

# CITY OF DUPONT



## 2025 - 2026 MAYOR'S PROPOSED BIENNIAL BUDGET

**Prepared by:**  
**Finance Department**



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## TABLE OF CONTENTS

### INTRODUCTION

Table of Contents .....	2-3
About the City .....	4
The History of Dupont .....	5-7
Vision and Mission Statement .....	7
Mayor's Welcome Message .....	8
Meet Your Council/City Administration Staff .....	9
City Council Priorities .....	10
DuPont Municipal Commissions .....	11-13
DuPont Maps .....	14-16
Demographics .....	17-19
Mayor's Budget Development Guidance .....	20-22
Budget Process Calendar .....	23-24
City Organizational Chart .....	25
Positions .....	26

### BUDGET SUMMARY

Budget Summary .....	27-28
Revenue Summary .....	29
Expenditure Summary .....	30
Revenue Summary – General Fund .....	31
Expenditure Summary – General Fund .....	32
Revenues by Fund .....	33
Detail Revenues by Type .....	34-37
Expenditures by Department .....	38
Expenditures by Object Category .....	39-40
Expenditures by Object Category – General Fund .....	41-42
Classification by Fund .....	43-45
Estimate of Ending Fund Balances .....	46

### BUDGET GUIDE

Budget Document and Process .....	47-48
Basis of Accounting and Budgeting .....	48-50
Financial Policies .....	50-52
City Revenues .....	52-58
Major Budget Assumptions .....	58-59
Risk Management .....	59
Salaries and Benefits .....	59-60
Fund Balances .....	60

### OPERATING BUDGET

General Fund Summary .....	61
Governance Department .....	62-67
Mayor-Council .....	68
Executive .....	69
Community Relations and Clerk .....	70
Human Resources .....	71
Legal .....	72

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## TABLE OF CONTENTS

Support Services Department .....	73-77
Finance .....	78
Central Services .....	79
Information Technology .....	80
Police Department.....	81-88
Police Administration & Support Services .....	89
Police Operations .....	90
Emergency Management.....	91
Fire Department .....	92-97
Fire Administration & Support Services .....	98
Fire Operations.....	99
EMS .....	100
Public Services Department .....	101-112
Community Development Division .....	113
Building .....	114
Planning .....	115
Public Works Division .....	116
Parks .....	117
Museum .....	118
Facilities .....	119
Greenways .....	120
Recreation and Community Events .....	121
Tourism .....	122
Non-Departmental Department .....	123-124

## FUND BUDGETS

Reserve Funds .....	125
Revenue Stabilization Fund and Contingency Reserve Fund .....	125
Special Revenue Funds .....	126
Road & Street Maintenance Fund.....	127-128
Street Depreciation Fund.....	129
Hotel/Motel Tax Fund .....	130
Public Safety Mitigation Fund .....	131
Glacier NW Settlement Fund .....	132
Donations Fund .....	132
Drug Enforcement Fund .....	133
Debt Service Funds.....	134
General Obligation Bonds Fund .....	135
Capital Projects Fund .....	136-137
Proprietary Funds.....	138
Water Utility Fund & Stormwater Utility Fund .....	139-141
Equipment Rental & Replacement (ER&R) Fund.....	142
Fiduciary Funds.....	143
Transportation Benefit District Fund .....	143

## APPENDIX

Glossary and Acronym List .....	144-149
---------------------------------	---------

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## ABOUT THE CITY

Tucked against the Nisqually Reach along the southern end of Puget Sound, about 15 miles north of Olympia and 20 miles south of Tacoma along the I-5 corridor, the City of DuPont is an island of calm amid the hustle and bustle of Western Washington, a small-town community bolstered by rich history and strong commercial growth.

The 5.86-square-mile city, home to just under 10,200 residents, has a long tradition of welcoming visitors and providing homes to families. The fertile plains, abundant wildlife, and easy access to the Puget Sound made it an ideal environment for early Nisqually tribes to trade and thrive. In 1833, the British-owned Hudson's Bay Company established Fort Nisqually, a center of trade and agriculture for decades.

Growth began in earnest in 1906, as hundreds of workers and their families settled around the E.I. DuPont de Nemours Company's explosive manufacturing plant. The plant's explosives were used for some of the world's most significant construction projects, including the Panama Canal and Grand Coulee Dam, and munitions for both World Wars. The company town's village became the city's first planned community, offering parks, walking trails, a clubhouse, a general store, and a hotel. "The Village" has since earned a spot on the National Register of Historic Places, and it remains the only company town in the state with most of its 110 historic homes intact.

Today, DuPont is home to a wide variety of local businesses as well as several corporations, including CalPortland, Amazon, Kimberly Clark, FedEx, and Dania, and the community pairs its commercial success with exceptional quality of life for its residents.

DuPont's other community partners include the Nisqually and Cowlitz Indian Tribes, the Joint Base Lewis-McChord military base and the Steilacoom school district.

Like the rest of Western Washington, the area is a playground for nature lovers. The City boasts nearly 500 acres of open space and natural areas and maintains 50 acres of developed parks as well as 12 miles of trails and bike lanes. Puget Sound offers opportunities for fishing, boating, and other watersports, and the nearby Billy Frank Jr. Nisqually National Wildlife Refuge features four miles of hiking trails, birding, hunting, and more. Adventurers can head over to Anderson Island for camping, swimming, and wildlife watching. Golfers have their choice of several courses, including DuPont's The Home Course, which will be hosting the Pelzer Golf Northwest Open in 2024.



A-DHermansen

DuPont hosts a slew of festivals throughout the year as well, including Concerts in the Park, the DuPont-Hudson's Bay Festival & BBQ Competition, the Mayor's Cup golf tournament, the annual Parks & Recreation Auction, and Holiday Tree Lighting. Over the summer, families also enjoy browsing the DuPont Farmers Market — and year-round, they can take a step back in time at the Lewis Army Museum or DuPont Historical Museum. Beyond the restaurants, shopping, and cultural opportunities within DuPont's city limits, residents have easy access to communities in Pierce, King, and Snohomish counties through area highways and the ST Express Bus, into Tacoma and Seattle thanks to Sounder commuter rail, and to the world thanks to Seattle-Tacoma International Airport.

The Steilacoom Historical School District serves DuPont schoolchildren, and families interested in a Montessori education can attend Children's Village Montessori through age 7. Residents seeking higher education have their choice of Pierce College Fort Steilacoom, Clover Park Technical College, Pacific Lutheran University, and Saint Martin's University within 10 miles, or Tacoma Community College, Bates Technical College, University of Puget Sound, South Puget Sound Community College, University of Washington Tacoma, Faith Evangelical College & Seminary, and The Evergreen State College within 25 miles.

## THE HISTORY OF DUPONT

The history of the DuPont area begins with the people of the Nisqually Tribe who lived in this area since time immemorial. The tribe consisted of 13 separate bands who lived in the south Puget Sound region. The band that lived here was the Sequalitchew Band at the mouth of the Sequalitchew Creek. The name Sequalitchew has been interpreted as “long run-out tide” for how exposed the sand was during low tide. There were approximately 50 people who lived in the village in two long houses. The diet of the Sequalitchew consisted primarily of fish they would catch along the sound, salmon being the primary catch. They also harvested bulbs from the nearby Nisqually Prairie on top of the southern bluff from the village.

In 1832, the Hudson's Bay Company arrived in the area to build a new trading post in the Pacific Northwest. Although other British explorers had been in the area, namely Capt. George Vancouver in 1792, this was the first time a non-Native group would settle in the area. The HBC wanted to build a trading post here due to the abundance of furs in the area and to provide a halfway point between Fort Langley and Fort Vancouver to the North and South. The fort was constructed in 1833 on the Nisqually Prairie and named Fort Nisqually after the nearby tribe. Soon after its construction, it became a hub of activity with tribes from across the Puget Sound region coming here to trade furs, primary beaver furs, for items such as blankets and pots. It became an enclave of cultures as people from across Europe, Americans, Hawaiian workers known as Kanakas and Natives all either worked or traded with the fort.



With so many people coming to the fort for fur trading, the animal population started to decrease, and trade began to slow so the workers of the fort decided to increase their farming efforts. In 1838 they established the subsidiary called Puget Sound Agricultural Company to begin trading crops. With this new focus on farming, they decided to relocate the fort further inland to increase in size and to be closer to the fresh water of the Sequalitchew Creek, so the fort was moved in 1843 to present day Edmonds Marsh. In 1846, Oregon Country was divided between the Americans and the British along the 49<sup>th</sup> parallel but the HBC was still allowed to operate their forts in the territory. Soon more Americans made the journey westward to claim the land, forcing the Nisqually out during the Treaty Wars in 1854. In 1869 the U.S. Government purchased the rights to HBC and the fort closed the year after. Edward Huggins, the last person in charge of Fort Nisqually, stayed and homesteaded the land.

In 1904 the 9<sup>th</sup> cavalry of Buffalo Soldiers camped out near Sequalitchew Creek for 2 weeks along with 4000 other troops and practiced maneuvers around American Lake. These practices helped determine where Camp Lewis would eventually be built.

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## THE HISTORY OF DUPONT

In 1906 the DuPont Company purchased the land from Edward Huggins with the intent of building a dynamite and black powder plant as well as a town for the workers of the plant. The Delaware based company was looking to take advantage of the increasing number of mining operations starting in the Pacific Northwest and Alaska that the company could easily sell dynamite to. Being next to the Puget Sound allowed them to easily ship supplies to Alaska as well as South America, Asia, and the Pacific Islands. The dynamite plant was complete in 1909 with the black powder portion being added in 1913. The town they built was exclusively for workers but in 1951 the town was incorporated allowing anyone to live there.



The plant experienced great success over the years. In the first 50 years of its operation, a total of 1 billion pounds of dynamite were produced. Dynamite produced here was used to help the construction of projects around the world including the Grand Coulee Dam, the Alcan Highway, and the Panama Canal. During both World Wars, dynamite and black powder were manufactured for the troops. The plant would be shut down in 1976 due to the development of a new water-gel based explosive called Tovex. This new, safer alternative was easier to produce and reduced the need for dynamite.



## THE HISTORY OF DUPONT

The Weyerhaeuser Company bought the land from the DuPont Company in 1976 with the intent to build a timber port at the mouth of the Sequalitchew Creek, but due to a decrease in a need for timber and push back from environmental groups they explored other ways to use the land. They decided on expanding the town further with new homes and businesses with their Northwest Landing project in the mid 90s. The town's population was at 601 in 1976 and today it is over 10,000 with all the expansions over the past 30 years.



## VISION AND MISSION STATEMENT

### Vision Statement

- To provide a welcoming and inclusive community with a balance of public safety, economic vitality, and environmental and historic preservation.

### Mission Statement

- To promote a sound quality of life by providing exceptional municipal services, adding value through transparency and fiscal responsibility.

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## MAYOR'S WELCOME MESSAGE

### Welcome to DuPont!

It's my pleasure to welcome you to the City of DuPont—known for its natural beauty, friendly community, and deep ties to military families and retirees. We're one of the most diverse cities in Washington State, and we take pride in working to make DuPont a great community to live, work, and play.

My administration is dedicated to serving you and everyone who calls DuPont home. Our vision is to provide a welcoming and inclusive community with a balance of public safety, economic vitality, and environmental and historic preservation. Residents and visitors enjoy our nearly 500 acres of open space and natural areas as well as 12 miles of bike lanes and trails, including the breathtaking Sequalitchew Creek Trail to Puget Sound.

We're also proud of our strong relationship with our many partners, including the Nisqually and Cowlitz Indian Tribes, Pierce County, Steilacoom School District, and Joint Base Lewis-McChord. We welcome Soldiers, Airmen, and their families with open arms, and we share a strong bond with the military community.

DuPont has a rich history as one of Washington's earliest settlements, dating back to 1833 when the Hudson's Bay Company established Fort Nisqually as a trading post. Today, DuPont is home to a wide variety of local businesses as well as several corporations, including CalPortland, Amazon, Kimberly Clark, FedEx, and Dania, and the community pairs its commercial success with exceptional quality of life for its residents.

In DuPont, you'll find a vibrant community of engaged residents, partners, and volunteers eager to work together. We have a dynamic mix of public and private sectors, offering plenty of opportunities for both individuals and businesses, and a quality of life that's hard to beat. We invite you to experience everything our community has to offer and share in our hopes and aspirations for the future.

Whether you're exploring our parks and trails, dining at our local restaurants, shopping at the Farmer's Market, golfing at our world class golf course, attending summer concerts, or taking a stroll along one of our scenic trails, there's always something to enjoy in DuPont. Be sure to check out our website and community calendar for more events and activities.

With a spirit of progress, pride, and a strong sense of community, I'm excited to welcome you to DuPont.

Sincerely,



Ronald J. Frederick

Mayor, City of DuPont, Washington



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## Meet Your Council



Ronald Frederick - Mayor  
Term expires Dec 2027

### Form of Government

The City of DuPont is a code city with a Mayor-Council form of government. The City Council consists of seven part-time, nonpartisan, members elected at large to serve four-year terms. Terms are staggered so not all seats are up for election the same year. Nonpartisan elections are held every two years.

### Responsibilities

The City Council is responsible for enacting all legislation and making general policy decisions governing the City. At the beginning of each year, the Council appoints a Deputy Mayor from its membership to perform mayoral duties in the Mayor's absence.



Mike Winkler - Deputy Mayor  
Term expires Dec 2025



Maame Bassaw  
Term expires Dec 2025



Beth Elliott  
Term expires Dec 2025



Tom Wargo  
Term expires Dec 2027



Shawna Gasak  
Term expires Dec 2027



Kevin Ballard  
Term expires Dec 2027



Susan Walton  
Term expires Dec 2025

### City Administration

**Keith Campbell**

**City Administrator**

**Carma Oaksmith**

**Finance Director**

**Gordon Karg**

**City Attorney**

**Mickey Gillie**

**Fire Chief**

**Bryan Moore**

**Police Chief**

**Barb Kincaid**

**Public Services Director**

**Sabrina Kearney**

**Human Resources Director**

**Karri Muir**

**Clerk/Community Relations Director**

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## CITY COUNCIL PRIORITIES 2025-2026

- PURSUING ADDITIONAL REVENUE OPPORTUNITIES



- RESTORING RESERVES



- GRANT-WRITER/LOBBYIST SUPPORT



- POLICE/FIRE PUBLIC SAFETY STAFFING NEEDS



- DEPARTMENTAL REQUESTS FOR SOFTWARE/TECHNOLOGY/EQUIPMENT



- PARKS & RECREATION PROGRAMS, FACILITIES, STAFFING



- SMART MANAGEMENT OF GROWTH



- BUSINESS RETENTION



- PUBLIC WORKS STAFF POSITIONS



- COMMUNITY OUTREACH

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DUPONT MUNICIPAL COMMISSIONS

Serving on a municipal agency as a commissioner is one way members of the public can volunteer and get involved with their city government. These bodies serve mostly in an advisory capacity to the City Council, but some also hear appeals; provide expertise; advocate; receive public concerns; or establish, review and enforce policies and regulations. All appointments to the City of DuPont's municipal agencies are appointed by the Mayor with approval from the City Council.

**Civil Service Commission** - The purpose of the Civil Service Commission is to implement, administer, and direct a civil service system that is consistent with state laws for sworn personnel of the DuPont Police Department and uniformed personnel of the DuPont Fire Department. The commission provides sworn police and uniformed fire employees with a quasi-judicial process for hearings on appeals concerning disciplinary actions, examination and testing, and other related issues.

Member	Position's Term	Position
Eric Koivisto	02/23/2021 – 06/30/2027	1
Larry Wilcox	10/24/2023 – 10/24/2029	2
Ron Stewart	07/01/2019 – 06/30/2025	3

**Lodging Tax Advisory Committee** - The Lodging Tax Advisory Committee (LTAC) oversees the LTAC grant program which is related to tourism development and promotion and made possible through taxes paid by consumers when they stay in paid lodging in the City of DuPont. LTAC grants are available to non-profits and public agencies. The committee reviews LTAC grant applications and recommends grant awards to the City Council for approval.

Name	Position's Term	Position
Councilmember Gasak (Councilmember Elliott as Alternate)	N/A	Councilmember/Chair
Justin Gravatt	01/01/2024 - 12/31/2026	User / Recipient of LTAC funds
Ann Swanson	01/01/2024 - 12/31/2026	User / Recipient of LTAC funds
Rena Leago	01/01/2024 - 12/31/2026	Provider / Collector of LTAC funds
Chalon Burns	01/01/2022 - 12/31/2024	Provider / Collector of LTAC funds

**DuPont Historical Society** - The DuPont Historical Society is a separate agency which is not appointed by the City Council but has a contractual relationship with the City of DuPont to operate the DuPont Museum.

## Board of Directors

Nancy Rudel	President
Robbin Goldsby, Secretary	Carol Estep, Director
Marilee Darling, Treasurer	Jer Holm, Director
Nora Ambrose, Director	Vince Navarre, Director
Roy Coffey, Director	Pete Stoltz, Director

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DUPONT MUNICIPAL COMMISSIONS

**Park & Recreation Commission** - The purpose of the Park and Recreation Commission is to advise the City Council on various parks and recreation issues, including the capital facilities plan, land acquisition, park development, park facilities and recreation programs, and other matters as directed by the City Council. The Park and Recreation Commission also collaborates with the Planning Agency Planning Commission as needed on matters relating to parks elements of the comprehensive plan.

Name	Position's Term (4-Year)	Position
Chris Castignanie	01/01/2024 - 12/31/2024	1
Christopher Fletcher	01/01/2021 - 12/31/2024	2
Mark Brinkhaus	01/01/2021 - 12/31/2024	3
Jessica Fester	01/01/2023 - 12/31/2026	4
Lee Stansfield	01/01/2021 - 12/31/2024	5
Robin Barrow	01/01/2023 - 12/31/2026	6
Kimberly Forbes	01/01/2021 - 12/31/2024	7
Justin White	01/01/2023 - 12/31/2026	Alternate

**Planning Commission** - The purpose of the Planning Commission is to advise the City Council on the following topics:

- General land use
- Growth management
- Long-range capital improvement plans
- Transportation planning
- [Rules of Procedure \(PDF\)](#)



The Planning Commission shall also hold hearings on and develop a comprehensive plan for the City and make recommendations to the City Council on amendments to the Comprehensive Plan, the Zoning Code and [map \(PDF\)](#), and the development regulations of the City.

