements | \$ 12,617 | \$ 9,929 | \$ 363,500 | \$ 413,000 | \$ 391,045 | \$ 582,400 |
| 64.00 Machinery and Equipment | 2,531 | 289 | - | | 118 | |
| 91.00 Equipment Replacement | 5,248 | 6,560 | 21,128 | 21,128 | 21,128 | 20,008 |
| Total Capital Outlay | \$ 20,396 | \$ 16,778 | \$ 384,628 | \$ 434,128 | \$ 412,291 | \$ 602,408 |
| TOTAL EXPENDITURES | \$ 592,796 | \$ 501,230 | \$ 900,794 | \$ 977,794 | \$ 955,000 | \$ 1,135,642 |
| Ending Fund Balance | \$ 28,194 | \$ 36,331 | \$ 19,717 | \$ 42,078 | \$ 21,997 | \$ 51,672 |
| STREET FUND TOTAL | \$ 620,990 | \$ 537,561 | \$ 920,511 | \$ 1,019,872 | \$ 976,998 | \$ 1,187,314 |

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

35.00 Barricades, street signs, hand tools

36.00 Asphalt, surface material, gravel, repair parts

41.00 Engineering

45.00 Tool and equipment rental

47.00 Utilities and street lights

48.00 Signal maintenance; asphalt repair, striping; equipment repair

49.01 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.

2017 Program Expenditure Budget

| PROGRAM: STREET DEPRECIATION | | | | | | |
|---------------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| 102-020-541-30 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 63.00 Capital Improvements | \$ 18,923 | \$ 19,157 | \$ 12,443 | \$ 20,000 | \$ 11,350 | \$ 20,000 |
| Total Capital Outlay | \$ 18,923 | \$ 19,157 | \$ 12,443 | \$ 20,000 | \$ 11,350 | \$ 20,000 |
| 97.00 Transfer-Out -Street Fund | \$ 35,625 | \$ - | \$ - | \$ 57,485 | \$ 57,485 | \$ 87,360 |
| Total Operating Transfers | \$ 35,625 | \$ - | \$ - | \$ 57,485 | \$ 57,485 | \$ 87,360 |
| TOTAL EXPENDITURES | \$ 54,548 | \$ 19,157 | \$ 12,443 | \$ 77,485 | \$ 68,835 | \$ 107,360 |
| Ending Fund Balance | \$ 578,122 | \$ 567,317 | \$ 545,846 | \$ 490,432 | \$ 503,862 | \$ 388,261 |
| STREET DEPRECIATION FUND TOTAL | \$ 632,670 | \$ 586,473 | \$ 558,289 | \$ 567,917 | \$ 572,696 | \$ 495,621 |

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.

