

CITY OF DUPONT

WASHINGTON

2021-2022 MAYOR'S ADOPTED

BIENNIAL BUDGET

Prepared by: Finance Department



Elected Officials

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Councilmember
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Pat McElligott
Doug Newman
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Sabrina Kearney

City Administrator
Finance Director
City Attorney
City Clerk
Fire Chief
Police Chief
Public Works Director
Human Resource Director



2021-2022

Mayor's Budget Development Guidance

Honorable Deputy Mayor, City Council, and People of the City of DuPont

I am pleased to present to you the City's 2021/2022 Proposed Biennial Budget, a financial roadmap for the City of DuPont totaling \$21,054,354 in 2021 and \$17,645,578 in 2022. This policy document represents our continued commitment to prudent fiscal management, effective service delivery, and provides our citizens with the highest quality of life. It is a balanced budget and provides the highest level of service to the DuPont community within existing financial resources. Each biennium, the City's budget process represents a series of opportunities, challenges, and difficult decisions needed to fund the top-notch municipal services our community has come to expect. This budget emphasizes health, safety, and welfare obligations based on legal mandates; ensures financial stability and integrity; and focuses on the implementation of City Council goals - to achieve the community's vision - which includes economic development, increased infrastructure investment, and public safety. It is the means for effective allocation of City resources to a variety of programs necessary to move our community toward these goals. With this proposed budget, our organization remains focused on key strategic goals, while meeting the challenge of limited funding, to still accomplish the innovative service delivery that our citizens have come to expect.

Since the early outbreak of the coronavirus (COVID-19) in March of this year, and the measures instituted in Washington State to address this deadly outbreak, the City of DuPont has seen ongoing impacts to its daily operations, its employees, and its local economy.

The City has and plans to expend funds to keep employees safe, to address expanded leave, and to assist a beleaguered business community. DuPont also took early actions to forgive late fees related to utility and stormwater billing.

These actions, combined with the economic upheaval of the "Stay Home, Stay Healthy" orders, have caused a reduction in the growth of the City's General Fund revenues. We are not sure how the COVID-19 pandemic will affect our future revenues or the economy, but the City is well positioned to continue the level of service expected by our residents.

While the City's General Fund is balanced for the 2021-2022 biennium, we know that the General Fund operating revenues are not growing or are growing at a very anemic rate as compared to the General Fund operating expenditures. However, the City has made some excellent decisions to manage within our means. The results of this are evident as we continue to provide top-notch municipal services to our residents and businesses through a cost-effective and strategic approach.

One of the many attributes that differentiates DuPont from other communities, and has been key to our success, is the ability to make strategic decisions and plans that put DuPont in a position of strength to overcome challenges and orient ourselves to take advantage of future opportunities. This, in turn, has allowed the City to focus on opportunities that support and implement the City's Vision Statement and **City Council goals**. For example, the City Council has adopted a set of comprehensive financial policies

that provide a vital framework for governance and decision-making, especially for issues that impact the City's budget. The financial policies are reviewed and updated accordingly. These financial policies are the foundation for the City's recovery to a more sustainable financial future. They provide broad policy guidance related to the operating budget; fund balance and reserves; revenue and expenditure assumptions; debt management; capital investments; cash management and investments; financial reporting; and the development of a six-year financial forecast. The City also prepares and updates its six-year financial forecast to help provide more consistent delivery of services over time. The City continued to develop the financial forecast in 2021 and 2022 to include facts, assumptions, and details regarding current and projected economic conditions. This information ensures an accurate forecast of the City's financial future and strategizes how to address changes, which may in turn impact service delivery. This forecast also serves as a tool to examine financial trends and identify opportunities, particularly as new services or programs are evaluated.

Highlights of the Budget:

In this budget, I am recommending a growth in staff with the addition of two (2) police officers, thanks to a Department of Justice Grant program which was approved by the City Council in August of this year; the addition of a .3 FTE to the City Clerk's budget in order to help with Public Disclosure Requests; and a .7 FTE to the Human Resources' budget in order to reduce the City's risk and liability premiums. This is offset by reducing 2.0 FTEs (one customer service coordinator and one inspector position). Staff is also constantly reviewing our various agency contracts to see if it makes sense to continue using these contracts versus hiring staff.

In the Capital Improvements for the 2021-2022 Biennial Budget, I am recommending the construction of the Public Works Building and the Automatic Meter Reading System using the Revenue Bonds, DuPont-Steilacoom Road Expansion, completion of the Sequalitchew Creek Trail restoration, and continuation of the Center Drive improvements.

The City will need to look to the future with declining Gas Tax Funds, vehicle tabs and development. The challenges we face include how to fund our aging infrastructure.

Revenues should slightly increase in our commercial area with the occupation of the new buildings near Center Drive and DuPont-Steilacoom Road as well as the possibility of leasing the former Pier 1 facility. The new memory care facility associated with Patriots Landing is expected to begin construction in 2021 which will also increase revenue.

I want to thank our Leadership Team, City Administrator, and especially our Finance Director, Carma Oaksmith, who spent many long hours to put this budget together. This presentation and a brief PowerPoint with budget highlights will be posted on our City website. As always, you can email or call for questions and comments. I appreciate everyone's attention to this important process.

Sincerely,



Ronald J. Frederick
Mayor, City of DuPont

2021 BUDGET/FINANCE CALENDAR

FEBRUARY

Transportation Benefit District Meeting (TBD): Nominations & Meetings February 25, 2020

Lodging Tax – Part B 2020 Grants to Public February 28- March 16, 2020

MARCH

Leadership & City Administrator Budget Meeting March 3, 2020

Lodging Tax Meeting – Application Approval March 16-31, 2020

APRIL

Regular Council Meeting: Lodging Tax- 2020 Part B Grants- CANCELED April 21, 2020

MAY

TBD Meeting: Projects, STIP & 2021 Projects May 26, 2020

2019 Financials due to State Auditor May 29, 2020

JUNE

Finance Prepares Budget Forecast for 2021-2022 June-August

TBD Meeting: 6 Year Transportation Improvement Program June 23, 2020

Regular Council Meeting: 6 year STIP

AUGUST

Finance: Prelim Budget Preparation and Department Review August 2020

LTAC Part A 2021 Applications to public Aug 3-14

Baseline Budget, Salary & Capital Reviews due to Finance Aug 24

Department Directors Meet to Discuss Priorities August 24-31

Mayor's Budget Development Guidance Letter August 31, 2020

LTAC Committee Review of Part A 2021 Applications August 14-28, 2020

SEPTEMBER

Council Governance Committee September 8, 2020

- Review Draft Preliminary Budget

Budget Workshop September 15

- Status Update on Budget Process

Regular Council Meeting September 22

- Consent Lodging Tax – 2021 Part A Grants
- Six-Year Revenue Forecast

OCTOBER

Council Governance Committee October 13, 2020

- Review Draft Budget 2021/2022

Budget Workshop October 20

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

Regular Council Meeting

- TBD Meeting: BUDGET 2021
- Mayor's Preliminary Budget (Official budget filing per RCW)

October 27

NOVEMBER

Council Governance Committee

November 10, 2020

- Review Draft Budget 2021/2022

Budget Workshop

Nov 17

- Parks
- Facilities
- Streets

Regular Council Meeting

Nov 24

- Public Hearing on 2021/2022 Budget (1st public hearing)
- Public Hearing 2020 Property Tax
- Property Tax & EMS Ordinances - 1st reading

DECEMBER

Special Council Meeting

Dec 8

- Public Hearing on 2021/2022 Budget (2nd public hearing)
- Property Tax & EMS Ordinance- 2nd reading & adoption
- 2021/2022 Final Budget Ordinance - 1st reading 2021/2022
- Final Budget Ordinance – 2nd reading & adoption

2022 BUDGET/FINANCE CALENDAR

FEBRUARY

Lodging Tax – Part B 2021 Grants to Public

February 8-26, 2021

MARCH

Lodging Tax Meeting – Application Approval

March 15-18, 2021

APRIL

Regular Council Meeting

April 13, 2021

- Lodging Tax- Part B 2021 Grants

MAY

TBD Meeting: Projects, STIP & 2021 Projects

May 18, 2021

Council Committee Governance

May 25

- Review 2021/2022 Budget

JUNE

TBD Meeting: STIP Review

June 22, 2021

Regular Council Meeting

June 22

- Six-Year Transportation Improvement Program

JULY

LTAC Part A Applications to public

July 5-30, 2021

AUGUST

LTAC Committee Review of Part A 2022 Applications

August 2-6, 2021

Department Directors meet to discuss 2022 Budget Modifications

August

Regular Council Meeting

August 21

- Discussion: Lodging Tax – 2022 Grants

SEPTEMBER

Council Committee Governance

September 7, 2021

- Review 2022 Budget Modifications

Regular Council Meeting

September 21

- Lodging Tax – 2022 Grants

OCTOBER

Workshop

- Mid Biennium Updates available to public, if necessary

Regular Council Meeting

October 19, 2021

- Six-Year Revenue Forecast
- Public Hearing 2022 Property Tax
- Property Tax & EMS Ordinances - 1st reading
- Public Hearing on Biennial Review Budget Modification (Ordinance) - 1st Reading

NOVEMBER

Regular Council Meeting

November 23, 2021

- Property Tax & EMS Ordinance- 2nd reading & adoption
- Adoption of Biennial Budget Modifications (Ordinance) -2nd Reading

City of DuPont Organizational Chart

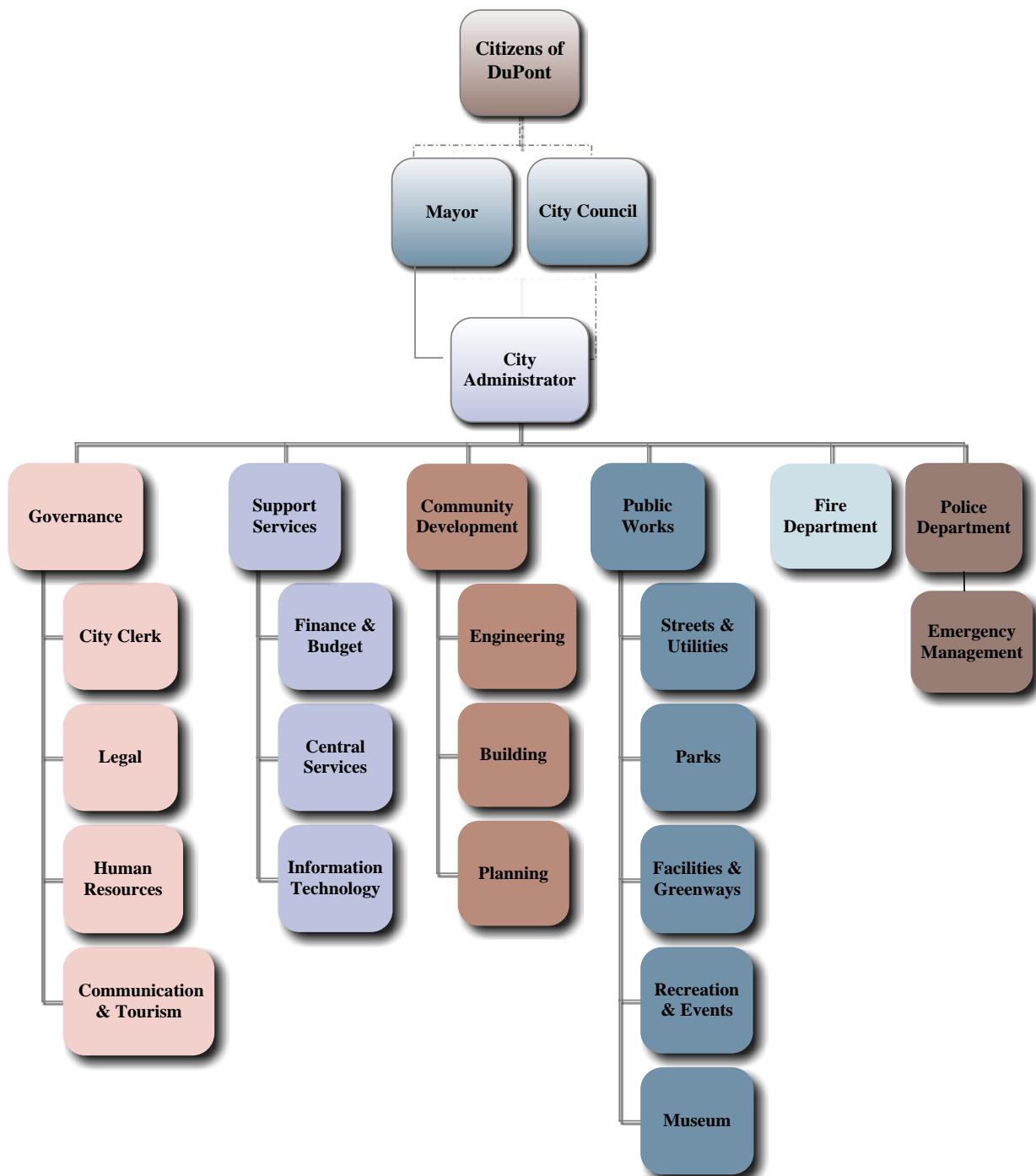


TABLE OF CONTENTS

BUDGET MESSAGE

Budget Message	i-ii
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INTRODUCTION

Budget Process Calendar	1-3
City Organizational Chart	4

BUDGET SUMMARY

Budget Summary.....	5-6
Revenue Summary	7
Expenditure Summary	8
Revenue Summary – General Fund	9
Expenditure Summary – General Fund.....	10
Revenues by Fund.....	11
Detail Revenues by Type	12-15
Expenditures by Department.....	16
Expenditures by Object Category	17-18
Expenditures by Object Category – General Fund.....	19-20
Classification By Fund.....	21-23
Estimate of Ending Fund Balances	24

BUDGET GUIDE

Budget Document and Process	25-26
Basis of Accounting and Budgeting.....	26-28
Financial Policies	28-29
City Revenues	30-36
Major Budget Assumptions	36-37
Risk Management	37
Salaries and Benefits	37
Fund Balances	38

OPERATING BUDGET

General Fund Summary	39
Governance Department	40-44
Mayor-Council	45
Executive.....	46
City Clerk.....	47
Human Resources	48
Legal.....	49
Support Services Department	50-53

TABLE OF CONTENTS

Finance	54
Central Services	55
Information Technology.....	55
Police Department.....	56-60
Police Administration & Support Services	61
Police Operations	62
Emergency Management.....	63
Fire Department	64-67
Fire Administration & Support Services.....	68
Fire Operations.....	69
EMS	70
Community Development Department	71-75
Building.....	76
Planning	77
Public Works Department.....	78-88
Parks.....	89
Museum.....	90
Facilities	91
Greenways.....	92
Recreation and Community Events.....	93
Tourism	94
Non-Departmental Department.....	95-96

FUND BUDGETS

Special Revenue Funds	97
Road & Street Maintenance Fund.....	98
Street Depreciation Fund	99
Hotel/Motel Tax Fund.....	100
Public Safety Mitigation Fund	101
Glacier NW Settlement Fund.....	102
Donations Fund	102
Drug Enforcement Fund.....	103
Debt Service Funds	104
General Obligation Bonds Fund	105
Capital Projects Fund.....	106-107
Proprietary Funds	108
Water Utility Fund	109
Stormwater Utility Fund	110
Equipment Rental & Replacement (ER&R) Fund.....	111
Transportation Benefit District Fund	112

City of DuPont
2021 Budget Summary

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 348,110	\$ 9,774,422	\$ 9,649,626	\$ 472,905
Revenue Stabilization Fund	494,259	69,000	-	563,259
Contingency Fund	126,175	28,000	-	154,175
Street Fund	538,353	839,753	669,754	708,352
Street Depreciation Fund	340,174	5,000	95,000	250,174
Hotel/Motel Tax Fund	304,920	248,314	275,000	278,233
Public Safety Mitigation Fund	18,610	10,800	20,000	9,410
Glacier NW Settlement Fund	650,209	3,000	-	653,209
Donations Fund	6,614	30	-	6,644
Drug Enforcement Fund	9,868	80	-	9,948
GO Bond Debt Service Fund	-	888,560	888,560	-
Capital Projects Fund	10,145,534	4,460,500	4,530,090	10,075,945
Water Utility Fund	4,884,626	2,759,514	2,528,212	5,115,928
Stormwater Utility Fund	2,931,255	1,549,888	1,820,542	2,660,601
Equipment Rental & Replacement Fund	1,453,460	320,486	44,137	1,729,810
Transportation Benefit District Fund	71,574	97,007	97,028	71,553
	\$ 22,323,741	\$ 21,054,354	\$ 20,617,948	\$ 22,760,148
Cash Added from Fund Balances			-	436,406
Total Revenues & Expenditures		\$ 21,054,354	\$ 21,054,354	

City of DuPont
2022 Budget Summary

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 472,905	\$ 9,768,509	\$ 9,758,681	\$ 482,733
Revenue Stabilization Fund	\$ 563,259	69,000	-	632,259
Contingency Fund	\$ 154,175	28,000	-	182,175
Street Fund	\$ 708,352	1,319,191	1,317,748	709,795
Street Depreciation Fund	\$ 250,174	5,000	95,000	160,174
Hotel/Motel Tax Fund	\$ 278,233	258,197	265,000	271,430
Public Safety Mitigation Fund	\$ 9,410	10,800	15,000	5,210
Glacier NW Settlement Fund	\$ 653,209	3,000	-	656,209
Donations Fund	\$ 6,644	30	-	6,674
Drug Enforcement Fund	\$ 9,948	80	-	10,028
GO Bond Debt Service Fund	\$ -	883,840	883,840	-
Capital Projects Fund	\$ 10,075,945	566,100	664,798	9,977,247
Water Utility Fund	\$ 5,115,928	2,759,514	2,443,927	5,431,515
Stormwater Utility Fund	\$ 2,660,601	1,549,888	1,795,437	2,415,052
Equipment Rental & Replacement Fund	\$ 1,729,810	327,194	177,654	1,879,349
Transportation Benefit District Fund	\$ 71,553	97,236	97,046	71,743
	\$ 22,760,148	\$ 17,645,578	\$ 17,514,132	\$ 22,891,594
Cash Added from Fund Balances				131,447
Total Revenues & Expenditures		\$ 17,645,578	\$ 17,645,578	

City of DuPont
Revenue & Other Sources Summary

	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
TAXES					
Property Tax	\$ 1,728,301	\$ 1,783,029	\$ 1,980,578	\$ 1,971,024	\$ 2,011,532
Property Tax- EMS	753,158	737,623	860,858	858,742	875,917
Local Sales & Use Tax	104,275	95,459	95,459	107,404	113,848
Retail Sales Tax	1,722,285	1,318,750	1,318,750	1,817,467	1,499,454
Local Criminal Justice Sales Tax	186,486	172,193	172,193	193,946	201,704
Business Taxes	779,850	1,190,823	1,190,823	1,175,750	1,274,306
Excise Taxes	162,957	158,347	158,347	169,028	173,604
Utility Taxes	1,426,983	1,814,165	1,639,691	1,615,606	1,671,533
Hotel/Motel Tax	279,419	247,450	247,450	247,449	257,347
Real Estate Excise Tax	587,465	550,000	550,000	560,000	565,600
TOTAL TAXES	7,731,179	8,067,841	8,214,150	8,716,415	8,644,844
UTILITY COLLECTIONS					
Water	2,694,273	2,556,133	2,556,133	2,669,514	2,669,514
Stormwater	1,577,305	1,389,600	1,389,600	1,539,305	1,539,305
TOTAL UTILITY COLLECTIONS	4,271,578	3,945,733	3,945,733	4,208,819	4,208,819
LICENSES & PERMITS					
	800,414	891,053	891,053	657,319	749,051
INTERGOVERNMENTAL REVENUE					
	552,183	878,771	1,048,771	4,488,250	982,945
CHARGES FOR SERVICES					
	1,378,175	1,029,275	1,045,591	1,106,942	1,183,363
FINES, FORFEITS & PENALTIES					
	56,535	44,711	44,711	47,627	48,720
RENTAL & INVESTMENT INCOME					
	464,447	123,732	123,732	134,253	134,323
CONTRIBUTIONS & DONATIONS					
	42,254	23,000	30,500	23,000	23,000
OTHER REVENUE SOURCES					
(Bonds, LIDs, PWTF, Misc., etc.)	10,446,966	9,050	9,050	23,750	23,750
NON-REVENUES & DEPOSITS					
	63,324	3,250	3,250	3,250	3,250
INTERFUND TRANSFERS					
	1,459,308	1,795,457	1,759,273	1,644,730	1,643,512
BEGINNING FUND BALANCE					
General Fund	348,838	459,718	392,195	348,110	472,905
Revenue Stabilization	379,424	463,424	405,259	494,259	563,259
Contingency Reserve	86,343	224,343	88,175	126,175	154,175
Street Fund	101,504	74,740	194,829	538,353	708,352
Street Depreciation Fund	497,976	407,976	430,174	340,174	250,174
Hotel/Motel Tax Fund	255,204	247,015	288,970	304,920	278,233
Public Safety Mitigation Fund	71,225	72,060	53,367	18,610	9,410
Glacier NW Settlement Fund	637,713	640,713	647,209	650,209	653,209
Donations Fund	6,537	6,567	6,584	6,614	6,644
Drug Enforcement Fund	9,644	9,724	9,788	9,868	9,948
Debt Service Funds	-	-	-	-	-
Capital Projects Fund	1,259,001	372,246	10,619,862	10,145,534	10,075,945
Water Fund	4,035,347	4,044,948	4,238,794	4,884,626	5,115,928
Stormwater Fund	3,009,430	2,902,158	3,139,982	2,931,255	2,660,601
Equipment Rental & Replacement	1,740,192	1,983,900	1,222,908	1,453,460	1,729,810
Transportation Benefit District	58,252	57,302	72,974	71,574	71,553
TOTAL FUND BALANCES	12,496,630	11,966,833	21,811,069	22,323,741	22,760,147
TOTAL REVENUE FROM ALL SOURCES	\$ 39,762,993	\$ 28,778,706	\$ 38,926,883	\$ 43,378,096	\$ 40,405,726

Expenditure & Other Uses Summary

	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
OPERATIONS EXPENDITURES					
Mayor/Council	\$ 130,144	\$ 130,872	\$ 130,872	\$ 129,734	\$ 140,214
Executive	192,197	194,037	194,037	204,968	211,051
City Clerk	226,027	223,542	223,542	244,392	248,591
Human Resources	176,423	185,742	189,242	262,084	278,464
Legal	111,673	130,887	130,887	127,839	129,722
Finance	287,204	286,342	286,342	294,559	303,941
Central Services	48,068	49,850	49,850	47,700	47,900
Information Technology	110,745	63,000	63,000	80,860	80,860
Non-Departmental	424,795	446,997	449,497	355,807	329,807
Police Department	2,116,961	2,355,191	2,362,691	2,555,131	2,635,444
Fire Department	2,268,315	2,183,378	2,183,378	2,246,070	2,300,405
Community Development	946,744	934,879	952,195	927,107	912,632
Parks, Facilities & Greenways	1,124,229	1,050,062	1,060,062	1,084,224	1,104,843
Public Works - Streets	493,502	635,866	508,866	543,947	616,992
Debt Service - General Obligation	-	450	450	-	-
Total Operations Expenditures	8,657,030	8,871,095	8,784,911	9,104,422	9,340,866
PROPRIETARY EXPENDITURES					
Water Utility	1,762,558	1,777,103	1,814,103	1,839,937	1,866,658
Stormwater Utility	1,441,287	1,434,963	1,481,510	1,538,185	1,580,193
Total Proprietary Expenditures	3,203,846	3,212,066	3,295,613	3,378,122	3,446,851
Total Operating Expenditures	11,860,876	12,083,161	12,080,524	12,482,544	12,787,717
OTHER FINANCING USES					
Capital Outlay/Machinery & Equipment	42,132	82,954	43,282	163,482	35,282
Capital Improvement Projects	1,620,711	654,987	835,447	4,063,774	688,649
Debt Service - Revenue Bond	232,733	-	-	178,800	176,100
Debt Service - Historic Sites LID	52,379	57,270	57,270	26,997	-
Debt Service - Civic Center	1,111,150	1,111,151	1,111,151	1,110,700	1,105,840
Interfund Transfers	1,333,047	1,598,362	1,665,810	1,663,700	1,650,800
Internal Service Charges	396,423	365,638	365,638	308,486	316,194
Internal Services (Capital)	1,054,635	146,086	146,086	44,137	177,654
One-Time Expenditures (Operations)	225,627	149,510	299,510	213,778	212,046
Non-Expenditures/Deposit Refunds	1,302	250	2,750	2,750	2,750
Total Other Financing Uses	6,070,138	4,166,208	4,526,945	7,776,604	4,365,315
TOTAL EXPENDITURES & OTHER USES	17,931,014	16,249,369	16,607,469	20,259,148	17,153,032
ENDING FUND BALANCES					
Reserved for:					
Revenue Stabilization	405,259	552,424	494,259	563,259	632,259
Contingency Reserve	88,175	262,343	126,175	154,175	182,175
Operating Reserve	-	-	-	-	-
Capital Projects	10,619,862	338,758	10,145,534	10,075,945	9,977,247
Debt Service	-	-	-	-	-
Street Depreciation	430,174	317,976	340,174	250,174	160,174
Hotel/Motel - Tourism	288,970	262,965	304,920	278,233	271,430
Public Safety Mitigation	53,367	37,303	18,610	9,410	5,210
Technology Grant	-	-	-	-	-
Glacier NW Settlement	640,713	640,713	640,713	653,209	656,209
Donations	6,584	6,597	6,614	6,644	6,674
Drug Enforcement	9,788	9,804	9,868	9,948	10,028
Proprietary Funds	7,378,775	7,447,759	7,815,881	7,776,529	7,846,567
Internal Service Funds	1,222,908	2,214,452	1,453,460	1,729,810	1,879,349
Transportation Benefit District	72,974	55,902	71,574	71,553	71,743
Unreserved/undesignated	607,482	419,013	883,038	1,181,258	1,192,528
ENDING FUND BALANCES	21,825,030	12,566,009	22,310,820	22,760,148	22,891,594
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 39,756,044	\$ 28,815,378	\$ 38,918,288	\$ 43,019,296	\$ 40,044,626