Name	Position's Term (4-Year)	Position
Lee Chase	01/01/2024 - 12/31/2027	1
Jugal Thakor	01/01/2023 - 12/31/2026	2
Lauren Burlison	01/01/2023 - 12/31/2026	3
Kate Lynch	01/01/2024 - 12/31/2027	4
John Colvin, Vice-Chair	01/01/2024 - 12/31/2027	5
Melinda Schou	01/01/2023 - 12/31/2026	6
Jeff Foe, Chair	01/01/2024 - 12/31/2027	7
Caroline Henry	12/12/2023 - 12/31/2027	Alternate

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DUPONT MUNICIPAL COMMISSIONS

**Salary Commission** - As authorized by RCW 35.21.015, the DuPont Salary Commission was established by Ordinance in 2005 to set the salaries for the City's elected officials. The commission shall convene and review the salaries of the Mayor and City Councilmembers once every five (5) years, or sooner when directed to do so by the majority of the City Council. Any change in salary shall be filed by the commission with the City Clerk and shall become effective without further action of the City Council. Any recommended salary increases go into effect immediately for the Mayor and City Councilmembers regardless of their terms. Salary decreases established by the commission shall become effective as to incumbent elected officials at the commencement of their next subsequent terms of office.

Name	Term (5-Year)	Position
VACANT	TBD	1
VACANT	TBD	2
VACANT	TBD	3

**Tree Advisory Commission** - The Tree Advisory Commission advises and provides information to the Mayor and City Council on matters relating to urban forestry and helps the city meet the requirements of the Tree City USA program.

Name	Position's Term	Position
Muhammad Shaukat	01/01/2024 - 12/31/2026	1
Kelsie Clark	01/01/2024 - 12/31/2026	2
Bridget King	01/01/2022 - 12/31/2024	3
Carol Saynisch	01/01/2022 - 12/31/2024	4
Alex Chaney	01/01/2022 - 12/31/2024	5



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DUPONT STREETS/TRAILS MAP



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DUPONT ADDRESS MAP



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

# DUPONT FIRE DEPARTMENT EMERGENCY MAP



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DEMOGRAPHICS

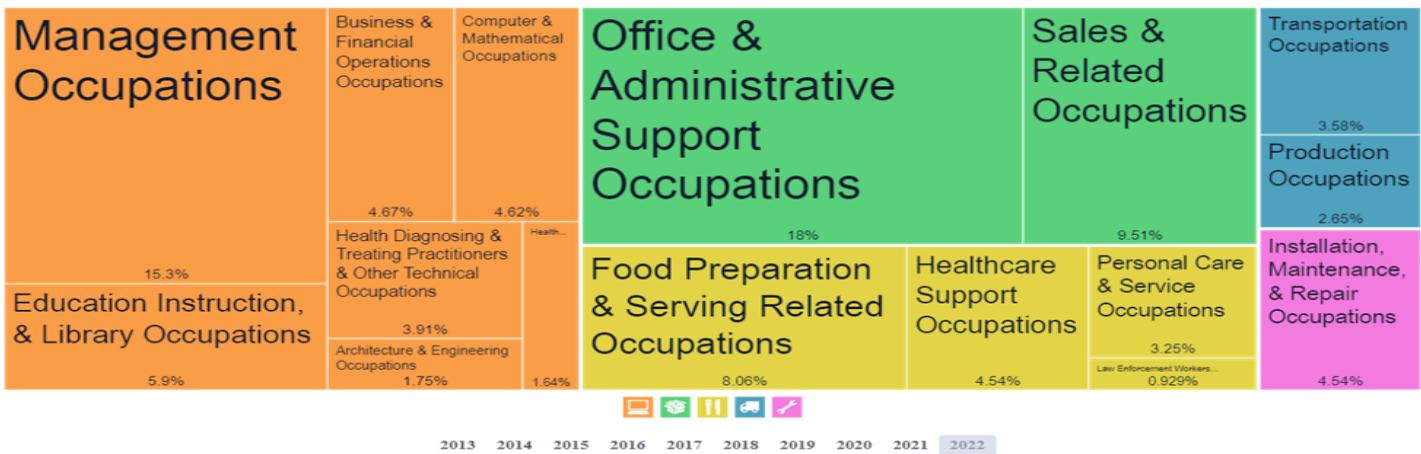
## Occupations

**3.66k** **-4.29%**  
**2022 Value** **1 Year decline**  
**± 514** **± 20.7%**

From 2021 to 2022, employment in DuPont, WA declined at a rate of -4.29%, from 3.82k employees to 3.66k employees.

The most common job groups, by number of people living in DuPont, WA, are Office & Administrative Support Occupations (657 people), Management Occupations (560 people), and Sales & Related Occupations (348 people). This chart illustrates the share breakdown of the primary jobs held by residents of DuPont, WA.

<https://datausa.io/profile/geo/dupont-wa#economy>



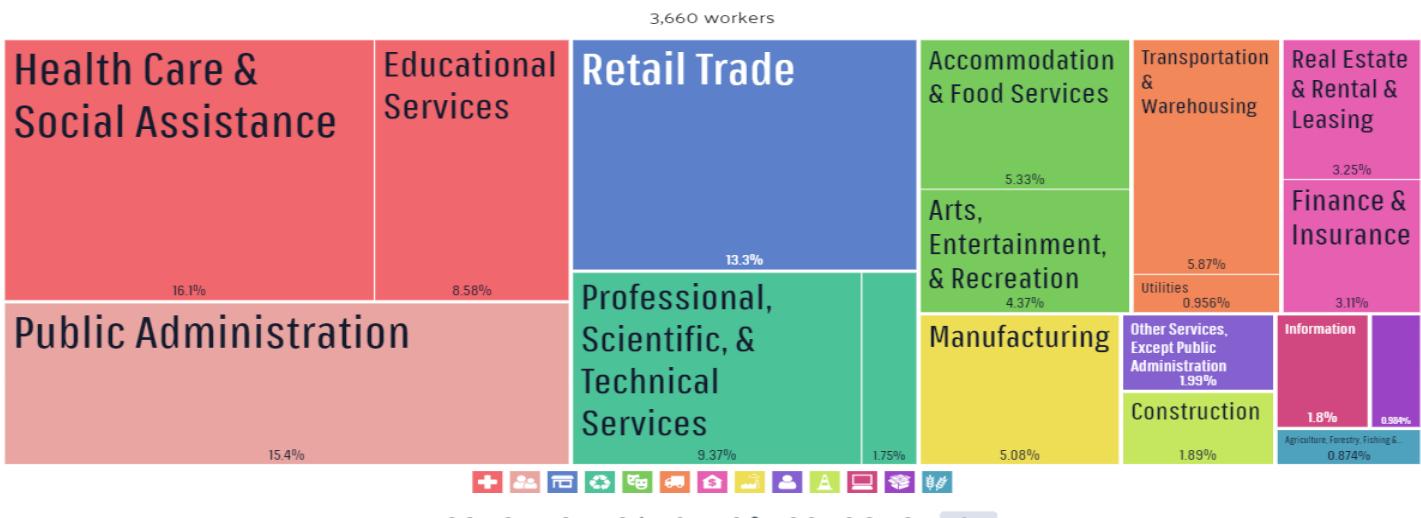
## Employment by Industries

**3.66k** **-4.29%**  
**2022 Value** **1 Year decline**  
**± 514** **± 20.7%**

From 2021 to 2022, employment in DuPont, WA declined at a rate of -4.29%, from 3.82k employees to 3.66k employees.

The most common employment sectors for those who live in DuPont, WA, are Health Care & Social Assistance (591 people), Public Administration (562 people), and Retail Trade (486 people). This chart shows the share breakdown of the primary industries for residents of DuPont, WA, though some of these residents may live in DuPont, WA and work somewhere else. Census data is tagged to a residential address, not a work address.

Data from the Census Bureau ACS 5-year Estimate. <https://datausa.io/profile/geo/dupont-wa#economy>



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DUPONT DEMOGRAPHICS

### Race and Ethnicity

#### The 3 largest ethnic groups in DuPont, WA

White (Non-Hispanic)  
6.04k ± 457

Asian (Non-Hispanic)  
1.12k ± 269

Black or African American (Non-Hispanic)  
752 ± 278

**12.1%**

#### Hispanic Population

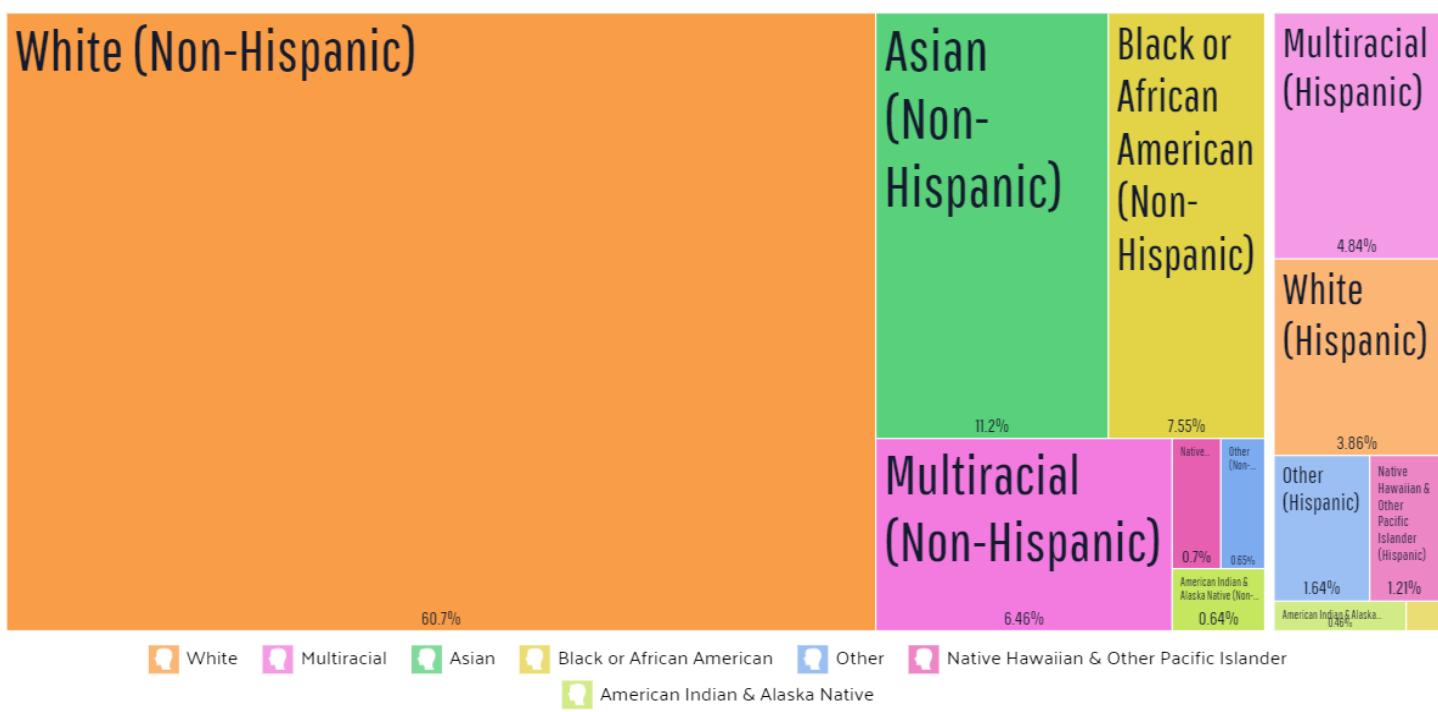
1.21k people

In 2022, there were 5.41 times more White (Non-Hispanic) residents (6.04k people) in DuPont, WA than any other race or ethnicity. There were 1.12k Asian (Non-Hispanic) and 752 Black or African American (Non-Hispanic) residents, the second and third most common ethnic groups.

12.1% of the people in DuPont, WA are Hispanic (1.21k people).

The following chart shows the 7 races represented in DuPont, WA as a share of the total population.

Data from [the Census Bureau ACS 5-year Estimate](#).



<https://datausa.io/profile/geo/dupont-wa?degreesOrSector=degreesOption>

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## DUPONT DEMOGRAPHICS

### Veterans

#### Most Common Service Period

Gulf War (2001-)

1,119 ± 254

Vietnam

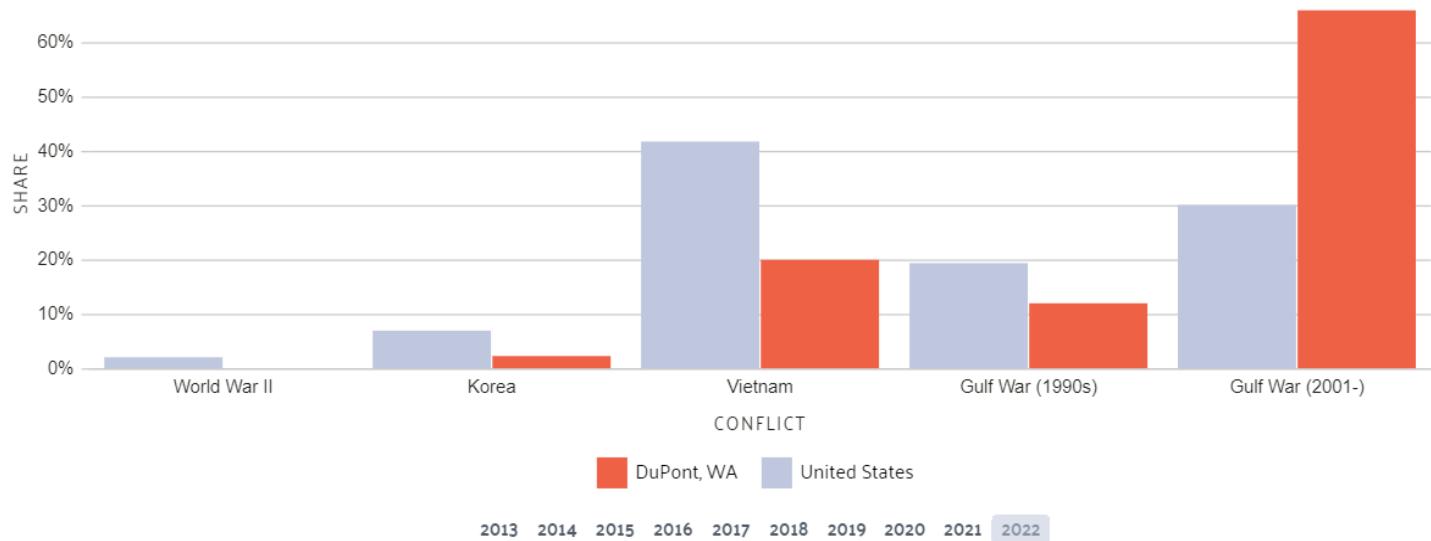
339 ± 181

Gulf War (1990s)

203 ± 110

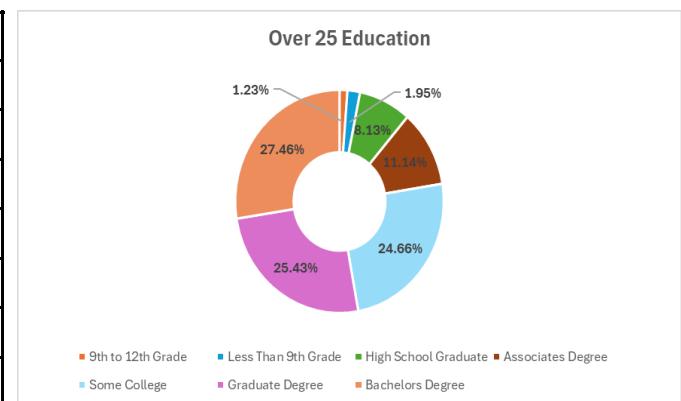
DuPont, WA has a large population of military personnel who served in Gulf War (2001-), 3.3 times greater than any other conflict.

Data from [the Census Bureau ACS 5-year Estimate](https://census.gov/acs/acs5). <https://datausa.io/profile/geo/dupont-wa#demographics>



### Education

Education Attained	Count	Percentage
9th to 12th Grade	80	1.23%
Less Than 9th Grade	127	1.95%
High School Graduate	528	8.13%
Associates Degree	724	11.14%
Some College	1602	24.66%
Graduate Degree	1652	25.43%
Bachelors Degree	1784	27.46%



[https://data.census.gov/profile/DuPont\\_city\\_Washington?g=160XX00US5318965#education](https://data.census.gov/profile/DuPont_city_Washington?g=160XX00US5318965#education)



**2025-2026**

## **Mayor's Budget Development Guidance**

Dear Honorable DuPont City Councilmembers, Fellow Residents, and Community Stakeholders:

It is my honor to submit the proposed budget for the 2025-2026 fiscal years. The 2025-26 Proposed City of DuPont Biennial Budget totals \$22,344,847 in 2025 and \$23,008,766 in 2026. The major difference between the 2025 and 2026 budgets are due to capital road overlay projects. The 2025 General Fund budget of \$13,355,123 in expenditures with an estimated General Fund Balance of \$997,102 and a 2026 General Fund budget of \$13,043,319 in expenditures with an estimated ending General Fund Balance of \$857,012.

The philosophy of this budget was to be aggressive in estimating expenses and conservative in estimating revenues. The estimated ending fund balances are all based on 2024 revised figures and do not consider anticipated revenue from investment interest and additional Business and Occupancy Square Footage tax increase that went into effect in the 3<sup>rd</sup> quarter of 2024.

The proposed budget estimates our Revenue Stabilization Fund will have an ending fund balance of \$686,520 in 2025 and an estimated ending fund balance of \$804,520 in 2026. The proposed budget estimates the Contingency Fund will have an estimated ending fund balance of \$223,457 in 2025 and an estimated ending fund balance of \$278,057 in 2026. While we invest in these funds, we need to continue to work to meet our fiscal goals.

This budget is the City's single most important policy document. Its purpose is to provide a comprehensive overview of all City funds and services and to give residents a better understanding of the City's operating and fiscal programs.

This will be the first year since 2011 the City has presented a budget document that follows the Government Finance Officers Association (GFOA) best practices in local budgeting. When I ran to be Mayor for the City of DuPont I campaigned on a platform of increasing transparency in our local government. As I took office, we faced the immediate test of COVID-19. This unprecedented challenge became the focus of my administration. I am proud of how the City responded to the global pandemic and am excited we are now able to move forward in a proactive manner. This budget will not be eligible for a GFOA Budget Award, which sets criteria that a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. Our goal is to meet this standard going forward.

My administration will continue to look for ways to enhance and provide information and resources, so the City's budget is accessible and understandable to everyone in the community.