2017 Program Expenditure Budget

| PROGRAM: HOTEL/MOTEL TAX FUND 103-000-573-90 | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 11.00 Salaries and Wages | \$ 31,098 | \$ 38,284 | \$ - | \$ - | \$ - | \$ - |
| 12.00 Overtime | 7,075 | 1,951 | | | | |
| 21.00 Personnel Benefits | 19,819 | 23,356 | | | | |
| Total Salary, Wages and Benefits | \$ 57,992 | \$ 63,591 | \$ - | \$ - | \$ - | \$ - |
| 31.00 Operating Supplies | \$ 8,446 | \$ 14,492 | | | \$ 2,879 | |
| 35.00 Small Tools & Equipment | 6,103 | 845 | - | | | |
| 39.00 Software | 147 | 937 | - | | | |
| 41.00 Professional Services | 14,678 | 24,413 | 30,420 | 39,120 | 15,223 | 37,955 |
| 41.03 Advertising | 10,586 | 13,528 | | | | |
| 43.00 Travel & Subsistence | 94 | 112 | | | | |
| 44.00 Taxes & Assessments | 22 | - | - | | | |
| 45.00 Equipment Rental | 1,104 | 2,389 | | | | |
| 49.01 Conference/School/Training | 295 | 295 | | | | |
| 49.02 Printing/Binding | 394 | 1,912 | | | | |
| 49.03 Professional Dues & Subscriptions | 17,045 | 18,852 | | | | |
| 49.05 Miscellaneous | 176 | - | - | | | |
| 51.00 Intergovernmental Services | 10 | - | - | | | 3,000 |
| Total Other Expenditures | \$ 59,101 | \$ 77,776 | \$ 30,420 | \$ 39,120 | \$ 18,102 | \$ 40,955 |
| 64.00 Machinery and Equipment | \$ 204 | \$ 25,604 | \$ - | \$ - | \$ - | \$ - |
| 01.00 Transfer out to General Fund | - | 48,000 | 160,130 | 177,030 | 154,077 | 136,153 |
| Total Capital Outlay | \$ 204 | \$ 73,604 | \$ 160,130 | \$ 177,030 | \$ 154,077 | \$ 136,153 |
| TOTAL EXPENDITURES | \$ 117,298 | \$ 214,971 | \$ 190,550 | \$ 216,150 | \$ 172,179 | \$ 177,108 |
| Ending Fund Balances | | | | | | |
| Historic Sites Development Reserve | \$ 83,123 | \$ 83,123 | \$ 52,279 | \$ 52,279 | \$ 52,279 | \$ 52,279 |
| Unreserved/Undesignated | 192,695 | 126,759 | 69,448 | 75,373 | 123,088 | 91,559 |
| Ending Fund Balance | \$ 275,818 | \$ 209,882 | \$ 121,727 | \$ 127,652 | \$ 175,367 | \$ 143,838 |
| HOTEL/MOTEL TAX FUND TOTAL | \$ 393,116 | \$ 424,853 | \$ 312,277 | \$ 343,802 | \$ 347,546 | \$ 320,946 |

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

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.

2017 Program Expenditure Budget

| PROGRAM: PUBLIC SAFETY MITIGATION FUND | | | | | | |
|---|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| 104-000-522-20 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 28.00 Personal Protective Equip/Clothing | \$ 5,851 | \$ 3,685 | \$ 8,500 | 8,500 | \$ 10,974 | \$ 14,500 |
| Total Salary, Wages and Benefits | \$ 5,851 | \$ 3,685 | \$ 8,500 | \$ 8,500 | \$ 10,974 | \$ 14,500 |
| 35.00 Small Tools & Equipment - Fire | \$ - | \$ - | \$ 14,000 | \$ 14,000 | \$ 8,862 | \$ 14,000 |
| 49.05 Miscellaneous | 187,317 | - | - | - | - | - |
| Total Other Expenditures | \$ 187,317 | \$ - | \$ 14,000 | \$ 14,000 | \$ 8,862 | \$ 14,000 |
| 64.00 Machinery and Equipment - Fire | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| Total Capital Outlay | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| 79.00 Debt Svc Principal - Civic Center | \$ 32,500 | \$ 61,000 | \$ - | \$ - | \$ - | \$ - |
| 83.00 Debt Svc Interest - Civic Center | 94,508 | 60,388 | - | - | - | - |
| 01.00 Transfer out to debt service fund | - | - | 115,642 | 115,642 | 95,329 | 96,335 |
| Total Other Expenditures | \$ 127,008 | \$ 121,388 | \$ 115,642 | \$ 115,642 | \$ 95,329 | \$ 96,335 |
| TOTAL EXPENDITURES | \$ 320,176 | \$ 125,074 | \$ 138,142 | \$ 139,142 | \$ 116,166 | \$ 124,835 |
| Ending Fund Balance | \$ 388,470 | \$ 278,364 | \$ 290,556 | \$ 286,971 | \$ 170,453 | \$ 279,362 |
| PUBLIC SAFETY MITIGATION TOTAL | \$ 708,646 | \$ 403,438 | \$ 428,698 | \$ 426,113 | \$ 286,618 | \$ 404,197 |

35.00 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.