City of DuPont
Revenue & Other Sources Summary
General Fund

	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
TAXES					
Property Tax	\$ 1,728,301	\$ 1,783,029	\$ 1,980,578	\$ 1,971,024	\$ 2,011,532
Property Tax - EMS	753,158	737,623	860,858	858,742	875,917
Local Sales & Use Tax	104,275	95,459	95,459	107,404	113,848
Retail Sales Tax	1,722,285	1,318,750	1,318,750	1,817,467	1,499,454
Local Criminal Justice Sales Tax	186,486	172,193	172,193	193,946	201,704
Business Taxes	779,850	1,190,823	1,190,823	1,175,750	1,274,306
Excise Taxes	68,123	63,487	63,487	72,270	76,618
Utility Taxes	1,426,983	1,814,165	1,639,691	1,615,606	1,671,533
TOTAL TAXES	6,769,461	7,175,531	7,321,840	7,812,209	7,724,911
LICENSES & PERMITS	798,614	890,078	890,078	656,344	748,076
INTERGOVERNMENTAL REVENUE	250,345	141,623	141,623	309,483	224,741
CHARGES FOR SERVICES	867,176	553,637	569,953	692,455	762,170
FINES, FORFEITS & PENALTIES	56,535	44,711	44,711	47,627	48,720
RENTAL & INVESTMENT INCOME	98,358	75,560	75,560	76,133	76,218
CONTRIBUTIONS & DONATIONS	42,254	23,000	30,500	23,000	23,000
OTHER REVENUE SOURCES	88,740	3,050	3,050	17,750	17,750
NON-REVENUES & DEPOSITS	16,270	3,250	3,250	3,250	3,250
INTERFUND TRANSFERS	208,676	255,000	255,000	136,170	139,672
BEGINNING FUND BALANCE	348,838	459,718	392,195	348,110	472,905
TOTAL REVENUE FROM ALL SOURCES	<u>\$ 9,545,267</u>	<u>\$ 9,625,158</u>	<u>\$ 9,727,760</u>	<u>\$ 10,122,532</u>	<u>\$ 10,241,414</u>

City of DuPont
Expenditure & Other Uses Summary
General Fund

	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
OPERATIONS EXPENDITURES					
Mayor/Council	\$ 130,144	\$ 130,872	\$ 130,872	\$ 129,734	\$ 140,214
Executive	192,197	194,037	194,037	204,968	211,051
City Clerk	226,027	223,542	223,542	244,392	248,591
Human Resources	176,423	185,742	189,242	262,084	278,464
Legal	111,673	130,887	130,887	127,839	129,722
Finance	287,204	286,342	286,342	294,559	303,941
Central Services	48,068	49,850	49,850	47,700	47,900
Information Technology	110,745	63,000	63,000	80,860	80,860
Non-Departmental	424,795	446,997	449,497	355,807	329,807
Police Department	2,116,961	2,355,191	2,362,691	2,555,131	2,635,444
Fire Department	2,268,315	2,183,378	2,183,378	2,246,070	2,300,405
Community Development	946,744	934,879	952,195	927,107	912,632
Parks, Facilities & Greenways	1,124,229	1,050,062	1,060,062	1,084,224	1,104,843
Total Operating Expenditures	8,163,528	8,234,779	8,275,595	8,560,475	8,723,874
OTHER FINANCING USES					
Capital Outlay/Machinery & Equipment	35,378	43,282	43,282	35,282	35,282
Capital Improvement Projects	131	-	-	-	-
Interfund Transfers	618,256	737,805	799,695	819,357	758,002
Internal Service Charges	314,020	261,753	261,753	231,762	238,773
Non-Expenditures/Deposit Refunds	1,302	250	2,750	2,750	2,750
Total Other Financing Uses	969,087	1,043,090	1,107,480	1,089,151	1,034,807
TOTAL EXPENDITURES & OTHER USES	9,132,614	9,277,869	9,383,075	9,649,626	9,758,681
ENDING FUND BALANCES					
Unreserved/undesignated	412,653	347,289	344,685	472,906	482,733
ENDING FUND BALANCES	412,653	347,289	344,685	472,906	482,733
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 9,545,267	\$ 9,625,158	\$ 9,727,760	\$ 10,122,532	\$ 10,241,414

City of DuPont
2021-2022 Revenues by Fund

<u>General Fund</u>	2021	2022
Property Tax	\$ 2,829,766	\$ 2,887,449
Sales Tax	2,118,816	1,815,005
Business & Excise Taxes	1,248,021	1,350,924
Utility Taxes	1,615,606	1,671,533
Franchise Fees	289,257	306,516
Development Related Permits	32,801	100,847
Licenses & Permits	184,285	190,713
State Shared/Intergov. Revenues & Grants	309,483	224,741
Service Revenues	184,702	197,480
Fees & Charges	386,339	434,772
Reimbursable Services	334,542	344,138
Investment Interest	4,083	4,168
Miscellaneous/Transfers	236,720	240,222
Total General Fund	<hr/> \$ 9,774,422	<hr/> \$ 9,768,509
 <u>Reserve Funds</u>		
Revenue Stabilization	\$ 69,000	\$ 69,000
Contingency Reserve	28,000	28,000
Operating Reserve	-	-
Total Reserves	<hr/> \$ 97,000	<hr/> \$ 97,000
 <u>Other Funds</u>		
Street Fund	\$ 839,753	\$ 1,319,191
Street Depreciation Fund	5,000	5,000
Hotel/Motel Tax Fund	248,314	258,197
Public Safety Mitigation Fund	10,800	10,800
Technology Fund	-	-
Glacier NW Settlement Fund	3,000	3,000
Donations Fund	30	30
Drug Enforcement Fund	80	80
GO Bond Debt Service Fund	888,560	883,840
LID Debt Service Fund	-	-
Capital Projects Fund	4,460,500	566,100
Water Utility Fund	2,759,514	2,759,514
Stormwater Utility Fund	1,549,888	1,549,888
Equipment Rental & Replacement Fund	320,486	327,194
Transportation Benefit District Fund	97,007	97,236
Total Other Funds	<hr/> \$ 11,182,932	<hr/> \$ 7,780,070
 Total All Funds	<hr/> \$ 21,054,354	<hr/> \$ 17,645,578

2021-2022 Preliminary Budget
Detail Revenues by Type

General Fund Revenues	2019	2020	2020	2021	2022
	Actual	Adopted	Revised	Proposed	Proposed
Property Tax					
General Property Tax	\$ 1,728,301	\$ 1,783,029	\$ 1,980,578	\$ 1,971,024	\$ 2,011,532
EMS Levy	753,158	737,623	860,858	858,742	875,917
	2,481,459	2,520,652	2,841,436	2,829,766	2,887,449
Sales Taxes					
Local Sales & Use Tax	104,275	95,459	95,459	107,404	113,848
Retail Sales Tax	1,722,285	1,318,750	1,318,750	1,817,467	1,499,454
Criminal Justice Sales Tax	186,486	172,193	172,193	193,946	201,704
	2,013,047	1,586,403	1,586,403	2,118,816	1,815,005
Business Taxes					
Business & Occupation Tax	277,404	292,075	292,075	303,758	321,984
Square Footage Business & Occupation Tax	493,911	891,945	891,945	866,392	946,392
Electric Utility Tax	488,397	546,439	546,439	546,439	562,833
Gas Utility Tax	154,798	202,550	202,550	208,626	202,550
Sewer Utility Tax	154,047	112,668	112,668	163,289	173,087
Garbage Utility Tax	78,059	136,674	136,674	82,742	86,052
Telephone Utility Tax	122,495	205,068	205,068	169,579	175,386
Water Utility Tax	250,213	317,246	317,246	255,217	270,530
Storm Drainage Utility Tax	178,974	293,521	119,046	189,713	201,096
Gambling Tax	8,535	6,803	6,803	5,600	5,930
	2,206,833	3,004,989	2,830,514	2,791,356	2,945,838
Excise Taxes					
Forest Excise Tax	-	87	87	60	75
Admissions Tax	68,123	63,401	63,401	72,210	76,543
	68,123	63,487	63,487	72,270	76,618
Licenses & Permits					
Rental Property Business License	73,300	46,999	46,999	74,766	79,252
Franchise Fees	272,392	244,256	244,256	289,257	306,516
Business Licenses	73,716	86,648	86,648	90,469	91,673
Building Permits	307,950	337,235	337,235	16,021	83,902
Plumbing Permits	10,780	3,000	3,000	7,000	7,070
Mechanical Permits	12,066	2,500	2,500	6,500	6,565
Grading Permits	1,114	250	250	250	250
Sprinkler Permits	7,360	3,000	3,000	3,030	3,060
Miscellaneous Fire Permits	3,780	5,590	5,590	5,930	6,111
Animal Licenses	7,436	6,000	6,000	7,510	7,961
Sign Permits	2,025	1,000	1,000	1,500	1,515
Miscellaneous Permits & Fees	5,729	2,600	2,600	3,100	3,181
Alarm Permits	1,250	1,000	1,000	1,010	1,020
	778,898	740,078	740,078	506,344	598,076
Grant Proceeds/Intergovernmental Revenues					
Police Grants	1,000	-	-	162,019	75,027
Fire Grants	1,266	1,200	1,200	1,266	1,266
Miscellaneous Grants	22,395	-	-	-	-
	24,661	1,200	1,200	163,285	76,293

2021-2022 Preliminary Budget

Detail Revenues by Type

General Fund Revenues	2019	2020	2020	2021	2022
	Actual	Adopted	Revised	Proposed	Proposed
<u>State Shared Revenues</u>					
City Assistance	83,625	-	-	-	-
Criminal Justice - Population	2,813	3,199	3,199	3,175	3,303
Criminal Justice - Special Programs	10,122	10,537	10,537	11,255	11,854
DUI - Cities	1,308	1,648	1,648	1,321	1,347
Liquor Board Excise Tax	51,312	49,583	49,583	54,449	56,353
Liquor Board Profits	76,504	75,456	75,456	75,998	75,590
	225,684	140,423	140,423	146,198	148,447
<u>Service Revenues</u>					
Land Use Applications	19,716	150,000	150,000	150,000	150,000
Plan Examination Fees	158,691	65,427	65,427	25,000	37,726
Fire Plan Review Fees	14,702	5,150	5,150	5,202	5,254
SEPA Review Fees	-	4,500	4,500	4,500	4,500
	193,109	225,077	225,077	184,702	197,480
<u>Fees & Charges</u>					
Document Recording Fees	1,473	-	-	1,890	1,909
Invoice Processing	13,220	6,500	6,500	6,695	6,829
Criminal Justice Fees	13,184	18,910	18,910	13,375	13,483
General Copies/Postage/Misc. Sales	505	450	450	450	450
Fingerprinting Charges	266	100	100	100	100
Impounded Vehicle Release Fee	1,474	5,000	5,000	5,000	5,000
Inspection Fees- Fire	10,398	15,150	15,150	15,302	15,455
Ambulance Transport Fee	175,560	80,000	80,000	187,200	225,189
Recreation & Event Program Fees	102,846	86,450	86,450	93,200	102,138
	318,924	212,560	212,560	323,212	370,552
<u>Reimbursable Services</u>					
	374,858	266,000	282,316	334,542	344,138
<u>Fines & Forfeitures</u>					
	56,535	44,711	44,711	47,627	48,720
<u>Investment Interest</u>					
Investment Interest	23,141	2,000	2,000	900	900
Property Tax Interest	3,554	760	760	1,080	1,102
Sales Tax Interest	3,371	750	750	2,103	2,166
	30,066	3,510	3,510	4,083	4,168
<u>Miscellaneous</u>					
Facilities Rentals	4,823	7,650	7,650	7,650	7,650
Long Term Leases	63,469	64,400	64,400	64,400	64,400
Other Property Use Charges	-	-	-	-	-
Contributions & Donations	42,254	23,000	30,500	23,000	23,000
Miscellaneous Revenue	29,056	3,050	3,050	2,250	2,250
	139,602	98,100	105,600	97,300	97,300
<u>Non-Revenues/Deposits</u>					
	16,270	3,250	3,250	3,250	3,250
<u>Other Financing Sources</u>					
	59,684	-	-	15,500	15,500
<u>Operating Transfers</u>					
	208,676	255,000	255,000	136,170	139,672
Total General Fund Revenue					
	\$ 9,196,429	\$ 9,165,440	\$ 9,335,566	\$ 9,774,422	\$ 9,768,509

2021-2022 Preliminary
Detail Revenues by Type

Other Fund Revenues	2019	2020	2020	2021	2022
	Actual	Adopted	Revised	Proposed	Proposed
002 Revenue Stabilization Fund					
Transfers In Interest	\$ 21,261 4,574	\$ 85,000 4,000	\$ 85,000 4,000	\$ 65,000 4,000	\$ 65,000 4,000
	25,835	89,000	89,000	69,000	69,000
003 Contingency Reserve					
Transfers In Interest	\$ - 1,832	\$ 35,000 3,000	\$ 35,000 3,000	\$ 25,000 3,000	\$ 25,000 3,000
	1,832	38,000	38,000	28,000	28,000
101 Street Fund					
Street Permits	\$ 1,800	\$ 975	\$ 975	\$ 975	\$ 975
Transp. Improvement Board Grant	48,585	529,539	529,539	72,802	558,152
Motor Vehicle Fuel (Gas) Tax	197,861	194,849	194,849	193,073	187,227
Multimodal Transportation-City	12,992	12,760	12,760	12,891	12,825
Vehicle License Fees	77,882	90,000	90,000	95,000	95,000
Investment Interest	16	12	12	12	12
Transfer from REET	125,000	250,000	250,000	250,000	250,000
Transfer from General Fund	140,000	140,000	140,000	140,000	140,000
Transfer from Street Depreciation Fund	75,000	75,000	75,000	75,000	75,000
	679,136	1,293,135	1,293,135	839,753	1,319,191
102 Street Depreciation Fund					
Investment Interest	\$ 7,198	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	7,198	5,000	5,000	5,000	5,000
103 Hotel/Motel Tax Fund					
Hotel/Motel Taxes	\$ 279,419	\$ 247,450	\$ 247,450	\$ 247,449	\$ 257,347
Investment Interest	2,901	1,500	1,500	865	850
	282,320	248,950	248,950	248,314	258,197
104 Public Safety Mitigation Fund					
Fire Impact Fees	\$ 36,694	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000
Investment Interest	1,005	800	800	800	800
	37,699	20,800	20,800	10,800	10,800
107 Glacier NW Settlement Fund					
Investment Interest	\$ 9,497	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	9,497	3,000	3,000	3,000	3,000
150 Donations Fund					
Investment Interest	\$ 48	\$ 30	\$ 30	\$ 30	\$ 30
	48	30	30	30	30
160 Drug Enforcement Fund					
Investment Interest	\$ 144	\$ 80	\$ 80	\$ 80	\$ 80
	144	80	80	80	80

2021-2022 Preliminary Detail Revenues by Type						
Other Fund Revenues	2019	2020	2020	2021	2022	
	Actual	Adopted	Revised	Proposed	Proposed	
<u>202 GO Bond Debt Service Fund</u>						
Transfer from Capital Projects Fund	300,000	300,000	355,558	341,093	402,798	
Transfer from Public Safety Mitigation	111,115	111,115	55,557	20,000	14,930	
Transfer from General Fund	478,256	478,256	477,354	527,467	466,112	
	889,371	889,371	888,469	888,560	883,840	
<u>301 Capital Projects Fund</u>						
Real Estate Excise Tax- 1st .25 Percent	\$ 293,733	\$ 275,000	\$ 275,000	\$ 280,000	\$ 282,800	
Real Estate Excise Tax - 2nd .25 Percent	293,732	275,000	275,000	280,000	282,800	
Grants	42,400	-	150,000	3,900,000	-	
Reimbursable Engineering	150,000	-	-	-	-	
Investment Interest	226,179	500	500	500	500	
Loan Proceeds	9,995,302	-	-	-	-	
Transfer from General Fund	-	35,282	-	-	-	
	11,001,347	585,782	700,500	4,460,500	566,100	
<u>401 Water Utility Fund</u>						
Water Service	2,620,296	2,514,533	2,514,533	2,627,914	2,627,914	
Water Turn-On Fee	22,462	-	-	-	-	
Permits/Inspection Fee	20,572	20,000	20,000	20,000	20,000	
Hydrant Use	5,846	1,000	1,000	1,000	1,000	
Misc. Revenue - Penalties	23,993	20,500	20,500	20,500	20,500	
Investment Interest	57,897	25,000	25,000	25,000	25,000	
Miscellaneous Revenue	1,104	100	100	100	100	
Utility Deposits	45,394	-	-	-	-	
Retainage Proceeds	900	-	-	-	-	
Transfer From General Fund	-	30,804	30,804	65,000	65,000	
	2,798,465	2,611,937	2,611,937	2,759,514	2,759,514	
<u>403 Stormwater Utility Fund</u>						
DOE Stormwater Grant	-	-	20,000	-	-	
Stormwater Management	1,539,305	1,389,600	1,389,600	1,539,305	1,539,305	
Investment Interest	35,289	-	-	10,583	10,583	
Local Grants or Entitlements	90,869	-	-	-	-	
System Development Charge	38,000	-	-	-	-	
Retainage Proceeds	759	-	-	-	-	
	1,704,223	1,389,600	1,409,600	1,549,888	1,549,888	
<u>501 Equipment Rental & Replacement Fund</u>						
Replacement Reserves	\$ 396,423	\$ 365,638	\$ 365,638	\$ 309,486	\$ 316,194	
Investment Interest	18,874	5,000	5,000	5,000	5,000	
Sale of Surplus Property	122,054	6,000	6,000	6,000	6,000	
	537,351	376,638	376,638	320,486	327,194	
<u>631 Transportation Benefit District Fund</u>						
Vehicle License Fees	\$ 94,834	\$ 94,860	\$ 94,860	\$ 96,757	\$ 96,986	
Investment Interest	637	250	250	250	250	
	95,470	95,110	95,110	97,007	97,236	
Total All Other Funds	18,069,934	7,646,433	7,780,249	11,279,932	7,877,070	
Total Revenues	\$ 27,266,363	\$ 16,811,873	\$ 17,115,815	\$ 21,054,354	\$ 17,645,578	

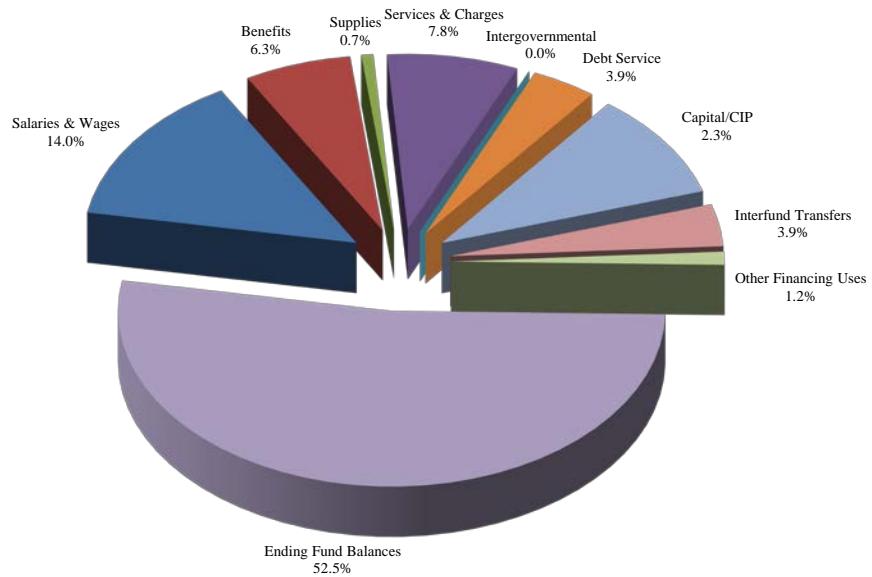
Expenditures by Department

	2021	2022
General Fund		
Governance		
Mayor & City Council	\$ 129,830	\$ 140,580
Executive & Legal Services	333,387	341,353
City Clerk	244,759	248,958
Human Resources	262,451	278,831
Finance Department		
Budget & Accounting	295,374	305,626
Central & I.T. Services	131,166	132,273
Police Department		
Police Administration & Support Services	617,975	631,378
Police Operations	2,032,356	2,114,916
Fire Department		
Fire Administration & Support Services	587,873	586,590
Fire Operations	592,126	606,511
EMS	1,189,507	1,222,837
Planning & Building/Comm Dev		
Emergency Management	8,390	8,390
Building	533,975	517,077
Planning	394,999	398,360
Parks & Greenways		
Recreation & Events	167,723	169,460
Parks	316,377	319,051
Museum	34,259	35,541
Facilities	287,407	292,891
Greenways	172,984	172,984
Tourism	138,794	144,516
Non-Departmental	1,177,914	1,090,559
	Total General Fund	\$ 9,649,626
	Total General Fund	\$ 9,758,681
Other Funds		
Street Fund	\$ 669,754	\$ 1,317,748
Street Depreciation Fund	95,000	95,000
Hotel/Motel Tax Fund	275,000	265,000
Public Safety Mitigation Fund	20,000	15,000
GO Bond Debt Service Fund	888,560	883,840
Capital Projects Fund	4,530,090	664,798
Water Utility Fund	2,528,212	2,443,927
Stormwater Utility Fund	1,820,542	1,795,437
Equipment Rental & Replacement Fund	44,137	177,654
Transportation Benefit District Fund	97,028	97,046
	Total Other Funds	\$ 10,968,322
	Total All Funds	\$ 20,617,948
	Total All Funds	\$ 17,514,132

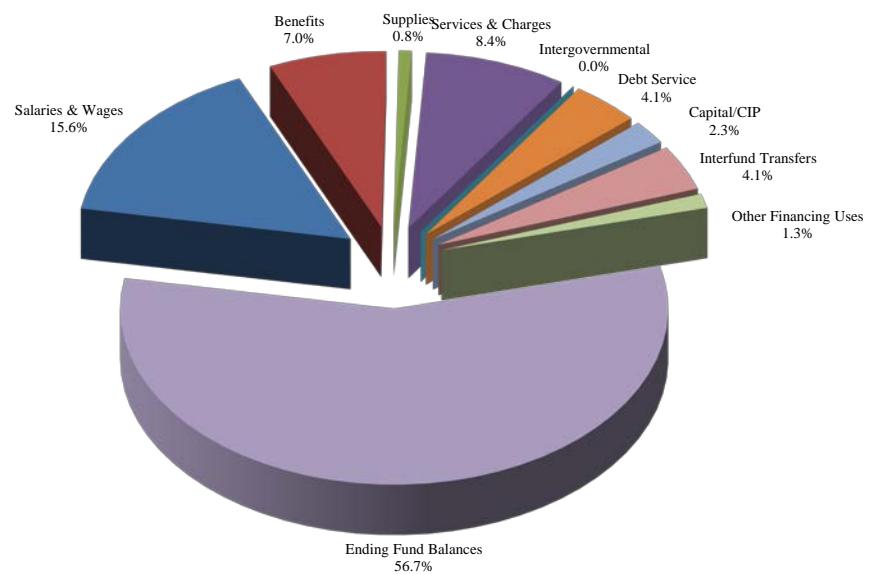
EXPENDITURES BY OBJECT CATEGORY
ALL FUNDS

	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 5,490,930	\$ 5,594,670	\$ 5,611,986	\$ 6,061,755	\$ 6,287,834
<i>Benefits</i>	2,128,705	2,568,918	2,571,418	2,748,604	2,809,448
<i>Supplies</i>	424,579	342,649	360,149	304,460	304,710
<i>Services & Charges</i>	3,784,902	3,576,474	3,536,521	3,367,725	3,385,725
SUBTOTAL OPERATING EXPENDITURES	11,829,117	12,082,711	12,080,074	12,482,544	12,787,717
<i>Capital Outlay</i>	42,132	43,282	43,282	163,482	35,282
<i>Capital Improvement Projects</i>	1,620,711	654,987	835,447	4,063,774	688,649
<i>Interfund Transfers</i>	1,438,047	1,653,920	1,665,810	1,684,926	1,672,026
<i>Debt Service - Other</i>	316,870	57,270	57,270	564,597	537,200
<i>Debt Service - Civic Center</i>	1,111,150	1,111,601	1,111,601	1,110,700	1,105,840
<i>Internal Service Charges</i>	396,423	365,638	365,638	308,486	316,194
<i>Internal Services-Capital</i>	1,054,635	146,086	146,086	22,911	156,428
<i>One-Time Expenditures (Operations)</i>	225,627	149,510	299,510	213,778	212,046
<i>Non-Expenditures/Deposit Refunds</i>	1,302	2,750	2,750	2,750	2,750
SUBTOTAL OTHER FINANCING USES	6,206,897	4,185,044	4,527,395	8,135,404	4,726,415
TOTAL EXPENDITURES & OTHER USES	18,036,014	16,267,755	16,607,469	20,617,948	17,514,132
<i>Ending Fund Balances</i>	21,825,030	12,514,448	22,320,317	22,760,148	22,891,594
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 39,861,044	\$ 28,782,203	\$ 38,927,785	\$ 43,378,096	\$ 40,405,726