A budget should serve as:

- A policy document.
- A financial plan.
- An operations guide.
- A communication device with stakeholders.

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

The budget process should accomplish the following:

- Involve stakeholders.
- Identify stakeholder issues and concerns.
- Obtain stakeholder support for the overall budgeting process.
- Achieve stakeholder acceptance of decisions related to goals, services, and resource utilization.
- Report to stakeholders on services and resource utilization and serve generally to enhance the stakeholders' view of government.

The Twelve Elements of the Budget Process:

## *Establish Broad Goals to Guide Government Decision Making*

1. Assess community needs, priorities, challenges and opportunities.
2. Identify opportunities and challenges for government services, capital assets, and management.
3. Develop and disseminate broad goals.

## *Develop Approaches to Achieve Goals*

4. Adopt financial policies.
5. Develop programmatic, operating, and capital policies and plans.
6. Develop programs and services that are consistent with policies and plans.
7. Develop management strategies.

## *Develop a Budget Consistent with Approaches to Achieve Goals*

8. Develop a process for preparing and adopting a budget.
9. Develop and evaluate financial options.
10. Make choices necessary to adopt a budget.

## *Evaluate Performance and Make Adjustments*

11. Monitor, measure, and evaluate performance.
12. Make adjustments as needed.

A council priority was “Pursuing Additional Revenue Opportunities” and during the 2024 fiscal year the council adopted several new revenues which will have a positive impact on our 2025-26 Budget. An increase in Business and Occupancy square footage tax is estimated to bring in an additional \$1.7 million annually to our General Fund. A “claw back” of an additional 2% Lodging tax will bring in an estimated \$500,000 annually to Fund 103: Lodging Tax Fund. A 1/10 of 1% sales tax increase will bring in an estimated \$350,000 annually for Fund 631: Transportation Benefit District Fund. Additionally, the City has taken an active and aggressive approach to investing monies in the Local Government Investment Pool which will bring in an estimated \$600,000 per year. These new revenues are not a panacea for our budget as we will still need to be aggressive and creative in seeking new revenues, and we need to also aggressively review our expenditures and look for new efficiencies and savings.

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

Other notable changes in the 2025-2026 Budget are:

- Remove Public Works Supervisor (1.0 FTE).
- Cancel Landscape Contract (Reduce Professional Services \$155,000 +).
- Add two (2) Public Works Maintenance Worker I (2.0 FTE) (Council Priority).
- Add three (3) Public Works Lead Workers (No FTE Change).
- Add \$35,000 to Administration Professional Services for Legislative Lobbyist (Council Priority).
- Remove ARPA Specialist.
- Remove Senior Planner.
- Reduce Planning Professional Services by \$200,000 from prior budget.
- Add one (1) Planner/GIS (1.0 FTE).
- Remove one (1) Engineer (1.0 FTE).
- Add one (1) Engineer Tech (1.0 FTE).
- Remove one (1) Police Sergeant (1.0 FTE).
- Add one (1) Police Officer (1.0 FTE).

From the Equipment Rental and Replacement (ER&R).

- Add two (2) Police Cruisers in 2025.
- Add one (1) Police Cruiser in 2026.
- Add one (1) Ambulance in 2026 (One year lead time to receive Ambulance).
- Add ten (10) Automated External Defibrillators (AED) in 2025.
- Add one (1) TYMCO 500x High Dump Street Sweeper in 2025.

Additionally, this budget includes across the board increase for training and education of our staff. It is in the best interest of our community that we invest in the workers that help make this a great community to live, work, and play.

I want to thank our DuPont Team Members who helped craft this budget: Kelly Atkinson, Keith Campbell, Larry Clark, Mickey Gillie, Gordon Karg, Sabrina Kearney, Barbara Kincaid, Carma Oaksmith, Bryan Moore, Karri Muir, and Amy Walker. A special thanks to Lara McRea for her significant help in enhancing this budget book.

I have attempted to highlight several key components and issues of our budget. This message isn't intended to be all-encompassing. Staff has worked hard to provide information, data, highlights, changes and transparency for all funds and departments. I encourage the reader to take the time to review and understand what their City is doing and how we are utilizing our resources. The budget should define the values of our community; and we want you to be a partner in this process.

We are blessed to be able to call DuPont our home. While we have many of the same challenges that are common in other communities, we have an exciting and bright future!

Respectfully submitted,



Mayor Ronald J. Frederick

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## 2024 BUDGET/FINANCE CALENDAR

### **MARCH**

Leadership & City Administrator Budget Meeting  
Lodging Tax Meeting – Application Approval TBD  
March 18-31, 2024

### **APRIL**

Regular Council Meeting: Lodging Tax- 2024 Part B Grants April 9, 2024

### **MAY**

Regular Council Meeting: TBD 2025 projects, & TIP  
2023 City Financials due to State Auditor May 14, 2024  
May 29

### **JUNE**

Finance Prepares Budget Forecast for 2025-2026 June-August 2024  
Regular Council Meeting  
• TBD 6-Year Transportation Improvement Program June 25

### **AUGUST**

Finance: Prelim Budget Preparation and Department Review August 2024  
LTAC Part A 2025 Applications to public Aug 5-23  
Baseline Budget, Salary & Capital Reviews due to Finance Aug 26  
Department Directors Meet to Discuss Priorities August 26-30  
Mayor's Budget Development Guidance Letter August 30  
LTAC Committee Review of Part A 2025 Applications August 26-30

### **SEPTEMBER**

Regular Council Meeting September 10, 2024  
• Budget Overview  
Regular Council Meeting September 24  
• Six-Year Revenue Forecast

### **OCTOBER**

Regular Council Meeting October 8, 2024  
• TBD Meeting: BUDGET 2025  
• Consent Lodging Tax – 2025 Part A Grants  
• Mayor's Preliminary Budget  
    (Official budget filing per RCW must be done by 10/31)  
• Review Draft Budget 2025/2026:  
    Revenue  
    Personnel  
    Public Works – Water and Stormwater

Regular Council Meeting October 22  
• Review Draft Budget 2025/2026:  
    Public Safety  
    Other and Reserve Funds  
    Parks  
    Facilities  
    Streets

### **NOVEMBER**

Regular Council Meeting Nov 12  
• Public Hearing on 2025/2026 Budget (1<sup>st</sup> public hearing)  
• 2025/2026 Final Budget Ordinance - 1<sup>st</sup> reading 2025/2026  
• Public Hearing 2025 Property Tax  
• Property Tax & EMS Ordinances - 1<sup>st</sup> reading

Regular Council Meeting Nov 26  
• Public Hearing on 2025/2026 Budget (2<sup>nd</sup> public hearing)  
• Property Tax & EMS Ordinance- 2<sup>nd</sup> reading & Adoption  
• 2025/2026 Final Budget Ordinance – 2nd reading 2025/2026

### **DECEMBER**

Regular Council Meeting Dec 10

# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## 2025 BUDGET/FINANCE CALENDAR

### **FEBRUARY**

Lodging Tax – Part B 2025 Grants to Public February 10-28, 2025

### **MARCH**

Lodging Tax Meeting – Application Approval March 7-21, 2025

### **APRIL**

Regular Council Meeting April 8, 2025

- Lodging Tax- Part B 2025 Grants

### **MAY**

Regular Council Meeting May 13, 2025

TBD: Projects, STIP & 2026 Projects

2024 City Financials due to the State Auditor

May 30

### **JUNE**

Regular Council Meeting June 10, 2025

- Six-Year Transportation Improvement Program (TIP)

### **JULY**

LTAC Part A Applications to public July 14-31, 2025

### **AUGUST**

LTAC Committee Review of Part A 2026 Applications August 4-11, 2025

Department Directors meet to discuss 2026 Budget Modifications August

### **SEPTEMBER**

Regular Council Meeting September 9, 2025

- Review 2026 Budget Modifications
- Lodging Tax – 2026 Part A Grants

State Audit for 2022-2024 Transportation Benefit District Begins

TBD

### **OCTOBER**

Regular Council Meeting October 14, 2025

- 2026 Mid-Biennium Updates available to the public, if necessary
- Public Hearing 2026 Property Tax
- Property Tax & EMS Ordinances - 1<sup>st</sup> reading

### **NOVEMBER**

Regular Council Meeting November 11, 2025

- Property Tax & EMS Ordinance- 2<sup>nd</sup> reading & Adoption
- Public Hearing on Biennial Budget Modifications (Ordinance) -1<sup>st</sup> Reading

Regular Council Meeting

November 25

- Adoption of Biennial Budget Modifications (Ordinance)-2<sup>nd</sup> Reading

### **DECEMBER**

Special Meeting, if needed December 9, 2025

**CITY OF DUPONT  
ORGANIZATIONAL CHART**



# CITY OF DUPONT 2025-2026 PROPOSED BUDGET

## POSITIONS 2025-2026

<b>Positions 2025 - 2026</b>	<b>FTE Count</b>
Mayor	1.00
Deputy Mayor	1.00
Councilmember	6.00
<b>Council Total</b>	<b>8.00</b>
City Administrator	1.00
Clerk / Community Relations Director	1.00
Deputy City Clerk	1.00
Human Resources Director	1.00
City Attorney	1.00
Communication/Executive Assistant	1.00
HR Analyst- Human Resources	1.00
Senior HR Analyst	1.00
<b>Executive Total</b>	<b>8.00</b>
Finance Director	1.00
Assistant Finance Director	1.00
Finance Specialist	1.00
Finance Specialist	1.00
Utility Billing Clerk	1.00
General Clerical/Receptionist	1.00
<b>Finance Total</b>	<b>6.00</b>
Police Chief	1.00
Deputy Police Chief	1.00
Police Sergeant	3.00
Corporal	2.00
Detective	1.00
Police Officer	8.00
Administrative Assistant	1.00
Police Records Clerk	1.00
<b>Police Dept. Total</b>	<b>18.00</b>
Fire Chief	1.00
Operations Chief	1.00
Captain	3.00
Firefighter/Paramedic	5.00
Firefighter/EMT	5.00
Fire Marshal	0.50
<b>Fire Dept. Total</b>	<b>15.50</b>
Public Services Director	1.00
Building Official	1.00
Admin Support Specialist (position will be unfunded in 2026)	1.00
Planner/GIS	1.00
Permit Coordinator	1.00
<b>Bldg/Planning Total</b>	<b>5.00</b>
Engineering Technician	1.00
Facilities Coordinator	1.00
PW Supervisor	1.00
Maint Worker III	2.00
Maint Worker II	4.00
Maint Worker I	6.00
Recreation & Events Assistant	1.00
Recreation & Events Manager	1.00
Museum Coordinator	0.50
<b>Public Services Total</b>	<b>17.50</b>
<b>Total All Positions</b>	<b>78.00</b>

**2025**  
**78 Employees**

**2026**  
**77 employees**

**CITY OF DUPONT**  
**2025 BUDGET SUMMARY**

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 912,998	\$ 13,439,227	\$ 13,355,123	\$ 997,102
Revenue Stabilization Fund	\$ 562,520	124,000	-	686,520
Contingency Fund	\$ 169,057	54,400	-	223,457
Street Fund	\$ 1,113,936	977,775	935,851	1,155,861
Street Depreciation Fund	\$ 132,308	3,380	50,000	85,688
Hotel/Motel Tax Fund	\$ 193,656	505,900	350,000	349,556
Public Safety Mitigation Fund	\$ 16,957	3,585	-	20,542
Glacier NW Settlement Fund	\$ 497,245	-	-	497,245
Donations Fund	\$ 7,145	265	-	7,410
Drug Enforcement Fund	\$ 12,248	450	-	12,698
GO Bond Debt Service Fund	\$ -	888,460	888,460	-
Capital Projects Fund	\$ 3,757,490	497,000	762,269	3,492,221
Water Utility Fund	\$ 1,375,876	2,919,838	3,258,375	1,037,340
Stormwater Utility Fund	\$ 3,888,391	1,986,698	1,598,399	4,276,689
Equipment Rental & Replacement Fund	\$ 2,063,213	342,174	715,050	1,690,337
Transportation Benefit District Fund	\$ 115,679	452,800	431,320	137,159
	<b>\$ 14,818,719</b>	<b>\$ 22,195,952</b>	<b>\$ 22,344,847</b>	<b>\$ 14,669,824</b>
Cash Added from Fund Balances		148,895	-	
Total Revenues & Expenditures		<b>\$ 22,344,847</b>	<b>\$ 22,344,847</b>	

**CITY OF DUPONT**  
**2026 BUDGET SUMMARY**

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 997,102	\$ 12,903,229	\$ 13,043,319	\$ 857,012
Revenue Stabilization Fund	\$ 686,520	118,000	-	804,520
Contingency Fund	\$ 223,457	54,600	-	278,057
Street Fund	\$ 1,155,861	2,308,005	2,220,691	1,243,174
Street Depreciation Fund	\$ 85,688	3,000	50,000	38,688
Hotel/Motel Tax Fund	\$ 349,556	504,300	350,000	503,856
Public Safety Mitigation Fund	\$ 20,542	3,990	-	24,532
Glacier NW Settlement Fund	\$ 497,245	-	-	497,245
Donations Fund	\$ 7,410	270	-	7,680
Drug Enforcement Fund	\$ 12,698	460	-	13,158
GO Bond Debt Service Fund	\$ -	888,300	888,300	-
Capital Projects Fund	\$ 3,492,221	501,000	762,269	3,230,952
Water Utility Fund	\$ 1,037,340	2,922,839	3,305,342	654,837
Stormwater Utility Fund	\$ 4,276,689	2,003,698	1,633,897	4,646,491
Equipment Rental & Replacement Fund	\$ 1,690,337	342,174	425,050	1,607,461
Transportation Benefit District Fund	\$ 137,159	454,900	310,593	281,466
	<b>\$ 14,669,824</b>	<b>\$ 23,008,766</b>	<b>\$ 22,989,461</b>	<b>\$ 14,689,129</b>
Cash Added from Fund Balances			-	19,305
Total Revenues & Expenditures		<b>\$ 23,008,766</b>	<b>\$ 23,008,766</b>	

**CITY OF DUPONT**  
**REVENUE & OTHER SOURCES SUMMARY**  
(Revised since first publication on October 23, 2024)

**City of DuPont**  
**Revenue & Other Sources Summary**

	2023 Actual	2024 Adopted	2024 Revised	2025 Adopted	2026 Adopted
<b>TAXES</b>					
Property Tax	\$ 1,988,797	\$ 2,037,557	\$ 2,059,553	\$ 2,059,730	\$ 2,080,327
Property Tax - EMS	866,494	1,106,771	1,287,339	1,299,438	1,312,433
Local Sales & Use Tax	134,725	126,000	126,000	135,000	136,350
Retail Sales Tax	1,537,465	2,243,778	2,243,778	2,029,513	2,041,788
Local Criminal Justice Sales Tax	238,448	230,000	230,000	241,000	245,000
Business Taxes	1,016,536	1,289,892	1,289,892	2,889,878	2,890,378
Excise Taxes	197,956	189,078	189,078	189,090	195,095
Utility Taxes	1,739,262	1,763,000	1,763,000	1,676,000	1,691,000
Hotel/Motel Tax	271,185	275,000	275,000	500,000	500,000
Real Estate Excise Tax	368,376	800,000	400,000	400,000	400,000
<b>TOTAL TAXES</b>	<b>8,359,244</b>	<b>10,061,076</b>	<b>9,863,640</b>	<b>11,419,649</b>	<b>11,492,371</b>
<b>UTILITY COLLECTIONS</b>					
Water	2,623,125	2,769,797	2,769,797	2,773,948	2,773,949
Stormwater	1,490,943	1,554,698	1,554,698	1,752,698	1,895,698
<b>TOTAL UTILITY COLLECTIONS</b>	<b>4,114,068</b>	<b>4,324,496</b>	<b>4,324,496</b>	<b>4,526,647</b>	<b>4,669,648</b>
<b>LICENSES &amp; PERMITS</b>					
	390,899	664,535	779,435	383,105	357,248
<b>INTERGOVERNMENTAL REVENUE</b>					
	1,904,595	1,086,239	7,511,293	1,132,384	1,860,040
<b>CHARGES FOR SERVICES</b>					
	1,583,424	1,419,481	1,475,481	1,780,435	1,666,117
<b>FINES, FORFEITS &amp; PENALTIES</b>					
	480,011	930,257	930,257	902,195	902,195
<b>RENTAL &amp; INVESTMENT INCOME</b>					
	681,987	89,431	367,831	537,337	547,108
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
	33,229	31,700	31,700	5,200	5,200
<b>OTHER REVENUE SOURCES</b> (Bonds, LIDs, PWTF, Misc.)					
	60,550	45,889	45,889	6,500	6,500
<b>NON-REVENUES &amp; DEPOSITS</b>					
	36,214	2,150	2,150	2,150	2,150
<b>INTERFUND TRANSFERS</b>					
	1,930,546	1,644,200	1,644,201	1,500,350	1,500,190
<b>BEGINNING FUND BALANCE</b>					
General Fund	2,360,637	3,324,790	574,620	912,999	997,102
Revenue Stabilization	455,054	712,797	472,320	562,520	686,520
Contingency Reserve	114,214	274,242	117,022	169,057	223,457
Street Fund	84,862	1,420,164	1,083,774	1,113,936	1,155,861
Street Depreciation Fund	213,198	139,926	180,758	132,308	85,688
Hotel/Motel Tax Fund	149,267	83,496	132,759	193,656	349,556
Public Safety Mitigation Fund	3,005	18,415	4,947	16,957	20,542
Glacier NW Settlement Fund	434,784	429,145	466,745	497,245	497,245
Donations Fund	6,747	6,717	6,935	7,145	7,410
Drug Enforcement Fund	11,028	9,871	11,838	12,248	12,698
Debt Service Funds	-	-	-	-	-
Capital Projects Fund	5,008,562	4,812,232	4,077,290	3,757,490	3,492,221
Water Fund	3,062,518	4,473,852	2,407,997	1,375,876	1,037,340
Stormwater Fund	3,169,797	2,600,573	3,628,585	3,888,391	4,276,690
Equipment Rental & Replacement	1,685,598	1,802,078	2,040,056	2,063,213	1,690,337
Transportation Benefit District	101,609	30,316	116,583	115,678	137,158
<b>TOTAL FUND BALANCES</b>	<b>16,860,880</b>	<b>20,138,614</b>	<b>15,322,230</b>	<b>14,818,719</b>	<b>14,669,825</b>
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 36,435,646</b>	<b>\$ 40,438,067</b>	<b>\$ 42,298,602</b>	<b>\$ 37,014,672</b>	<b>\$ 37,678,590</b>