2017 Program Expenditure Budget

| PROGRAM: TECHNOLOGY FUND | | | | | | |
|---------------------------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|
| 105-000-518-10 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 44.00 Taxes & Assessments | \$ 968 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Other Expenditures | \$ 968 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 93.00 Operating Transfers | \$ - | \$ 1,969 | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 968 | \$ 1,969 | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance | \$ 1,966 | \$ 0 | \$ - | \$ - | \$ - | \$ - |
| TECHNOLOGY FUND TOTAL | \$ 2,934 | \$ 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.

2017 Program Expenditure Budget

| PROGRAM: GLACIER NW SETTLEMENT FUND | | | | | | |
|-------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|
| 107-000-597-00 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 97.00 Transfer-Out -Street Fund | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | |
| Operating Transfers | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance | \$ 636,333 | \$ 617,373 | \$ 618,317 | \$ 618,373 | \$ 620,239 | \$ 620,977 |
| GLACIER NW FUND TOTAL | \$ 636,333 | \$ 637,373 | \$ 618,317 | \$ 618,373 | \$ 620,239 | \$ 620,977 |

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.

2017 Program Expenditure Budget

| PROGRAM: DONATIONS FUND 150-000-519-90 | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 41.00 Professional Services | \$ 626 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 44.00 Taxes & Assessments | 7 | - | - | - | - | - |
| Total Other Expenditures | \$ 633 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 633 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance | \$ 3,084 | \$ 3,090 | \$ 3,095 | \$ 3,095 | \$ 3,104 | \$ 3,108 |
| DONATIONS FUND TOTAL | \$ 3,717 | \$ 3,090 | \$ 3,095 | \$ 3,095 | \$ 3,104 | \$ 3,108 |

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.

2017 Program Expenditure Budget

| PROGRAM: DRUG ENFORCEMENT FUND 160-000-500-00 | | | | | | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance | \$ 9,298 | \$ 9,313 | \$ 9,328 | \$ 9,328 | \$ 9,380 | \$ 9,371 |
| DRUG ENFORCEMENT FUND TOTAL | \$ 9,298 | \$ 9,313 | \$ 9,328 | \$ 9,328 | \$ 9,380 | \$ 9,371 |

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

DEBT SERVICE FUNDS

The **General Obligation Bonds Fund** accounts for the accumulation of resources for and the payment of general long-term obligation principal and interest. Revenues for this purpose include ad valorem property taxes on voted bond issues. Costs charged to this fund include scheduled principal and interest payments, debt issue costs, fiscal agent fees, and other debt-related costs. Debt service currently scheduled for payment from this fund includes the 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.

2017 Program Expenditure Budget

| PROGRAM: GENERAL OBLIGATION BONDS | | | | | | |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| 202-000-591 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 49.05 Other | \$ - | \$ - | \$ 450.00 | \$ 450.00 | \$ - | \$ 450.00 |
| Total Other Expenditures | \$ - | \$ - | \$ 450.00 | \$ 450.00 | \$ - | \$ 450.00 |
| 71.00 LTGO - Principal Payment | \$ - | \$ 420,900 | \$ 308,100 | \$ 308,100 | \$ 332,000 | \$ 280,000 |
| 83.00 LTGO - Interest Payment | | 416,680 | 605,466 | 605,466 | 430,630 | 490,680 |
| 97.00 Transfer-Out | 10,379 | | - | | | - |
| Other Operating Uses | \$ 10,379 | \$ 837,580 | \$ 913,566 | \$ 913,566 | \$ 762,630 | \$ 770,680 |
| TOTAL EXPENDITURES | \$ 10,379 | \$ 837,580 | \$ 914,016 | \$ 914,016 | \$ 762,630 | \$ 771,130 |
| Ending Fund Balance | \$ - | \$ 1,001 | \$ 552 | \$ 552 | \$ - | \$ - |
| DEBT SVC FUND TOTAL | \$ 10,379 | \$ 838,580 | \$ 914,568 | \$ 914,568 | \$ 762,630 | \$ 771,130 |

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 (COP) that were issued in 2009 for the funding of the Civic Center. The second half of the COP's were refunded in 2016 resulting in significant savings over the life of the bonds.