2021 Adopted Budget by Object Category
\$43,378,096



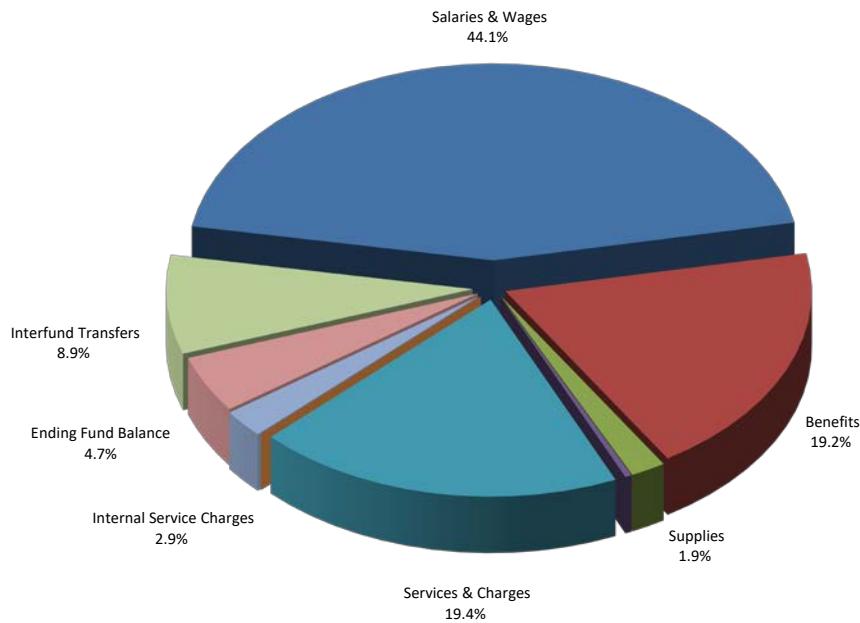
2022 Adopted Budget by Object Category
\$40,405,726



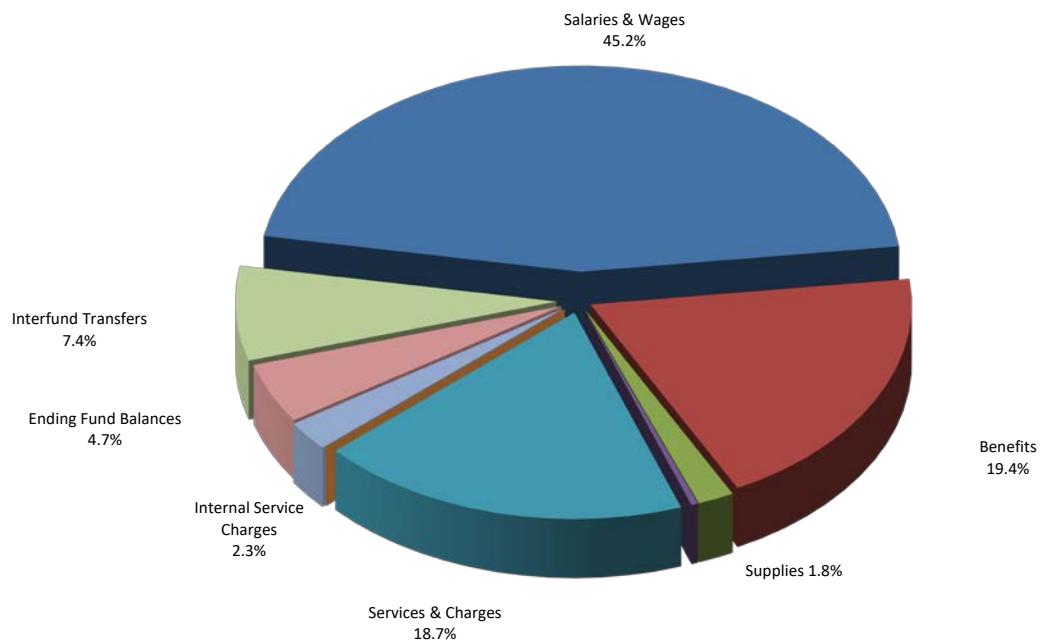
EXPENDITURES BY OBJECT CATEGORY
GENERAL FUND

	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 4,100,589	\$ 4,128,790	\$ 4,146,106	\$ 4,467,621	\$ 4,633,714
<i>Benefits</i>	1,507,294	1,790,118	1,792,618	1,945,223	1,988,779
<i>Supplies</i>	262,893	213,759	231,259	187,060	186,810
<i>Services & Charges</i>	2,292,753	2,102,112	2,105,612	1,960,571	1,914,571
<i>Intergovernmental</i>	-	-	-	-	-
SUBTOTAL OPERATING EXPENDITURES	8,163,528	8,234,779	8,275,595	8,560,475	8,723,874
<i>Capital Outlay</i>	35,378	43,282	43,282	35,282	35,282
<i>Capital Improvement Projects</i>	131	-	-	-	-
<i>Interfund Transfers</i>	618,256	737,805	799,695	819,357	758,002
<i>Internal Service Charges</i>	314,020	261,753	261,753	231,762	238,773
<i>Non-Expenditure/Deposit Refunds</i>	1,302	2,750	2,750	2,750	2,750
SUBTOTAL OTHER FINANCING USES	969,087	1,045,590	1,107,480	1,089,151	1,034,807
TOTAL EXPENDITURES & OTHER USES	9,132,614	9,280,369	9,383,075	9,649,626	9,758,681
<i>Ending Fund Balances</i>	412,653	344,789	344,685	472,906	482,733
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 9,545,267	\$ 9,625,158	\$ 9,727,760	\$ 10,122,532	\$ 10,241,414

2021 Adopted General Fund Budget by Object Category
\$10,122,532



2022 Adopted General Fund Budget by Object Category
\$10,241,414



City of DuPont
2019 Actual Expenditures
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/ CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS								
General Fund - by department	\$ 746,016	\$ 4,356	\$ 86,093	\$ -	\$ -	\$ 2,800	\$ -	\$ 839,265
Governance	\$ 228,619	22,251	195,147	\$ -	\$ -	11,687	\$ -	\$ 457,705
Support Services	\$ 1,669,877	71,871	375,214	\$ 47	\$ -	157,981	\$ -	\$ 2,274,990
Police	\$ 2,016,051	38,287	213,978	\$ 49	\$ 35,282	82,268	\$ -	\$ 2,385,915
Fire	\$ 532,812	8,285	405,647	\$ -	\$ -	18,617	\$ -	\$ 965,361
Community Development	\$ 404,809	117,414	602,007	\$ 131	\$ -	40,667	\$ -	\$ 1,165,028
Public Works - Parks & Greenways	\$ 9,699	429	414,666	\$ -	\$ -	619,558	\$ 392,194	\$ 1,436,547
Non-Departmental/Other Financing Uses								
General Fund Total	5,607,882	262,893	2,292,753	227	35,282	933,578	392,194	9,524,808
Reserve funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works - Streets	\$ 227,000	\$ 33,978	\$ 232,525	\$ 68,712	\$ -	\$ 23,596	\$ 405,259	\$ 405,259
Street Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780,640	\$ 194,829	\$ 975,469
Hotel/Motel Tax	\$ -	\$ -	\$ 144,878	\$ -	\$ -	\$ 75,000	\$ 430,174	\$ 505,174
Public Safety Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,676	\$ 288,970	\$ 537,524
Glacier NW Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,557	\$ 53,367	\$ 108,924
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,209	\$ 647,209
Drug Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,584	\$ 6,584
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,788	\$ 9,788
Capital Improvements	\$ -	\$ -	\$ -	\$ 1,107,548	\$ 52,379	\$ 480,558	\$ 10,619,862	\$ 12,260,347
TOTAL GOVT FUND EXPENDITURES	5,834,882	296,871	2,670,156	1,176,888	976,580	1,671,965	13,048,687	25,675,629
PROPRIETARY FUNDS								
Water	\$ 883,837	\$ 76,596	\$ 770,366	\$ 448,442	\$ 397,830	\$ 17,947	\$ 3,814,914	\$ 6,409,932
Stormwater	\$ 900,916	51,113	489,259	2,632	88,892	40,860	2,825,984	4,399,655
TOTAL PROPRIETARY FUND EXPENDITURES	1,784,754	127,709	1,259,625	451,074	486,722	58,807	6,640,898	10,809,587
INTERNAL SERVICE FUND								
Equipment Rental & Replacement	\$ -	\$ -	\$ 3,477	\$ 1,051,158	\$ -	\$ -	\$ 1,222,908	\$ 2,277,543
TOTAL INTERNAL SVC FUND EXPENDITURES	\$ -	\$ -	\$ 3,477	\$ 1,051,158	\$ -	\$ -	\$ 1,222,908	\$ 2,277,543
FIDUCIARY FUND								
Transportation Benefit District	\$ -	\$ -	\$ 80,748	\$ -	\$ -	\$ -	\$ 72,074	\$ 153,722
TOTAL FIDUCIARY FUND EXPENDITURES	\$ -	\$ -	\$ 80,748	\$ -	\$ -	\$ -	\$ 72,974	\$ 153,722
TOTAL EXPENDITURES	\$ 7,619,636	\$ 424,580	\$ 4,014,006	\$ 2,678,719	\$ 1,463,302	\$ 1,730,772	\$ 20,985,468	\$ 38,916,481

City of DuPont
2021 Proposed Expenditures
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/ CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS								
General Fund - by department								
Governance	\$ 879,140	\$ 4,050	\$ 85,827	\$ -	\$ -	\$ 1,410	\$ -	\$ 970,427
Support Services	251,283	7,950	163,886	\$ -	\$ -	3,422	\$ -	426,541
Police	2,185,486	60,850	308,795	\$ -	\$ -	95,200	\$ -	2,650,331
Fire	2,018,961	21,400	205,709	\$ -	\$ 35,282	88,154	\$ -	2,369,505
Community Development	570,244	2,950	353,913	\$ -	\$ -	10,258	\$ -	937,364
Public Works - Parks & Greenways	502,230	89,450	492,544	\$ -	\$ -	33,319	\$ -	1,117,544
Non-Departmental/Other Financing Uses	5,500	410	349,897	\$ -	\$ -	822,107	\$ 472,906	1,650,820
General Fund Total	6,412,844	187,060	1,960,571	\$ -	\$ 35,282	1,053,369	472,906	10,122,532
Reserve funds								
Public Works - Streets	\$ 266,680	\$ 37,600	\$ 239,667	\$ 85,649	\$ -	\$ 40,158	\$ 717,434	\$ 717,434
Street Depreciation	-	-	-	20,000	\$ -	75,000	\$ 708,352	\$ 1,378,106
Hotel/Motel Tax	-	-	116,750	\$ -	\$ -	158,250	\$ 250,174	\$ 345,174
Public Safety Mitigation	-	-	-	-	\$ -	20,000	\$ 9,410	\$ 553,233
Glacier NW Settlement	-	-	-	-	\$ -	-	\$ 653,209	\$ 29,410
Donations	-	-	-	-	\$ -	-	\$ 6,644	\$ 6,644
Drug Enforcement	-	-	-	-	\$ -	-	\$ 9,948	\$ 9,948
Debt Service	-	-	-	888,560	\$ -	-	\$ 888,560	\$ 888,560
Capital Improvements	-	-	-	3,912,000	26,997	591,093	10,075,945	14,606,034
TOTAL GOV'T FUND EXPENDITURES	6,679,524	224,660	2,316,988	4,017,649	950,839	1,938,370	13,182,255	29,310,285
PROPRIETARY FUNDS								
Water	\$ 1,021,484	\$ 54,700	\$ 763,753	\$ 110,225	\$ 563,364	\$ 14,685	\$ 5,115,928	\$ 7,644,140
Stormwater	1,109,351	25,100	403,734	64,100	196,376	21,881	2,660,601	4,481,143
TOTAL PROPRIETARY FUND EXPENDITURES	2,130,836	79,801	1,167,487	174,325	759,740	36,566	7,776,529	12,125,282
INTERNAL SERVICE FUND								
Equipment Rental & Replacement	\$ -	\$ -	\$ 50	\$ 22,861	\$ -	\$ 21,226	\$ 1,729,810	\$ 1,773,947
TOTAL INTERNAL SVC FUND EXPENDITURES	\$ -	\$ -	\$ 50	\$ 22,861	\$ -	\$ 21,226	\$ 1,729,810	\$ 1,773,947
FIDUCIARY FUND								
Transportation Benefit District	\$ -	\$ -	\$ 97,028	\$ -	\$ -	\$ -	\$ 71,553	\$ 168,581
TOTAL FIDUCIARY FUND EXPENDITURES	\$ -	\$ -	\$ 97,028	\$ -	\$ -	\$ -	\$ 71,553	\$ 168,581
TOTAL EXPENDITURES	\$ 8,810,360	\$ 304,461	\$ 3,581,553	\$ 4,214,835	\$ 1,710,579	\$ 1,996,162	\$ 22,760,147	\$ 43,378,095

City of DuPont
2022 Proposed Expenditures
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	FUND FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS								
General Fund - by department								
Governance	\$ 908,465	\$ 3,750	\$ 95,827	\$ -	\$ -	\$ 1,680	\$ -	\$ 1,009,721
Support Services	261,115	7,950	163,636	\$ -	\$ -	5,198	\$ -	\$ 43,899
Police	2,265,799	60,850	308,795	\$ -	\$ -	110,850	\$ -	\$ 2,746,294
Fire	2,072,96	21,450	205,959	\$ -	\$ 35,282	80,251	\$ -	\$ 2,415,938
Community Development	585,769	2,950	323,913	\$ -	\$ -	11,196	\$ -	\$ 923,827
Public Works - Parks & Greenways	522,849	89,450	492,544	\$ -	\$ -	29,600	\$ -	\$ 1,134,443
Non-Departmental/Other Financing Uses	5,500	410	323,897	\$ -	\$ -	760,752	\$ 482,733	\$ 1,573,292
General Fund Total	6,622,493	186,810	1,914,571	\$ -	\$ 35,282	999,525	\$ 482,733	\$ 10,241,414
Reserve funds								
Public Works - Streets	\$ 275,725	\$ 37,500	\$ 303,667	\$ 656,649	\$ -	\$ 44,107	\$ 814,434	\$ 814,434
Street Depreciation	-	-	-	20,000	\$ -	75,000	\$ 709,795	\$ 2,027,544
Hotel/Motel Tax	-	-	115,000	\$ -	\$ -	150,000	\$ 271,430	\$ 255,174
Public Safety Mitigation	-	-	-	-	\$ -	15,000	\$ 5,210	\$ 536,430
Glacier NW Settlement	-	-	-	-	\$ -	-	\$ 656,209	\$ 20,210
Donations	-	-	-	-	\$ -	-	\$ 6,674	\$ 6,674
Drug Enforcement	-	-	-	-	\$ -	-	\$ 10,028	\$ 10,028
Debt Service	-	-	-	883,840	\$ -	-	\$ -	\$ 883,840
Capital Improvements	-	-	-	12,000	\$ -	652,798	\$ 9,977,247	\$ 10,642,045
TOTAL GOVT FUND EXPENDITURES	6,898,218	224,410	2,333,238	688,649	919,122	1,936,430	\$ 13,093,934	\$ 26,094,402
PROPRIETARY FUNDS								
Water	\$ 1,047,705	\$ 55,200	\$ 763,753	\$ -	\$ 562,960	\$ 14,309	\$ 5,431,515	\$ 7,875,442
Stormwater	1,151,359	25,100	403,734	\$ -	196,240	19,005	2,415,052	4,210,489
TOTAL PROPRIETARY FUND EXPENDITURES	2,199,065	80,301	1,167,487	\$ -	759,200	33,313	\$ 7,846,567	\$ 12,085,931
INTERNAL SERVICE FUND								
Equipment Rental & Replacement	\$ -	\$ -	\$ 50	\$ 156,378	\$ -	\$ -	\$ 21,226	\$ 1,879,349
TOTAL INTERNAL SVC FUND EXPENDITURES	-	-	50	156,378	\$ -	21,226	\$ 1,879,349	\$ 2,057,003
FIDUCIARY FUND								
Transportation Benefit District	\$ -	\$ -	\$ 97,046	\$ -	\$ -	\$ -	\$ 71,743	\$ 168,789
TOTAL FIDUCIARY FUND EXPENDITURES	-	-	97,046	\$ -	\$ -	\$ -	\$ 71,743	\$ 168,789
TOTAL EXPENDITURES	\$ 9,097,263	\$ 304,711	\$ 3,597,821	\$ 845,027	\$ 1,678,322	\$ 1,990,970	\$ 22,891,593	\$ 40,405,725

ESTIMATE OF ENDING FUND BALANCES

Fund	2019 Actuals	2020 Adopted Budget	2021 Proposed Budget	2022 Proposed Budget
General Fund	\$ 392,689	\$ 790,978	\$ 472,905	\$ 482,733
Revenue Stabilization Fund	\$ 405,259	\$ 579,395	\$ 563,259	\$ 632,259
Contingency Fund	\$ 88,175	\$ 267,463	\$ 154,175	\$ 182,175
Street Fund	\$ 194,831	\$ 7,134	\$ 708,352	\$ 709,795
Street Depreciation	\$ 430,174	\$ 303,907	\$ 250,174	\$ 160,174
Hotel/Motel Tax	\$ 288,970	\$ 196,045	\$ 278,233	\$ 271,430
Public Safety Mitigation	\$ 53,366	\$ 14,592	\$ 9,410	\$ 5,210
Glacier NW Settlement	\$ 647,210	\$ 640,618	\$ 653,209	\$ 656,209
Donations	\$ 6,585	\$ 6,451	\$ 6,644	\$ 6,674
Drug Enforcement	\$ 9,789	\$ 9,758	\$ 9,948	\$ 10,028
Capital Projects	\$ 10,619,862	\$ 338,758	\$ 10,075,945	\$ 9,977,247
Water Utility	\$ 4,186,624	\$ 4,727,781	\$ 5,115,928	\$ 5,431,515
Stormwater Utility	\$ 3,130,047	\$ 2,518,895	\$ 2,660,601	\$ 2,415,052
Equipment Fund (ER&R)	\$ 1,222,908	\$ 1,578,472	\$ 1,729,810	\$ 1,879,349
Transportation Benefit Board	\$ 72,975	\$ 32,345	\$ 71,553	\$ 71,743
Total	\$ 21,749,465	\$ 12,012,592	\$ 22,760,148	\$ 22,891,594

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 City of DuPont established a biennial budget process in 2018 for the 2019-2020 season and thereafter.

The biannual budget process begins in the first year in the 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. The second year the departments will complete a mid-year review.

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 Public Works, 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 September 11, 2018. 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 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 federal and 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 readressed 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 2021-2022 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 2021 are projected to slightly decrease below 2020 (due to administrative refunds in the prior year) and in 2022 are projected to increase by 1.0 percent over 2021 tax collections. The 2022 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 2020, the total property tax rate for DuPont was \$10.51 per \$1,000 of assessed valuation. Of that total, about 15.14 percent, or \$1.59 per \$1,000 assessed valuation, went to the City. This includes the general levy and the EMS levy. For 2021, the total property tax rate has not been established, this will set in late December of 2020.

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 combined disposable income (currently \$40,000 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 November 2017, which went into effect in January 2018. These funds must be used for EMS purposes. 2021 EMS property tax funds are projected to be \$858,742 and in 2022 they are projected to be \$875,917. The 2021 proposed budget has appropriated \$1,189,507 for daily EMS operations and 2022 \$1,222,837; 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 9.3 percent; this was effective in April of 2017. Of the 9.3 percent, one percent (less 0.15 percent that goes to Pierce County and 0.01 percent that goes to the State) is returned to the City of DuPont, and the remainder is distributed to the State and other public agencies. The City's effective rate is .84 percent.

In September 2000, Pierce County voters approved a 0.1 percent increase in the general sales tax rate to provide funds to acquire, improve, rehabilitate, maintain, or develop regional and local parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of DuPont projects to receive \$107,404 in 2021 and \$113,848 in 2022.

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 \$193,946 for 2021 and \$201,704 in 2022.

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 a 5,000 population are required to have a "Lodging Tax Advisory Committee" of at least five members appointed by the City Council. The City of DuPont created this committee in 2006.

Admissions Tax

The City instituted an admissions tax effective April 2010. The admissions tax is levied upon those paying admissions charges within the City. The 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, 2020, population figure used in the 2021 Budget is 9,525 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 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. 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 result of this legislation is that there will be an increase in the motor vehicle fuel tax of 11.9 cents. 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 over-crowded 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. There will be no water service rates will increases in 2021 or 2022.

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.

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 \$65,000 in 2021 and \$65,000 in 2022 from the General Fund.
- Contingency Fund is budgeted to receive transfers in the amount of \$25,000 in 2021 and \$25,000 in 2022 from the General Fund.
- Street Fund is budgeted to receive an operating transfer in the amount of \$140,000 from the General Fund, \$250,000 from the Capital Projects Fund, and \$75,000 from the Street Depreciation Fund in 2021 and 2022.
- The Debt Service Fund is budgeted to receive \$888,560 in 2021 and \$883,840 in 2022 from the General Fund, Capital Projects Fund, and Public Safety Mitigation Fund for funding of the Civic Center debt service payment.
- General Fund is budgeted to receive an operating transfer in the amount of \$116,750 in 2021 and \$120,253 in 2022 from the Hotel/Motel Tax Fund. The Equipment Fund will also transfer \$19,420 in 2021 and 2022 to pay the Police Department computer lease.

MAJOR BUDGET ASSUMPTIONS

- The 2021 population figure used in the 2021 Proposed Budget is 9,525 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 2021 proposed assessed valuation (AV) is \$1,964,767,446. 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 2020 levy rate of \$1.59 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 2021-2022 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 2021-2021 budget includes position vacancies which may 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.

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 and paid family medical leave 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 \$8,729,701 for 2021 and \$8,995,388 for 2022. This 2021-2022 budget does add additional team members to the City - two Police Officers funded partially through the COPS Grant, .70 FTE Human Resources Analyst and bringing the Deputy Clerk from .70 FTE to a full time position (1 FTE). We will also be defunding two positions- Customer Service Coordinator in the Finance Department and the Building Inspector in the Community Development Department. 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 DEA contract in negotiations in 2020, DPA contract in negotiations in 2021, and the DFA contract ending in 2022.

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 2.0% COLA for exempt staff in 2021 and a 3.0% COLA for 2022.

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. 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 5 percent and Kaiser Permanente rates are estimated to increase to 6 percent. Delta Dental is estimated to increase by 3 percent. Willamette Dental, Vision Service Providers, long term disability and life insurance rates are expected to stay the same. In 2020, 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 2021.

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.

City of DuPont
2021-2022 Program Expenditure Budget

GENERAL FUND						
EXPENDITURES		2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00	Salaries and Wages	\$ 3,836,498	\$ 3,937,611	\$ 3,937,611	\$ 4,310,842	\$ 4,470,883
12.00	Overtime	262,008	185,679	202,995	153,529	159,581
13.00	Reserves & Other Wages	2,083	5,500	5,500	3,250	3,250
21.00	Personnel Benefits	1,447,234	1,755,218	1,757,718	1,913,873	1,957,429
26.00	Uniform Cleaning	1,115	1,450	1,450	1,050	1,050
27.00	Uniforms	50,771	28,450	28,450	25,300	25,300
28.00	Personal Protective Equip/Clothing	8,174	5,000	5,000	5,000	5,000
Total Salary, Wages and Benefits		\$ 5,607,882	\$ 5,918,908	\$ 5,938,724	\$ 6,412,844	\$ 6,622,493
31.00	Operating Supplies	\$ 170,991	\$ 134,700	\$ 144,700	\$ 120,510	\$ 120,510
32.00	Gas, Oil & Fuel	58,490	44,300	44,300	45,100	45,100
35.00	Small Tools & Equipment	32,084	34,759	42,259	21,450	21,200
39.00	Software	1,327	-	-	-	-
41.00	Professional Services	774,902	682,021	685,521	662,171	632,171
41.03	Advertising	19,465	28,400	28,400	21,150	21,150
42.00	Communications	300,848	279,074	279,074	277,814	277,814
43.00	Travel and Subsistence	19,353	28,050	28,050	21,350	31,300
44.00	Taxes & Assessments	34,485	30,660	30,660	22,560	22,560
45.00	Operating Rental & Leases	35,208	18,950	18,950	16,650	16,650
46.00	AWC-RMSA Insurance	188,347	191,269	191,269	193,059	193,059
47.00	Utilities	245,351	250,494	250,494	250,687	250,687
48.00	Repair & Maintenance	288,242	146,700	146,700	161,710	161,710
49.00	Misc/Conf/Training/Printing/Dues	386,551	446,494	446,494	333,420	307,470
Total Other Expenditures		\$ 2,555,645	\$ 2,315,871	\$ 2,336,871	\$ 2,147,631	\$ 2,101,381
63.00	Capital Improvements	\$ 131	\$ -	\$ -	\$ -	\$ -
64.00	Machinery and Equipment	35,378	43,282	43,282	35,282	35,282
91.00	Equipment Replacement Charges	314,020	261,753	261,753	231,762	238,773
Total Capital Outlay		\$ 349,529	\$ 305,035	\$ 305,035	\$ 267,044	\$ 274,055
55.00	Interfund Loan Repayment					
99.00	Operating Transfers	\$ 618,256	\$ 737,805	\$ 799,695	\$ 819,357	\$ 758,002
00.00	State Building Surcharge	1,302	250	250	250	250
00.00	Deposit Refunds	-	2,500	2,500	2,500	2,500
Other Financing Uses		\$ 619,558	\$ 740,555	\$ 802,445	\$ 822,107	\$ 760,752
TOTAL EXPENDITURES		\$ 9,132,614	\$ 9,280,369	\$ 9,383,075	\$ 9,649,626	\$ 9,758,681
Ending Fund Balances						
Unreserved/Undesignated		\$ 412,653	\$ 344,789	\$ 344,685	\$ 472,906	\$ 482,733
Ending Fund Balances		\$ 412,653	\$ 344,789	\$ 344,685	\$ 472,906	\$ 482,733
GENERAL FUND TOTAL		\$ 9,545,267	\$ 9,625,158	\$ 9,727,760	\$ 10,122,532	\$ 10,241,414

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 Director and a Human Resources Analyst/Executive Assistant. There is one full time Deputy City Clerk for Records Management, which includes Public Disclosure Requests. There is a new .75 Senior Human Resources Analyst added in this budget cycle. The sections are:

- Mayor and Council
- City Administrator's Office
- City Clerk
- Legal Services
- Risk 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 Tourism 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 Citywide records management, including public disclosure and maintains the contracts and agreements master file.