**CITY OF DUPONT**  
**EXPENDITURE & OTHER USES SUMMARY**  
(Revised since first publication on October 23, 2024)

**City of DuPont**  
**Revenue & Other Sources Summary**

	2023 Actual	2024 Adopted	2024 Revised	2025 Adopted	2026 Adopted
<b>TAXES</b>					
Property Tax	\$ 1,988,797	\$ 2,037,557	\$ 2,059,553	\$ 2,059,730	\$ 2,080,327
Property Tax - EMS	866,494	1,106,771	1,287,339	1,299,438	1,312,433
Local Sales & Use Tax	134,725	126,000	126,000	135,000	136,350
Retail Sales Tax	1,537,465	2,243,778	2,243,778	2,029,513	2,041,788
Local Criminal Justice Sales Tax	238,448	230,000	230,000	241,000	245,000
Business Taxes	1,016,536	1,289,892	1,289,892	2,889,878	2,890,378
Excise Taxes	197,956	189,078	189,078	189,090	195,095
Utility Taxes	1,739,262	1,763,000	1,763,000	1,676,000	1,691,000
Hotel/Motel Tax	271,185	275,000	275,000	500,000	500,000
Real Estate Excise Tax	368,376	800,000	400,000	400,000	400,000
<b>TOTAL TAXES</b>	<b>8,359,244</b>	<b>10,061,076</b>	<b>9,863,640</b>	<b>11,419,649</b>	<b>11,492,371</b>
<b>UTILITY COLLECTIONS</b>					
Water	2,623,125	2,769,797	2,769,797	2,773,948	2,773,949
Stormwater	1,490,943	1,554,698	1,554,698	1,752,698	1,895,698
<b>TOTAL UTILITY COLLECTIONS</b>	<b>4,114,068</b>	<b>4,324,496</b>	<b>4,324,496</b>	<b>4,526,647</b>	<b>4,669,648</b>
<b>LICENSES &amp; PERMITS</b>					
	390,899	664,535	779,435	383,105	357,248
<b>INTERGOVERNMENTAL REVENUE</b>					
	1,904,595	1,086,239	7,511,293	1,132,384	1,860,040
<b>CHARGES FOR SERVICES</b>					
	1,583,424	1,419,481	1,475,481	1,780,435	1,666,117
<b>FINES, FORFEITS &amp; PENALTIES</b>					
	480,011	930,257	930,257	902,195	902,195
<b>RENTAL &amp; INVESTMENT INCOME</b>					
	681,987	89,431	367,831	537,337	547,108
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
	33,229	31,700	31,700	5,200	5,200
<b>OTHER REVENUE SOURCES</b> (Bonds, LIDs, PWTF, Misc.)					
	60,550	45,889	45,889	6,500	6,500
<b>NON-REVENUES &amp; DEPOSITS</b>					
	36,214	2,150	2,150	2,150	2,150
<b>INTERFUND TRANSFERS</b>					
	1,930,546	1,644,200	1,644,201	1,500,350	1,500,190
<b>BEGINNING FUND BALANCE</b>					
General Fund	2,360,637	3,324,790	574,620	912,999	997,102
Revenue Stabilization	455,054	712,797	472,320	562,520	686,520
Contingency Reserve	114,214	274,242	117,022	169,057	223,457
Street Fund	84,862	1,420,164	1,083,774	1,113,936	1,155,861
Street Depreciation Fund	213,198	139,926	180,758	132,308	85,688
Hotel/Motel Tax Fund	149,267	83,496	132,759	193,656	349,556
Public Safety Mitigation Fund	3,005	18,415	4,947	16,957	20,542
Glacier NW Settlement Fund	434,784	429,145	466,745	497,245	497,245
Donations Fund	6,747	6,717	6,935	7,145	7,410
Drug Enforcement Fund	11,028	9,871	11,838	12,248	12,698
Debt Service Funds	-	-	-	-	-
Capital Projects Fund	5,008,562	4,812,232	4,077,290	3,757,490	3,492,221
Water Fund	3,062,518	4,473,852	2,407,997	1,375,876	1,037,340
Stormwater Fund	3,169,797	2,600,573	3,628,585	3,888,391	4,276,690
Equipment Rental & Replacement	1,685,598	1,802,078	2,040,056	2,063,213	1,690,337
Transportation Benefit District	101,609	30,316	116,583	115,678	137,158
<b>TOTAL FUND BALANCES</b>	<b>16,860,880</b>	<b>20,138,614</b>	<b>15,322,230</b>	<b>14,818,719</b>	<b>14,669,825</b>
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 36,435,646</b>	<b>\$ 40,438,067</b>	<b>\$ 42,298,602</b>	<b>\$ 37,014,672</b>	<b>\$ 37,678,590</b>

**CITY OF DUPONT**  
**REVENUE & OTHER SOURCES SUMMARY - GENERAL FUND**

	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<b>TAXES</b>					
Property Tax	\$ 1,988,797	\$ 2,037,557	\$ 2,059,553	\$ 2,059,730	\$ 2,080,327
Property Tax - EMS	866,494	1,106,771	1,287,339	1,299,438	1,312,433
Local Sales & Use Tax	134,725	126,000	126,000	135,000	136,350
Retail Sales Tax	1,537,465	2,243,778	2,243,778	1,679,513	1,691,788
Local Criminal Justice Sales Tax	238,448	230,000	230,000	241,000	245,000
Business Taxes	1,016,536	1,289,892	1,289,892	2,889,878	2,890,378
Excise Taxes	96,242	87,068	87,068	89,090	93,095
Utility Taxes	1,739,262	1,763,000	1,763,000	1,676,000	1,691,000
<b>TOTAL TAXES</b>	<b>7,617,969</b>	<b>8,884,066</b>	<b>9,086,630</b>	<b>10,069,649</b>	<b>10,140,371</b>
<b>LICENSES &amp; PERMITS</b>					
	388,649	663,435	778,335	382,005	356,148
<b>INTERGOVERNMENTAL REVENUE</b>					
	337,879	365,903	365,903	755,109	161,835
<b>CHARGES FOR SERVICES</b>					
	1,186,676	1,028,691	1,078,691	1,013,861	1,020,142
<b>FINES, FORFEITS &amp; PENALTIES</b>					
	480,011	930,257	930,257	902,195	902,195
<b>RENTAL &amp; INVESTMENT INCOME</b>					
	181,246	72,606	67,406	202,557	208,688
<b>CONTRIBUTIONS &amp; DONATIONS</b>					
	33,229	31,700	31,700	5,200	5,200
<b>OTHER REVENUE SOURCES</b>					
	39,203	42,889	42,889	6,500	6,500
<b>NON-REVENUES &amp; DEPOSITS</b>					
	1,536	2,150	2,150	2,150	2,150
<b>INTERFUND TRANSFERS</b>					
	119,582	134,190	134,190	100,000	100,000
<b>BEGINNING FUND BALANCE</b>					
	<u>2,360,637</u>	<u>3,324,790</u>	<u>574,620</u>	<u>912,999</u>	<u>997,102</u>
<b>TOTAL REVENUE FROM ALL SOURCES</b>					
	<b>\$ 12,746,617</b>	<b>\$ 15,480,677</b>	<b>\$ 13,092,771</b>	<b>\$ 14,352,225</b>	<b>\$ 13,900,332</b>

**CITY OF DUPONT**  
**EXPENDITURE & OTHER USES SUMMARY - GENERAL FUND**

	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<b>OPERATIONS EXPENDITURES</b>					
Mayor/Council	\$ 121,205	\$ 139,494	\$ 139,494	\$ 140,987	\$ 141,985
Executive	140,099	150,855	207,855	175,220	182,076
City Clerk	399,014	395,308	395,308	463,406	478,853
Human Resources	348,036	378,405	378,405	462,617	454,025
Legal	142,048	146,836	146,836	161,130	166,390
Finance	376,280	364,079	354,479	395,089	408,154
Central Services	40,875	47,100	47,100	34,600	34,600
Information Technology	135,301	112,000	128,167	138,000	143,000
Non-Departmental	800,407	519,754	529,224	620,650	508,652
Police Department	3,114,810	3,240,153	3,240,153	3,546,546	3,729,465
Fire Department	3,046,353	2,911,803	2,911,803	3,297,844	3,408,488
Community Development	1,353,107	945,252	1,042,752	957,659	789,008
Parks, Facilities & Greenways	1,301,613	1,224,915	1,227,415	1,630,822	1,279,667
<b>Total Operating Expenditures</b>	<b>11,319,150</b>	<b>10,575,953</b>	<b>10,748,990</b>	<b>12,024,569</b>	<b>11,724,363</b>
<b>OTHER FINANCING USES</b>					
Capital Outlay/Machinery & Equipment	209,954	35,282	35,282	48,281	35,281
Capital Improvement Projects	-	-	-	-	-
Lease Debt Payment	19,551	-	424,593	396,188	396,188
Interfund Transfers	905,664	734,710	734,710	600,181	600,021
Internal Service Charges	259,602	233,447	233,448	282,804	284,366
Non-Expenditures/Deposit Refunds	2,750	2,750	2,750	3,100	3,100
<b>Total Other Financing Uses</b>	<b>1,397,521</b>	<b>1,006,189</b>	<b>1,430,783</b>	<b>1,330,554</b>	<b>1,318,956</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>12,716,670</b>	<b>11,582,142</b>	<b>12,179,772</b>	<b>13,355,123</b>	<b>13,043,319</b>
<b>ENDING FUND BALANCES</b>					
Unreserved/undesignated	574,620	3,898,535	912,999	997,102	857,012
<b>ENDING FUND BALANCES</b>	<b>574,620</b>	<b>3,898,535</b>	<b>912,999</b>	<b>997,102</b>	<b>857,012</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>\$ 13,291,290</b>	<b>\$ 15,480,677</b>	<b>\$ 13,092,771</b>	<b>\$ 14,352,225</b>	<b>\$ 13,900,332</b>

**CITY OF DUPONT**  
**2025 - 2026 REVENUES BY FUND**

General Fund

	<b>2025</b>	<b>2026</b>
Property Tax	\$ 3,359,168	\$ 3,392,760
Sales Tax	2,055,513	2,073,138
Business & Excise Taxes	2,978,968	2,983,473
Utility Taxes	1,676,000	1,691,000
Franchise Fees	182,500	179,500
Development Related Permits	63,025	36,518
Licenses & Permits	130,530	135,130
State Shared/Intergov. Revenues & Grants	755,109	161,835
Service Revenues	40,730	45,561
Fees & Charges	1,587,776	1,588,276
Reimbursable Services	297,500	297,500
Investment Interest	137,457	143,588
Miscellaneous/Transfers	174,950	174,950
Total General Fund	<b>\$ 13,439,227</b>	<b>\$ 12,903,229</b>

Reserve Funds

Revenue Stabilization	\$ 124,000	\$ 118,000
Contingency Reserve	54,400	54,600
Total Reserves	<b>\$ 178,400</b>	<b>\$ 172,600</b>

Other Funds

Street Fund	\$ 977,775	\$ 2,308,005
Street Depreciation Fund	3,380	3,000
Hotel/Motel Tax Fund	505,900	504,300
Public Safety Mitigation Fund	3,585	3,990
Glacier NW Settlement Fund	-	-
Donations Fund	265	270
Drug Enforcement Fund	450	460
GO Bond Debt Service Fund	888,460	888,300
Capital Projects Fund	497,000	501,000
Water Utility Fund	2,919,838	2,922,839
Stormwater Utility Fund	1,986,698	2,003,698
Equipment Rental & Replacement Fund	342,174	342,174
Transportation Benefit District Fund	452,800	454,900
Total Other Funds	<b>\$ 8,578,326</b>	<b>\$ 9,932,936</b>
<b>Total All Funds</b>	<b>\$ 22,195,952</b>	<b>\$ 23,008,766</b>

**CITY OF DUPONT**  
**2025 - 2026 PRELIMINARY BUDGET**  
**DETAIL REVENUES BY TYPE**

General Fund Revenues	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<u>Property Tax</u>					
General Property Tax	\$ 1,988,797	\$ 2,037,557	\$ 2,059,553	\$ 2,059,730	\$ 2,080,327
EMS Levy	866,494	1,106,771	1,287,339	1,299,438	1,312,433
	2,855,291	3,144,328	3,346,891	3,359,168	3,392,760
<u>Sales Taxes</u>					
Local Sales & Use Tax	134,725	126,000	126,000	135,000	136,350
Retail Sales Tax	1,537,465	2,243,778	2,243,778	1,679,513	1,691,788
Criminal Justice Sales Tax	238,448	230,000	230,000	241,000	245,000
	1,910,638	2,599,778	2,599,778	2,055,513	2,073,138
<u>Business Taxes</u>					
Business & Occupation Tax	283,286	273,000	273,000	257,000	257,000
Square Footage Business & Occupation T	728,006	1,011,392	1,011,392	2,629,778	2,629,778
Electric Utility Tax	604,379	650,000	650,000	580,000	585,000
Gas Utility Tax	242,136	250,000	250,000	224,000	224,000
Sewer Utility Tax	169,628	156,000	156,000	167,000	167,000
Garbage Utility Tax	182,384	168,000	168,000	175,000	177,000
Telephone Utility Tax	69,983	75,000	75,000	70,000	73,000
Water Utility Tax	319,439	310,000	310,000	310,000	310,000
Storm Drainage Utility Tax	151,314	154,000	154,000	150,000	155,000
Gambling Tax	5,244	5,500	5,500	3,100	3,600
	2,755,798	3,052,892	3,052,892	4,565,878	4,581,378
<u>Excise Taxes</u>					
Forest Excise Tax	122	68	68	90	95
Admissions Tax	96,120	87,000	87,000	89,000	93,000
	96,242	87,068	87,068	89,090	93,095
<u>Licenses &amp; Permits</u>					
Rental Property Business License	35,075	58,000	58,000	42,000	43,000
Franchise Fees	199,643	259,050	259,050	182,500	179,500
Business Licenses	73,440	74,200	74,200	73,200	75,500
Building Permits	47,070	227,000	341,900	48,000	21,400
Plumbing Permits	2,035	10,700	10,700	4,000	2,118
Mechanical Permits	5,720	7,200	7,200	7,400	6,450
Grading Permits	-	2,000	2,000	1,700	3,350
Sprinkler Permits	921	2,250	2,250	1,925	3,200
Miscellaneous Fire Permits	987	3,375	3,375	2,550	3,350
Animal Licenses	5,392	6,250	6,250	6,000	6,200
Sign Permits	1,900	1,575	1,575	1,000	1,200
Miscellaneous Permits & Fees	4,865	4,055	4,055	5,000	5,100
Alarm Permits	350	780	780	780	780
	377,399	656,435	771,335	376,055	351,148
<u>Grant Proceeds/Intergovernmental Revenues</u>					
Department of Ecology Grants					
FEMA Grants/Disaster Recovery Proceeds					
US Treasury Cares Act Funding	-	200,137	200,137	-	-
Police Grants	116,525	-	-	-	-
Fire Grants	46,183	1,100	1,100	593,978	500
Miscellaneous Grants	1,677	-	-	-	-
	164,385	201,237	201,237	593,978	500

**CITY OF DUPONT**  
**2025 - 2026 PRELIMINARY BUDGET**  
**DETAIL REVENUES BY TYPE**

General Fund Revenues	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<u>State Shared Revenues</u>					
City Assistance	6,902	-	-	-	-
Criminal Justice - Population	3,682	3,868	3,868	4,072	4,276
Criminal Justice - Special Programs	12,995	13,438	13,438	14,252	14,965
DUI - Cities	704	1,475	1,475	1,000	1,000
Liquor Board Excise Tax	71,377	69,331	69,331	66,781	66,984
Liquor Board Profits	77,835	76,554	76,554	75,027	74,110
	173,495	164,666	164,666	161,131	161,335
<u>Service Revenues</u>					
Land Use Applications	11,250	7,000	7,000	5,950	5,000
Plan Examination Fees	31,846	111,750	111,750	31,000	27,866
Fire Plan Review Fees	2,112	5,750	5,750	2,280	2,570
SEPA Review Fees	1,500	9,750	9,750	1,500	2,775
	46,708	135,750	135,750	40,730	45,561
<u>Fees &amp; Charges</u>					
Document Recording Fees	-	-	-	-	-
Invoice Processing	5,613	5,245	5,245	4,000	4,000
Criminal Justice Fees	1,443	6,610	6,610	2,250	2,750
General Copies/Postage/Misc. Sales	93	290	290	130	130
Fingerprinting Charges	564	50	50	-	-
Impounded Vehicle Release Fee	-	-	-	-	-
Inspection Fees- Fire	3,909	6,286	6,286	9,000	9,000
Ambulance Transport Fee	529,214	450,000	500,000	500,000	500,000
Incarceration Fee Recovery	276	-	-	-	-
Recreation & Event Program Fees	119,173	127,500	127,500	166,201	166,201
	660,286	595,981	645,981	681,581	682,081
<u>Reimbursable Services</u>	490,933	303,960	303,960	297,500	297,500
<u>Fines &amp; Forfeitures</u>	480,011	930,257	930,257	902,195	902,195
<u>Investment Interest</u>					
Investment Interest	97,944	900	20,900	130,457	136,588
Property Tax Interest	9,957	648	648	4,500	4,500
Sales Tax Interest	4,715	1,708	1,708	2,500	2,500
	112,616	3,256	23,256	137,457	143,588
<u>Miscellaneous</u>					
Facilities Rentals	6,700	2,750	2,750	3,100	3,100
Long Term Leases	61,929	66,600	41,400	62,000	62,000
Other Property Use Charges	-	-	-	-	-
Contributions & Donations	33,229	31,700	31,700	5,200	5,200
Miscellaneous Revenue	33,324	21,200	21,200	2,500	2,500
	135,182	122,250	97,050	72,800	72,800
<u>Non-Revenues/Deposits</u>	1,536	2,150	2,150	2,150	2,150
<u>Other Financing Sources</u>	5,879	21,689	21,689	4,000	4,000
<u>Operating Transfers</u>	119,582	134,190	134,190	100,000	100,000
<b>Total General Fund Revenue</b>	<b>\$ 10,385,980</b>	<b>\$ 12,155,887</b>	<b>\$ 12,518,151</b>	<b>\$ 13,439,227</b>	<b>\$ 12,903,229</b>