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.

2017 Program Expenditure Budget

| PROGRAM: CAPITAL PROJECTS FUND | | | | | | |
|---|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| 301-000-5XX | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 35.00 Community Center - Small Equip | \$ - | \$ 4,390 | \$ - | \$ - | \$ - | \$ - |
| 41.00 Professional Services | - | 2,666 | - | - | - | - |
| 49.05 Miscellaneous | 450 | 450 | - | - | 450 | - |
| Total Other Expenditures | \$ 450 | \$ 7,506 | \$ - | \$ - | \$ 450 | \$ - |
| 63.00 Capital Improvements - Trail Markers | \$ - | \$ - | \$ - | - | \$ - | \$ 20,000 |
| 63.00 Capital Improvements - Center Drive Medians | - | - | - | - | - | 10,000 |
| 63.00 Capital Improvements - Train Project | - | 10,611 | - | - | - | - |
| 63.00 Capital Improvements - Facilities | - | - | - | 62,000 | 61,449 | 234,899 |
| 64.00 Machinery and Equipment | - | 2,339 | - | - | - | - |
| Total Capital Outlay | \$ - | \$ 12,950 | \$ - | \$ 62,000 | \$ 61,449 | \$ 264,899 |
| 79.00 Debt Svc Principal - Civic Center | \$ 227,500 | - | \$ - | - | - | - |
| 79.00 LID Principal - Historic Sites | 46,054 | 46,054 | 46,054 | 46,054 | 46,054 | 46,054 |
| 82.00 LID Interest - Historic Sites | 18,552 | 16,106 | 13,661 | 13,661 | 13,661 | 11,216 |
| 83.00 Debt Svc Interest - Civic Center | 661,553 | - | - | - | - | - |
| 99.00 Transfer Out - General Fund | - | 65,000 | 52,500 | 52,500 | 52,500 | - |
| 99.00 Transfer Out - Reserve Funds | - | - | - | - | - | 125,000 |
| 99.00 Transfer Out - Streets | - | 60,000 | 55,000 | 55,000 | 55,000 | 100,000 |
| 99.00 Transfer Out - Debt Service Fund | - | 323,304 | 189,620 | 189,620 | 189,620 | 250,000 |
| Other Financing Uses | \$ 953,658 | \$ 510,464 | \$ 356,835 | \$ 356,835 | \$ 356,835 | \$ 532,270 |
| TOTAL EXPENDITURES | \$ 954,108 | \$ 530,920 | \$ 356,835 | \$ 418,835 | \$ 418,734 | \$ 797,169 |
| Ending Fund Balance | \$ 203,841 | \$ 183,877 | \$ 81,811 | \$ 118,482 | \$ 478,174 | \$ 571,407 |
| CAPITAL PROJECTS FUND TOTAL | \$ 1,157,949 | \$ 714,797 | \$ 438,646 | \$ 537,317 | \$ 896,907 | \$ 1,368,576 |

- 41.00 Building assessment and plan to repair and restore City facilities to historic condition
- 49.05 Debt service administration fee-moved to Debt Service fund
- 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.

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.