The **Human Resources Director** 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, they are also the Risk Management Officer.

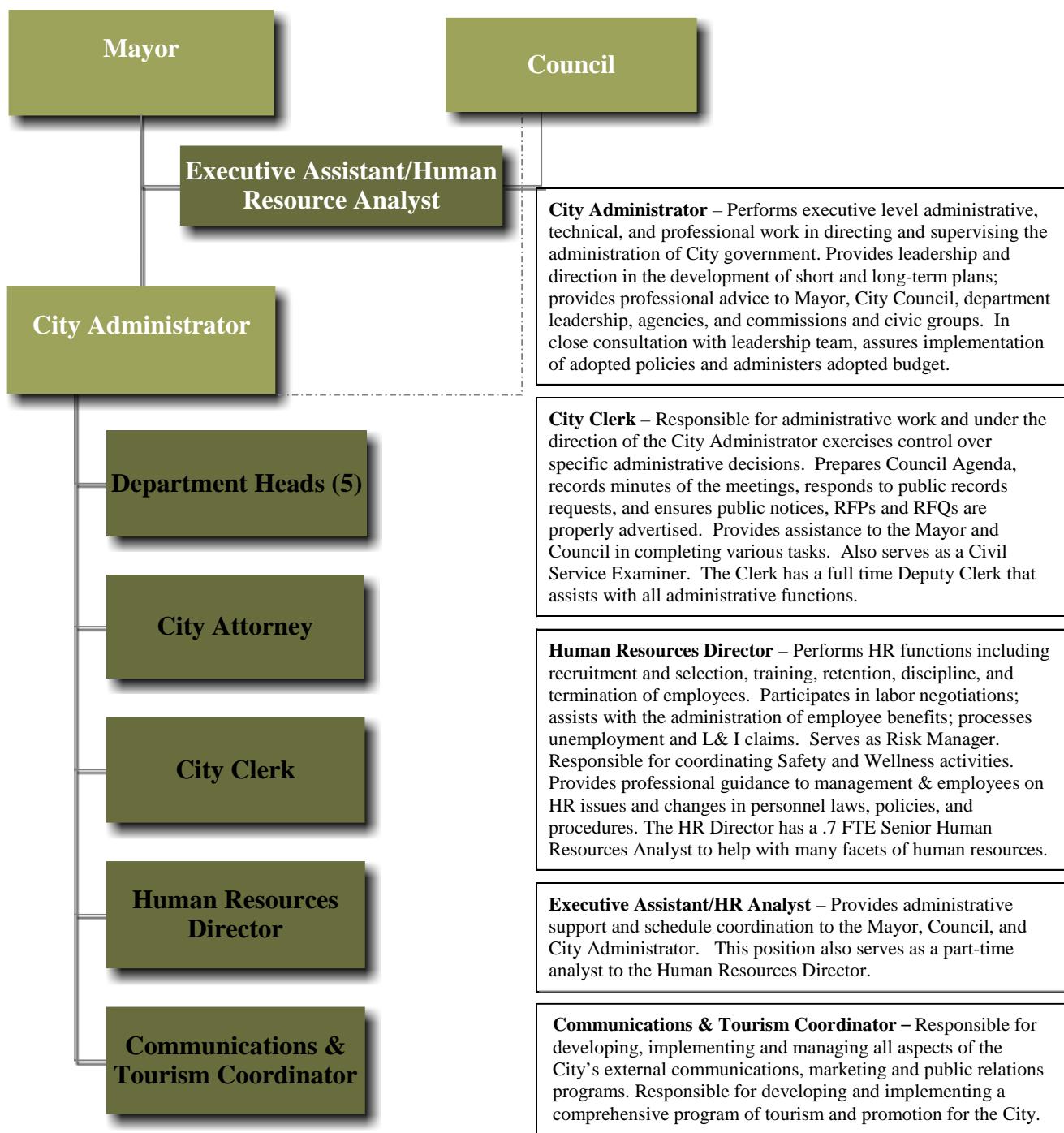
Legal Services, led by the City Attorney provides support in specialized areas such as land use planning, personnel and labor relations, legislative analysis, and legal opinions. He is responsible for assisting Human Resources with Risk Management and additionally provides non-legal policy and operations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

MAJOR 2021-2022 GOALS

- Continue to focus on reducing City's risk management liability through staff training and aggressive claims management.
- Address personnel shortages while keeping salaries within Financial Policies.
- Identify and implement HR software as a bridge until major technological system update, to improve the City's ability to support department functions and compliance with increased federal, state and local requirements.
- Continue building on existing Employee Wellness Program to enhance employee involvement, to continue earning the annual AWC Well City designation, which results in the 2% medical premium reduction.
- Comprehensive review and implementation of the City's personnel policies and procedures updates to remain current.
- Start DuPont Neighborhood Planning program in Historic Village.
- Study and implement Complete Streets Ordinance
- Institutionalize all City agencies, boards, councils, commissions, and districts into departmental responsibilities and reflect such on organizational charts.

Governance Organizational Chart



City of DuPont
2021-2022 Program Expenditure Budget

GOVERNANCE

EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 564,534	\$ 556,366	\$ 556,366	\$ 636,913	\$ 655,274
12.00 Overtime	-	-	-	-	-
21.00 Personnel Benefits	181,482	208,416	208,416	242,227	253,191
Total Salary, Wages and Benefits	\$ 746,016	\$ 764,782	\$ 764,782	\$ 879,140	\$ 908,465
31.00 Operating Supplies	4,177	4,200	4,200	3,100	3,100
35.00 Small Tools & Equipment	178	1,100	1,100	950	650
41.00 Professional Services	23,546	32,750	36,250	26,250	26,250
41.03 Advertising	-	1,500	1,500	900	900
42.00 Communications	2,020	1,450	1,450	1,900	1,900
43.00 Travel and Subsistence	7,420	8,200	8,200	7,050	17,050
46.00 AWC-RMSA Insurance	17,371	17,827	17,827	17,827	17,827
48.00 Repair & Maintenance	13,932	13,200	13,200	14,500	14,500
49.00 Misc/Conf/Training/Printing/Dues	20,803	20,070	20,070	17,400	17,400
Total Other Expenditures	\$ 90,449	\$ 100,297	\$ 103,797	\$ 89,877	\$ 99,577
91.00 Equipment Replacement Charges	\$ 2,800	\$ 1,438	\$ 1,438	\$ 1,410	\$ 1,680
Total Capital Outlay	\$ 2,800	\$ 1,438	\$ 1,438	\$ 1,410	\$ 1,680
TOTAL EXPENDITURES	\$ 839,265	\$ 866,517	\$ 870,017	\$ 970,427	\$ 1,009,721

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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL						
001-001-511-60						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 93,694	\$ 94,795	\$ 94,795	\$ 94,982	\$ 95,369	
21.00 Personnel Benefits	12,764	12,825	12,825	12,800	12,893	
Total Salary, Wages and Benefits	\$ 106,458	\$ 107,620	\$ 107,620	\$ 107,782	\$ 108,262	
31.00 Operating Supplies	\$ 1,407	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500	
41.00 Professional Services	1,138					
42.01 Communications - Devices	355	650	650	500	500	
43.00 Travel and Subsistence	6,014	5,000	5,000	5,000	15,000	
45.00 Operating Rental & Leases	1,000					
46.00 AWC-RMSA Insurance	9,844	10,102	10,102	10,102	10,102	
49.01 Conference/School/Training	2,555	4,000	4,000	3,500	3,500	
49.02 Printing/Binding	828	1,000	1,000	1,000	1,000	
49.03 Professional Dues & Subscriptions	297	500	500	350	350	
49.05 Other - Election Costs	250					
Total Other Expenditures	\$ 23,687	\$ 23,252	\$ 23,252	\$ 21,952	\$ 31,952	
91.00 Equipment Replacement	\$ 317	\$ 147	\$ 147	\$ 97	\$ 366	
Total Capital Outlay	\$ 317	\$ 147	\$ 147	\$ 97	\$ 366	
TOTAL EXPENDITURES	\$ 130,462	\$ 131,019	\$ 131,019	\$ 129,830	\$ 140,580	

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

41.00 General consulting services (recruitment, facilitation, special projects), Blue Zone Assessment

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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: EXECUTIVE						
001-002-513-10						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 133,964	\$ 129,091	\$ 129,091	\$ 142,362	\$ 147,147	
21.00 Personnel Benefits	47,425	55,169	55,169	55,079	56,377	
Total Salary, Wages and Benefits	\$ 181,389	\$ 184,260	\$ 184,260	\$ 197,441	\$ 203,524	
31.00 Operating Supplies	\$ 1,598	\$ 200	\$ 200	\$ 200	\$ 200	
35.00 Small Tools & Equipment		100	100	50	50	
41.00 Professional Services	1,055	3,000	3,000	1,500	1,500	
42.01 Communications - Devices	530					
43.00 Travel and Subsistence	277	1,000	1,000	500	500	
46.00 AWC-RMSA Insurance	2,316	2,377	2,377	2,377	2,377	
48.01 Maintenance - Software	109					
49.01 Conference/School/Training	1,188	1,500	1,500	1,400	1,400	
49.02 Printing/Binding	71					
49.03 Professional Dues & Subscriptions	3,664	1,400	1,400	1,400	1,400	
49.05 Miscellaneous		200	200	100	100	
Total Other Expenditures	\$ 10,808	\$ 9,777	\$ 9,777	\$ 7,527	\$ 7,527	
91.00 Equipment Replacement Charges	\$ 470	\$ 557	\$ 557	\$ 480	\$ 480	
Total Capital Outlay	\$ 470	\$ 557	\$ 557	\$ 480	\$ 480	
TOTAL EXPENDITURES	\$ 192,667	\$ 194,594	\$ 194,594	\$ 205,448	\$ 211,531	

11.00 City Administrator (60%); Executive Assistant (25%); Communications Tourism Coordinator (50%)

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

49.05 Finance Charges

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: CITY CLERK 001-002-514-20						
EXPENDITURES		2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00	Salaries and Wages	\$ 157,283	\$ 144,883	\$ 144,883	\$ 148,890	\$ 152,518
21.00	Personnel Benefits	49,104	57,218	57,218	75,731	76,602
Total Salary, Wages and Benefits		\$ 206,387	\$ 202,101	\$ 202,101	\$ 224,621	\$ 229,120
31.00	Operating Supplies	\$ 183	\$ 550	\$ 550	\$ 250	\$ 250
35.00	Small Tools & Equipment	146	800	800	800	500
41.00	Professional Services	6,985	3,250	3,250	3,250	3,250
43.00	Travel and Subsistence	1,069	1,500	1,500	1,000	1,000
46.00	AWC-RMSA Insurance	2,895	2,971	2,971	2,971	2,971
48.01	Maintenance - Software	6,889	10,000	10,000	10,000	10,000
49.01	Conference/School/Training	560	1,500	1,500	550	550
49.02	Printing/Binding		50	50	50	50
49.03	Professional Dues & Subscriptions	894	820	820	900	900
49.05	Miscellaneous	20				
Total Other Expenditures		\$ 19,641	\$ 21,441	\$ 21,441	\$ 19,771	\$ 19,471
91.00	Equipment Replacement Charges	\$ 732	\$ 367	\$ 367	\$ 367	\$ 367
Total Capital Outlay		\$ 732	\$ 367	\$ 367	\$ 367	\$ 367
TOTAL EXPENDITURES		\$ 226,759	\$ 223,909	\$ 223,909	\$ 244,759	\$ 248,958

- 11.00 City Clerk; 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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: HUMAN RESOURCES						
001-002-518-10						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 108,061	\$ 113,920	\$ 113,920	\$ 174,792	\$ 182,835	
21.00 Personnel Benefits	48,819	52,995	52,995	68,265	76,602	
Total Salary, Wages and Benefits	\$ 156,880	\$ 166,914	\$ 166,914	\$ 243,057	\$ 259,437	
31.00 Operating Supplies	\$ 338	\$ 450	\$ 450	\$ 400	\$ 400	
35.00 Small Tools & Equipment	33	100	100	50	50	
41.00 Professional Services	6,582	6,500	10,000	6,500	6,500	
41.03 Advertising		1,500	1,500	900	900	
42.01 Communications - Devices	530			600	600	
43.00 Travel and Subsistence	61	200	200	200	200	
46.00 AWC-RMSA Insurance	2,316	2,377	2,377	2,377	2,377	
48.01 Maintenance - Software	6,934	3,200	3,200	4,500	4,500	
49.01 Conference/School/Training	580	1,500	1,500	750	750	
49.03 Professional Dues & Subscriptions	2,109	2,500	2,500	2,500	2,500	
49.05 Miscellaneous	60	500	500	250	250	
Total Other Expenditures	\$ 19,543	\$ 18,827	\$ 22,327	\$ 19,027	\$ 19,027	
91.00 Equipment Replacement Charges	\$ 732	\$ 367	\$ 367	\$ 367	\$ 367	
Total Capital Outlay	\$ 732	\$ 367	\$ 367	\$ 367	\$ 367	
TOTAL EXPENDITURES	\$ 177,155	\$ 186,109	\$ 189,609	\$ 262,451	\$ 278,831	

11.00 Human Resources Director; 0.7 FTE Senior HR 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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: LEGAL 001-003-515-30						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 71,532	\$ 73,677	\$ 73,677	\$ 75,887	\$ 77,405	
21.00 Personnel Benefits	23,371	30,210	30,210	30,352	30,717	
Total Salary, Wages and Benefits	\$ 94,903	\$ 103,887	\$ 103,887	\$ 106,239	\$ 108,122	
31.00 Operating Supplies	\$ 652	\$ 1,000	\$ 1,000	\$ 750	\$ 750	
35.00 Small Tools & Equipment		100	100	50	50	
41.01 Prof Svcs - Specialized Legal Counsel	7,786	20,000	20,000	15,000	15,000	
42.00 Communications	605	800	800	800	800	
43.00 Travel and Subsistence		500	500	350	350	
49.01 Conference/School/Training	1,098	1,000	1,000	1,100	1,100	
49.03 Professional Dues & Subscriptions	6,630	3,500	3,500	3,500	3,500	
49.05 Miscellaneous		100	100	50	50	
Total Other Expenditures	\$ 16,770	\$ 27,000	\$ 27,000	\$ 21,600	\$ 21,600	
91.00 Equipment Replacement	\$ 548			\$ 100	\$ 100	
Total Capital Outlay	\$ 548	\$ -	\$ -	\$ 100	\$ 100	
TOTAL EXPENDITURES	\$ 112,221	\$ 130,887	\$ 130,887	\$ 127,939	\$ 129,822	

- 11.00 City Attorney
- 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
- 49.05 Title searches, transaction fees & service fees

SUPPORT SERVICES DEPARTMENT

MISSION

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 six employees: Finance Director, Assistant Finance Director, two 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 licenses, 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 citywide phone services.

2019-2020 ACCOMPLISHMENTS

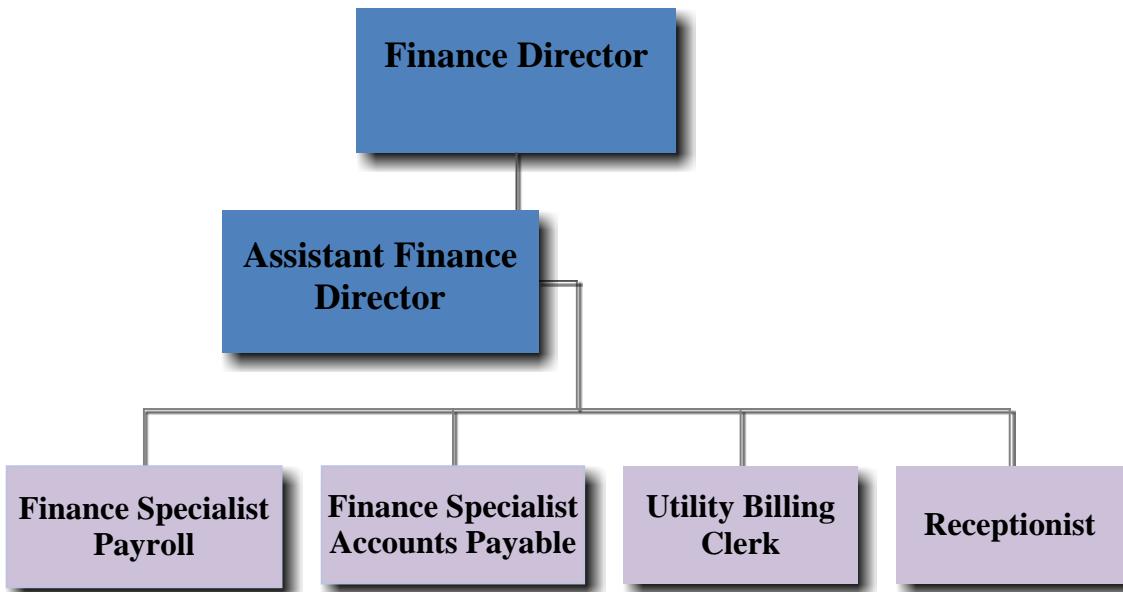
- Maintained the City's AA+ credit rating with Standard & Poor's
- Maintained the Revenue Bond AA credit rating with Standard & Poor's
- Continued to build reserve balances
- Performed oversight and performance responsibilities for the administration of the City's Lodging Tax (LTAC) program
- Implemented our financial software, Springbrook, to the Cloud

- Actively involved in the Emergency Operations Committee
- Approval and hiring of an Assistant Finance Director
- Implemented the Auto Pay Program for utility customers
- Implemented Employee Self Service (ESS) to our software system, Springbrook, to allow paperless, employee driven payroll
- Tracked and audited all Covid-19 expenses for submittal for reimbursement to the US Treasury and FEMA through Cares Act Grant

2021-2022 MAJOR GOALS

- Maintain the long-term financial forecast model and prepare monthly reports updating council and the public on the City's 6-year financial forecast
- Maintain or improve the City's AA+ and Revenue Bond AA credit rating with Standard & Poor's
- Continue to expand online processing to all types of financial transactions
- Complete online payroll entry and processing to become 100% paperless
- Revise and implement city policies on purchasing and the Lodging Tax Committee
- Review and obtain a new collection agency for the City
- Continual training on the State Auditor's Policies and Practices
- Update Fee Schedule and Parks Facility Use and Reservation Policy through Parks Agency and City Council Committees

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.

Assistant Finance Director - Assists the Finance Director with activities including finance, budget, accounting, financial reporting, debt management, treasury & cash management, payroll, utility billing and collection, and purchasing.

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 concerns.

Receptionist – Responsible for performing routine receptionist and clerical work. Answers phones, greets the public, and provides customer assistance, acts as cashier, provides assistance to the Recreation and Events division. Handles facility schedules and rentals. Answers citizens' questions and guides them to the correct department or source if additional information is needed.

City of DuPont
2021-2022 Program Expenditure Budget

SUPPORT SERVICES DEPARTMENT						
EXPENDITURES		2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00	Salaries and Wages	\$ 161,347	\$ 159,514	\$ 159,514	\$ 171,214	\$ 178,933
12.00	Overtime	810	1,832	1,832	260	260
21.00	Personnel Benefits	66,462	79,771	79,771	79,809	81,922
Total Salary, Wages and Benefits		\$ 228,619	\$ 241,117	\$ 241,117	\$ 251,283	\$ 261,115
31.00	Operating Supplies	\$ 9,612	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300
35.00	Small Tools & Equipment	11,391	750	750	650	650
39.00	Software	1,248	-	-	-	-
41.00	Professional Services	23,364	35,900	35,900	32,700	32,700
41.03	Advertising	-	100	100	50	50
42.00	Communication	24,736	26,500	26,500	26,500	26,500
43.00	Travel and Subsistence	1,564	2,000	2,000	1,850	1,750
45.00	Operating Rental & Leases	9,049	4,700	4,700	4,700	4,700
46.00	AWC-RMSA Insurance	4,994	5,075	5,075	5,126	5,126
48.00	Repair & Maintenance	123,650	61,500	61,500	82,560	82,560
49.00	Misc/Conf/Training/Printing/Dues	7,790	14,250	14,250	10,400	10,250
Total Other Expenditures		\$ 217,399	\$ 158,075	\$ 158,075	\$ 171,836	\$ 171,586
91.00	Equipment Replacement Charges	\$ 11,687	\$ 6,767	\$ 6,767	\$ 3,422	\$ 5,198
Total Capital Outlay		\$ 11,687	\$ 6,767	\$ 6,767	\$ 3,422	\$ 5,198
TOTAL EXPENDITURES		\$ 457,705	\$ 405,959	\$ 405,959	\$ 426,541	\$ 437,899

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: FINANCE		2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
001-004-514-23						
EXPENDITURES		2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00	Salaries and Wages	\$ 161,347	\$ 159,514	\$ 159,514	\$ 171,214	\$ 178,933
12.00	Overtime	810	1,832	1,832	260	260
21.00	Personnel Benefits	66,462	79,771	79,771	79,809	81,922
Total Salary, Wages and Benefits		\$ 228,619	\$ 241,117	\$ 241,117	\$ 251,283	\$ 261,115
31.00	Operating Supplies	\$ 803	\$ 800	\$ 800	\$ 800	\$ 800
35.00	Small Tools & Equipment		250	250	150	150
41.00	Professional Services	19,195	19,900	19,900	16,700	16,700
41.03	Advertising		100	100	50	50
43.00	Travel and Subsistence	1,564	2,000	2,000	1,850	1,750
46.00	AWC-RMSA Insurance	4,994	5,075	5,075	5,126	5,126
48.01	Maintenance - Software	30,673	12,000	12,000	15,200	15,200
49.01	Conference/School/Training	150	2,500	2,500	1,500	1,500
49.02	Printing/Binding	279	1,000	1,000	850	500
49.03	Professional Dues & Subscriptions	470	600	600	550	550
49.05	Miscellaneous	455	1,000	1,000	500	500
Total Other Expenditures		\$ 58,585	\$ 45,225	\$ 45,225	\$ 43,276	\$ 42,826
91.00	Equipment Replacement Charges	\$ 1,329	\$ 1,277	\$ 1,277	\$ 816	\$ 1,685
Total Capital Outlay		\$ 1,329	\$ 1,277	\$ 1,277	\$ 816	\$ 1,685
TOTAL EXPENDITURES		\$ 288,534	\$ 287,619	\$ 287,619	\$ 295,374	\$ 305,626

11.00 Finance Director (45%); Assistant Finance Director (45%); Finance Specialist (Payroll, Taxes) (65%); Finance Specialist (Payables, GL, Assets) (35%); Utility Billing Clerk (15%); Receptionist/Clerical (15%)
31.00 Blank forms, printer supplies, endorsement stamps, cashier tape
41.00 Financial forecast services, audit fees
43.00 Travel associated with staff training and meetings
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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES						
001-005-518-50						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
31.00 Operating Supplies	\$ 7,641	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
41.00 Professional Services	208					
42.00 Communications	20,253	22,500	22,500	22,500	22,500	
42.02 Communications - Postage	4,482	4,000	4,000	4,000	4,000	
45.00 Operating Rental & Leases	9,049	4,700	4,700	4,700	4,700	
48.00 Repair & Maintenance	-	3,000	3,000	3,000	3,000	
49.02 Printing/Binding	977	2,650	2,650	1,000	1,000	
49.05 Miscellaneous	5,459	6,500	6,500	6,000	6,200	
Total Other Expenditures	\$ 48,068	\$ 49,850	\$ 49,850	\$ 47,700	\$ 47,900	
TOTAL EXPENDITURES	\$ 48,068	\$ 49,850	\$ 49,850	\$ 47,700	\$ 47,900	

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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY						
001-005-518-81						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
31.00 Office Supplies	\$ 1,168					
35.00 Small Tools & Equipment	11,391	500	500	500	500	
39.00 Software	1,248					
41.00 Professional Services - I.T.	3,961	16,000	16,000	16,000	16,000	
48.01 Hardware/Software Maintenance	92,976	46,500	46,500	64,360	64,360	
Total Other Expenditures	\$ 110,745	\$ 63,000	\$ 63,000	\$ 80,860	\$ 80,860	
91.00 Equipment Replacement Charges	10,358	5,490	5,490	2,606	3,513	
Total Capital Outlay	\$ 10,358	\$ 5,490	\$ 5,490	\$ 2,606	\$ 3,513	
TOTAL EXPENDITURES	\$ 121,103	\$ 68,490	\$ 68,490	\$ 83,466	\$ 84,373	

35.00 Cables, supplies for server, Computers and software
 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 protect life, fight crime, uphold individual rights and support the community.

VISION

The vision of the DuPont Police Department is that we never terminate the pursuit of excellence.

THE ORGANIZATION

The DuPont Police Department is a fully accredited agency organized into two divisions: Administration and Operations. We currently have a Chief, Deputy Chief, three Sergeants, a Detective, a K-9 Officer and six Patrol Officers. We have one Administrative Specialist, one Police Records Clerk and several volunteers.