**CITY OF DUPONT**  
**2025 - 2026 PRELIMINARY BUDGET**  
**DETAIL REVENUES BY TYPE**

Other Fund Revenues	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<b>002 Revenue Stabilization Fund</b>					
Transfers In Interest	\$ 17,265	\$ 70,000 200	\$ 70,000 20,200	\$ 100,000 24,000	\$ 100,000 18,000
	17,265	70,200	90,200	124,000	118,000
<b>003 Contingency Reserve</b>					
Transfers In Interest	\$ 2,808	\$ 50,000 35	\$ 50,000 2,035	\$ 50,000 4,400	\$ 50,000 4,600
	2,808	50,035	52,035	54,400	54,600
<b>101 Street Fund</b>					
Street Permits	\$ 2,250	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Federal Grants	-	-	503,000	-	-
Dept. of Natural Resources Grant	-	-	-	-	-
Transp. Improvement Board Grant	1,300,316	522,946	-	49,274	1,500,000
Motor Vehicle Fuel (Gas) Tax	188,495	184,360	184,360	185,072	185,480
Multimodal Transportation-City	13,218	13,030	13,030	12,929	12,725
Vehicle License Fees	82,199	95,000	95,000	421,000	300,000
Investment Interest	55	10	10	8,400	8,700
Miscellaneous Revenue	-	-	-	-	-
Transfer from REET	500,000	250,000	250,000	250,000	250,000
Transfer from General Fund	312,394	140,000	140,000	-	-
Transfer from Street Depreciation Fund	50,000	50,000	50,000	50,000	50,000
Transfer from Glacier NW Fund					
	2,448,927	1,256,446	1,236,500	977,775	2,308,005
<b>102 Street Depreciation Fund</b>					
Investment Interest	\$ 17,561	\$ 550	\$ 1,550	\$ 3,380	\$ 3,000
Capital Contributions					
Transfer from Glacier NW Fund					
	17,561	550	1,550	3,380	3,000
<b>103 Hotel/Motel Tax Fund</b>					
Hotel/Motel Taxes	\$ 271,185	\$ 275,000	\$ 275,000	\$ 500,000	\$ 500,000
Cable TV Peg Fees	-	-	-	-	-
Merchandise Sales	-	-	-	-	-
Program Fees	-	-	-	-	-
Investment Interest	9,482	250	250	5,900	4,300
	280,667	275,250	275,250	505,900	504,300
<b>104 Public Safety Mitigation Fund</b>					
Fire Impact Fees	\$ -	\$ 6,000	\$ 12,000	\$ 3,400	\$ 3,800
Voluntary Public Safety Mitigation Fees	-	-	-	-	-
Investment Interest	1,942	10	10	185	190
	1,942	6,010	12,010	3,585	3,990
<b>107 Glacier NW Settlement Fund</b>					
Investment Interest	\$ 31,961	\$ 500	\$ 30,500	\$ -	\$ -
	31,961	500	30,500	-	-
<b>150 Donations Fund</b>					
Investment Interest	\$ 188	\$ 10	\$ 210	\$ 265	\$ 270
	188	10	210	265	270
<b>160 Drug Enforcement Fund</b>					
Investment Interest	\$ 517	\$ 10	\$ 410	\$ 450	\$ 460
Drug-Confiscated Property	293	-	-	-	-
	810	10	410	450	460

**CITY OF DUPONT**  
**2025 - 2026 PRELIMINARY BUDGET**  
**DETAIL REVENUES BY TYPE**

Other Fund Revenues	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<u>202 GO Bond Debt Service Fund</u>					
Transfer from Capital Projects Fund	475,300	475,300	475,300	500,169	500,169
Transfer from Public Safety Mitigation	-	-	-	-	-
Transfer from General Fund	411,380	412,820	412,821	388,291	388,131
	886,680	888,120	888,121	888,460	888,300
<u>301 Capital Projects Fund</u>					
Real Estate Excise Tax - 1st .25 Percent	\$ 184,188	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000
Real Estate Excise Tax - 2nd .25 Percent	184,188	400,000	200,000	200,000	200,000
Grants	-	-	-	-	-
Reimbursable Engineering	-	-	-	-	-
Investment Interest	31,794	500	50,500	97,000	101,000
Miscellaneous Revenue	-	-	-	-	-
	400,170	800,500	450,500	497,000	501,000
<u>401 Water Utility Fund</u>					
Water Service	2,573,255	2,738,647	2,738,647	2,738,647	2,738,647
Water Connection Fee	-	-	-	-	-
Water Turn-On Fee	16,988	15,000	15,000	15,000	15,000
Permits/Inspection Fee	50	1,000	1,000	151	152
Misc. Revenue - Penalties	32,574	15,000	15,000	20,000	20,000
Investment Interest	207,805	10,000	110,000	84,000	87,000
Miscellaneous Revenue	210	150	150	150	150
Local Grants or Entitlements	-	-	6,445,000	-	-
Transfer From General Fund	61,890	61,890	61,890	61,890	61,890
	2,927,450	2,841,687	9,386,687	2,919,838	2,922,839
<u>403 Stormwater Utility Fund</u>					
DOE Stormwater Grant	64,686	-	-	130,000	-
Stormwater Management	1,490,943	1,554,698	1,554,698	1,554,698	1,554,698
Investment Interest	128,451	3,000	83,000	104,000	108,000
System Development Charge	-	-	-	198,000	341,000
Retainage Proceeds	-	-	-	-	-
	1,684,080	1,557,698	1,637,698	1,986,698	2,003,698
<u>501 Equipment Rental &amp; Replacement Fund</u>					
Replacement Reserves	\$ 314,549	\$ 289,790	\$ 289,790	\$ 342,174	\$ 342,174
Investment Interest	48,783	1,500	1,500	-	-
Sale of Surplus Property	21,055	3,000	3,000	-	-
Insurance Recoveries	-	-	-	-	-
	384,386	294,290	294,290	342,174	342,174
<u>631 Transportation Benefit District Fund</u>					
Vehicle License Fees	\$ 101,714	\$ 102,010	\$ 102,010	\$ 100,000	\$ 102,000
Investment Interest	2,130	250	250	2,800	2,900
	103,844	102,260	102,260	452,800	454,900
<b>Total All Other Funds</b>	<b>9,188,738</b>	<b>8,143,566</b>	<b>14,458,221</b>	<b>8,756,726</b>	<b>10,105,536</b>
<b>Total Revenues</b>	<b>\$ 19,574,718</b>	<b>\$ 20,299,453</b>	<b>\$ 26,976,372</b>	<b>\$ 22,195,952</b>	<b>\$ 23,008,766</b>

**CITY OF DUPONT**  
**EXPENDITURES BY DEPARTMENT**

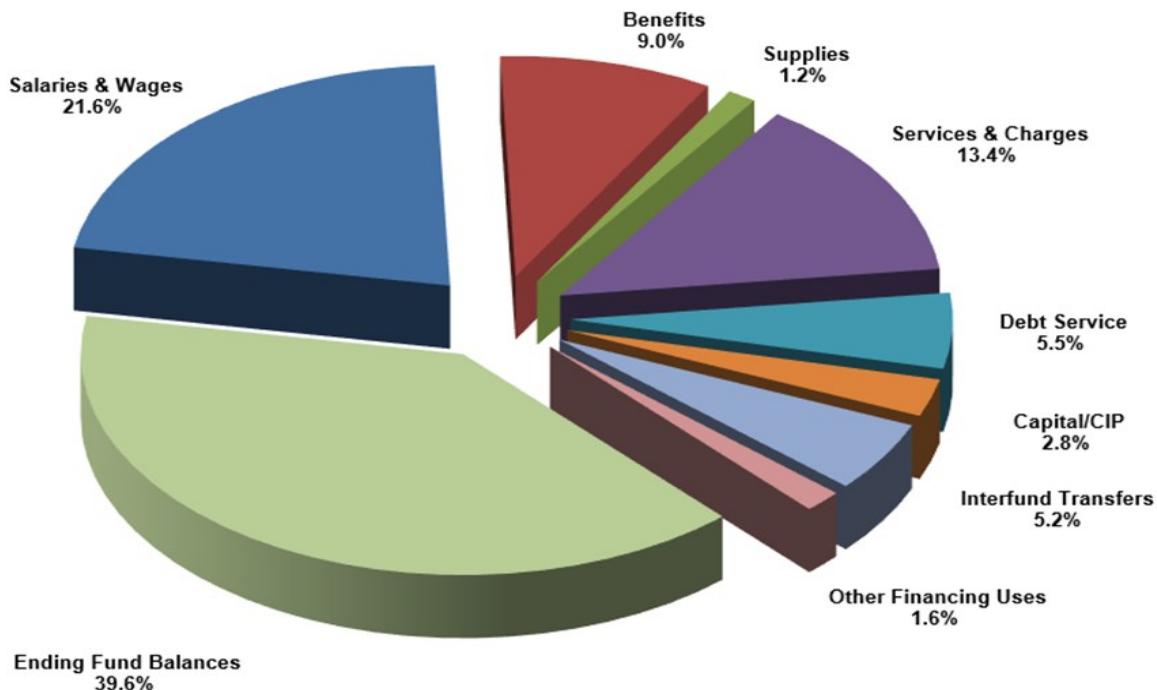
	<b>2025</b>	<b>2026</b>
<b>General Fund</b>		
<b>Governance</b>		
Mayor & City Council	\$ 141,537	\$ 142,535
Executive & Legal Services	337,006	349,122
Community Relations and Clerk	463,906	479,353
Human Resources	463,617	455,025
<b>Finance Department</b>		
Budget & Accounting	396,639	409,704
Central & I.T. Services	184,281	189,281
<b>Police Department</b>		
Police Administration & Support Services	1,170,547	1,208,648
Police Operations	2,918,983	3,051,985
Emergency Management	12,474	12,487
<b>Fire Department</b>		
Fire Administration & Support Services	843,263	872,504
Fire Operations	835,594	860,546
EMS	1,748,385	1,805,274
<b>Planning &amp; Building/Comm Dev</b>		
Building	515,006	529,842
Planning	448,933	265,373
<b>Parks &amp; Greenways</b>		
Recreation & Events	221,835	229,993
Parks	364,367	375,506
Museum	41,821	43,115
Facilities	717,941	337,698
Greenways	91,589	91,834
Tourism	213,470	221,720
<b>Non-Departmental</b>		
Total General Fund	\$ 13,355,123	\$ 13,043,319
<b>Other Funds</b>		
Street Fund	\$ 935,851	\$ 2,220,691
Street Depreciation Fund	50,000	50,000
Hotel/Motel Tax Fund	350,000	350,000
Public Safety Mitigation Fund	-	-
GO Bond Debt Service Fund	888,460	888,300
Capital Projects Fund	762,269	762,269
Water Utility Fund	3,258,375	3,305,342
Stormwater Utility Fund	1,598,399	1,633,897
Equipment Rental & Replacement Fund	715,050	425,050
Transportation Benefit District Fund	431,320	310,593
Total Other Funds	\$ 8,989,724	\$ 9,946,142
<b>Total All Funds</b>	<b>\$ 22,344,847</b>	<b>\$ 22,989,461</b>

**CITY OF DUPONT**  
**EXPENDITURES BY OBJECT CATEGORY - ALL FUNDS**

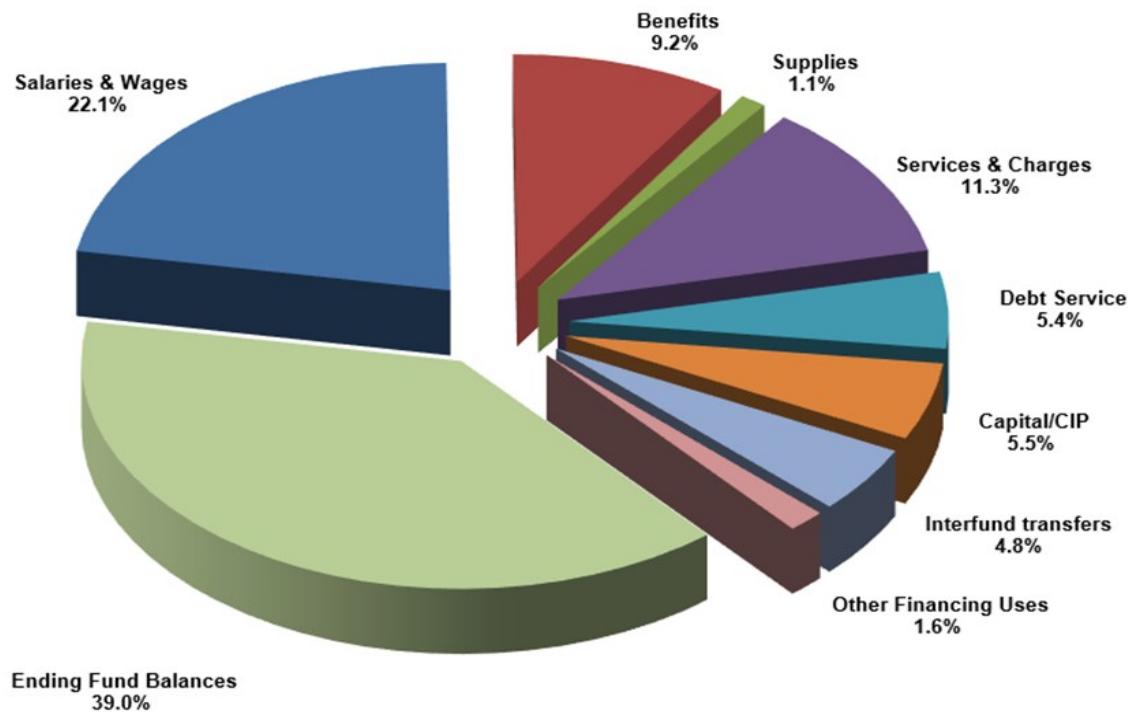
	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
Salaries & Wages	\$ 6,991,221	\$ 7,198,748	\$ 7,255,748	\$ 7,987,606	\$ 8,307,729
Benefits	2,639,866	3,057,914	3,067,384	3,349,704	3,473,597
Supplies	768,536	486,960	489,460	451,785	425,185
Services & Charges	4,765,220	3,907,628	4,061,695	4,972,729	4,266,725
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>15,164,843</b>	<b>14,651,250</b>	<b>14,874,287</b>	<b>16,761,824</b>	<b>16,473,236</b>
<i>Capital Outlay</i>	209,954	35,282	35,282	48,281	35,281
<i>Capital Improvement Projects</i>	1,923,030	674,230	8,114,500	256,000	1,612,000
<i>Interfund Transfers</i>	2,135,223	1,734,200	1,741,912	1,921,450	1,800,290
<i>Debt Service - Revenue Bond</i>	506,985	538,850	538,850	538,850	538,850
<i>Debt Service - Civic Center</i>	1,142,265	1,109,400	1,109,400	1,110,200	1,110,000
<i>Internal Service Charges</i>	314,549	290,636	290,636	342,804	344,366
<i>Internal Services-Capital</i>	5,738	167,829	211,538	715,050	425,050
<i>Debt Service - Other</i>	20,566	-	424,593	397,288	397,288
<i>One-Time Expenditures (Operations)</i>	201,783	100,000	136,133	250,000	250,000
<i>Non-Expenditures/Deposit Refunds</i>	33,155	2,750	2,750	3,100	3,100
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>6,493,246</b>	<b>4,653,177</b>	<b>12,605,594</b>	<b>5,583,023</b>	<b>6,516,225</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>21,658,090</b>	<b>19,304,427</b>	<b>27,479,881</b>	<b>22,344,847</b>	<b>22,989,461</b>
<i>Ending Fund Balances</i>	15,322,230	21,133,639	14,818,718	14,669,824	14,689,128
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 36,980,320</b>	<b>\$ 40,438,066</b>	<b>\$ 42,298,600</b>	<b>\$ 37,014,671</b>	<b>\$ 37,678,589</b>

## CITY OF DUPONT PRELIMINARY BUDGET BY OBJECT CATEGORY

**2025 Proposed Budget by Object Category**  
**\$37,014,671**



**2026 Proposed Budget by Object Category**  
**\$37,678,589**



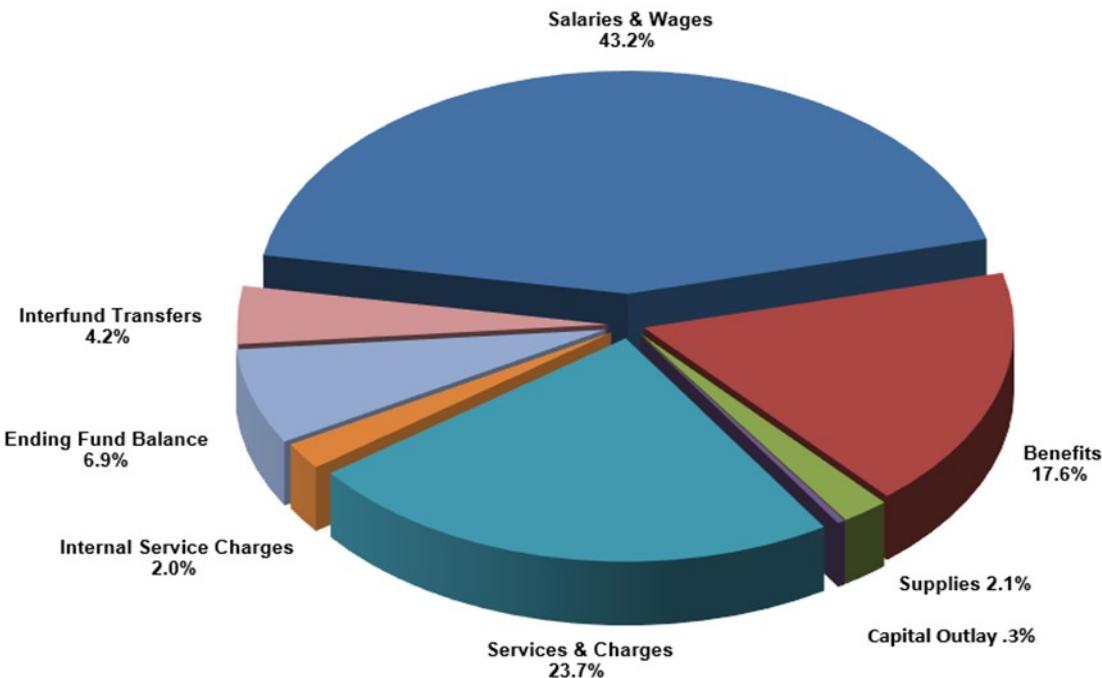
**CITY OF DUPONT**  
**EXPENDITURES BY OBJECT CATEGORY - GENERAL FUND**

	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<b>EXPENDITURES BY OBJECT CATEGORY</b>					
Salaries & Wages	\$ 5,440,251	\$ 5,613,640	\$ 5,670,640	\$ 6,208,162	\$ 6,470,900
Benefits	2,006,859	2,309,526	2,318,996	2,520,028	2,612,853
Supplies	632,696	345,310	347,810	298,660	282,060
Services & Charges	3,239,344	2,307,477	2,411,544	2,997,719	2,358,550
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>11,319,150</b>	<b>10,575,953</b>	<b>10,748,990</b>	<b>12,024,569</b>	<b>11,724,363</b>
Capital Outlay	209,954	35,282	35,282	48,281	35,281
Interfund Transfers	905,664	734,710	734,710	600,181	600,021
Debt Service - Other	19,551	-	424,593	396,188	396,188
Internal Service Charges	259,602	233,447	233,448	282,804	284,366
Non-Expenditure/Deposit Refunds	2,750	2,750	2,750	3,100	3,100
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>1,397,521</b>	<b>1,006,189</b>	<b>1,430,783</b>	<b>1,330,554</b>	<b>1,318,956</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>12,716,670</b>	<b>11,582,142</b>	<b>12,179,772</b>	<b>13,355,123</b>	<b>13,043,319</b>
<i>Ending Fund Balances</i>	574,620	3,898,535	912,999	997,102	857,012
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 13,291,290</b>	<b>\$ 15,480,677</b>	<b>\$ 13,092,771</b>	<b>\$ 14,352,225</b>	<b>\$ 13,900,332</b>