2017 Program Expenditure Budget

| PROGRAM: WATER UTILITY | | | | | | | |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|--|
| 401-025-534-50 | | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted | |
| 11.00 Salaries and Wages | \$ 446,398 | \$ 467,174 | \$ 514,969 | \$ 552,769 | \$ 510,623 | \$ 593,101 | |
| 12.00 Overtime | 6,837 | 7,050 | 14,981 | 14,981 | 7,697 | 18,233 | |
| 21.00 Personnel Benefits | 195,871 | 194,063 | 230,596 | 252,796 | 220,606 | 284,112 | |
| 21.01 Tuition Reimbursement | | | 1,625 | 1,625 | | | |
| 26.00 Uniform Cleaning | 448 | 270 | 600 | 600 | 371 | 600 | |
| 27.00 Uniforms | 2,499 | 935 | 1,000 | 1,000 | 2,292 | 2,000 | |
| Total Salary, Wages and Benefits | \$ 652,053 | \$ 669,492 | \$ 763,771 | \$ 823,771 | \$ 741,588 | \$ 898,046 | |
| 31.00 Operating Supplies | \$ 38,651 | \$ 18,094 | \$ 33,000 | \$ 33,000 | \$ 31,231 | \$ 33,000 | |
| 32.00 Gas, Oil & Fuel | 13,088 | 11,151 | 13,500 | 13,500 | 9,760 | 13,500 | |
| 35.00 Small Tools & Equipment | 13,160 | 21,730 | 15,000 | 15,000 | 11,902 | 15,600 | |
| 39.00 Software | 822 | | | | 611 | 1,000 | |
| 41.00 Professional Services | 26,416 | 75,413 | 39,600 | 39,600 | 83,761 | 50,000 | |
| 41.01 Professional Svcs - reimbursable | | 96 | | | 168 | | |
| 41.03 Advertising | 203 | 47 | | | | | |
| 42.00 Communications | 4,708 | 4,855 | 5,000 | 5,000 | 5,942 | 5,000 | |
| 42.01 Communications - Devices | 3,058 | 3,941 | 3,500 | 3,500 | 3,611 | 4,940 | |
| 42.02 Communications - Postage | 5,939 | 7,013 | 7,500 | 7,500 | 5,964 | 7,500 | |
| 43.00 Travel and Subsistence | - | 138 | 1,500 | 1,500 | 239 | 1,500 | |
| 44.00 Utility Tax | 320,186 | 402,722 | 390,056 | 390,056 | 409,340 | 397,857 | |
| 45.00 Operating Rental & Leases | 247 | 1,310 | 500 | 500 | 3,675 | 1,675 | |
| 46.00 AWC-RMSA Insurance | 33,222 | 32,673 | 36,742 | 36,742 | 36,740 | 37,477 | |
| 47.00 Utilities | 136,989 | 151,387 | 155,000 | 155,000 | 155,757 | 158,100 | |
| 48.00 Repair & Maintenance | 11,366 | 16,183 | 28,000 | 28,000 | 30,881 | 20,000 | |
| 48.01 Maintenance - Software | 5,778 | 12,567 | 6,200 | 6,200 | 13,014 | 6,200 | |
| 48.02 Maintenance - Vehicles | 6,582 | 4,063 | 4,500 | 4,500 | 3,164 | 4,500 | |
| 49.01 Conference/School/Training | 3,226 | 2,851 | 4,000 | 4,000 | 2,920 | 4,000 | |
| 49.02 Printing/Binding | 1,921 | 893 | 1,800 | 1,800 | 142 | 1,500 | |
| 49.03 Professional Dues & Subscriptions | 6,467 | 6,751 | 7,000 | 7,000 | 6,374 | 7,000 | |
| 49.04 Recording Fees | 76 | | | | | | |
| 49.05 Miscellaneous | 1,768 | 14,490 | 5,500 | 5,500 | 11,456 | 15,000 | |
| 51.00 Intergovernmental Services | 31 | 32 | 500 | 500 | 31 | 100 | |
| Total Other Expenditures | \$ 633,905 | \$ 788,400 | \$ 758,398 | \$ 758,398 | \$ 826,686 | \$ 785,449 | |
| 63.00 Capital Improvements | \$ - | \$ 169,248 | \$ 885,120 | \$ 885,120 | \$ 391,464 | \$ 715,640 | |
| 64.00 Machinery and Equipment | 26,351 | 27,707 | 32,100 | 32,100 | 21,493 | - | |
| 79.00 Debt Svc Principal - Civic Center | 39,000 | 79,300 | 50,700 | 50,700 | 49,800 | 42,000 | |
| 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 | 113,409 | 78,505 | 99,634 | 99,634 | 64,595 | 73,602 | |
| 83.00 Interest - Public Works Trust Fund Loan | 1,887 | 1,441 | 1,258 | 1,258 | 1,258 | 944 | |
| 91.00 Equipment Replacement Charges | 18,411 | 18,411 | 13,694 | 13,694 | 13,694 | 15,983 | |
| 00.00 Utility Deposit Refunds | 54,011 | 51,332 | | | 57,307 | | |
| Total Capital Outlay | \$ 284,515 | \$ 457,389 | \$ 1,113,951 | \$ 1,113,951 | \$ 631,055 | \$ 879,614 | |
| TOTAL EXPENDITURES | \$ 1,570,472 | \$ 1,915,282 | \$ 2,636,120 | \$ 2,696,120 | \$ 2,199,329 | \$ 2,563,109 | |
| Ending Fund Balance | \$ 2,967,339 | \$ 3,592,238 | \$ 3,020,622 | \$ 3,236,968 | \$ 3,940,072 | \$ 3,488,063 | |
| WATER UTILITY FUND TOTAL | \$ 4,537,811 | \$ 5,507,520 | \$ 5,656,742 | \$ 5,933,088 | \$ 6,139,401 | \$ 6,051,172 | |