Administration

The Administration Division consists of the sworn Chief of Police, the Assistant Chief, the Administrative Specialist and the Police Records Clerk. The Chief is responsible for the overall management and administration of the Police Department. The Assistant Chief provides operational supervision as well as administrative assistance. The Administrative Specialist oversees records and handles administrative issues. The Police Records Clerk handles records and front desk duties. The expenditures in this division are used to fund the four positions, necessary materials and services for administrating the department, and some overall departmental expenses.

Operations

The Deputy Chief is the commander of the Operations Division, which consists of three Sergeants, seven Patrol Officer Positions including the Community Resource Officer and one Detective. He has supervisory responsibility over the three 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.

2019-2020 MAJOR ACCOMPLISHMENTS

- Concluded the 2019 budgetary year approximately 8% under the allotted police department budget
- Completely refurbished the vehicle fleet with no additional cost to the city utilizing Washington Department of Enterprise Services, allowing the surplus-sale of an aging fleet with for a total of \$18,000 (gain)
- Surplus-sale of obsolete communications equipment for a gain of approximately \$1,000
- Between 2019-2020, awarded grant revenues of approximately \$392,300
 - Department of Justice COPS hiring grant: \$375,000
 - WA Traffic Safety Commission (DUI Enforcement): \$1,000
 - WA Traffic Safety Commission (School Zone Enforcement): \$5,000
 - State Farm (Electronic reader board): \$7,500
 - Bureau of Justice Assistance (Bullet proof vests) \$3,800
- Staffed six (6) vacant officer positions, with a projected overtime savings of approximately \$50,000
- Utilizing Defense Reutilization Marketing Office (DRMO), obtained body armor, for an approximate savings of \$6,000
- Established first-ever explosive canine (K-9) program, valued \$35,000 at no-cost:
 - Police dog (four-year old Belgian Malinois, "Luna") obtained through a federal K-9 program (\$15,000 value)

2021-2022 MAJOR GOALS /STRATEGIC PLAN

DuPont Police Department's strategic plan is built on a foundation of SAFETY and ETHICS, with four pillars:
COMMUNITY ENGAGEMENT:

- School safety efforts (e.g., liaison with school district leadership and parents, school zone traffic safety, active shooter mitigation and response procedures, child safety education)
- External communications (e.g., media engagement, social media, Citizens' Academy, Coffee with a Cop)
- Charitable efforts
- Community events (e.g., National Night Out, integrated in all City events)

OPERATIONAL READINESS:

- Response to extraordinary acts of violence (e.g., international and domestic terrorism, protection of our military community, school and workplace violence)
- Traffic enforcement
- Proactive Investigations (as a result of problem-oriented policing)
- Crisis response and de-escalation tactics (mental health service liaison, tactical communications, special needs for our veterans)
- Increased training
- Flexibility in shift assignments in order to facilitate intelligence-led and data-driven hotspot policing
- Assignment of officers to specific neighborhoods for longer periods of time in order to enhance customer service and increase positive non-enforcement community contacts

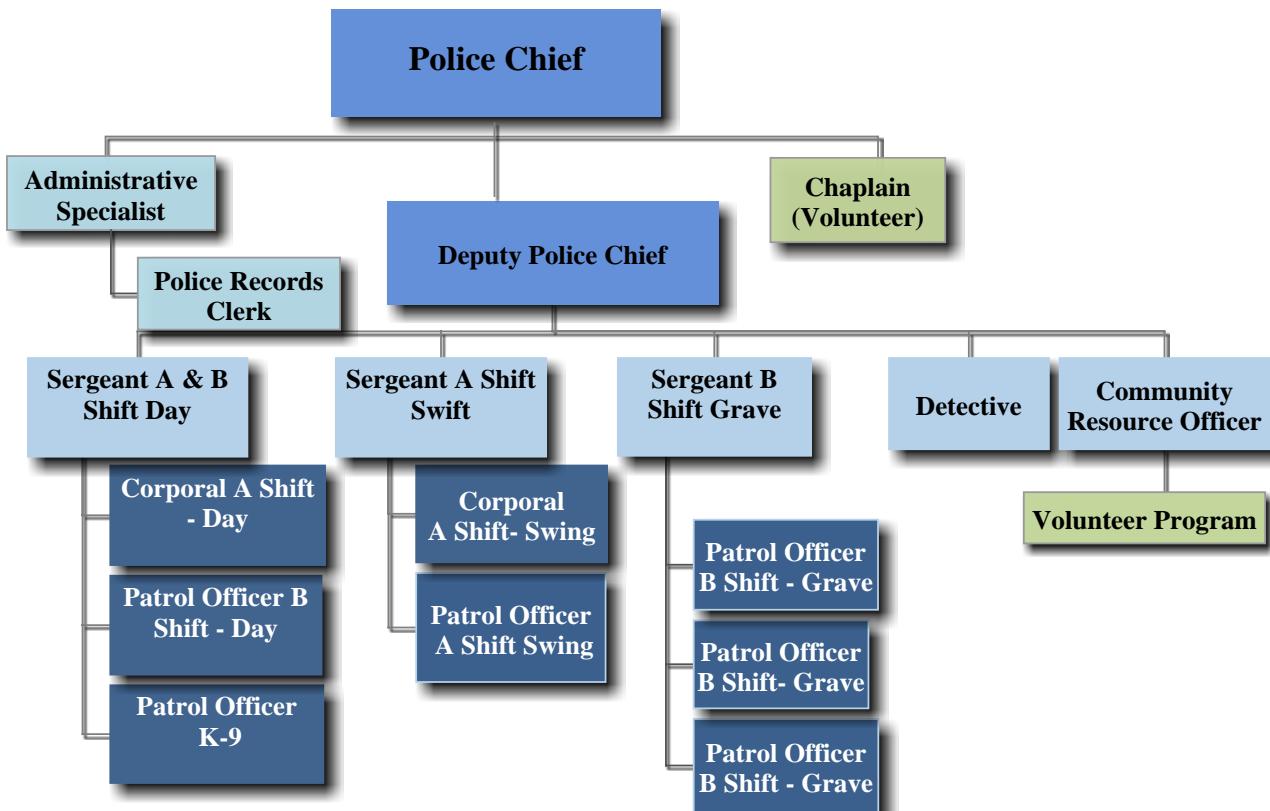
PROFESSIONALISM AND INNOVATION:

- Research and develop new technologies and industry trends (in order to support operational readiness, increase safety and reduce risk and liability)
- New policies, procedures, best practices and standards
- Pursue and achieve state and national Accreditation
- Equipment replace/update

STAFF DEVELOPMENT:

- Leadership and community policing training at all levels
- Employee wellness (e.g., psychological after-action crisis management for officers, resources for both the individual officer and the family focusing on mind, body and spirit to support efficient work and healthy, ethical career longevity)
- Core values-based systems
- Educational based discipline
- Increased career promotional opportunities

Police Department Organizational Chart



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

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

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

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

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

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

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

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

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

Police Records Clerk – Receptionist and general outreach; provides administrative support to department, provides public records services, releases impound/tows.

City of DuPont
2021-2022 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 1,160,116	\$ 1,278,053	\$ 1,278,053	\$ 1,490,881	\$ 1,554,428
12.00 Overtime	92,748	91,857	91,857	65,630	68,473
21.00 Personnel Benefits	387,038	571,591	571,591	613,275	627,198
26.00 Uniform Cleaning	89	600	600	200	200
27.00 Uniforms & Equipment Allowance	29,885	17,000	17,000	15,500	15,500
Total Salary, Wages and Benefits	\$ 1,669,877	\$ 1,959,100	\$ 1,959,100	\$ 2,185,486	\$ 2,265,799
31.00 Operating Supplies	\$ 25,858	\$ 23,700	\$ 23,700	\$ 18,500	\$ 18,500
32.00 Gas, Oil & Fuel	34,342	29,500	29,500	29,500	29,500
35.00 Small Tools & Equipment	11,671	20,210	27,710	12,850	12,850
41.00 Professional Services	46,936	20,300	20,300	18,300	18,300
41.03 Advertising	426	500	500	450	450
42.00 Communications	188,005	169,449	169,449	174,349	174,349
43.00 Travel and Subsistence	5,566	7,800	7,800	6,300	6,300
45.00 Operating Rental & Leases	4,205	6,500	6,500	4,200	4,200
46.00 AWC-RMSA Insurance	46,322	47,536	47,536	47,536	47,536
47.00 Utilities	20,037	19,800	19,800	16,490	16,490
48.00 Repair & Maintenance	35,978	24,750	24,750	20,050	20,050
49.00 Conf/Training/Printing/Dues	27,739	26,046	26,046	21,120	21,120
Total Other Expenditures	\$ 447,085	\$ 396,091	\$ 403,591	\$ 369,645	\$ 369,645
64.00 Machinery and Equipment	\$ 47	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	157,981	103,164	103,164	95,200	110,850
Total Capital Outlay	\$ 158,028	\$ 103,164	\$ 103,164	\$ 95,200	\$ 110,850
TOTAL EXPENDITURES	\$ 2,274,990	\$ 2,458,355	\$ 2,465,855	\$ 2,650,331	\$ 2,746,294

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICES						
001-007-521-10						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 373,294	\$ 346,424	\$ 346,424	\$ 360,759	\$ 371,552	
12.00 Overtime	2,912	4,860	4,860	500	500	
21.00 Personnel Benefits	128,378	155,208	155,208	164,694	167,304	
26.00 Uniform Cleaning	57	500	500	100	100	
27.00 New Uniforms & Equipment Allowance	2,051	5,000	5,000	3,500	3,500	
Total Salary, Wages and Benefits	\$ 506,692	\$ 511,993	\$ 511,993	\$ 529,553	\$ 542,956	
31.00 Operating Supplies	\$ 18,572	\$ 13,500	\$ 13,500	\$ 10,500	\$ 10,500	
35.00 Small Tools & Equipment	807	6,710	6,710	850	850	
41.00 Professional Services	26,700	16,500	16,500	14,500	14,500	
41.03 Advertising	426	500	500	450	450	
42.00 Communications	21,196	16,629	16,629	16,629	16,629	
42.01 Communications - Devices	1,549	2,200	2,200	1,650	1,650	
42.02 Communications - Postage	62	100	100	50	50	
43.00 Travel and Subsistence	4,113	2,800	2,800	2,800	2,800	
45.00 Operating Rental & Leases	4,205	4,500	4,500	4,200	4,200	
46.00 AWC-RMSA Insurance	14,843	15,232	15,232	15,232	15,232	
47.00 Utilities	16,010	19,800	19,800	16,490	16,490	
48.00 Repair & Maintenance	5,935					
48.01 Maintenance - Software	717	3,500	3,500	800	800	
48.02 Maintenance - Vehicles		250	250	250	250	
49.01 Conference/School/Training	3,756	3,500	3,500	2,500	2,500	
49.02 Printing/Binding	1,892	220	220	220	220	
49.03 Professional Dues & Subscriptions	1,290	1,626	1,626	1,100	1,100	
49.05 Miscellaneous	339	400	400	200	200	
Total Other Expenditures	\$ 122,413	\$ 107,967	\$ 107,967	\$ 88,422	\$ 88,422	
TOTAL EXPENDITURES	\$ 629,105	\$ 619,960	\$ 619,960	\$ 617,975	\$ 631,378	

11.00 Police Chief; Deputy Chief; Police Records Specialist and Administrative Support
 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
 49.05 Bank Fees

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS						
001-007-521-22						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 786,822	\$ 931,629	\$ 931,629	\$ 1,130,122	\$ 1,182,876	
12.00 Overtime	89,836	86,997	86,997	65,130	67,973	
21.00 Personnel Benefits	258,660	416,382	416,382	448,581	459,894	
26.00 Uniform Cleaning	33	100	100	100	100	
27.00 New Uniforms & Equipment Allowance	27,834	12,000	12,000	12,000	12,000	
Total Salary, Wages and Benefits	\$ 1,163,185	\$ 1,447,108	\$ 1,447,108	\$ 1,655,933	\$ 1,722,843	
31.00 Operating Supplies	\$ 7,286	\$ 10,200	\$ 10,200	\$ 8,000	\$ 8,000	
32.00 Gas, Oil & Fuel	34,342	29,500	29,500	29,500	29,500	
35.00 Small Tools & Equipment	10,864	13,500	21,000	12,000	12,000	
41.00 Professional Services	20,236	3,800	3,800	3,800	3,800	
42.00 Communications	154,589	139,470	139,470	145,170	145,170	
42.01 Communications - Devices	10,610	11,000	11,000	10,850	10,850	
42.02 Communications - Postage		50	50			
43.00 Travel and Subsistence	1,453	5,000	5,000	3,500	3,500	
45.00 Operating Rental & Leases		2,000	2,000			
46.00 AWC-RMSA Insurance	31,478	32,304	32,304	32,304	32,304	
47.00 Utilities	4,027					
48.00 Repair & Maintenance	528					
48.01 Maintenance - Software	451			3,000	3,000	
48.02 Maintenance - Vehicles	28,348	21,000	21,000	16,000	16,000	
49.01 Conference/School/Training	17,948	17,700	17,700	15,000	15,000	
49.02 Printing/Binding	123	100	100	100	100	
49.03 Professional Dues & Subscriptions	2,253	2,500	2,500	2,000	2,000	
49.05 Miscellaneous	138					
Total Other Expenditures	\$ 324,672	\$ 288,124	\$ 295,624	\$ 281,224	\$ 281,224	
64.00 Machinery and Equipment	\$ 47					
91.00 Equipment Replacement Charges	157,981	103,164	103,164	95,200	110,850	
Total Capital Outlay	\$ 158,028	\$ 103,164	\$ 103,164	\$ 95,200	\$ 110,850	
TOTAL EXPENDITURES	\$ 1,645,885	\$ 1,838,395	\$ 1,845,895	\$ 2,032,356	\$ 2,114,916	

11.00 3 Sergeants, 1 Detective, 1 Community Resource Officer, 2 Corporals and 5 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, semimition, range equipment, crime scene material, drug testing supplies, 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
 42.00 South Sound 911 dispatch services, Olympia Police Department firing range contract, Tacoma Police Department radar testing
 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)
 64.00 Equipment (Camera system, Lidar, Trailer, Shed)

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT						
001-009-525-60						
EXPENDITURES	2019	Actual	2020	Adopted	2020	Revised
11.00 Salaries and Wages	\$ 11,835	\$ 11,784	\$ 11,784	\$ 11,784	\$ -	\$ -
21.00 Personnel Benefits	\$ 3,142	\$ 3,914	\$ 3,914	\$ 3,914	\$ -	\$ -
Total Salary, Wages and Benefits	\$ 14,976	\$ 15,698	\$ 15,698	\$ 15,698	\$ -	\$ -
31.00 Operating Supplies	\$ 1,136	\$ 1,000	\$ 1,000	\$ 1,000	\$ 250	\$ 250
41.00 Professional Services	\$ 7,977	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,000	\$ 8,000
46.00 AWC-RMSA Insurance	\$ 132	\$ 139	\$ 139	\$ 139	\$ 140	\$ 140
48.00 Repair & Maintenance	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
Total Other Expenditures	\$ 9,245	\$ 10,839	\$ 10,839	\$ 10,839	\$ 8,390	\$ 8,390
TOTAL EXPENDITURES	\$ 24,222	\$ 26,537	\$ 26,537	\$ 26,537	\$ 8,390	\$ 8,390

41.00 Interagency contract with Pierce County Department of Emergency Management.

48.00 Audio/visual equipment maintenance contract for EOC

FIRE DEPARTMENT

MISSION

The primary mission of the DuPont Fire Department is to provide professional emergency services with compassion and integrity.

DESCRIPTION

The Fire Department is divided into three divisions. Administrative, Fire Marshal and Operations. The responsibilities of these divisions overlap due to the small size of the Department.

Administrative Division: Currently, the Administrative Division consists of the Fire Chief and the Assistant Chief of Training and Operations. These two positions work together closely and as a team to set goals, create policies, manage budgets, personnel, daily operations and emergency responses. These positions are considered to be 24-hour Command Staff responders for major incidents.

Fire Marshal: The Fire Marshal works under the authority of the Fire Chief, but operates independently to achieve his responsibilities for plans review, inspections, and other tasks. He requires administrative support, but no significant supervision.

Operations Division: Shifts are managed primarily by the Shift Captains or Acting Captains in their absence. Each shift consists of three firefighters and one Captain/Shift Commander. The Operations Chief works closely with them and often assists them with emergency responses.

2019 -2020 ACCOMPLISHMENTS

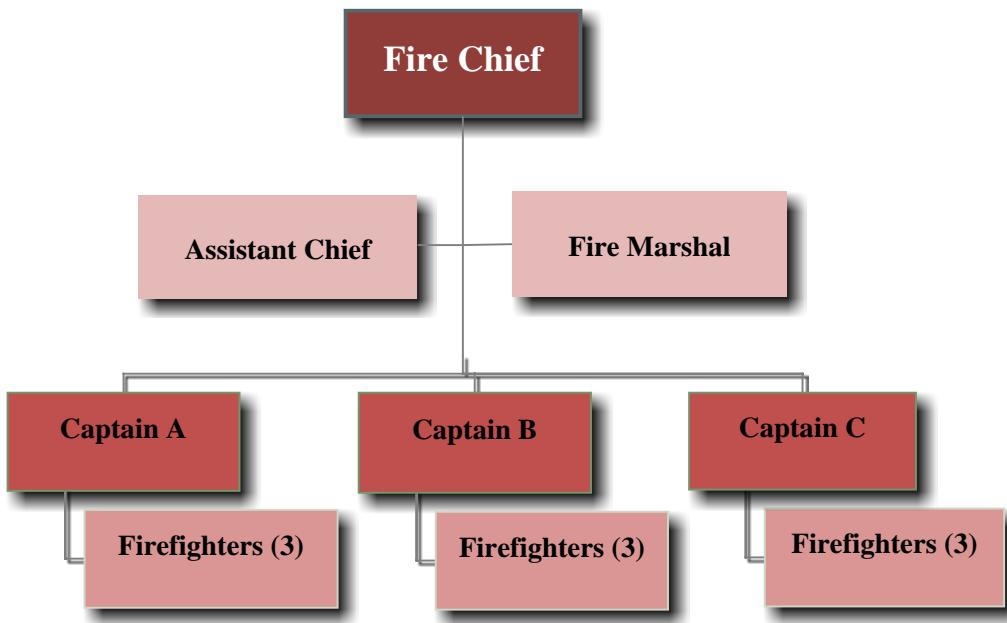
- Completed the outfitting and placed into service two new Engines
- Improve Department training significantly with current staff
- Completion of the digital alerting system
- Installed the Power Load System on Aid-25
- Hire an additional firefighter, thus reducing overtime
- Completed the Utility Task Vehicle (UTV) vehicle
- Placed into service the following:
 - Self-contained breathing apparatus (SCBA)
 - Extrication Tools
 - Pressure Fans
- Entry Level Firefighter Testing to create a current hiring list
- Evaluated and Revised run cards
- Red Card Certifications

- Collaborating with local business to use their buildings for hands on training
- Enhancements to Competency Based Training, DuPont firefighters have logged 1,000 hours of training in the first half of 2020.
 - Quarterly Extrication
 - Engine Company Evolution
 - Fire Pump and Streams
- Business sponsored funding for the Rescue Systems-1 (40-hour course); these funds funded the training of addition members in Rescue Systems
- Received reimbursement from the Ground Emergency Medical Transport Program. (these funds are not guaranteed)
- Received a Trauma Grant from the Department of Health
- Fall delivery of Fire Officer-1 certification
- Fall delivery of the National Fire Academies Decision Making for Company Officers
- Repairs to apparatus bay doors and garage door openers
- Completion of annual business inspections
- Fire Captain Testing scheduled for 4th quarter
- Upgrades to station computers and procedures
- Received a grant from State Farm
- Deployments for wildland fires in both the State and Pierce County
- Hands on ventilation skills training with West Pierce Fire
- Received a \$8,000 grant from State Farm for fire hoses and appliances

2021 - 2022 GOALS

- Maintain a healthy staff
- Make significant updates to our Pre Fire Incident Planning
- Continue to improve training
- Hire an additional firefighter
- Plan and prepare for a paramedic program
- Maintain Red Card Certifications
- Continue to modify and improve the strategic plan as required
- Continue to improve response efficiencies
- Transition to a new Incident Reporting platform that will improve data reporting, and transport billing
- Continue to explore revenue options such as grants and reimbursements
- Continue enrollment in the Ground Emergency Medical Transport (GEMT) Program
- Upgrade equipment as needed

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.

Assistant Chief – Responsible for continuation and development of training and day-to-day operations. Attend and represent the city of DuPont committee's such as training, South Sound 911 user group. Respond as needed to manage emergency incidents as the incident commander

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

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

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

Fire Captains – 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.

City of DuPont
2021-2022 Program Expenditure Budget

FIRE DEPARTMENT

EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 1,309,870	\$ 1,287,926	\$ 1,287,926	\$ 1,319,781	\$ 1,362,549
12.00 Overtime	155,221	78,158	78,158	79,491	82,374
13.00 Reserve Firefighter/EMTs/Paramedics	2,083	5,500	5,500	3,250	3,250
21.00 Personnel Benefits	522,077	540,485	540,485	602,939	611,323
27.00 Uniforms	18,625	9,900	9,900	8,500	8,500
28.00 Personal Protective Equip/Clothing	8,174	5,000	5,000	5,000	5,000
Total Salary, Wages and Benefits	\$ 2,016,051	\$ 1,926,970	\$ 1,926,970	\$ 2,018,961	\$ 2,072,996
31.00 Operating Supplies	\$ 20,266	\$ 14,700	\$ 14,700	\$ 11,750	\$ 11,750
32.00 Gas, Oil & Fuel	14,047	8,000	8,000	8,000	8,000
35.00 Small Tools & Equipment	3,974	2,200	2,200	1,650	1,700
41.00 Professional Services	17,946	11,700	11,700	11,700	11,700
42.00 Communications	66,914	65,710	65,710	61,650	61,650
43.00 Travel and Subsistence	1,007	2,000	2,000	1,100	1,150
46.00 AWC-RMSA Insurance	76,705	76,746	76,746	78,484	78,484
47.00 Utilities	27,726	32,500	32,500	30,000	30,000
48.00 Repair & Maintenance	2,733	21,950	21,950	5,650	5,650
49.00 Misc/Conf/Training/Printing/Dues	20,947	20,903	20,903	17,125	17,325
Total Other Expenditures	\$ 252,265	\$ 256,409	\$ 256,409	\$ 227,109	\$ 227,409
64.00 Machinery and Equipment	\$ 49	\$ 8,000	\$ 8,000	\$ -	\$ -
75.00 Capital Lease -Principal- Fire Apparatus	26,487	24,632	24,632	24,632	24,632
83.00 Capital Lease -Interest- Fire Apparatus	8,794	10,650	10,650	10,650	10,650
91.00 Equipment Replacement Charges	82,268	90,375	90,375	88,154	80,251
Total Capital Outlay	\$ 117,599	\$ 133,657	\$ 133,657	\$ 123,436	\$ 115,533
TOTAL EXPENDITURES	\$ 2,385,915	\$ 2,317,036	\$ 2,317,036	\$ 2,369,505	\$ 2,415,938

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.