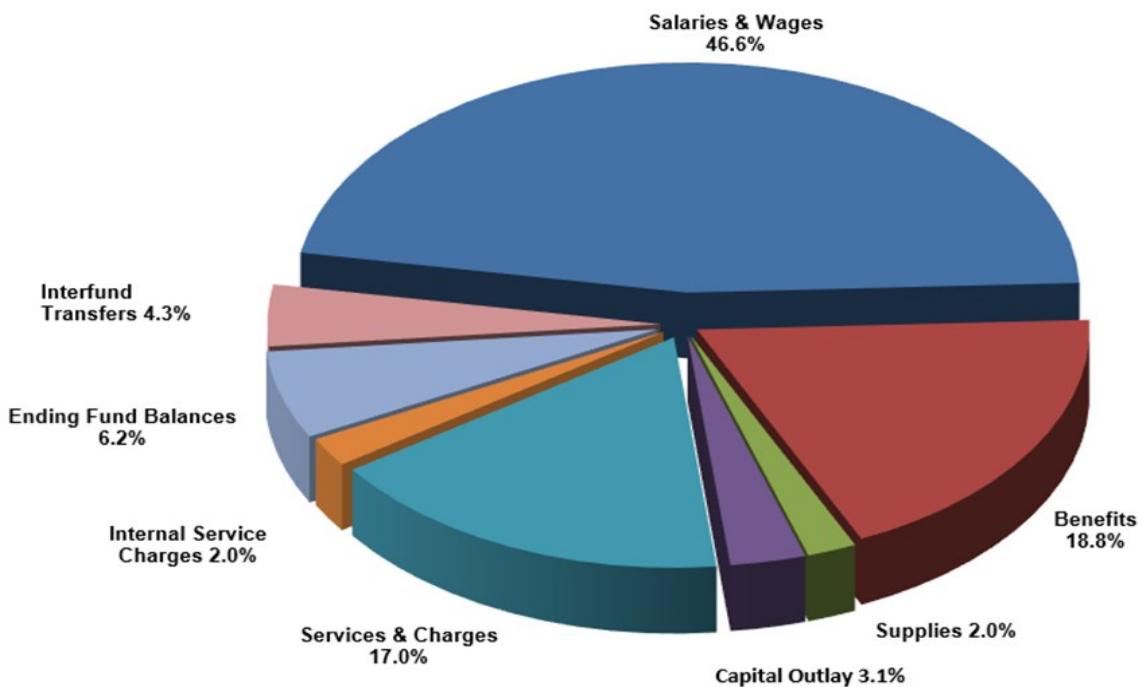


## CITY OF DUPONT PRELIMINARY GENERAL FUND BY OBJECT CATEGORY

**2025 Proposed General Fund Budget by Object Category**  
**\$14,352,225**



**2026 Proposed General Fund Budget by Object Category**  
**\$13,900,332**



**CITY OF DUPONT**  
**2023 ACTUAL EXPENDITURES**  
**CLASSIFICATION BY FUND**

**City of DuPont**  
**2023 Actual Expenditures**  
**Classification By Fund**

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>									
General Fund - by department									
Governance	\$ 1,009,263	\$ 1,734	\$ 139,405	\$ -	\$ -	\$ -	\$ 3,696	\$ 2,706	\$ 1,153,108
Support Services	287,598	5,022	259,836	-	-	47,928	15,146	125,588	562,059
Police	2,412,762	64,343	637,705	-	-	35,282	523	94,556	3,303,472
Fire	2,682,691	53,056	310,606	-	-	-	-	-	3,176,713
Community Development	500,784	3,006	1,393,990	-	-	-	-	9,150	1,906,930
Public Works - Parks & Greenways	544,013	157,022	600,578	-	126,744	186	-	21,696	1,450,239
Non-Departmental/Other Financing Uses	11,424	660	364,834	-	-	-	787,230	-	1,164,148
<b>General Fund Total</b>	<b>7,448,534</b>	<b>284,845</b>	<b>3,706,955</b>	<b>-</b>	<b>209,954</b>	<b>19,551</b>	<b>1,046,832</b>	<b>574,620</b>	<b>13,291,290</b>
Reserve funds									
Public Works - Streets	239,825	28,106	216,724	-	941,741	684	22,934	\$ 589,342	\$ 589,342
Street Depreciation	-	-	-	-	-	-	50,000	1,083,775	2,533,789
Hotel/Motel Tax	-	-	201,783	-	-	-	95,392	180,758	230,758
Public Safety Mitigation	-	-	-	-	-	-	-	132,759	429,934
Glacier NW Settlement	-	-	-	-	-	-	-	4,947	4,947
Donations	-	-	-	-	-	-	-	466,745	466,745
Drug Enforcement	-	-	-	-	-	-	-	6,935	6,935
Debt Service	-	-	600	-	-	886,080	-	11,838	11,838
Capital Improvements	-	-	-	-	356,142	-	975,300	-	886,680
<b>TOTAL GOVT FUND EXPENDITURES</b>	<b>7,688,359</b>	<b>312,951</b>	<b>4,126,062</b>	<b>-</b>	<b>1,507,836</b>	<b>906,315</b>	<b>2,190,458</b>	<b>7,129,009</b>	<b>23,860,989</b>
<b>PROPRIETARY FUNDS</b>									
Water	\$ 1,290,908	\$ 87,858	\$ 968,348	\$ -	\$ 625,148	\$ 566,466	\$ 43,290	\$ 2,407,997	\$ 5,990,015
Stormwater	653,244	\$ 19,876	336,010	-	-	197,035	19,128	3,628,585	4,853,877
<b>TOTAL PROPRIETARY FUND EXPENDITURE</b>	<b>1,944,152</b>	<b>107,734</b>	<b>1,304,359</b>	<b>-</b>	<b>625,148</b>	<b>763,501</b>	<b>62,418</b>	<b>6,036,582</b>	<b>10,843,893</b>
<b>INTERNAL SERVICE FUND</b>									
Equipment Rental & Replacement	\$ -	\$ -	\$ 60	\$ -	\$ 5,678	\$ -	\$ -	\$ 24,190	\$ 2,040,056
<b>TOTAL INTERNAL SVC FUND EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>5,678</b>	<b>-</b>	<b>-</b>	<b>24,190</b>	<b>2,040,056</b>
<b>FIDUCIARY FUND</b>									
Transportation Benefit District	\$ -	\$ -	\$ 88,870	\$ -	\$ -	\$ -	\$ -	\$ 116,583	\$ 205,453
<b>TOTAL FIDUCIARY FUND EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>88,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,583</b>	<b>205,453</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,632,511</b>	<b>\$ 420,684</b>	<b>\$ 5,519,350</b>	<b>\$ -</b>	<b>\$ 2,138,662</b>	<b>\$ 1,669,816</b>	<b>\$ 2,277,066</b>	<b>\$ 15,322,230</b>	<b>\$ 36,980,319</b>

**City of DuPont  
2025 Proposed Expenditures  
Classification By Fund**

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/ CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>									
General Fund - by department									
Governance	\$ 1,196,788	\$ 6,750	\$ 199,822	\$ -	\$ -	\$ -	\$ 5,800	\$ 2,706	\$ 1,406,066
Support Services	332,812	7,800	227,077	-	-	-	389,188	7,431	580,920
Police	3,056,797	73,100	416,649	-	13,000	-	153,269	-	4,102,003
Fire	2,921,042	67,150	309,652	-	35,281	1,000	93,117	-	3,427,242
Community Development	601,019	4,250	352,390	-	-	-	6,280	-	963,939
Public Works - Parks & Greenways	607,732	138,650	884,440	-	-	200	20,000	-	1,651,022
Non-Departmental/Other Financing Uses	12,000	960	607,690	-	-	-	603,281	-	1,223,931
<b>General Fund Total</b>	<b>8,728,190</b>	<b>298,660</b>	<b>2,997,719</b>	<b>-</b>	<b>48,281</b>	<b>396,188</b>	<b>886,085</b>	<b>997,102</b>	<b>14,352,225</b>
Reserve funds									
Public Works - Streets	259,997	42,825	467,329	-	145,000	700	20,000	\$ 909,977	\$ 909,977
Street Depreciation	-	-	-	-	-	-	50,000	1,155,861	2,091,711
Hotel/Motel Tax	-	-	250,000	-	-	-	100,000	85,688	135,688
Public Safety Mitigation	-	-	-	-	-	-	-	349,556	699,556
Glacier NW Settlement	-	-	-	-	-	-	-	20,542	20,542
Donations	-	-	-	-	-	-	-	497,245	497,245
Drug Enforcement	-	-	-	-	-	-	-	7,410	7,410
Debt Service	-	-	300	-	-	888,160	-	12,698	12,698
Capital Improvements	-	-	-	-	12,000	-	750,269	3,492,221	888,460
<b>TOTAL GOV'T FUND EXPENDITURES</b>	<b>8,988,187</b>	<b>341,485</b>	<b>3,715,348</b>	<b>-</b>	<b>205,281</b>	<b>1,285,048</b>	<b>1,806,354</b>	<b>7,528,300</b>	<b>23,870,003</b>
PROPRIETARY FUNDS									
Water	\$ 1,551,582	\$ 77,200	\$ 1,045,039	\$ -	\$ -	\$ 564,554	\$ 20,000	\$ 1,037,340	\$ 4,295,714
Stormwater	797,541	\$ 33,100	551,022	-	-	196,736	20,000	4,276,690	5,875,089
<b>TOTAL PROPRIETARY FUND EXPENDITURE</b>	<b>2,349,123</b>	<b>110,300</b>	<b>1,596,061</b>	<b>-</b>	<b>-</b>	<b>761,290</b>	<b>40,000</b>	<b>5,314,030</b>	<b>10,170,804</b>
INTERNAL SERVICE FUND									
Equipment Rental & Replacement	\$ -	\$ 40,000	\$ 50	\$ -	\$ 675,000	\$ -	\$ -	\$ 1,690,337	\$ 2,405,387
<b>TOTAL INTERNAL SVC FUND EXPENDITURE</b>	<b>-</b>	<b>40,000</b>	<b>50</b>	<b>-</b>	<b>675,000</b>	<b>-</b>	<b>-</b>	<b>1,690,337</b>	<b>2,405,387</b>
FIDUCIARY FUND									
Transportation Benefit District	\$ -	\$ -	\$ 431,320	\$ -	\$ -	\$ -	\$ -	\$ 137,158	\$ 568,478
<b>TOTAL FIDUCIARY FUND EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>431,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137,158</b>	<b>568,478</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,337,310</b>	<b>\$ 491,785</b>	<b>\$ 5,742,779</b>	<b>\$ -</b>	<b>\$ 880,281</b>	<b>\$ 2,046,338</b>	<b>\$ 1,846,354</b>	<b>\$ 14,669,825</b>	<b>\$ 37,014,672</b>

**CITY OF DUPONT**  
**2026 PROPOSED EXPENDITURES**  
**CLASSIFICATION BY FUND**

**City of DuPont**  
**2026 Proposed Expenditures**  
**Classification By Fund**

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/ CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>								
General Fund - by department								
Governance	\$ 1,242,995	\$ 6,750	\$ 173,583	\$ -	\$ 5,800	\$ 2,706	\$ -	\$ 1,426,034
Support Services	345,371	7,800	232,583	-	389,188	7,431	-	598,985
Police	3,235,008	73,100	421,357	-	1,000	154,468	-	4,273,121
Fire	3,039,371	50,550	318,567	35,281	-	93,555	-	3,538,324
Community Development	567,277	4,250	217,481	-	-	6,207	-	795,215
Public Works - Parks & Greenways	641,731	138,650	499,286	-	200	20,000	-	1,299,867
Non-Departmental/Other Financing Uses	12,000	960	495,692	-	-	603,121	-	1,111,773
<b>General Fund Total</b>	<b>9,083,753</b>	<b>282,060</b>	<b>2,358,550</b>	<b>35,281</b>	<b>396,188</b>	<b>887,487</b>	<b>857,012</b>	<b>13,900,331</b>
Reserve funds						\$	\$ 1,082,577	\$ 1,082,577
Public Works - Streets	272,674	32,825	394,492	1,500,000	700	20,000	1,243,175	3,463,865
Street Depreciation	-	-	-	-	-	50,000	38,688	88,688
Hotel/Motel Tax	-	-	250,000	-	-	100,000	503,856	853,856
Public Safety Mitigation	-	-	-	-	-	-	24,532	24,532
Glacier NW Settlement	-	-	-	-	-	-	497,245	497,245
Donations	-	-	-	-	-	-	7,680	7,680
Drug Enforcement	-	-	-	-	-	-	13,158	13,158
Debt Service	-	-	300	-	888,000	-	-	888,300
Capital Improvements	-	-	-	12,000	-	750,269	3,230,952	3,993,221
<b>TOTAL GOVT FUND EXPENDITURES</b>	<b>9,356,427</b>	<b>314,885</b>	<b>3,003,341</b>	<b>1,547,281</b>	<b>1,284,888</b>	<b>1,807,756</b>	<b>7,498,875</b>	<b>24,813,454</b>
<b>PROPRIETARY FUNDS</b>								
Water	\$ 1,594,256	\$ 77,200	\$ 1,049,356	\$ -	\$ 564,530	\$ 20,000	\$ 654,837	\$ 3,960,179
Stormwater	830,643	33,100	553,434	-	196,720	20,000	4,646,491	6,280,388
<b>TOTAL PROPRIETARY FUND EXPENDITURES</b>	<b>2,424,900</b>	<b>110,301</b>	<b>1,602,790</b>	<b>-</b>	<b>761,250</b>	<b>40,000</b>	<b>5,301,328</b>	<b>10,240,567</b>
<b>INTERNAL SERVICE FUND</b>								
Equipment Rental & Replacement	\$ -	\$ -	\$ 50	\$ 425,000	\$ -	\$ -	\$ 1,607,461	\$ 2,032,511
<b>TOTAL INTERNAL SVC FUND EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>425,000</b>	<b>-</b>	<b>-</b>	<b>1,607,461</b>	<b>2,032,511</b>
<b>FIDUCIARY FUND</b>								
Transportation Benefit District	\$ -	\$ -	\$ 310,593	\$ -	\$ -	\$ -	\$ 281,465	\$ 592,058
<b>TOTAL FIDUCIARY FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>310,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281,465</b>	<b>592,058</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,781,327</b>	<b>\$ 425,186</b>	<b>\$ 4,916,775</b>	<b>\$ 1,972,281</b>	<b>\$ 2,046,138</b>	<b>\$ 1,847,756</b>	<b>\$ 14,689,129</b>	<b>\$ 37,678,590</b>

**CITY OF DUPONT**  
**ESTIMATE OF ENDING FUND BALANCES**

Fund	2023 Actuals	2024 Estimated	2025 Proposed Budget	2026 Proposed Budget
General Fund	\$ 586,804	\$ 912,998	\$ 997,102	\$ 857,012
Revenue Stabilization Fund	\$ 472,320	\$ 562,520	\$ 686,520	\$ 804,520
Contingency Fund	\$ 117,022	\$ 169,057	\$ 223,457	\$ 278,057
Street Fund	\$ 1,083,774	\$ 1,113,936	\$ 1,155,861	\$ 1,243,174
Street Depreciation	\$ 180,758	\$ 132,308	\$ 85,688	\$ 38,688
Hotel/Motel Tax	\$ 132,759	\$ 193,656	\$ 349,556	\$ 503,856
Public Safety Mitigation	\$ 4,947	\$ 16,957	\$ 20,542	\$ 24,532
Glacier NW Settlement	\$ 466,745	\$ 497,245	\$ 497,245	\$ 497,245
Donations	\$ 6,935	\$ 7,145	\$ 7,410	\$ 7,680
Drug Enforcement	\$ 11,838	\$ 12,248	\$ 12,698	\$ 13,158
Debt Service/LID	\$ -	\$ -	\$ -	\$ -
Capital Projects	\$ 4,077,290	\$ 3,757,490	\$ 3,492,221	\$ 3,230,952
Water Utility	\$ 2,438,402	\$ 1,375,876	\$ 1,037,340	\$ 654,837
Stormwater Utility	\$ 3,628,585	\$ 3,888,391	\$ 4,276,689	\$ 4,646,491
Equipment Fund (ER&R)	\$ 2,040,056	\$ 2,063,213	\$ 1,690,337	\$ 1,607,461
Transportation Benefit District	\$ 294,323	\$ 115,679	\$ 137,159	\$ 281,466
<b>Total</b>	<b>\$ 15,542,558</b>	<b>\$ 14,818,719</b>	<b>\$ 14,669,823</b>	<b>\$ 14,689,129</b>



## 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:

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.

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.

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.

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.34.080, the Mayor shall submit the preliminary budget, estimated revenues and expenditures, to the City Council at least sixty days before the beginning of the City's next fiscal biennium. 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, 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 readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration. Public comment is taken on the amendment at the first reading. After receiving the public comment, Council considers the proposed amendment prior to passage. Once passed, any affected purchases may be made in accordance with the appropriate purchase order, small works roster, or bidding requirements.