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.

2017 Program Expenditure Budget

| PROGRAM: STORMWATER UTILITY | | | | | | |
|---|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| 403-035-531-50 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 11.00 Salaries and Wages | \$ 223,185 | \$ 231,439 | \$ 283,648 | \$ 321,448 | \$ 283,639 | \$ 354,734 |
| 12.00 Overtime | 1,414 | 3,250 | 7,023 | 7,023 | 4,592 | 9,999 |
| 21.00 Personnel Benefits | 100,550 | 101,426 | 135,886 | 158,086 | 125,379 | 181,999 |
| 21.01 Tuition reimbursement | | | 425 | 425 | - | |
| 26.00 Uniform Cleaning | 449 | 270 | 600 | 600 | 371 | 600 |
| 27.00 Uniforms | 1,356 | 262 | 1,000 | 1,000 | 1,831 | 1,000 |
| Total Salary, Wages and Benefits | \$ 326,954 | \$ 336,646 | \$ 428,582 | \$ 488,582 | \$ 415,813 | \$ 548,332 |
| 31.00 Operating Supplies | \$ 6,832 | \$ 4,765 | \$ 9,000 | \$ 9,000 | \$ 7,226 | \$ 9,000 |
| 32.00 Gas, Oil & Fuel | 5,918 | 5,001 | 6,100 | 6,100 | 4,881 | 6,100 |
| 35.00 Small Tools & Equipment | 1,560 | 8,052 | 14,000 | 14,000 | 11,112 | 10,600 |
| 39.00 Software | 331 | 6,631 | | | 1,678 | 1,000 |
| 41.00 Professional Services | 150,200 | 125,850 | 114,368 | 114,368 | 53,087 | 100,000 |
| 41.03 Advertising | - | 24 | | | | |
| 42.00 Communications | 584 | 564 | 600 | 600 | 762 | 600 |
| 42.01 Communications - Devices | 1,828 | 2,437 | 2,500 | 2,500 | 2,974 | 3,950 |
| 42.02 Communications - Postage | 2,829 | 3,776 | 3,400 | 3,400 | 3,212 | 3,400 |
| 43.00 Travel and Subsistence | - | - | 500 | 500 | 26 | 500 |
| 44.00 Utility Tax | 113,569 | 133,344 | 135,000 | 135,000 | 135,266 | 137,700 |
| 45.00 Operating Rental & Leases | - | 440 | | | 5,986 | 450 |
| 46.00 AWC-RMSA Insurance | 11,125 | 11,374 | 12,791 | 12,791 | 12,791 | 13,047 |
| 47.00 Utilities | 9,140 | 15,350 | 16,043 | 16,043 | 32,172 | 16,364 |
| 48.00 Repair & Maintenance | 738 | 127 | 1,200 | 1,200 | 1,272 | 1,200 |
| 48.01 Maintenance - Software | 1,267 | 8,531 | 1,305 | 1,305 | 9,110 | 1,305 |
| 48.02 Maintenance - Vehicles | 7,686 | 5,725 | 6,000 | 6,000 | 9,971 | 10,120 |
| 49.01 Conference/School/Training | 300 | 394 | 1,500 | 1,500 | 1,597 | 2,500 |