City of DuPont
FIRE DEPARTMENT

PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICES						
001-008-522-10		2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
EXPENDITURES						
11.00	Salaries and Wages	\$ 307,030	\$ 284,201	\$ 284,201	\$ 292,047	\$ 297,890
21.00	Personnel Benefits	66,362	60,244	60,244	57,635	58,212
27.00	Uniforms	1,551	2,400	2,400	1,000	1,000
Total Salary, Wages and Benefits		\$ 374,943	\$ 346,845	\$ 346,845	\$ 350,682	\$ 357,102
31.00	Operating Supplies	\$ 4,163	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500
32.00	Gas, Oil & Fuel	14,047	8,000	8,000	8,000	8,000
35.00	Small Tools & Equipment	1,445	200	200	200	200
41.00	Professional Services	8,217	7,000	7,000	7,000	7,000
42.00	Communications	1,518	1,500	1,500	1,000	1,000
42.01	Communications - Devices	5,093	3,400	3,400	3,400	3,400
42.02	Communications - Postage	57	50	50	50	50
43.00	Travel and Subsistence	480	1,000	1,000	500	500
46.00	AWC-RMSA Insurance	51,627	52,980	52,980	52,980	52,980
47.00	Utilities	27,726	32,500	32,500	30,000	30,000
48.00	Repair & Maintenance	1,748	8,500	8,500	1,800	1,800
48.01	Maintenance - Software	250	1,500	1,500	300	300
48.02	Maintenance - Vehicles	734	5,500	5,500	950	950
49.01	Conference/School/Training	1,300	1,500	1,500	1,500	1,500
49.02	Printing/Binding	1,828	75	75	75	75
49.03	Professional Dues & Subscriptions	2,346	4,500	4,500	3,000	3,200
49.05	Miscellaneous	2,026	2,200	2,200	1,500	1,500
Total Other Expenditures		\$ 124,607	\$ 132,405	\$ 132,405	\$ 113,755	\$ 113,955
64.00	Machinery and Equipment	\$ 49	\$ -	\$ -	\$ -	\$ -
75.00	Capital Lease -Principal- Fire Apparatus	26,487	24,632	24,632	24,632	24,632
83.00	Capital Lease -Interest- Fire Apparatus	8,794	10,650	10,650	10,650	10,650
91.00	Equipment Replacement	82,268	90,375	90,375	88,154	80,251
Total Capital Outlay		\$ 117,599	\$ 125,657	\$ 125,657	\$ 123,436	\$ 115,533
TOTAL EXPENDITURES		\$ 617,149	\$ 604,908	\$ 604,908	\$ 587,873	\$ 586,590

- 11.00 Fire Chief (1 FTE), Assistant Chief and Fire Marshal (0.5 FTE)
- 41.00 Year end report, records management, physicals
- 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
- 49.03 Pierce County Fire Chiefs Association, WA State Association of Fire Chiefs
- 49.05 Fire investigation services. Reclassified from 51.00 in 2019-2020
- 75.00 Capital Lease Principal for new fire apparatus
- 83.00 Capital Lease Interest for new fire apparatus

City of DuPont
FIRE DEPARTMENT

PROGRAM: FIRE OPERATIONS						
001-008-522-20						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 300,912	\$ 301,118	\$ 301,118	\$ 308,320	\$ 319,398	
12.00 Overtime	46,566	23,448	23,448	23,847	24,712	
13.00 Reserve Firefighter/EMTs	625	1,000	1,000	750	750	
21.00 Personnel Benefits	136,768	144,072	144,072	163,591	165,933	
27.00 Uniforms	14,911	7,000	7,000	7,000	7,000	
28.00 Personal Protective Equip/Clothing	8,174	5,000	5,000	5,000	5,000	
Total Salary, Wages and Benefits	\$ 507,955	\$ 481,637	\$ 481,637	\$ 508,508	\$ 522,793	
31.00 Operating Supplies	\$ 6,290	\$ 5,000	\$ 5,000	\$ 3,500	\$ 3,500	
31.12 Prevention/Education Supplies	238	1,200	1,200	250	250	
35.00 Small Tools & Equipment	2,134	1,000	1,000	950	1,000	
41.00 Professional Services	956	700	700	700	700	
42.00 Communications	60,245	60,760	60,760	57,200	57,200	
43.00 Travel & Subsistence	527	1,000	1,000	600	650	
46.00 AWC-RMSA Insurance	8,868	7,130	7,130	8,868	8,868	
48.00 Repair & Maintenance		6,200	6,200	2,500	2,500	
49.01 Conference/School/Training	9,608	8,500	8,500	8,500	8,500	
49.02 Printing/Brinding	48	50	50	50	50	
49.03 Prof Dues & Subscriptions	520	500	500	500	500	
Total Other Expenditures	\$ 89,433	\$ 92,040	\$ 92,040	\$ 83,618	\$ 83,718	
64.00 Machinery and Equipment	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 597,389	\$ 581,677	\$ 581,677	\$ 592,126	\$ 606,511	

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
 42.00 Dispatch services from South Sound 911.
 43.00 Travel costs associated with staff training and meetings
 49.01 Training registration
 49.03 National Fire Protection Association (NFPA), blue card renewals

City of DuPont
FIRE DEPARTMENT

PROGRAM: EMS					
001-008-522-21					
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 701,928	\$ 702,608	\$ 702,608	\$ 719,414	\$ 745,261
12.00 Overtime	108,655	54,711	54,711	55,644	57,662
13.00 Reserve Firefighter/EMTs	1,458	4,500	4,500	2,500	2,500
21.00 Personnel Benefits	318,948	336,169	336,169	381,713	387,178
27.00 Uniforms	2,164	500	500	500	500
Total Salary, Wages and Benefits	\$ 1,133,152	\$ 1,098,487	\$ 1,098,487	\$ 1,159,771	\$ 1,193,101
31.00 Operating Supplies	\$ 9,575	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
35.00 Small Tools & Equipment	395	1,000	1,000	500	500
41.00 Professional Services	8,773	4,000	4,000	4,000	4,000
46.00 AWC-RMSA Insurance	16,211	16,636	16,636	16,636	16,636
48.00 Repairs & Maintenance		250	250	100	100
49.01 Conference/School/Training	3,071	1,500	1,500	1,500	1,500
49.02 Printing/Binding		481	481	250	250
49.03 Dues & Subscriptions	199	1,597	1,597	250	250
Total Other Expenditures	\$ 38,224	\$ 31,964	\$ 31,964	\$ 29,736	\$ 29,736
TOTAL EXPENDITURES	\$ 1,171,377	\$ 1,130,451	\$ 1,130,451	\$ 1,189,507	\$ 1,222,837

- 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

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 Department of **Community Development** is organized into three divisions (Planning, Building and Engineering). The Planning and Building Divisions are staffed internally. 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 (3 FTE: Director; Administrative Specialists: Permit Coordinator)
- Building Division (1 FTE: Building Official)
- 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 Director also serves as the State Environmental Policy Act Responsible Official and Shoreline Administrator. 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 closeout 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.

2019 - 2020 ACCOMPLISHMENTS

- Processed all land use, civil construction and building permits consistent with state and local procedures and regulations
- Completed reviews and issuance of permits for several major new construction projects
- Fulfilled our contraction obligations with Pierce County for Commute Trip Reduction goals for City employees
- Conducted Emergency Managements Training for all City Staff to meet Federal Standards.
- Obtained a Grant from the Washington State Department of Ecology to support out required 2019 update to the City Shoreline Master Plan
- Completed update to the City's Shoreline Master Program
- Complete research and acquisition of the web based permitting system for permits and licenses. This system will provide more public transparency regarding permit applications and will allow for "touchless" on-line permit applications. System implementation will occur in 2021. This will also improve access to public records request because all files will be electronic
- Completed acquisition of an electronic plans review table to allow for "touchless" plan reviews and electronic mark-up of comments to share with staff and with the applicant. This will reduce paper files and transition the city to electronic records for efficiency and cost savings

MAJOR 2021-2022 GOALS

- Continued updates to our Zoning Code to ensure compliance with the Comprehensive Plan, all applicable State and Federal Requirements and to improve flexibility without compromising function
- Complete evaluation of 2044 population and employment targets for adoption by Pierce County and to serve as the foundation for the City's next required Comprehensive Plan update required to be completed in 2023
- Initiate work on the 2023 Comprehensive Plan update. The City needs to focus on a complete re-write of the Comprehensive Plan to reflect all past changes and incorporate new population and employment targets
- Updated the Zoning Code to implement new improved standards for public notice signs for new developments for greater public transparency
- Update the Zoning Code regulations for Signs to adhere to recent court decisions
- Adopt "Complete Street" regulations in the zoning code
- Evaluate and potentially modify permit review procedures to streamline permit processes while ensuring effective and efficient processes that will encourage economic development and enhance community engagement
- Evaluate "road blocks" to economic development within existing and future commercial areas and develop strategies to enhance opportunities
- Consider economic development strategies focus and build upon the City's rich historic assets. Look into grant funding and existing programs, such as the Certified Local Government program through the State Department of Historic Preservation
- Coordinate with PSRC, GMCC, Pierce County, and other local jurisdiction to ensure the City is coordinating and actively engaged in the regional growth strategy
- Continue to work proactively on the Joint Land Use Study and accompanying policy modifications as needed with JBLM and other local jurisdictions
- Work with community groups to maintain and enhance existing natural areas such as participating in Sequalitchew Creek/Edmond Marsh Restoration Plan meetings and coordinating with the Nisqually Delta Association
- Review and approve permits in a timely and professional manner
- 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

Community Development Department Organizational Chart



Community Development 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 building and construction projects within the City. Participates in the management of the project review process.

Permit Coordinator – Performs a variety of routine and complex clerical, administrative and technical work in the processing and issuance of building and planning permits. Provides front-line customer service, receives permits from developers, builders and the public; review permits, applications and plan for completeness; answers general and routine questions relating to building and permit applications, hearings, appeals and inspections; and performs various clerical duties in addition to other support functions for building and planning inspection activities.

Administrative Support Specialist – Performs a variety of routine and complex clerical, administrative and technical work in support of Community Development goals and programs. The position receives and processes administrative planning permits, maintains department files, database and website, assists with processing department invoices, serves as recording secretary for Boards and Committees in support of Community Development and Emergency Management responsibilities, assists in administrating the City Commute Trip Reduction Program, and, performs other duties as assigned.

City of DuPont
2021-2022 Program Expenditure Budget

COMMUNITY DEVELOPMENT DEPARTMENT

EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 374,356	\$ 390,912	\$ 390,912	\$ 376,250	\$ 388,314
12.00 Overtime	8,070	400	17,716		
21.00 Personnel Benefits	150,159	190,506	190,506	193,694	197,155
27.00 Uniforms	228	300	300	300	300
Total Salary, Wages and Benefits	\$ 532,812	\$ 582,118	\$ 599,434	\$ 570,244	\$ 585,769
31.00 Operating Supplies	\$ 6,062	\$ 2,350	\$ 2,350	\$ 1,150	\$ 1,150
32.00 Gas, Oil & Fuel	1,804	700	700	1,500	1,500
35.00 Small Tools & Equipment	419	749	749	300	300
41.00 Professional Services	377,228	313,200	313,200	312,150	282,150
41.03 Advertising	4,313	10,000	10,000	5,000	5,000
42.00 Communications	1,593	1,700	1,700	1,400	1,400
43.00 Travel and Subsistence	1,543	1,450	1,450	950	950
46.00 AWC-RMSA Insurance	12,627	12,962	12,962	12,963	12,963
48.00 Repair & Maintenance	5,073	4,800	4,800	18,650	18,650
49.00 Misc/Conf/Training/Printing/Dues	3,270	4,850	4,850	2,800	2,800
Total Other Expenditures	\$ 413,932	\$ 352,761	\$ 352,761	\$ 356,863	\$ 326,863
91.00 Equipment Replacement Charges	\$ 18,617	\$ 21,527	\$ 21,527	\$ 10,258	\$ 11,196
Total Capital Outlay	\$ 18,617	\$ 21,527	\$ 21,527	\$ 10,258	\$ 11,196
TOTAL EXPENDITURES	\$ 965,361	\$ 956,406	\$ 973,722	\$ 937,364	\$ 923,827

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: BUILDING 001-010-558-50		2019	2020	2020	2021	2022
EXPENDITURES		Actual	Adopted	Revised	Proposed	Proposed
11.00	Salaries and Wages	\$ 259,471	\$ 272,371	\$ 272,371	\$ 268,831	\$ 278,256
12.00	Overtime	7,830		17,316		
21.00	Personnel Benefits	98,549	129,911	129,911	136,073	138,812
27.00	Uniforms	228	300	300	300	300
Total Salary, Wages and Benefits		\$ 366,078	\$ 402,582	\$ 419,898	\$ 405,204	\$ 417,368
31.00	Operating Supplies	\$ 4,136	\$ 450	\$ 450	\$ 250	\$ 250
32.00	Gas, Oil & Fuel	1,541	700	700	1,500	1,500
35.00	Small Tools & Equipment	-	249	249	50	50
41.00	Professional Services	1,909	10,000	10,000	9,150	9,150
41.01	Professional Services - Reimbursable	124,731	100,000	100,000	100,000	70,000
42.01	Communications - Devices	1,061	850	850	850	850
43.00	Travel and Subsistence	1,415	450	450	450	450
46.00	AWC-RMSA Insurance	7,053	7,237	7,237	7,237	7,237
48.01	Maintenance - Software	5,017	2,250	2,250	3,100	3,100
48.02	Maintenance - Vehicles	56	500	500	250	250
49.01	Conference/School/Training	210	1,500	1,500	750	750
49.02	Printing/Binding	133				
49.03	Professional Dues & Subscriptions	350	350	350	350	350
Total Other Expenditures		\$ 147,611	\$ 124,536	\$ 124,536	\$ 123,937	\$ 93,937
91.00	Equipment Replacement Charges	\$ 17,505	\$ 19,799	\$ 19,799	\$ 4,833	\$ 5,771
Total Capital Outlay		\$ 17,505	\$ 19,799	\$ 19,799	\$ 4,833	\$ 5,771
TOTAL EXPENDITURES		\$ 531,194	\$ 546,917	\$ 564,233	\$ 533,975	\$ 517,077

11.00 Public Works Director (5%); Facilities Analyst (5%); Planning Manager (50%); Building Official; Utility Billing Clerk (5%)
 Administrative Support Specialist (20%); Permit Coordinator; Clerical Assistant (10%); Finance Specialist (10%)
 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, certification renewals

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: PLANNING 001-011-558-60						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 103,050	\$ 106,757	\$ 106,757	\$ 107,419	\$ 110,058	
12.00 Overtime	240	400	400			
21.00 Personnel Benefits	48,468	56,681	56,681	57,621	\$ 58,343	
Total Salary, Wages and Benefits	\$ 151,758	\$ 163,838	\$ 163,838	\$ 165,040	\$ 168,401	
31.00 Operating Supplies	\$ 791	\$ 900	\$ 900	\$ 650	\$ 650	
32.00 Gas, Oil & Fuel	263					
35.00 Small Tools & Equipment	419	500	500	250	250	
41.00 Professional Services	62,232	45,000	45,000	45,000	45,000	
41.01 Professional Svcs - Reimbursable	180,379	150,000	150,000	150,000	150,000	
41.03 Advertising	4,313	10,000	10,000	5,000	5,000	
42.01 Communications - Other	532	750	750	500	500	
42.02 Communications - Postage		100	100	50	50	
43.00 Travel and Subsistence	128	1,000	1,000	500	500	
46.00 AWC-RMSA Insurance	5,443	5,585	5,585	5,585	5,585	
48.00 Repair & Maintenance		550	550	300	300	
48.01 Maintenance - Software				15,000	15,000	
49.01 Conference/School/Training	198	1,500	1,500	500	500	
49.02 Printing/Binding		500	500	150	150	
49.03 Professional Dues & Subscriptions	814	750	750	800	800	
49.05 Recording Fees	1,564	250	250	250	250	
Total Other Expenditures	\$ 257,075	\$ 217,385	\$ 217,385	\$ 224,535	\$ 224,535	
91.00 Equipment Replacement Charges	\$ 1,112	\$ 1,728	\$ 1,728	\$ 5,424	\$ 5,424	
Total Capital Outlay	\$ 1,112	\$ 1,728	\$ 1,728	\$ 5,424	\$ 5,424	
TOTAL EXPENDITURES	\$ 409,945	\$ 382,951	\$ 382,951	\$ 394,999	\$ 398,360	

11.00 Planning Manager (50%); Administrative Support Specialist (80%); Permit Coordinator (20%); 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 21 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. In 2017 was the addition of five full time employees of the Street Tree and Sidewalk Team for a five-year project.

The Department is staffed by (1) PW Director, (1) PW Analyst, (1) PW Supervisor, (1) Recreation Coordinator, (3) Maintenance Worker (MW) III, (3) MW II, (2) MW I, (2) Grounds Maintenance Worker, (1) Museum Coordinator, (1) Stormwater Specialist and a part-time Parks and Recreation Seasonal Employee. Contract consultants provide city Engineer and Traffic Engineer services. The Street Tree and Sidewalk Team are comprised of a (1) Project Supervisor, (1) Clerk, and (3) Masons.

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, 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 and others.

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 partially supported by lodging tax dollars. Since 2017, the City has had five hotels contributing to lodging tax revenues. This position is staffed by Tourism and the 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.

2019-2020 ACCOMPLISHMENTS

- Edmonds Village Screening. This is a Tree Advisory Board project, which Public Works Staff supported, to improve the visual and audio screening between Edmonds Village and Center Drive between Bronson Avenue to Cosper Street. Completed the planting of 76 new trees (Western Red Cedar, Korean Stewartia and Japanese Maples) in the Center Drive Greenways adjacent to Edmonds Village. Also planted were 13 rhododendrons plants and 6 hedge maple plants. Removed 12 Willow trees due to age and deterioration. Early February 2020 Phase 2 planted 54 new trees, and 40 shrubs.
- Snow and Ice. Anti-Ice Application on City Roads in January (2020) & February (2019). Snow Plowing Work on City Roads in January (2020) February (2019). During anti ice application and snow removal days, we expended 6,850 gallons of anti-ice brine, 35 cubic yards of sand, and 1 ton of road salt. Staff was split into 12-hour shifts to operate 24-hour operations started Friday 2/8/19 through Tuesday 2/12/19. Most of this work was primarily focused on keeping the primary roads open. After 2/12, staff focused on localized flooding due to snow melt and clearing of secondary roads. Six trees had fallen and were removed due to storms. Two on Sequalitchew Creek Trail requiring a closure, 3 street removals, and one located at a City water well site. The staff's work resulted in city commuters having a safe and cleared travel on the city's main roads.
- The City received replacement mowers in February 2019. We will be using this equipment in our parks for turf maintenance. The new Kubota mowers has diesel powered engines that have a longer service life than our previous gas powered engines. The cost for both mowers was \$27,288.
- DuPont Steilacoom Road Improvements. WSDOT will be expanding the capacity of I-5 within the Joint Base Lewis McChord. Part of the improvements will build a grade separated on/off ramp at I-5 Exit 119. The City, in concert with WSDOT, Pierce County, and JBLM, contracted for consultants to provide design, surveying, and environmental documents for expanding DuPont-Steilacoom RD from 2 lanes to 4 lanes, for \$650K. Pierce County and Port of Tacoma supported this effort with \$100K, and \$50K, respectively to complete the design. JBLM support this effort with environmental review and real estate access for the expansion on federal property. This was originally to be part of the WSDOT contract, but became a City awarded contract due to earlier execution of the contract. A virtual open house was published on July 2020. The design is scheduled for completion by November 2020, Advertised December 2020, Bid Opening/ Award January 2021, and Work Period April to October 2021. Construction funds were secured in the State's 2019 – 2021 biennial budget for \$3.9M.

- Clock Tower Residing in 2019. Scope included removal and replacement of over 800 SF of cement fiber siding, and a vapor barrier underneath. Metal flashing and trim, as well as painting was included in the scope of work. This effort was to improve the weather proofing around the structure. The siding work was completed from February 25 to March 1. Painting was completed in May, awaiting non-foul weather. The cost of the project was \$17,116.
- Museum Heating Ventilation and Air Conditioning (HVAC) Improvements In 2019. The City had received a grant from the Dept. of Commerce (\$52K) for this third phase of improvements to the Museum building, providing new cooling and heating capability, as well as convert existing lights to LED light. The present heating is by electric baseboard heaters and there is no cooling system in the building. The windows can be opened for air flow and opened for cooling. The present lighting fixtures have fluorescent tubes. The HVAC work will be awarded in March for \$38,246.53. The LED lighting was awarded separately for \$4,153. A ribbon cutting was held on May 22, 2019.
- New Public Works Facility. The City has completed the design for a new Public Works Facility. The City published a call for bids for the new Public Works Facility on September 17, 2020 via the Tacoma News Tribune, the Seattle Daily Journal of Commerce, and the Oregon Daily Journal of Commerce. On October 15, 2020, the City received 13 bids, and 12 bidders were deemed be both responsive and responsible. The bid package broke out costs for a North Site, South Site, and Total price. The North Site includes a Main Building with 14,707 square feet of floor area on two levels with an elevator and a vehicle lift for vehicle maintenance, a Covered Storage Building with 533 square feet of enclosed storage, 2,376 square feet of covered vehicle storage, and Fueling Facility with above ground 1,000-gallon diesel tank and 2,000-gallon unleaded tank. The range of bids for the North Site was \$6.3M to \$7.2M. The South Site includes a Public Works Structure with 4,560 square foot of floor area to include a decant facility, vehicle wash bay, and deicing bay (brine making and storage). The range of bids for the South Site was \$1.4M to \$2.5M. The sum total range of both sites is \$7.2M to \$9.3M is more than the project funds can support, so only the North site will be awarded. Award in October 2020 for \$6,327,377.00, including sales tax. Contract Performance is 320 days after award.
- Spring and Fall Clean Up events in DuPont. The April 6, 2019, October 12, 2019 and October 10, 2020 events provided home curbside pickup of solid waste disposal in addition to routine weekly service. These clean up events include a bulky waste site located adjacent to City Hall. In 2019, Goodwill Industries were available to receive 2 full trailer load of donations. The bulky waste site accumulated over ten 40-yard solid waste dumpsters each day. 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 of 2019 and only in October of 2020, due to COVID-19 restrictions.
- Tree City USA. The Arbor Day Foundation awarded the City with its 11th award as a Tree City USA for the period of 2019. More than 3,400 communities have made the commitment to becoming a Tree City USA. Tree City USA status is attained by meeting four core standards of sound urban forestry management: maintaining a tree board, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day.

- Community Center Study. The City awarded a feasibility study for \$150K in April. The consultant hosted over 12 community events, collecting input on what programs and spaces are needed for a new community center. The final study was completed in October to show two options, with and without an aquatic center. The construction costs ranged from \$38.3M to \$47.9M. Future operations costs of \$2.6M would be supported by user fees, and leased spaces. Leased spaces includes Pierce County Library, and local social clubs.
- Memorial Day. In 2019, the Public Works staff provided hardscape cleaning, multiple mowing sessions of the plaza turf, trimming of the plants and bushes, application of landscaping wood chips, cleaning of the plaza and the siting of a 60 feet by 40 feet tent to not conflict with underground utilities, made the plaza look its very best for this important Memorial Day ceremony. Ross Plaza became a pet free park to eliminate problematic left behind pet waste at this park. Staff also developed the traffic control plan and executed the plan in support of the walk/run event with Wear Blue to Run to Remember. This included traffic adjustments on Center DR and around Powderworks Park. Conducted trail maintenance by trimming shrubs along the Route.
- Center Drive Overlay. This is phase 3 of 6 segments that will overlay Center DR; between Hamilton AVE and Powerline RD. ADA sidewalk ramps to be improved. Traffic control loops to be removed and replaced. New street markings and striping. In 2016 the City received a Federal Highway Agency grant for this project. The design phase was awarded in June for \$76,908 and completed in November. The construction contract was awarded for \$339,908 in December, and will be completed by summer 2020.
- Preparations for 4th of July celebration at Clock Tower Park included hardscape power washing, turf mowing, general cleaning/debris removal, tent set up, barriers installation for parade route and restroom cleaning/restocking. Staff was on hand to assist with the day of the event to include street barriers installation and removal for the parade; general maintenance throughout the event; and an educational outreach table for Stormwater education and best practices.
- Bell Hill Chlorination Station and Well House. This project to be awarded by November of 2018 and completed in 2019. This \$265K project will replace the existing chlorination station with a simpler system and install a pre-fabricated shelter around Bell Hill Well 1. Supervisory Controls and Data Acquisition (SCADA) system to be updated to reflect new chlorination station. Ribbon cutting event hosted July 17.
- Greenways Landscape Maintenance. The existing City contract for Greenways landscaping was up for re-solicitation. The present contract covered landscape maintenance on Center DR, Center DR Medians, McNeil ST planting strips/roundabouts, McLeod CIR, Palisade medians/roundabouts, City planted signs, and water well sites. This scope was funded by the combination of General (Greenways), Stormwater and Water Funds. Center DR has stormwater bio swales the full length and McLeod CIR is also a stormwater facility. The water fund supports the water well sites. This is an annual contract for 2 years, with a possible 3rd year. This contract was awarded for \$132,933 in September.
- Hoffman Hill Reservoir Interior Coating for Corrosion Preservation. This project removed corrosion on the interior of the 3M gallon steel tank reservoir. Awarded 9/10/2019 for \$873K. This work started in December and the reservoir was restored into service in early June 2020. This work took the reservoir

from service and the Hoffman Hill wells would have been used in extreme condition, such as a major fire. Our City Engineer Consultant from Gray and Osborne provided the design and inspection work. Industrial Coatings Unlimited removed the corrosion, made spot repairs, and applied new coating to the reservoir.

- NEPA Phase 1 for Solo Point Multi Field Sports Complex. This project selected a consultant to complete the scoping for a future NEPA study in April 2020. Work was forecast to start in September 2020, assuming the health crisis is completed, however it has now pushed to January 2021, and completion date will be end of December 2021. This project is funded by a Pierce County LTAC grant.
- Basketball Courts. Power washing of basketball courts at Powderworks, Edmonds, and Chief Leschi parks occurred in May. The Powderworks court has been striped in May. Edmonds and Chief Leschi courts were striped in June with consistent days of no rain.
- Water Valve and Stormwater Catch basin Street Repair. The City hired Middling Construction to make repairs on water valve boxes at Center DR / Wilmington DR, Center DR / Haskell ST, McNeil ST by the hotel, as well as asphalt repairs for staff waterline repairs in the Wilmington Parking lot, Spencer CT / Kennedy PL. Stormwater catch basin repairs on Center DR near Bob's Hollow LN, Louviers AVE by the PW Shop, and McDonald AVE near Thompson ST. This work occurred late February.
- Stormwater Pond Maintenance Mowing at all 22 storm ponds city wide. This work maintains the infiltration capability of the ponds for use during the winter rainy season.
- New Janitorial Contractor. It was time to renew the previous contract. The new janitorial contractor is SMS Cleaning Inc. This is a 2 year contract, with a 3rd year option. They will continue to perform the same scope as before, 2X a week service at City facilities. First work day was 8/4/2020. Each staffer passed a police background check and were finger printed.
- Water System Update. This plan is a requirement from the Dept. of Health, State of Washington regulator for water utility service providers. This document is updated every 5-years. This project started in April 2018 and to be finalized with the Dept. of Health by February 2019. The plan includes chapters in water system description/analysis, planning for consumption demand, water use efficiency, well head protection, operations & maintenance program, capital improvements, and financial analysis. A new addition will be on asset inventory management. This effort is valued at \$100K. City Council approved the plan on December 10, and the City submitted to the Dept. of Health in January 2020 for final approval.
- Street Tree and Sidewalk Team. Work has completed the work on Palisade Boulevard, through the Tolmie Avenue intersection. The project team posts photos and status on the following site: <https://www.facebook.com/DuPontSidewalkTeam/>.
- Tree nursery relocation. Our tree nursery is in the same site of our new Public Works Facility, and needed to be relocated. In September 2020, Staff completed the site work, irrigation connection, fencing, and over 150 trees were relocated from behind the Public Safety Building to Powerline Road located near the Community Garden Park. Coordination with Puget Sound Energy for placing the nursery underneath the power lines was completed in the summer, prior to the move.