## Revenue Policy

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

## Financial Communication

The City will continue to provide reports on the budget status to the Council, City departments, and DuPont's citizens. Spending figures are projected and compared to budgeted appropriations on a monthly basis. These reports are reviewed on a monthly basis by the affected departments, the Finance Director, and the City Administrator. If fund projections exceed appropriations, an explanation must be provided by the appropriate department along with a course of action to correct the situation. Every effort is made to stay within budget. Any potential overruns in the bottom line will be documented for Council review for budget

amendment consideration. Additionally quarterly reports are prepared and presented to Council showing not only the current fiscal year but also the projections for the next five years.

## CITY REVENUES

Each of the funds detailed within the 2025-2026 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 2025 are projected to increase over 2024 and in 2025 are projected to increase by 1.0 percent over 2024 tax collections, as allowed by law. The forecasts for 2025 and 2026 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 2024, the total property tax rate for DuPont was \$8.02 per \$1,000 of assessed valuation. Of that total, about 16.2 percent, or \$1.30 per \$1,000 assessed valuation, went to the City. This includes the general levy and the EMS levy. In 2025, we anticipate the property tax rate to be \$1.26 per \$1,000 assessed valuation. For 2026, the total property tax rate has not been established, this will be set in November of 2025.

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 \$57,000 per year) to defer up to half of their property taxes. Although they will have to pay the taxes with interest upon the sale of the house this has an 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 April 2023, which went into effect in January 2024. These funds must be used for EMS purposes. 2025 EMS property tax funds are projected to be \$1,299,438 and in 2026 they are projected to be \$1,312,433. The 2025 proposed budget has appropriated \$1,748,385 for daily EMS operations and 2026 \$1,805,274; 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. Local governments must pay and collect sales tax on taxable purchases, just like any business or consumer, unless there is a specific exemption.

The general sales tax rate within the City of DuPont is 9.5 percent; this was effective in July of 2023. Of the 9.5 percent, only 1.1 percent is returned to the City of DuPont, 6.5 percent goes to the State, and the remainder is distributed to other public agencies.

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 \$135,000 in 2025 and \$136,350 in 2026.

### **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 \$241,000 for 2025 and \$245,000 in 2026.

### **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 based on the selling price of the property. 1.1 percent on property that is \$500,000 and less; 1.28 percent on a selling price that is greater than \$500,000; 2.75 percent on a selling price great than 1.5 million and less than \$3 million and 3% on a selling price of greater than 3 million. 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 \$0.15 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. Examples of items that admissions tax is charged for would be places of amusement or athletic events, such as golfing. 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 Division. 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 through the Department of Revenue, if they report gross annual income earned within the City limits over \$2,000.00 a year.

### 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, 2024, population figure used in the 2025 Budget is 10,180 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 and Cannabis 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 are reviewed every four years and were last completed in 2018. 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. There have been no increases since 2021. 2025 and 2026 rates will be determined after the current utility rate study is complete.

### **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, and false alarm 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, 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 \$100,000 in both 2025 and 2026 from the General Fund.
- Contingency Fund is budgeted to receive transfers in the amount of \$50,000 in both 2025 and 2026 from the General Fund.
- Street Fund is budgeted to receive an operating transfer in the amount of \$250,000 from the Capital Projects Fund, and \$75,000 from the Street Depreciation Fund in 2025 and in 2026, in addition to the above, the Capital Projects Fund will transfer an additional \$250,000.
- The Debt Service Fund is budgeted to receive \$886,460 in 2025 and \$888,300 in 2026 from the General Fund and Capital Projects Fund for funding of the Civic Center debt service payment.
- General Fund is budgeted to receive an estimated operating transfer in the amount of \$100,000 in 2025 and \$100,000 in 2026 from the Hotel/Motel Tax Fund.

## MAJOR BUDGET ASSUMPTIONS

- The 2024 population figure used in the 2025 Proposed Budget is 10,180 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 2025 proposed assessed valuation (AV) is \$2,666,194,277. 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 2024 levy rate of \$1.30 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 2025-2026 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 2025-2026 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 \$11,337,310 for 2025 and \$11,781,326 for 2026. This 2025-2026 budget does add additional team members to the City. Most of our staffing changes will be cost neutral and overall, we will reduce our staffing by .25 FTE. We will remove a Police Sergeant position and replace it with an Officer, reclassify the temporary Senior Planner with a Planner/GIS (Geographic Informational System) position, remove the City Engineer and replace it with a Engineering Technician, remove one Public Works Supervisor, remove the part time temporary ARPA specialist, add two Maintenance Worker I positions that will replace our landscaping contract. In 2026, we will remove the Administrative Support Specialist. Also included is the overtime for special events, which will be reimbursed by a Hotel/Motel Tax Grant. The employee count for 2025 is 78 employees and the 2026 employee count is 77 employees.

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 DPA contract in negotiations in 2024 (contract will be from 2025 to 2027), DFA contract in negotiations in 2025 (contract will be 2026 to 2028), and the DEA contract ending in 2026.

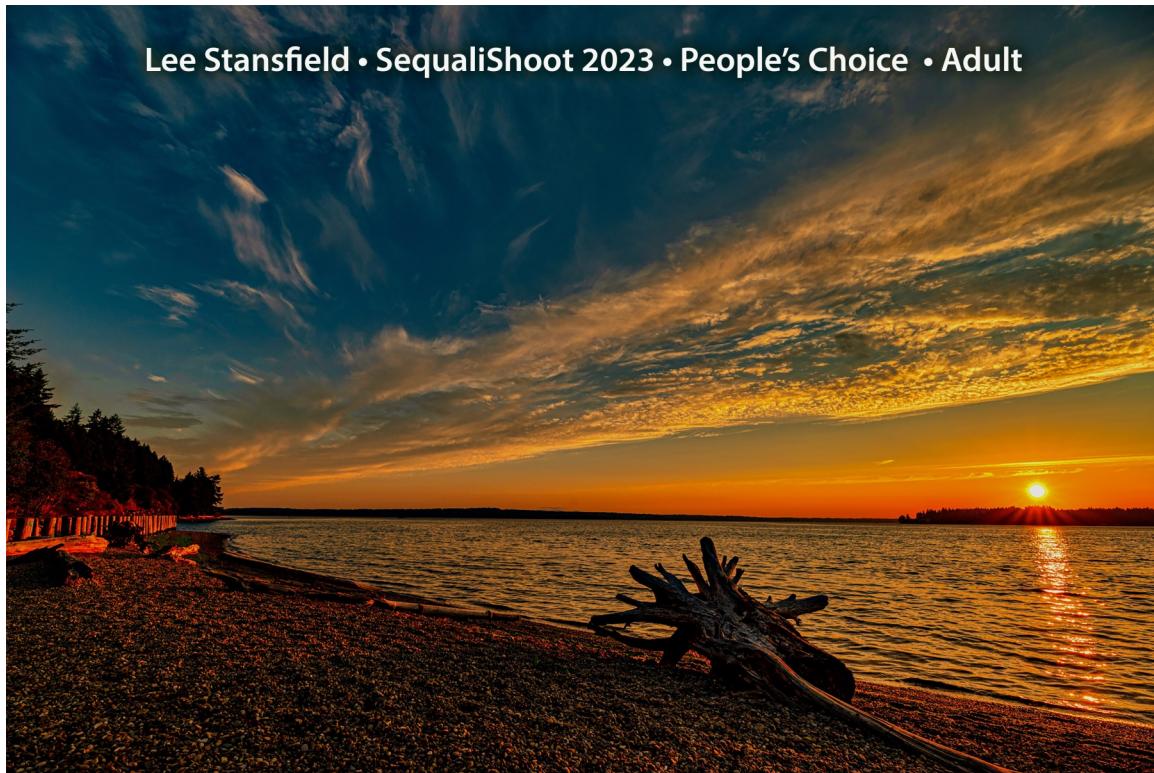
Each of the bargaining units has a different cost of living adjustment based on the contract in effect. In 2022, a compensation review was completed on the exempt staff salaries. The City Council approved the compensation increases to their salaries to be more in line with surrounding cities. The adopted budget includes a 3.8% COLA for exempt staff in 2025 and 2026.

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 will increase by 7.3 percent and Kaiser Permanente rates will increase to 8.2 percent. Willamette Dental will increase by 6.9 percent. Delta Dental, Dental, Vision Service Providers, long term disability, and life insurance rates are expected to stay the same. In 2023, 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 2024. 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.



Lee Stansfield • SequaliShoot 2023 • People's Choice • Adult

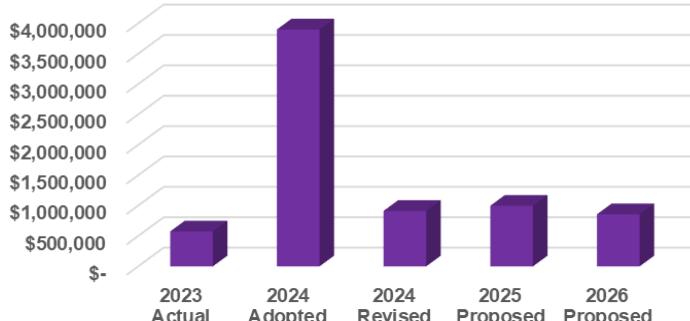
# GENERAL FUND

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.

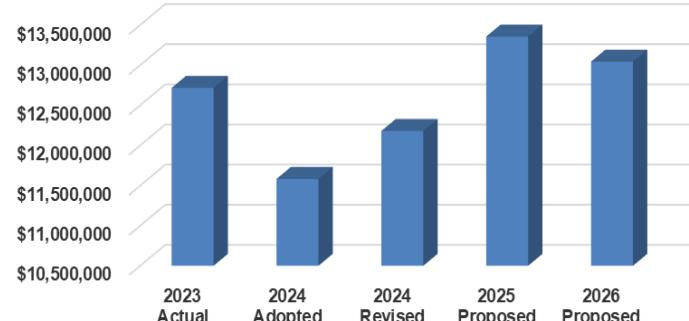
## City of DuPont 2025-2026 Program Expenditure Budget

GENERAL FUND					
EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
11.00 Salaries and Wages	\$ 5,177,169	\$ 5,427,967	\$ 5,484,967	\$ 6,002,473	\$ 6,255,161
12.00 Overtime	261,538	182,423	182,423	204,939	214,989
13.00 Reserves & Other Wages	1,544	3,250	3,250	750	750
21.00 Personnel Benefits	1,905,256	2,264,051	2,273,521	2,474,153	2,566,978
26.00 Uniform Cleaning	1,266	1,100	1,100	1,500	1,500
27.00 Uniforms	86,532	38,875	38,875	38,875	38,875
28.00 Personal Protective Equip/Clothing	13,805	5,500	5,500	5,500	5,500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 7,447,110</b>	<b>\$ 7,923,166</b>	<b>\$ 7,989,636</b>	<b>\$ 8,728,190</b>	<b>\$ 9,083,753</b>
31.00 Operating Supplies	\$ 503,838	\$ 178,660	\$ 248,660	\$ 189,810	\$ 189,810
32.00 Gas, Oil & Fuel	69,055	69,200	69,200	66,300	66,300
35.00 Small Tools & Equipment	59,803	97,450	29,950	42,550	25,950
41.00 Professional Services	1,319,407	670,561	784,228	669,118	508,133
41.03 Advertising	18,899	18,750	18,750	19,950	19,950
42.00 Communications	358,813	315,766	315,766	314,629	315,629
43.00 Travel and Subsistence	14,589	35,900	35,900	33,450	33,450
44.00 Taxes & Assessments	39,634	39,865	39,865	57,065	57,065
45.00 Operating Rental & Leases	201,722	46,440	46,440	27,650	27,650
46.00 AWC-RMSA Insurance	226,863	224,877	224,877	293,840	311,471
47.00 Utilities	252,102	260,483	260,483	260,483	261,083
48.00 Repair & Maintenance	397,804	250,162	240,562	715,288	330,873
49.00 Conf/Training/Printing/Dues/Misc	409,508	444,672	444,672	606,247	493,247
<b>Total Other Expenditures</b>	<b>\$ 3,872,040</b>	<b>\$ 2,652,787</b>	<b>\$ 2,759,354</b>	<b>\$ 3,296,379</b>	<b>\$ 2,640,610</b>
64.00 Machinery and Equipment	\$ 209,954	\$ 35,282	\$ 35,282	\$ 48,281	\$ 35,281
70.00 Capital Lease	19,551	-	424,593	396,188	396,188
91.00 Equipment Replacement Charges	259,602	233,447	233,448	282,804	284,366
<b>Total Capital Outlay</b>	<b>\$ 489,107</b>	<b>\$ 268,729</b>	<b>\$ 693,323</b>	<b>\$ 727,273</b>	<b>\$ 715,835</b>
99.00 Operating Transfers	\$ 905,664	\$ 734,710	\$ 734,710	\$ 600,181	\$ 600,021
00.00 State Building Surcharge	250	250	250	600	600
00.00 Deposit Refunds	2,500	2,500	2,500	2,500	2,500
<b>Other Financing Uses</b>	<b>\$ 908,414</b>	<b>\$ 737,460</b>	<b>\$ 737,460</b>	<b>\$ 603,281</b>	<b>\$ 603,121</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,716,670</b>	<b>\$ 11,582,142</b>	<b>\$ 12,179,772</b>	<b>\$ 13,355,123</b>	<b>\$ 13,043,319</b>
<b>Ending Fund Balances</b>					
Unreserved/Undesignated	\$ 574,620	\$ 3,898,535	\$ 912,999	\$ 997,102	\$ 857,012
<b>Ending Fund Balances</b>	<b>\$ 574,620</b>	<b>\$ 3,898,535</b>	<b>\$ 912,999</b>	<b>\$ 997,102</b>	<b>\$ 857,012</b>
<b>GENERAL FUND TOTAL</b>	<b>\$ 13,291,290</b>	<b>\$ 15,480,677</b>	<b>\$ 13,092,771</b>	<b>\$ 14,352,225</b>	<b>\$ 13,900,332</b>

### GENERAL FUND FUND BALANCE



### GENERAL FUND EXPENDITURES



# 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 (5) five sections and staffed with (8) eight permanent positions: City Administrator, City Attorney, Community Relations/Clerk Director, and (2) Administrative Support Staff Members, Human Resources (HR) Director, and (2) two HR Support Staff. The sections are:

- Mayor and Council
- City Administrator's Office
- Legal Services
- Community Relations and Communications/City Clerk
- Human Resources/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 biennial 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 all City Departments [Police, Fire, Finance, Public Services (Public Works, Community Development), City Attorney, Human Resources, City Clerk and Community Relationships].

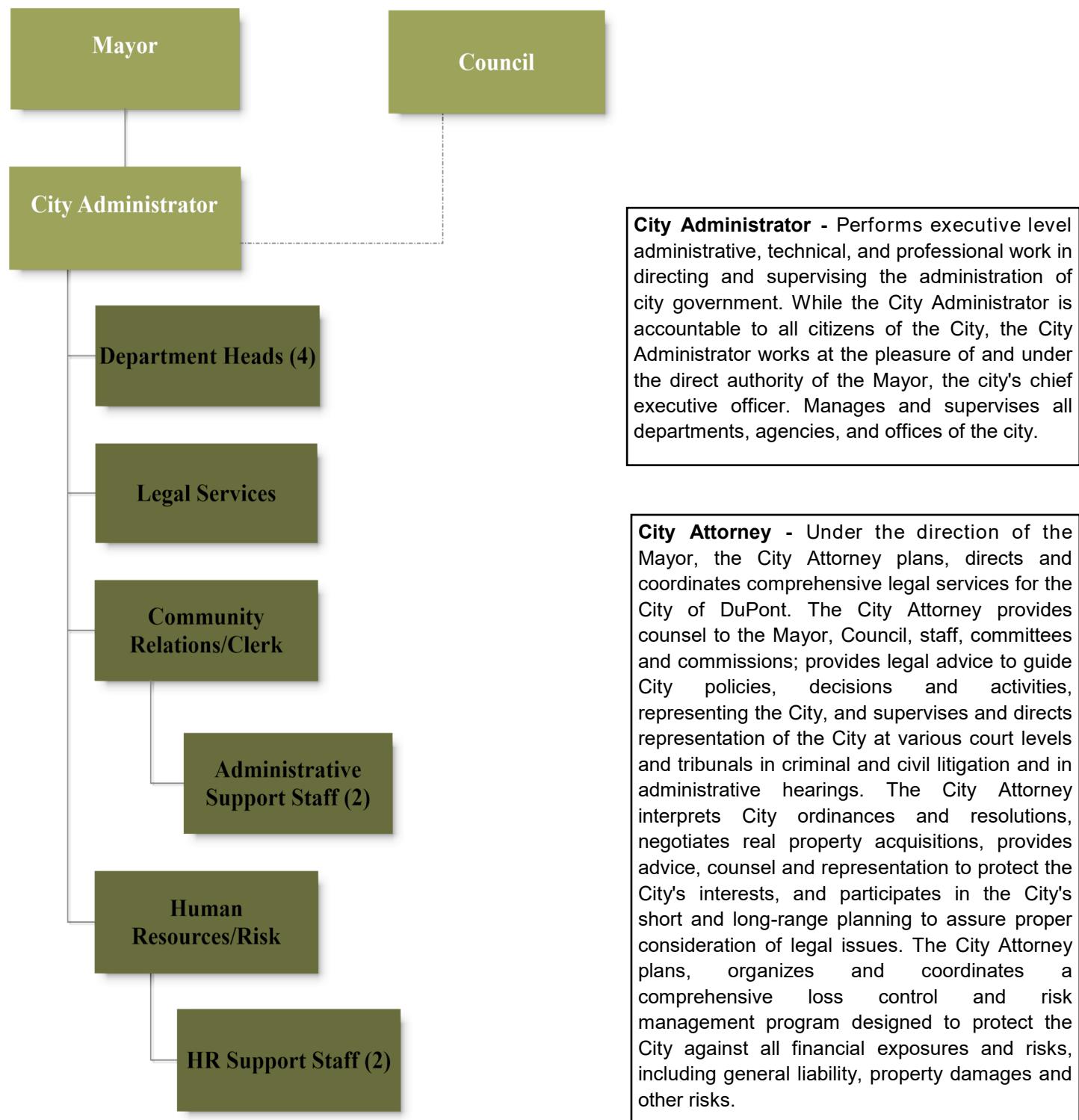
## 2023-2024 ACCOMPLISHMENTS

- Increased community outreach.
  - Revamped the Mayor/City Council Report to a robust weekly newsletter and rebranded it to “Weekly Bits and Bytes.”
  - The City’s website was re-designed to an interactive website and was launched on March 21, 2024.
  - The City’s X (Twitter) account was reopened and is currently being utilized for social media outreach.
  - The Emergency Operation Center (EOC) audio/visual was upgraded.
  - Paperless City.
  - Citywide Essential Records for Disaster Recovery.
  - Scan and Toss of certain record series.
  - Lodging Tax Process applications are now paperless.
- Became a Purple Heart City on September 12, 2023 via Proclamation and held a ceremony on Thursday, May 2, 2024 to unveil the City’s Purple Heart sign and honor several Congressional Gold Medal recipients.
- Continue to press the City’s multi-party, nation-wide lawsuit to financially hold those responsible for contaminating City water sources with Per- and polyfluoroalkyl substances (PFAS) chemicals. To date the Office of the City Attorney has secured over a million dollars in settlement funds to be paid to the City via class action settlements with multiple Defendants in this matter.
- Successfully defended the City against an unfounded Public Records Act lawsuit, winning a judgment in the City’s favor in Pierce County Superior Court.
- Maintained the Old Fort Lake Moratorium and worked with the Community Services Department to navigate sensitive development issues.
- Conducted research and drafted ordinances reevaluating existing and introducing new revenue sources by reasonably expanding City taxing structures and fees.
- Drafted new and comprehensive policies on Special Events, anticipated to go into effect first quarter of 2025.
- Continually evaluated and amended City policies and laws to maintain compliance with changing state and federal legal obligations.
- Earned the 2023 and 2024 Association of Washington Cities (AWC) Well-City Award.
- Earned the 2023 Risk Management Service Agency (RMSA) Loss Control Champion and the RMSA Engaged Member Award.
- Earned the 2024 Risk Management Achievement Award and the Risk Claims Improvement Champion Award.
- Leveraged the use of technology to enhance the recruitment process by increasing efficiencies.