| 49.02 Printing/Binding | 262 | 303 | 500 | 500 | 43 | 500 |
| 49.03 Professional Dues & Subscriptions | 10,242 | 8,112 | 10,700 | 10,700 | 16,756 | 16,678 |
| 49.05 Miscellaneous | 1,444 | 4,896 | 2,200 | 2,200 | 7,295 | 5,000 |
| 51.00 Intergovernmental Services | 125 | 133 | 125 | 125 | 131 | 128 |
| Total Other Expenditures | \$ 325,980 | \$ 345,829 | \$ 337,832 | \$ 337,832 | \$ 317,349 | \$ 340,142 |
| 63.00 Capital Improvements | \$ - | \$ - | \$ 377,200 | \$ 377,200 | \$ 195,670 | \$ 257,000 |
| 64.00 Machinery and Equipment | 2,531 | 289 | | 30,000 | 29,939 | |
| 79.00 Debt Svc Principal - Civic Center | 26,000 | 48,800 | 31,200 | 31,200 | 33,200 | 28,000 |
| 83.00 Debt Svc Interest - Civic Center | 75,606 | 48,311 | 61,313 | 61,313 | 43,063 | 49,068 |
| 91.00 Equipment Replacement Charges | 17,015 | 17,015 | 28,164 | 28,164 | 28,164 | 19,088 |
| 00.00 Retainage Payable | 2,236 | | - | | | |
| Total Capital Outlay | \$ 123,388 | \$ 114,415 | \$ 497,877 | \$ 527,877 | \$ 330,036 | \$ 353,156 |
| TOTAL EXPENDITURES | \$ 776,322 | \$ 796,890 | \$ 1,264,291 | \$ 1,354,291 | \$ 1,063,198 | \$ 1,241,630 |
| Ending Fund Balance | \$ 1,769,155 | \$ 2,271,480 | \$ 2,435,368 | \$ 2,426,589 | \$ 2,418,587 | \$ 2,576,511 |
| STORMWATER UTILITY FUND TOTAL | \$ 2,545,477 | \$ 3,068,370 | \$ 3,699,659 | \$ 3,780,880 | \$ 3,481,785 | \$ 3,818,141 |

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

32.00 Fuel for sideboom mower, vehicles & equipment

31.00 Safety & vehicle supplies, tires, vegetation control supplies

35.00 Signs, hand tools

36.00 Quarry rock, maintenance/repair supplies for stormwater facilities

41.00 Street sweeping, vacuor cleaning, TruGreen contract, utility billing service (cost shared with Water Utility), Comp Plan; misc. engineering services

42.01 Cell phones

42.02 Mailing of utility bills (cost shared with Water Utility)

43.00 Travel costs associated with staff training and meetings

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

48.01 Financial software maintenance contract

49.01 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.