- Stormwater Highlights:
 - With the assistance of the Washington Conservation Corp, noxious weed clearing and maintenance of Sinclair, Meyer, Gary Oaks, and City Hall ponds were accomplished along with Edmond Village and Center Drive bio filtration swales in October. This accomplishment helps ensure the proper function of the stormwater facilities and the control of invasive plants that threaten the native vegetation.
 - In an effort to provide proper function and prevent blockage or flooding, annual inspections and maintenances (as needed) to the 43 municipally owned stormwater treatment and flow control BMPs facilities were performed during the year. Additionally, spot check inspections after major storms were conducted at several facilities.

As part of our program, 46 privately owned stormwater and flow control BMPs facilities were inspected. In order to bring these facilities into compliance, the City has been assisting owners.

- Continued implementation of the Illicit Discharge Detection and Elimination Program (IDDE). An investigator responded to department and citizen requests regarding stormwater pollution concerns. Many of the IDDE investigations resulted in enforced actions, voluntary compliance, and cleanup of illicit discharge or illegal dumping. Opportunity for stormwater education has been addressed with property owners or operators during investigations. As of December, there were 9 cases investigated and addressed.
- As part of our program for controlling runoff from redevelopment and construction sites, continue with TESC (temporary erosion and sediment control) inspections to ensure control and reduction of pollutants from construction stormwater runoff into the MS4. Construction development activities increased during 2019.
- Stormwater education, outreach, and involvement program continued focus on our community members on how we can reduce/eliminate stormwater pollution and enlighten on the benefits of keeping water clean. Outreach was in the form of utility bill inserts, children activity books, and educational brochures and flyers that covered topics such as our watershed, hazard waste material disposal, illegal dumping, natural yard care, reduction of pesticide, etc. A total of 717 items were distributed from the Stormwater Education booth set at the Fourth of July, Hudson's Bay, and Pumpkin Patch City events.

As part of the effort to involve the public, a volunteer stream monitoring program is offered through the Pierce Conservation District to members of the community that want to learn about stream ecology and monitoring of Sequalitchew Creek. Data collected will be useful for the City to identify the water quality status and detect potential illicit discharges occurring in the City. As part of community involvement, Boy Scouts seeking to earn their Eagle Scout award installed drain markers throughout the City. These vinyl markers helped establish a logo that is consistent within the City. The markers provide a visual way to advise citizens not to dump waste down storm drains.

- The Department of Ecology issued a new NPDES Phase II municipal stormwater permit, covering 2019-2024. New conditions and requirements are established by the permitting authority. These conditions are under review for future compliance.
- Completed and submitted or published annual reports:
 - Water Quality Report. Published February 2019 and 2020, 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 and report was submitted March 2019 and 2020. This report provides maintenance, improvements, illicit discharge prevention, and educational requirements as part of the City's National Pollutant Discharge Elimination System (NPDES) permit. New requirements include monitoring of pollutant generators, and tracking of behavioral changes due to outreach/education.
 - 6-Year Transportation Improvement Plan submitted in July 2019 and 2020. This plan lays out a series of construction projects and studies for improvement of the city's transportation infrastructure.
- Recreation Highlights:
 - Extended our recreational programming outreach to reach a more diverse population to include seniors and teens. In 2020, we hosted most of our events virtually with much success.
 - Continue to improve the Special Event Process to include tracking and billing for City staff time and resources. The city is also tracking visitors who are attending these special events by tracking and recording zip codes with both city events and outside events funded through LTAC.
 - Fundraised over \$25,000 for recreational programming within the city.
 - In 2019, we hosted a series of 5 Concerts in the Park with 300 – 500 in attendance per event. The City also hosted a regional BBQ competition attracting an additional 4,000 – 6,000 visitors over the weekend for our Annual Hudson's Bay Days. Staff was able to successfully track and report visitors for all events. The City also hosted several events that were sold out to include Princess Tea, Santa Breakfast, etc.
 - In 2019, we hosted 11 public opportunities with Thomas Architecture Studios in an effort to gather community input on building a Community Center.
 - Published 3 Recreation Guides that were distributed seasonally throughout the city. Helped offset costs of the guide by selling advertising/sponsorships. In 2020, we started publishing online guides, only. This decreased our costs tremendously.
 - Successfully worked with St. Martin's University to obtain a successful NCAA bid to host the 2021 NCAA Division II Western Regional Championships in May of 2021. Staff also attended the USGA Annual Meeting and IAGTO Golf Tourism Meeting in Houston, Texas.

2021-2022 MAJOR GOALS

- Center Drive Pavement Preservation between I-5 Exit 118 and McNeil Street

This project will include grinding and overlaying the existing asphalt travel lanes and bike lane/shoulders between Interstate 5 Exit 118 and McNeil Street to a depth of 2-inches. The grinding will extend 50-feet beyond intersection with McNeil Street. The grinding operations will require the traffic signal detection loops to be removed and replaced.

Sidewalk curb ramps not in compliance with current ADA standards will be removed and replaced to meet current ADA standards. Pedestrian push buttons will be relocated to be compliant with current ADA standards as well. All pavement markings will be reinstalled to the current roadway configurations.

- Replace Chlorine Delivery System at Hoffman Hill

Late award in 2020 and will spill over into 2021. Existing System was early generation of MIOX branded onsite generation. The unit has failed and replacement parts are no longer filled. Will need to replace with new model. Existing supply lines, and containment tanks are still usable. Will just need to replace the unit itself and associated small water pumps. Food grade salt (NaCl) in water (H₂O) is electrified and the chemical process creates low concentration sodium hypochlorite and injected into the water. With this failed system staff is able to provide chlorine by 55 gallon drums of concentrated sodium hypochlorite (12% concentrated bleach), and then injected into the water.

- Historic Village Stormwater Catch Basin Improvements

The entire project is for stormwater catch basin improvements in the Historic Village. The full project is 13 smaller projects that sums up to \$1.1M. The \$304.8K represents the first 3 of 13 projects in the listing. The grant source has \$2M available across Pierce County. There is a \$1M cap for a single agency. Project will need to be shovel ready and complete by 12/31/2021.

- Replace Bell Hill Well 2 Pump and Motor

- Seismic Retrofit Hoffman Hill Reservoir

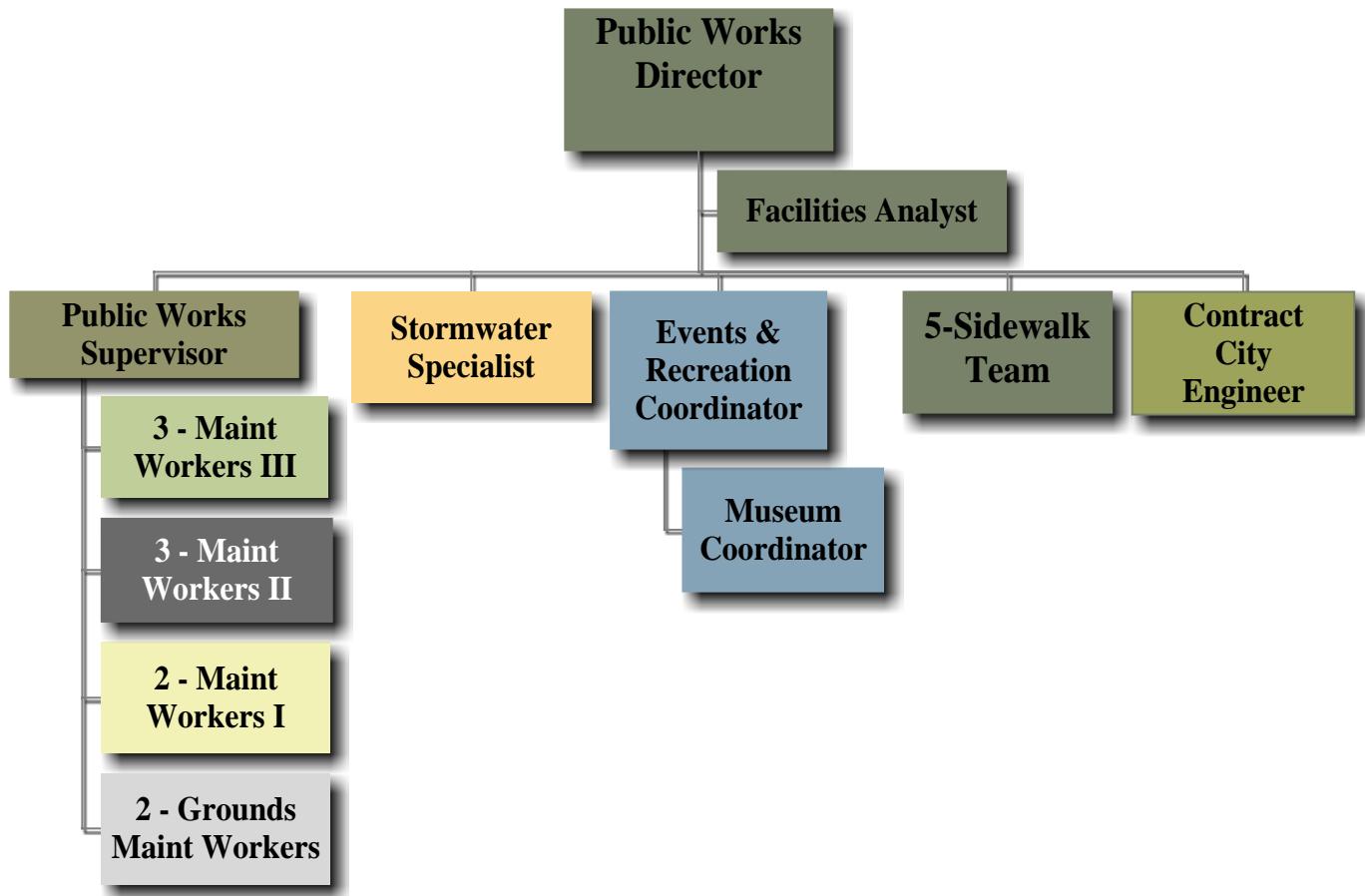
Protect the water inside the reservoir by closing the distribution connection with a seismic valve. Assumes in a major seismic event that our distribution lines would be compromised and significantly leaking. This will prevent the loss of water from leaks from a seismic event.

- Residential Pavement Preservation Phase 1 of 10 Phases

The City has been successful in securing grants to re-pave main roads that have a federal classification: Wilmington DR, and Center DR. The City residential streets will not have grant support, and will need to be funded with City resources. Residential streets do not have the volume, axle weights, or high travel speed that highways and arterials receive. However over time the residential streets will need some form of preservation to extend its life. A Low Cost solution is called a Cape Seal coating. This is a chip seal with a top layer to make it appear as hot mix asphalt.

Public Works Department

Organizational Chart



Public Works Director – Plan, organize, direct, and evaluate the activities of the PW department including construction, maintenance, repair and testing of the streets, water and stormwater infrastructure, parks, vehicles and facilities.

Public Works Supervisor – Oversees the daily operations, repairs, maintenance, and standards of the water system, storm water utility, streets, parks and facilities. Assigns, supervises, and evaluates staff, under the direction of the Director.

Facilities Analyst – Provides complex administrative and technical support to the Public Works Director. Assists with grant writing and reporting, permit compliance, and all reporting requirements for the Public Works Department.

Maintenance Worker III – Provides the lead role in operation and maintenance of the City's water system, and telemetry controlled irrigation system.

Maintenance Worker II – Performs journeyman level maintenance and operates equipment in the operation, construction, repair, maintenance, and replacement of City streets, storm drainage and water facilities, City buildings and parks.

Maintenance Worker I – Performs semi-skilled maintenance and operates equipment in the construction, operation, repair, maintenance, and replacement of City streets, storm drainage and water facilities, City buildings, and parks.

Events & Recreation Coordinator – Responsible for planning, organizing, implementing, administering, coordinating, and evaluating community events and recreation programs and services.

Museum Coordinator – Implements the City's museum and tourism program. They provide leadership and direction for the volunteers and DuPont Historical Society that operate the Museum.

Stormwater Specialist – Performs technical and administrative tasks to support and coordinate compliance with the Municipal Stormwater NPDES Phase II Program for stormwater permits, discharges, and related environmental regulatory requirements.

Grounds Maintenance Worker – This position provides for plant, tree, lawn and grounds care of City property, such as parking lots, athletic fields, lawns, greenways and recreation parks.

Sidewalk Team – This project team corrects the conflicts between City street trees and sidewalks. This team of 5 consists of a Project Supervisor, Clerk, and 3 Masons.

City of DuPont
2021-2022 Program Expenditure Budget

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

EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 266,276	\$ 264,840	\$ 264,840	\$ 315,803	\$ 331,385
12.00 Overtime	5,159	13,432	13,432	8,148	8,474
21.00 Personnel Benefits	130,317	160,449	160,449	176,429	181,140
26.00 Uniform Cleaning	1,025	850	850	850	850
27.00 Uniforms	2,032	1,250	1,250	1,000	1,000
Total Salary, Wages and Benefits	\$ 404,809	\$ 440,821	\$ 440,821	\$ 502,230	\$ 522,849
31.00 Operating Supplies	104,586	81,700	91,700	78,300	78,300
32.00 Gas, Oil & Fuel	8,297	6,100	6,100	6,100	6,100
35.00 Small Tools & Equipment	4,451	9,750	9,750	5,050	5,050
39.00 Software	80				
41.00 Professional Services	203,023	194,000	194,000	187,000	187,000
41.03 Advertising	11,905	14,800	14,800	13,250	13,250
42.00 Communications	17,580	14,265	14,265	12,015	12,015
43.00 Travel and Subsistence	2,253	6,600	6,600	4,100	4,100
44.00 Taxes & Assessments	2,223	2,610	2,610	2,260	2,260
45.00 Operating Rental & Leases	20,954	7,750	7,750	7,750	7,750
46.00 AWC-RMSA Insurance	30,303	31,098	31,098	31,098	31,098
47.00 Utilities	197,588	198,194	198,194	204,197	204,197
48.00 Repair & Maintenance	106,876	20,500	20,500	20,300	20,300
49.00 Conf/Training/Printing/Dues	9,301	21,875	21,875	10,575	10,575
Total Other Expenditures	\$ 719,420	\$ 609,241	\$ 619,241	\$ 581,994	\$ 581,994
63.00 Other Improvements	\$ 131	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	40,667	38,481	38,481	33,319	29,600
Total Capital Outlay	\$ 40,798	\$ 38,481	\$ 38,481	\$ 33,319	\$ 29,600
TOTAL EXPENDITURES	\$ 1,165,028	\$ 1,088,544	\$ 1,098,544	\$ 1,117,544	\$ 1,134,443

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: PARKS 001-012-576-80						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 76,121	\$ 71,696	\$ 71,696	\$ 89,041	\$ 93,661	
12.00 Overtime	656	1,810	1,810	1,567	1,655	
21.00 Personnel Benefits	42,625	47,927	47,927	55,075	56,470	
26.00 Uniform Cleaning	513	500	500	500	500	
27.00 Uniforms	1,686	600	600	600	600	
Total Salary, Wages and Benefits	\$ 121,600	\$ 122,533	\$ 122,533	\$ 146,783	\$ 152,886	
31.00 Operating Supplies	\$ 28,792	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	
32.00 Gas, Oil & Fuel	8,297	6,100	6,100	6,100	6,100	
35.00 Small Tools & Equipment	1,766	3,500	3,500	1,850	1,850	
41.00 Professional Services	19,753	10,000	10,000	10,000	10,000	
42.00 Communications		800	800	500	500	
42.01 Communications - Other	1,329	1,140	1,140	1,140	1,140	
43.00 Travel and Subsistence		500	500	250	250	
44.00 Taxes & Assessments	994	1,000	1,000	1,000	1,000	
45.00 Operating Rental & Leases	3,439	2,500	2,500	2,500	2,500	
46.00 AWC-RMSA Insurance	6,239	6,403	6,403	6,403	6,403	
47.00 Utilities	79,889	84,897	84,897	84,897	84,897	
48.00 Repair & Maintenance	1,097	1,000	1,000	850	850	
48.02 Maintenance- Vehicles	5,125	3,800	3,800	3,800	3,800	
49.01 Conference/School/Training	785	2,200	2,200	1,100	1,100	
49.03 Professional Dues & Subscriptions	136	150	150	150	150	
Total Other Expenditures	\$ 157,640	\$ 150,489	\$ 150,489	\$ 147,039	\$ 147,039	
91.00 Equipment Replacement Charges	\$ 31,014	\$ 27,595	\$ 27,595	\$ 22,555	\$ 19,126	
Total Capital Outlay	\$ 31,014	\$ 27,595	\$ 27,595	\$ 22,555	\$ 19,126	
TOTAL EXPENDITURES	\$ 310,254	\$ 300,617	\$ 300,617	\$ 316,377	\$ 319,051	

11.00 PW Director (5%); PW Clerk (5%); PW Supervisor (5%); Maintenance Worker III (5%); Maintenance Workers II (% varies); Maint Worker I (25%); Ground Maintenance Workers (33%); and 20% of temporary seasonal workers

31.00 Topsoil, bark, grass seed, fertilizer, fencing supplies, "Dogi Pot" station supplies, garbage receptacle and restroom supplies, repair supplies for Parks facilities

32.00 Fuel for vehicles and equipment

35.00 Lawn mower equipment, small tools, safety supplies

41.00 General engineering services for Parks; tree services; Pierce County noxious weed assessment

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)

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: MUSEUM 001-013-575-30						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 17,105	\$ 9,780	\$ 9,780	\$ 13,901	\$ 14,891	
21.00 Personnel Benefits	3,858	5,692	5,692	3,987	4,279	
Total Salary, Wages and Benefits	\$ 20,963	\$ 15,472	\$ 15,472	\$ 17,888	\$ 19,170	
31.00 Operating Supplies	\$ 782	\$ 1,000	\$ 1,000	\$ 800	\$ 800	
35.00 Small Tools & Equipment	1,476	750	750	650	650	
41.00 Professional Services	2,858	2,000	2,000	2,000	2,000	
41.03 Advertising	1,000	1,800	1,800	1,000	1,000	
42.00 Communications	4,741	900	900	900	900	
42.01 Communications - Devices	1,132	1,125	1,125	1,125	1,125	
44.00 Taxes & Assessments	10	10	10	10	10	
45.00 Operating Rental & Leases	650					
46.00 AWC-RMSA Insurance	2,569	2,636	2,636	2,636	2,636	
47.00 Utilities	6,137	6,500	6,500	6,300	6,300	
48.00 Repair & Maintenance	700	500	500	450	450	
49.02 Printing/Binding	1,648	500	500	500	500	
Total Other Expenditures	\$ 23,702	\$ 17,721	\$ 17,721	\$ 16,371	\$ 16,371	
63.00 Capital Improvements	\$ 131	\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 131	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 44,796	\$ 33,193	\$ 33,193	\$ 34,259	\$ 35,541	

- 11.00 Museum Coordinator - .5 FTE
- 31.00 Archival supplies, storage boxes, paper
- 35.00 Shelving; display racks
- 41.00 Pest control services; Pierce County noxious weed assessment
- 42.00 Phone charges
- 42.01 Internet services
- 47.00 Utilities

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: FACILITIES						
001-014-518-30						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 62,324	\$ 66,588	\$ 66,588	\$ 83,797	\$ 88,170	
12.00 Overtime	535	1,567	1,567	1,402	1,485	
21.00 Personnel Benefits	35,100	42,174	42,174	49,846	51,165	
26.00 Uniform Cleaning	513	350	350	350	350	
27.00 Uniforms	347	600	600	350	350	
Total Salary, Wages and Benefits	\$ 98,819	\$ 111,279	\$ 111,279	\$ 135,745	\$ 141,520	
31.00 Operating Supplies	\$ 15,184	\$ 12,000	\$ 12,000	\$ 13,500	\$ 13,500	
35.00 Small Tools & Equipment	1,189	3,500	3,500	2,500	2,500	
39.00 Software	80					
41.00 Professional Services	38,328	46,000	46,000	42,000	42,000	
42.00 Communications	2,437	2,000	2,000	2,000	2,000	
42.01 Communications - Devices	2,969	4,000	4,000	3,500	3,500	
43.00 Travel and Subsistence	26	300	300	150	150	
44.00 Taxes & Assessments	110	600	600	250	250	
45.00 Operating Rental & Leases	1,100	1,000	1,000	1,000	1,000	
46.00 AWC-RMSA Insurance	16,295	16,722	16,722	16,722	16,722	
47.00 Utilities	41,731	38,495	38,495	43,000	43,000	
48.00 Repair & Maintenance	81,608	15,000	15,000	15,000	15,000	
48.02 Maintenance - Vehicles	60	200	200	200	200	
49.01 Conference/School/Training	156	1,200	1,200	850	850	
49.02 Printing/Binding	95	75	75	75	75	
49.03 Professional Dues & Subscriptions		200	200	100	100	
49.05 Miscellaneous		100	100	50	50	
Total Other Expenditures	\$ 201,367	\$ 141,392	\$ 141,392	\$ 140,897	\$ 140,897	
64.00 Machinery and Equipment						
91.00 Equipment Replacement Charges	\$ 9,654	\$ 10,886	\$ 10,886	\$ 10,765	\$ 10,473	
Total Capital Outlay	\$ 9,654	\$ 10,886	\$ 10,886	\$ 10,765	\$ 10,473	
TOTAL EXPENDITURES	\$ 309,839	\$ 263,558	\$ 263,558	\$ 287,407	\$ 292,891	

11.00 PW Director (5%); PW Clerk (5%); PW Supervisor (5%); Maintenance Worker III (7%);
 Maintenance Workers II (% varies); Maint Worker I (10%); Grounds Maint Worker (33%); 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; Pierce County noxious weed assessment
 42.00 PW facility phones
 42.01 Cable services for City facilities
 44.00 Excise taxes on facility rental revenue
 47.00 Utilities for City facilities
 48.00 Repairs and maintenance to City facilities; HVAC service contract for Civic Center facilities
 49.01 Facilities related training
 49.05 Delivery expenses

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: GREENWAYS						
001-015-542-70						
EXPENDITURES	2019	Actual	2020	Adopted	2020	Revised
31.00 Operating Supplies		\$ 2,890	\$ 12,200	\$ 12,200	\$ 7,500	\$ 7,500
41.00 Professional Services		92,054	93,000	93,000	93,000	93,000
42.00 Communications		721				
45.00 Equipment Rental		3,415				
46.00 AWC-RMSA Insurance		2,420	2,484	2,484	2,484	2,484
47.00 Utilities		69,831	68,302	68,302	70,000	70,000
48.00 Repair & Maintenance		18,286				
Total Other Expenditures		\$ 189,616	\$ 175,986	\$ 175,986	\$ 172,984	\$ 172,984
TOTAL EXPENDITURES		\$ 189,616	\$ 175,986	\$ 175,986	\$ 172,984	\$ 172,984

- 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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS						
001-016-571-10						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 57,438	\$ 55,050	\$ 55,050	\$ 57,028	\$ 58,233	
12.00 Overtime	3,003	10,055	10,055	5,179	5,334	
21.00 Personnel Benefits	21,881	31,436	31,436	30,813	31,190	
27.00 Uniforms	50	50	50	50	50	
Total Salary, Wages and Benefits	\$ 82,322	\$ 96,591	\$ 96,591	\$ 93,070	\$ 94,807	
31.00 Operating Supplies	\$ 36,908	\$ 25,000	\$ 35,000	\$ 25,000	\$ 25,000	
35.00 Small Tools & Equipment	20	2,000	2,000	50	50	
41.00 Professional Services	35,246	33,000	33,000	30,000	30,000	
41.03 Advertising		1,000	1,000	250	250	
42.01 Communications - Devices	1,385	1,400	1,400	1,400	1,400	
42.02 Communications - Postage	2,866	2,900	2,900	1,450	1,450	
43.00 Travel and Subsistence	404	1,800	1,800	1,200	1,200	
44.00 Taxes & Assessments	1,110	1,000	1,000	1,000	1,000	
45.00 Operating Rental & Leases	7,630	4,250	4,250	4,250	4,250	
46.00 AWC-RMSA Insurance	2,780	2,853	2,853	2,853	2,853	
49.01 Conference/School/Training	59	2,000	2,000	1,000	1,000	
49.02 Printing/Binding	4,814	12,000	12,000	4,500	4,500	
49.03 Professional Dues & Subscriptions	574	1,000	1,000	750	750	
49.05 Miscellaneous	998	1,500	1,500	950	950	
Total Other Expenditures	\$ 94,794	\$ 91,703	\$ 101,703	\$ 74,653	\$ 74,653	
TOTAL EXPENDITURES	\$ 177,116	\$ 188,294	\$ 198,294	\$ 167,723	\$ 169,460	

- 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 and other 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

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: TOURISM 001-017-571-10					
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 53,288	\$ 61,725	\$ 61,725	\$ 72,036	\$ 76,430
12.00 Overtime	965				
21.00 Personnel Benefits	26,853	33,220	33,220	36,708	38,036
Total Salary, Wages and Benefits	\$ 81,106	\$ 94,946	\$ 94,946	\$ 108,744	\$ 114,466
31.00 Operating Supplies	\$ 20,031	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
41.00 Professional Services	14,785	10,000	10,000	10,000	10,000
41.03 Advertising	10,905	12,000	12,000	12,000	12,000
43.00 Travel and Subsistence	1,823	4,000	4,000	2,500	2,500
45.00 Operating Rental & Leases	4,721				
49.01 Conference/School/Training	36	250	250	250	250
49.02 Printing/Binding		200	200	50	50
49.03 Professional Dues & Subscriptions		500	500	250	250
Total Other Expenditures	\$ 52,301	\$ 31,950	\$ 31,950	\$ 30,050	\$ 30,050
TOTAL EXPENDITURES	\$ 133,407	\$ 126,896	\$ 126,896	\$ 138,794	\$ 144,516

11.00 Recreation & Events Coordinator (50%); Communications & Tourism Coordinator (50%) Museum Coordinator (50%)
 31.00 Office supplies
 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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES						
001-099						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
21.00 Benefits	\$ -	\$ 500	\$ 500	\$ -	\$ -	
21.01 Tuition Reimbursement	9,699	3,500	6,000	5,500	5,500	
31.00 Operating Supplies - Animal Licensing	152	100	100	160	160	
31.00 Operating Supplies-Safety/Wellness Prog	172	650	650	250	250	
31.00 Operating Supplies	106	-	-	-	-	
41.00 Prof Svcs - Health Plan Administration	13,925	16,200	16,200	16,200	16,200	
41.00 Prof Svcs - Flu Vaccinations	-	200	200	200	200	
41.00 Prof Svcs - Citywide Employee Trng	696	500	500	400	400	
41.00 Prof Svcs - Workers Comp Retro Pgm	-	2,500	2,500	2,500	2,500	
41.00 Prof Svcs - Animal Control	36,551	44,571	44,571	44,571	44,571	
41.02 Prof Svcs - Jail Contract	31,687	10,200	10,200	10,200	10,200	
41.03 Legal Advertising & Postings	2,821	1,500	1,500	1,500	1,500	
44.00 Taxes & Assessments	2,786	2,550	2,550	2,800	2,800	
44.00 Election Fees	-	18,000	18,000	10,000	10,000	
44.00 Voter Maintainance Fees	29,476	7,500	7,500	7,500	7,500	
46.00 AWC-RMSA Insurance	24	26	26	26	26	
49.03 Professional Dues & Subscriptions	63,550	50,000	50,000	58,000	58,000	
49.04 Recording Fees	-	500	500	-	-	
49.05 Miscellaneous - Credit Card Fees	16,676	6,000	6,000	15,000	15,000	
49.05 Miscellaneous - Judgments & Settlement	94,970	100,000	100,000	96,000	75,000	
49.05 Miscellaneous - Court Services	121,505	182,000	182,000	85,000	80,000	
Total Other Expenditures	\$ 424,795	\$ 446,997	\$ 449,497	\$ 355,807	\$ 329,807	
99.00 Transfer-Out - Fire Hydrant Maint Cost	\$ -	\$ -	\$ 61,890	\$ 61,890	\$ 61,890	
99.00 Transfer-Out - Debt Svc Fund	478,256	477,805	477,805	527,467	466,112	
99.00 Transfer-Out - Revenue Stabilization	-	85,000	85,000	65,000	65,000	
99.00 Transfer-Out - Contingency Fund	-	35,000	35,000	25,000	25,000	
99.00 Transfer-Out - Street Fund	140,000	140,000	140,000	140,000	140,000	
00.00 State Building Surcharge	1,302	250	250	250	250	
00.00 Deposit Refunds	-	2,500	2,500	2,500	2,500	
Other Financing Uses	\$ 619,558	\$ 740,555	\$ 802,445	\$ 822,107	\$ 760,752	
Total Expenditures & Transfers	\$ 1,044,353	\$ 1,187,552	\$ 1,251,942	\$ 1,177,914	\$ 1,090,559	
TOTAL NON-DEPARTMENTAL	\$ 1,044,353	\$ 1,187,552	\$ 1,251,942	\$ 1,177,914	\$ 1,090,559	

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, 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 **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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-542						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 155,370	\$ 156,515	\$ 156,515	\$ 175,733	\$ 182,682	
12.00 Overtime	1,268	2,287	2,287	1,725	1,819	
21.00 Personnel Benefits	68,986	82,856	82,856	88,022	90,024	
26.00 Uniform Cleaning	513	500	500	500	500	
27.00 Uniforms	862	700	700	700	700	
Total Salary, Wages and Benefits	\$ 227,000	\$ 242,859	\$ 242,859	\$ 266,680	\$ 275,725	
31.00 Operating Supplies	\$ 17,824	\$ 31,690	\$ 31,690	\$ 25,000	\$ 25,000	
32.00 Gas, Oil & Fuel	7,923	6,000	6,000	6,000	6,000	
35.00 Small Tools & Equipment	8,231	5,600	5,600	5,600	5,600	
39.00 Software	-	1,000	1,000	1,000	1,000	
41.00 Professional Services	26,017	117,532	26,032	32,032	96,032	
42.00 Communications	1,993	500	500	2,000	2,000	
42.01 Communications - Other	142	1,940	1,940	150	150	
43.00 Travel and Subsistence	118	600	600	500	500	
45.00 Operating Rental & Leases	-	1,500	1,500	500	500	
46.00 AWC-RMSA Insurance	11,475	11,285	11,285	11,285	11,285	
47.00 Utilities	150,378	182,660	157,660	170,000	170,000	
48.00 Repair & Maintenance	37,176	30,000	20,000	20,000	20,000	
48.02 Maintenance - Vehicles	4,645	2,000	2,000	2,500	2,500	
49.01 Conference/School/Training	206	500	-	500	500	
49.02 Printing/Binding	240	100	100	100	100	
49.03 Professional Dues & Subscriptions	133	100	100	100	100	
Total Other Expenditures	\$ 266,503	\$ 393,007	\$ 266,007	\$ 277,267	\$ 341,267	
63.00 Other Improvements	\$ 68,712	\$ 622,987	\$ 403,447	\$ 85,649	\$ 656,649	
91.00 Equipment Replacement	23,596	37,298	37,298	40,158	44,107	
Total Capital Outlay	\$ 92,309	\$ 660,285	\$ 440,745	\$ 125,807	\$ 700,756	
TOTAL EXPENDITURES	\$ 585,811	\$ 1,296,151	\$ 949,611	\$ 669,754	\$ 1,317,748	
Ending Fund Balance	\$ 194,829	\$ 71,724	\$ 538,353	\$ 708,352	\$ 709,795	
STREET FUND TOTAL	\$ 780,640	\$ 1,367,875	\$ 1,487,964	\$ 1,378,106	\$ 2,027,544	

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 (25%); Maintenance Worker I (10%); Grounds Maint Worker (20%); 20% of temporary seasonal workers

31.00 Ice melt, safety supplies, sign brackets

35.00 Barricades, street signs, hand tools

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: STREET DEPRECIATION						
102-020-541-30						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
63.00 Capital Improvements	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Total Capital Outlay	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
97.00 Transfer-Out -Street Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Total Operating Transfers	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
TOTAL EXPENDITURES	\$ 75,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	
Ending Fund Balance	\$ 430,174	\$ 317,976	\$ 340,174	\$ 250,174	\$ 160,174	
STREET DEPRECIATION FUND TOTAL	\$ 505,174	\$ 412,976	\$ 435,174	\$ 345,174	\$ 255,174	

63.00 Pavement management - crack sealing

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND						
103-000-573-90						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
41.00 Professional Services	\$ 144,878	\$ 53,000	\$ 53,000	\$ 116,750	\$ 115,000	
Total Other Expenditures	\$ 144,878	\$ 53,000	\$ 53,000	\$ 116,750	\$ 115,000	
01.00 Transfer out to General Fund	103,676	180,000	180,000	158,250	150,000	
Total Capital Outlay	\$ 103,676	\$ 180,000	\$ 180,000	\$ 158,250	\$ 150,000	
TOTAL EXPENDITURES	\$ 248,554	\$ 233,000	\$ 233,000	\$ 275,000	\$ 265,000	
Ending Fund Balances						
Historic Sites Development Reserve	\$ 38,779	\$ 38,779	\$ 38,779	\$ 38,779	\$ 38,779	
Unreserved/Undesignated	208,236	224,186	266,141	239,454	232,651	
Ending Fund Balance	\$ 288,970	\$ 262,965	\$ 304,920	\$ 278,233	\$ 271,430	
HOTEL/MOTEL TAX FUND TOTAL	\$ 537,524	\$ 495,965	\$ 537,920	\$ 553,233	\$ 536,430	

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND					
104-000-522-20					
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
01.00 Transfer out to Debt Service Fund	55,557	111,115	55,557	20,000	15,000
Total Other Expenditures	\$ 55,557	\$ 111,115	\$ 55,557	\$ 20,000	\$ 15,000
TOTAL EXPENDITURES	\$ 55,557	\$ 111,115	\$ 55,557	\$ 20,000	\$ 15,000
Ending Fund Balance	\$ 53,367	\$ 12,555	\$ 18,610	\$ 9,410	\$ 5,210
PUBLIC SAFETY MITIGATION TOTAL	\$ 108,924	\$ 123,670	\$ 74,167	\$ 29,410	\$ 20,210

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.

City of DuPont
2019-2020 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND					
107-000-597-00					
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 647,209	\$ 643,713	\$ 650,209	\$ 653,209	\$ 656,209
GLACIER NW FUND TOTAL	\$ 647,209	\$ 643,713	\$ 650,209	\$ 653,209	\$ 656,209

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: DONATIONS FUND					
150-000-519-90					
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 6,584	\$ 6,597	\$ 6,614	\$ 6,644	\$ 6,674
DONATIONS FUND TOTAL	\$ 6,584	\$ 6,597	\$ 6,614	\$ 6,644	\$ 6,674

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.

City of DuPont
2019-2020 Program Expenditure Budget

PROGRAM: DRUG ENFORCEMENT FUND					
160-000-500-00					
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 9,788	\$ 9,804	\$ 9,868	\$ 9,948	\$ 10,028
DRUG ENFORCEMENT FUND TOTAL	\$ 9,788	\$ 9,804	\$ 9,868	\$ 9,948	\$ 10,028

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 and 2016 Limited Tax General Obligation Refunding Bonds 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 \$20.3 million as of October 1, 2020.

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 \$21 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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS					
202-000-591					
EXPENDITURES		2019 Actual	2020 Adopted	2020 Revised	2021 Proposed
49.05	Miscellaneous- Admininstrative Fee	\$ -	\$ 450.00	\$ 450.00	\$ -
	Total Other Expenditures	\$ -	\$ 450.00	\$ 450.00	\$ -
71.00	LTGO - Principal Payment	\$ 412,000	\$ 424,000	\$ 424,000	\$ 436,000
83.00	LTGO - Interest Payment	476,920	464,921	464,921	452,560
	Other Operating Uses	\$ 888,920	\$ 888,921	\$ 888,921	\$ 888,560
	TOTAL EXPENDITURES	\$ 888,920	\$ 889,371	\$ 889,371	\$ 888,560
	Ending Fund Balance	\$ 451	\$ -	\$ -	\$ -
	DEBT SVC FUND TOTAL	\$ 889,371	\$ 889,371	\$ 889,371	\$ 888,560
					\$ 883,840

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 the duration of the bonds until 2039.

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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND 301-000-5XX						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
41.00 Professional Services	-	-	150,000	-	-	
Total Other Expenditures		\$ -	\$ 150,000	\$ -	\$ -	
62.00 Buildings & Structures - PW Bldg	\$ 785,345	\$ -	\$ -	\$ -	\$ -	
63.00 Capital Improvements - Trail Markers	-	2,000	2,000	2,000	2,000	
63.00 Capital Improvements - Center Drive Medians		10,000	10,000	10,000	10,000	
63.00 Roadway Improvements - Roadway Engineer	226,839	-	400,000	3,900,000	-	
63.00 Capital Improvements - Historical Sites	55,693	-	-	-	-	
63.00 Capital Improvements - Environmental Restoration	39,672	-	-	-	-	
Total Capital Outlay	\$ 1,107,548	\$ 12,000	\$ 412,000	\$ 3,912,000	\$ 12,000	
79.00 LID Principal - Historic Sites	\$ 46,054	\$ 46,054	\$ 46,054	\$ 21,709	\$ -	
82.00 LID Interest - Historic Sites	6,324	11,216	11,216	5,287	-	
99.00 Transfer Out - Streets	125,000	250,000	250,000	250,000	250,000	
99.00 Transfer Out - Debt Service Fund	355,558	300,000	305,558	341,093	402,798	
Other Financing Uses	\$ 532,937	\$ 607,270	\$ 612,828	\$ 618,090	\$ 652,798	
TOTAL EXPENDITURES	\$ 1,640,485	\$ 619,270	\$ 1,174,828	\$ 4,530,090	\$ 664,798	
Ending Fund Balance	\$ 10,619,862	\$ 338,758	\$ 10,145,534	\$ 10,075,945	\$ 9,977,247	
CAPITAL PROJECTS FUND TOTAL	\$ 12,260,347	\$ 958,028	\$ 11,320,362	\$ 14,606,034	\$ 10,642,045	

- 41.00 Steilcom DuPont Road Design Study & Community Center Feasibility Study
- 63.00 Trail Markers, Center Drive Median Improvements, Sequalitchew Creek Kiosk
- 79.00 Debt Service Payment - Historic Sites LID
- 82.00 LID Interest - Historic Sites
- 99.00 Transfer to General Fund and Streets for operation and maintenance of Capital Projects & Transfer to Debt Service Fund for Civic Center Debt

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 two enterprise funds and one 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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: WATER UTILITY						
401-025-534-50						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
11.00 Salaries and Wages	\$ 595,017	\$ 632,838	\$ 632,838	\$ 668,109	\$ 688,336	
12.00 Overtime	6,690	11,718	11,718	7,538	7,761	
21.00 Personnel Benefits	279,858	336,386	336,386	343,737	349,508	
26.00 Uniform Cleaning	513	600	600	600	600	
27.00 Uniforms	1,760	1,500	1,500	1,500	1,500	
Total Salary, Wages and Benefits	\$ 883,837	\$ 983,041	\$ 983,041	\$ 1,021,484	\$ 1,047,705	
31.00 Operating Supplies	\$ 54,836	\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500	
32.00 Gas, Oil & Fuel	16,785	10,500	10,500	10,500	10,500	
35.00 Small Tools & Equipment	4,207	12,000	12,000	7,500	8,000	
39.00 Software	768	1,500	1,500	1,200	1,200	
41.00 Professional Services	67,491	50,000	87,000	50,000	50,000	
42.00 Communications	5,653	6,000	6,000	5,800	5,800	
42.01 Communications - Devices	5,820	5,200	5,200	5,200	5,200	
42.02 Communications - Postage	5,664	7,500	7,500	7,500	7,500	
43.00 Travel and Subsistence	87	1,200	1,200	1,200	1,200	
44.00 Utility Tax	372,478	405,100	405,100	395,000	395,000	
45.00 Operating Rental & Leases	1,401	1,700	1,700	1,700	1,700	
46.00 AWC-RMSA Insurance	38,161	39,162	39,162	39,553	39,553	
47.00 Utilities	151,338	161,000	161,000	161,000	161,000	
48.00 Repair & Maintenance	33,035	20,000	20,000	20,000	20,000	
48.01 Maintenance - Software	14,513	8,000	8,000	15,000	15,000	
48.02 Maintenance - Vehicles	5,207	4,800	4,800	4,800	4,800	
49.01 Conference/School/Training	6,538	4,000	4,000	4,000	4,000	
49.02 Printing/Binding	2,996	1,000	1,000	1,000	1,000	
49.03 Professional Dues & Subscriptions	9,578	7,000	7,000	7,000	7,000	
49.05 Miscellaneous	50,406	12,900	12,900	45,000	45,000	
Total Other Expenditures	\$ 846,962	\$ 794,062	\$ 831,062	\$ 818,453	\$ 818,953	
63.00 Capital Improvements	\$ 441,687	\$ -	\$ -	\$ 46,125	\$ -	
64.00 Machinery and Equipment	6,754			64,100		
79.00 Debt Svc Principal - Civic Center	61,800	63,600	63,600	65,400	66,600	
79.01 Debt Svc Principal - PW Bldg				287,040	288,880	
78.00 Principal - Public Works Trust Fund Loan	31,445					
83.00 Debt Svc Interest - Civic Center	71,538	69,738	69,738	67,884	66,600	
83.01 Debt Svc Interest - PW Bldg	232,733			143,040	140,880	
83.00 Interest - Public Works Trust Fund Loan	314					
91.00 Equipment Replacement Charges	17,947	18,663	18,663	14,685	14,309	
Total Capital Outlay	\$ 864,218	\$ 152,001	\$ 152,001	\$ 688,274	\$ 577,269	
TOTAL EXPENDITURES	\$ 2,595,018	\$ 1,929,104	\$ 1,966,104	\$ 2,528,212	\$ 2,443,927	
Ending Fund Balances						
Revenue Stabilization	\$ 423,879	\$ 472,778	\$ 488,463	\$ 511,593	\$ 543,152	
Unreserved/Undesignated	3,814,914	4,255,003	4,396,164	4,604,336	4,888,364	
Ending Fund Balance	\$ 4,238,794	\$ 4,727,781	\$ 4,884,626	\$ 5,115,928	\$ 5,431,515	
WATER UTILITY FUND TOTAL	\$ 6,409,932	\$ 6,184,107	\$ 6,362,268	\$ 7,132,547	\$ 7,332,291	

11.00 City Administrator (15%); Finance Director (35%); City Attorney (15%); HR Director (15%); HR Analyst 0.7 FTE (15%); Finance Customer Service Coordinator (5%); Finance Specialists (55%); Utility Billing Clerk (50%); Finance Customer Service Coord (5%); Clerical Assistant (20%); PW Director (35%); Facilities Analyst (35%); PW Supervisor (57%); Maintenance Worker III (100%); Maintenance Worker III (varies); Maintenance Worker(s)II (varies); 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, Noxious weed & conservation (previously under 51.00)
 47.00 Power for pumps and water facilities
 48.01 Financial software maintenance; autoread software support; routine IT maintenance; maintenance and upgrades
 49.02 Water quality report, informational brochures, door hangers
 49.03 Health permit & certification fees; operating permits, water certifications
 49.05 Credit Card Fees and Collection Charges
 63.00 Capital projects: Bell Hill Well Houses (#1, #2) & Replacement of Chlorine Delivery System at Bell Hill
 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.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY
403-035-531-5X

EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
11.00 Salaries and Wages	\$ 628,111	\$ 651,608	\$ 651,608	\$ 733,644	\$ 765,811
12.00 Overtime	3,885	10,914	10,914	7,385	7,711
21.00 Personnel Benefits	265,148	354,158	354,158	366,222	375,737
26.00 Uniform Cleaning	513	600	600	600	600
27.00 Uniforms	3,258	1,500	1,500	1,500	1,500
Total Salary, Wages and Benefits	\$ 900,916	\$ 1,018,780	\$ 1,018,780	\$ 1,109,351	\$ 1,151,359
31.00 Operating Supplies	\$ 31,791	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
32.00 Gas, Oil & Fuel	8,102	5,000	5,000	5,000	5,000
35.00 Small Tools & Equipment	11,220	10,600	10,600	10,600	10,600
39.00 Software	-	1,500	1,500	1,500	1,500
41.00 Professional Services	126,143	150,000	196,547	95,000	95,000
41.03 Advertising	-	1,000	1,000	1,000	1,000
42.00 Communications	4,522	600	600	600	600
42.01 Communications - Devices	5,819	4,000	4,000	4,000	4,000
42.02 Communications - Postage	2,060	4,000	4,000	2,500	2,500
43.00 Travel and Subsistence	106	500	500	500	500
44.00 Utility Tax	203,313	150,250	150,250	205,000	205,000
45.00 Operating Rental & Leases	10,009	9,000	9,000	9,000	9,000
46.00 AWC-RMSA Insurance	13,285	13,634	13,634	13,634	13,634
47.00 Utilities	59,663	20,000	20,000	40,000	40,000
48.00 Repair & Maintenance	23,410	1,500	1,500	1,500	1,500
48.01 Maintenance - Software	2,600	4,000	4,000	5,500	5,500
48.02 Maintenance - Vehicles	18,277	5,000	5,000	5,000	5,000
49.01 Conference/School/Training	3,088	2,000	2,000	2,500	2,500
49.02 Printing/Binding	2,996	1,500	1,500	1,500	1,500
49.03 Professional Dues & Subscriptions	8,274	16,900	16,900	10,000	10,000
49.05 Miscellaneous	5,694	7,200	7,200	6,500	6,500
Total Other Expenditures	\$ 540,372	\$ 416,184	\$ 462,731	\$ 428,834	\$ 428,834
63.00 Capital Improvements	\$ 2,632	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment				64,100	
79.00 Debt Svc Principal - Civic Center	41,200	42,400	42,400	43,600	44,400
79.01 Debt Svc Principal - PW Bldg				71,760	72,220
83.00 Debt Svc Interest - Civic Center	47,692	46,492	46,492	45,256	44,400
83.01 Debt Svc Interest - PW Bldg				35,760	35,220
91.00 Equipment Replacement Charges	40,860	47,924	47,924	21,881	19,005
Total Capital Outlay	\$ 132,384	\$ 136,816	\$ 136,816	\$ 282,357	\$ 215,245
TOTAL EXPENDITURES	\$ 1,573,671	\$ 1,571,780	\$ 1,618,327	\$ 1,820,542	\$ 1,795,437
Ending Fund Balances					
Revenue Stabilization	\$ 313,998	\$ 271,998	\$ 293,125	\$ 266,060	\$ 241,505
Unreserved/Undesignated	2,825,983	2,447,980	2,638,129	2,394,541	2,173,547
Ending Fund Balance	\$ 3,139,982	\$ 2,719,978	\$ 2,931,255	\$ 2,660,601	\$ 2,415,052
STORMWATER UTILITY FUND TOTAL	\$ 4,399,655	\$ 4,019,760	\$ 4,256,456	\$ 4,215,083	\$ 3,968,984

11.00 Stormwater Specialist (100%); City Administrator (15%); City Attorney (15%); HR Director (10%); Finance Cstmr Svce Coordinator (5%); Finance Specialist (20%); Utility Billing Clerk (35%); Clerical Assistant (15%); PW Director (35%); Facilities Analyst (35%); PW Supervisor (18%); Project Clerk (100%), Project Supervisor (100%), Masons (100%), Maintenance Worker III (8%); Maintenance Worker II (50%); Maintenance Worker II (35%); Maintenance Worker II (25%); Maintenance Worker I (30%); 20% of temporary seasonal workers.
31.00 Safety & vehicle supplies, tires, vegetation control supplies
32.00 Fuel for sideboom mower, vehicles & equipment
35.00 Signs, hand tools
41.00 Street sweeping, vector cleaning, landscaping contract, utility billing service (cost shared with Water Utility), Comp Plan and 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
49.05 Merchant Credit Card Fees

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.

In 2017, we added 4 team members for the Sidewalk and Trees Five Year Project. In 2020, Council increased this to a five person team. Increases will be seen in salaries and other expenses.

City of DuPont
2021-2022 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND						
501-000-548-78						
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	
44.00 Taxes & Assessments	3,477	50	50	50	50	50
Total Other Expenditures	\$ 3,477	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
64.00 Machinery and Equipment - I.T.	\$ 4,043	\$ 60,325	\$ 60,325	\$ 22,861	\$ 1,104	
64.00 Machinery and Equipment	1,047,115	85,711	85,711	-	155,274	
Total Capital Outlay	\$ 1,051,158	\$ 146,036	\$ 146,036	\$ 22,861	\$ 156,378	
97.00 Transfer-Out - General Fund	\$ -	\$ -	\$ -	\$ 21,226	\$ 21,226	
Operating Transfers	\$ -	\$ -	\$ -	\$ 21,226	\$ 21,226	
TOTAL EXPENDITURES	\$ 1,054,635	\$ 146,086	\$ 146,086	\$ 44,137	\$ 177,654	
Ending Fund Balance	\$ 1,222,908	\$ 2,214,452	\$ 1,453,460	\$ 1,729,810	\$ 1,879,349	
EQUIPMENT RENTAL TOTAL	\$ 2,277,543	\$ 2,360,538	\$ 1,599,546	\$ 1,773,947	\$ 2,057,003	

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 2019 & 2020:

2021	2022	
Computer Replacements	Computer Replacements	
Finance Computers (3)	3,666	Fire Desktop
Community Development (2)	3,643	
Fire- Chief Computer	1,475	
Police Radars	14,077	
Total	\$ 22,861	Total
		\$ 1,104
Vehicle & Equipment Replacements	Vehicle & Equipment Replacements	
	0	Police - Patrol Cars (3)
	\$ -	
Grand Total	\$ 22,861	Grand Total
		\$ 156,378
		\$ 155,274

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.

City of DuPont **2021-2022 Program Expenditure Budget**

PROGRAM: TRANSPORTATION BENEFIT DISTRICT					
631-020					
EXPENDITURES	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
41.00 Professional Services	64	5,210	5,210	5,210	5,210
41.00 Professional Services- trf street fund	79,484	90,000	90,000	90,000	90,000
41.03 Advertising					
46.00 AWC-RMSA Insurance	1,200	1,300	1,300	1,818	1,836
Total Other Expenditures	\$ 80,748	\$ 96,510	\$ 96,510	\$ 97,028	\$ 97,046
TOTAL EXPENDITURES	\$ 80,748	\$ 96,510	\$ 96,510	\$ 97,028	\$ 97,046
Ending Fund Balance	\$ 72,974	\$ 55,902	\$ 71,574	\$ 71,553	\$ 71,743
TRANS. BENEFIT DIST FUND TOTAL	\$ 153,722	\$ 152,412	\$ 168,084	\$ 168,581	\$ 168,790

- 41.03 Public meeting notices
- 46.00 AWC-RMSA Insurance
- 51.00 2019-2020 Reclassified these expenses to 41.00

41-00 detail

- Operations Funding for Street fund
- Project Funding for Street Fund
- Audit Fees
- Administration