2017 Program Expenditure Budget

| PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 501-000-548-78 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 35.00 Small Tools & Equipment | \$ - | \$ 7,632 | \$ - | \$ - | \$ 1,646 | \$ - |
| 39.00 Software | 2,636 | 6,576 | - | - | 5,622 | - |
| 44.00 Taxes & Assessments | 4 | 11 | - | - | 1,035 | - |
| 48.02 Maintenance - Vehicles | 6,174 | - | - | - | 4,687 | - |
| 49.00 Miscellaneous | - | 48 | - | - | - | - |
| 49.05 Other | - | 164 | - | - | - | - |
| Total Other Expenditures | \$ 8,814 | \$ 14,431 | \$ - | \$ - | \$ 12,990 | \$ - |
| 64.00 Machinery and Equipment - I.T. | \$ - | \$ 1,903 | \$ - | \$ - | \$ 4,779 | \$ 2,141 |
| 64.00 Machinery and Equipment | 352,294 | 235,942 | 112,804 | 173,115 | 149,083 | 333,998 |
| Total Capital Outlay | \$ 352,294 | \$ 237,845 | \$ 112,804 | \$ 173,115 | \$ 153,862 | \$ 336,139 |
| TOTAL EXPENDITURES | \$ 361,108 | \$ 252,276 | \$ 112,804 | \$ 173,115 | \$ 166,852 | \$ 336,139 |
| Ending Fund Balance | \$ 1,360,424 | \$ 1,320,538 | \$ 1,528,761 | \$ 1,469,373 | \$ 1,412,149 | \$ 1,559,968 |
| TOTAL EXPENDITURES | \$ 1,721,532 | \$ 1,572,814 | \$ 1,641,565 | \$ 1,642,488 | \$ 1,579,001 | \$ 1,896,107 |

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 2017:

Computer Replacements

| | |
|------------------------------|--------------|
| Council Office Desktop | 1,098 |
| Finance Receptionist Desktop | 1,043 |
| Total | 2,141 |

Vehicle & Equipment Replacements

| | |
|-----------------------------|----------------|
| Police - Patrol Car (2) | 60,714 |
| Fire - Ambulance | 215,000 |
| Public Works - Vehicles (2) | 58,284 |
| | 333,998 |

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.

2017 Program Expenditure Budget

| PROGRAM: TRANSPORTATION BENEFIT DISTRICT | | | | | | |
|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| 631-020 | | | | | | |
| EXPENDITURES | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Revised | 2016 Actual | 2017 Adopted |
| 41.03 Advertising | \$ 238 | \$ 322 | \$ 300 | \$ 300 | \$ 215 | \$ 309 |
| 46.00 AWC-RMSA Insurance | 3,000 | 1,200 | 1,200 | 1,200 | 1,200 | 1,260 |
| 51.00 Intergovernmental Services | 78,966 | 59,410 | 82,315 | 109,815 | 94,097 | 90,210 |
| Total Other Expenditures | \$ 82,204 | \$ 60,932 | \$ 83,815 | \$ 111,315 | \$ 95,512 | \$ 91,779 |
| TOTAL EXPENDITURES | \$ 82,204 | \$ 60,932 | \$ 83,815 | \$ 111,315 | \$ 95,512 | \$ 91,779 |
| Ending Fund Balance | \$ 3,610 | \$ 33,440 | \$ 12,125 | \$ 12,145 | \$ 35,642 | \$ 11,467 |
| TRANSP. BENEFIT DIST FUND TOTAL | \$ 85,814 | \$ 94,372 | \$ 95,940 | \$ 123,460 | \$ 131,154 | \$ 103,246 |

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

| | |
|------------------------------------|--------|
| 51-00 detail | 2017 |
| Operations Funding for Street fund | 70,000 |
| Project Funding for Street Fund | 15,000 |
| Audit Fees | 2,210 |
| Administration | 3,000 |
| | 90,210 |