## MAJOR 2025-2026 GOALS

- Complete Capital Improvement Plans (CIP) for: Waters, Stormwaters, Streets, Parks and Trails, and Facilities. Each plan should include a 5-, 10-, and 20-Year CIP.
- Stabilize and work to Increase Reserves in the General Fund and in all Major Funds.
- Review and update all Equipment Rental and Replacement Funds (ER&R).
- Create and update Impact Fees.
- Continue Pursuing Additional Revenue Opportunities.
- Hire a Federal Lobby Firm to assist with resources from the Federal Government.
- Continue to focus on reducing City's risk management liability through staff training and aggressive claims management. The 2025-2026 Budget includes additional funding for staff training.
- Review job descriptions and staffing priorities.
- Complete a Salary and Benefits study for entire City.
- 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.
- Work towards City-wide Community Relations and communication engagement.

# GOVERNANCE ORGANIZATIONAL CHART



**Human Resources Director-** Under general direction, this position directs and coordinates the Human Resources program and operations for the City including City-wide human resources programs, recruitment, selection, classification, compensation, employee benefits administration, policy and procedure development, records management, performance management, employee relations, training, and development. The position serves as the civil service examiner. The work requires considerable familiarity with human resource practices, the City's personnel policies and procedures, and current union contracts. Work must be executed with confidentiality, a minimum of supervision, and with the exercise of independent judgment.

**Senior Human Resource Analyst** - This position is responsible for coordinating recruitment, screening and selection activities for all classified positions; conducts new employee orientations, and assists with administration of employee benefit programs; provides routine guidance to management and employees on human resource issues, and changes in personnel laws and procedures. Will participate on the labor negotiations team, performing detailed research on all remuneration issues and other research and analysis as assigned. The position is responsible for coordination of wellness activities and coordinates regular meetings of the safety committee. The position serves as the civil service examiner. The work requires considerable familiarity with human resource practices, the City's personnel policies and procedures, and current union contracts. Work must be executed with confidentiality, a minimum of supervision, and with the exercise of independent judgment.

**Human Resource Analyst-** This position is responsible for coordinating recruitment, screening and selection activities for all classified positions; conducts new employee orientations and assists with administration of employee benefit programs; provides routine guidance to management and employees on human resource issues, and changes in personnel laws and procedures. Will participate on the labor negotiations team, performing detailed research on all remuneration issues and other research and analysis as assigned. The position is responsible for coordination of wellness activities and coordinates regular meetings of the safety committee. The position serves as the civil service examiner. The work requires considerable familiarity with human resource practices, the City's personnel policies and procedures, and current union contracts. Work must be executed with confidentiality, a minimum of supervision, and with the exercise of independent judgment.

**Director of Community Relations/City Clerk-** Directs and coordinates the City's Community Relations /Clerk's department functions, responsible for the development and implementation of city-wide external communications and public relations programs; assists with strategic planning, organizing, and implementing goals, objectives, and policies that effect the City on behalf of the City Administrator, Mayor, and City Council, and is a member of the City's executive management team. This hybrid position serves as the City Clerk and Public Records Officer, and requires considerable independence, confidentiality, and good judgement.

**Deputy City Clerk** - This position in the Administration Department assists the City Clerk in carrying out the programs and activities of the City Clerk function. This position may be assigned responsibility for drafting and finalizing City Council agenda packets, minutes and follow-ups, establish and maintain official permanent City records and files. The Deputy City Clerk also prepares and processes legal publications and documents. This position is responsible for assisting the Clerk with Public Records Requests, implementing the City's records management program, and performing related duties as assigned. This position may be assigned to assist with other departmental functions as needed to provide support to the City Administrator, City Attorney, or other departmental staff, with a variety of complex and often confidential secretarial and administrative duties. This position may be assigned to act as a liaison for City staff to volunteer boards and commissions, and back up to designated staff as needed.

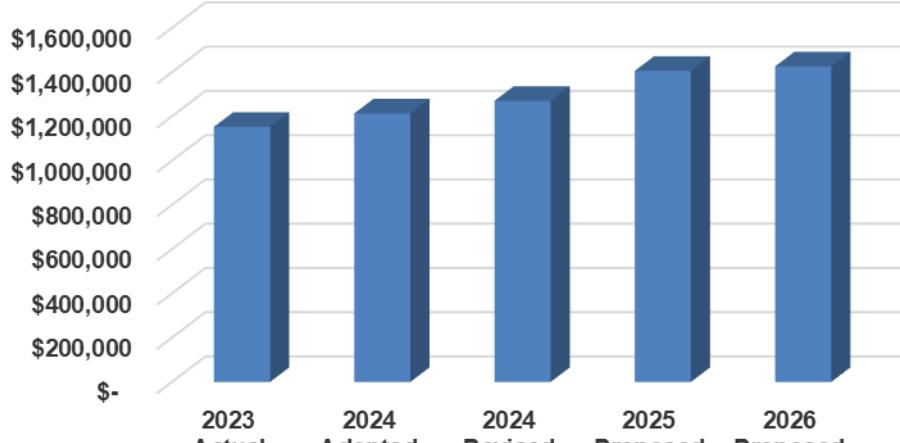
**Executive Assistant-** The Executive Assistant in the Governance Department is a highly- responsible position that requires a thorough knowledge of office administration practices and procedures. Under the direction of the Director of Community Relations/ Clerk, this position plans, leads, and organizes the City's external communications, marketing, and public relations programs, compiles statistical data, and serves as a key communications advisor to departments and executive leadership. This position provides high-level administrative support to the Mayor, City Council, City Administrator, and Leadership staff. The Executive Assistant may be assigned to draft and finalize City Council agenda packets, minutes, and follow-ups, establish, and maintain official permanent City records and files, prepare and process legal publications and documents. This position is responsible for assisting with Public Records Requests and the City's records management program, and performing related duties as assigned.

**City of DuPont**  
**2025-2026 Program Expenditure Budget**

**GOVERNANCE**

<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00	Salaries and Wages	\$ 772,002	\$ 795,027	\$ 852,027	\$ 898,518	\$ 930,463
21.00	Personnel Benefits	237,261	278,486	278,486	298,270	312,532
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,009,263</b>	<b>\$ 1,073,513</b>	<b>\$ 1,130,513</b>	<b>\$ 1,196,788</b>	<b>\$ 1,242,995</b>
31.00	Operating Supplies	\$ 1,734	\$ 2,650	\$ 2,650	\$ 6,250	\$ 6,250
35.00	Small Tools & Equipment	-	650	650	500	500
41.00	Professional Services	65,687	28,250	28,250	55,750	30,750
41.03	Advertising	-	900	900	900	900
42.00	Communications	2,294	2,920	2,920	2,620	2,620
43.00	Travel and Subsistence	8,089	17,050	17,050	11,350	11,350
46.00	AWC-RMSA Insurance	21,100	19,315	19,315	29,344	31,105
48.00	Repair & Maintenance	24,637	16,500	16,500	39,308	37,308
49.00	Misc/Conf/Training/Printing/Dues	17,597	49,150	49,150	60,550	59,550
	<b>Total Other Expenditures</b>	<b>\$ 141,139</b>	<b>\$ 137,385</b>	<b>\$ 137,385</b>	<b>\$ 206,572</b>	<b>\$ 180,333</b>
91.00	Equipment Replacement Charges	\$ 2,706	\$ 2,706	\$ 2,706	\$ 2,706	\$ 2,706
	<b>Total Capital Outlay</b>	<b>\$ 2,706</b>	<b>\$ 2,706</b>	<b>\$ 2,706</b>	<b>\$ 2,706</b>	<b>\$ 2,706</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,153,108</b>	<b>\$ 1,213,604</b>	<b>\$ 1,270,604</b>	<b>\$ 1,406,066</b>	<b>\$ 1,426,034</b>

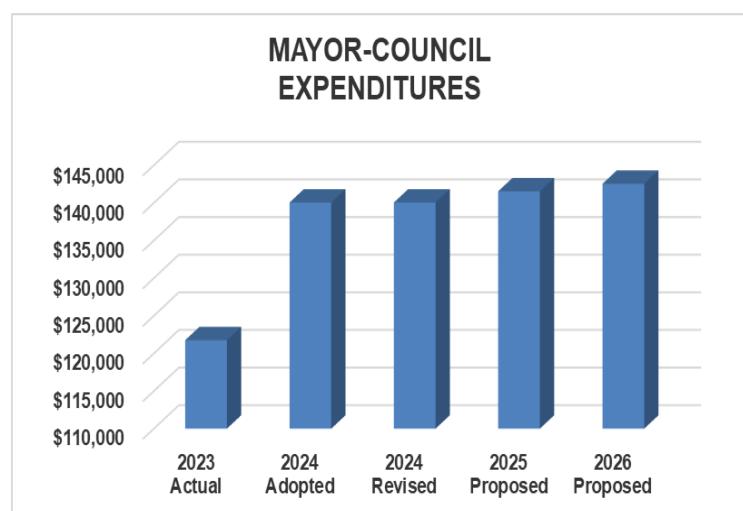
**GOVERNANCE  
EXPENDITURES**



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: MAYOR-COUNCIL</b>						
001-001-511-60		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
11.00	Salaries and Wages	\$ 76,800	\$ 75,600	\$ 75,600	\$ 75,600	\$ 75,600
21.00	Personnel Benefits	6,227	5,892	5,892	5,859	5,859
<b>Total Salary, Wages and Benefits</b>		<b>\$ 83,027</b>	<b>\$ 81,492</b>	<b>\$ 81,492</b>	<b>\$ 81,459</b>	<b>\$ 81,459</b>
31.00	Operating Supplies	\$ 1,269	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
41.00	Professional Services	10,361	-	-	5,000	5,000
42.01	Communications - Devices	464	550	550	550	550
43.00	Travel and Subsistence	5,366	15,000	15,000	5,000	5,000
46.00	AWC-RMSA Insurance	11,956	10,102	10,102	16,628	17,626
49.01	Conference/School/Training	4,403	23,500	23,500	23,500	23,500
49.02	Printing/Binding	-	1,000	1,000	1,000	1,000
49.03	Professional Dues & Subscriptions	4,358	6,350	6,350	6,350	6,350
<b>Total Other Expenditures</b>		<b>\$ 38,179</b>	<b>\$ 58,002</b>	<b>\$ 58,002</b>	<b>\$ 59,528</b>	<b>\$ 60,526</b>
91.00	Equipment Replacement	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550
<b>Total Capital Outlay</b>		<b>\$ 550</b>	<b>\$ 550</b>	<b>\$ 550</b>	<b>\$ 550</b>	<b>\$ 550</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 121,755</b>	<b>\$ 140,044</b>	<b>\$ 140,044</b>	<b>\$ 141,537</b>	<b>\$ 142,535</b>

- 11.00 Mayor and 7 Councilmembers
- 41.00 General consulting services (recruitment, facilitation, special projects, strategic planning)
- 43.00 Travel associated with Council trainings and meetings (AWC Annual Conference)
- 49.01 City Annual Legislative Conference; AWC Annual Conference
- 49.03 SSHA3P and EDB Memberships

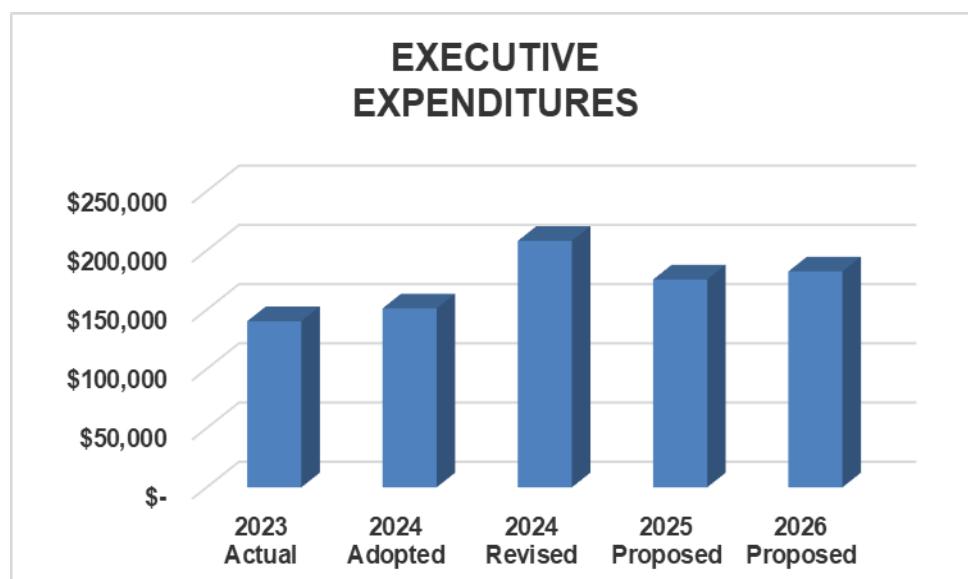


DuPont City Council and Nisqually Tribal Council Meeting - 3/7/2024

**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: EXECUTIVE</b> 001-002-513-10					
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>
					<b>2026 Proposed</b>
11.00	Salaries and Wages	\$ 103,023	\$ 105,509	\$ 162,509	\$ 122,499
21.00	Personnel Benefits	31,615	35,611	35,611	41,908
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 134,637</b>	<b>\$ 141,120</b>	<b>\$ 198,120</b>	<b>\$ 164,407</b>
31.00	Operating Supplies	\$ 281	\$ 200	\$ 200	\$ 350
35.00	Small Tools & Equipment	-	50	50	-
41.00	Professional Services	245	1,500	1,500	1,500
42.01	Communications - Devices	463	550	550	550
43.00	Travel and Subsistence	776	500	500	500
46.00	AWC-RMSA Insurance	2,814	2,835	2,835	3,913
49.01	Conference/School/Training	432	2,600	2,600	2,600
49.03	Professional Dues & Subscriptions	450	1,400	1,400	1,400
49.05	Miscellaneous	-	100	100	-
	<b>Total Other Expenditures</b>	<b>\$ 5,461</b>	<b>\$ 9,735</b>	<b>\$ 9,735</b>	<b>\$ 10,813</b>
91.00	Equipment Replacement Charges	\$ 250	\$ 250	\$ 250	\$ 250
	<b>Total Capital Outlay</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 140,349</b>	<b>\$ 151,105</b>	<b>\$ 208,105</b>	<b>\$ 175,470</b>
					<b>\$ 182,326</b>

- 11.00 City Administrator (60%)
- 31.00 Printer supplies, 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

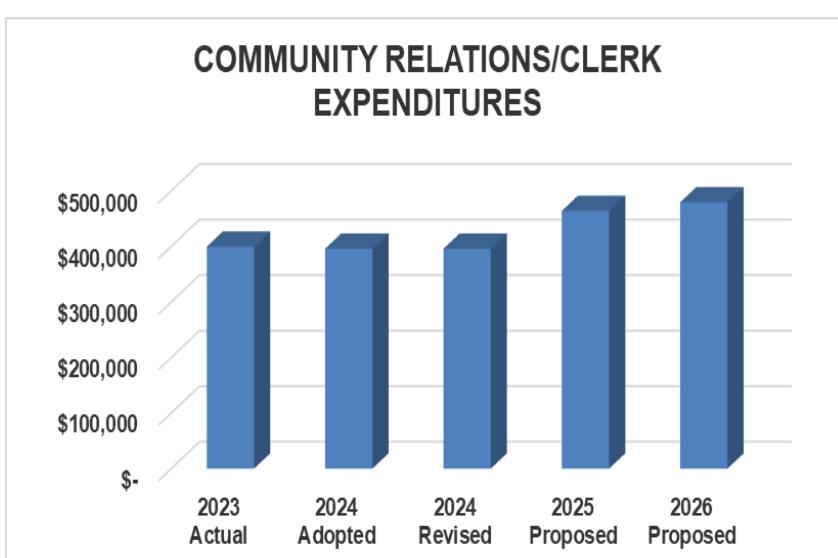


The **Community Relations/Clerk** department is led by the Director of Community Relations/Clerk, who reports to the City Administrator. They manage the City's Communications and Community Relations, acts as the Administrator for the Civil Service Commission, and is the appointed City Clerk. The Community Relations/Clerk department is responsible for City-wide records management, including public disclosure, maintains the contracts and agreements master file, providing support for City Council meetings including agendas, meeting minutes, packets, and legal notices. This department is responsible for City-wide communication for City programs, services and events; coordinates media relations and public information programs; manages and oversees the municipal web site; and provides administrative support for the Mayor, City Council, City Administrator and City Attorney.

**City of DuPont  
2025-2026 Program Expenditure Budget**

<b>PROGRAM: COMMUNITY RELATIONS AND CLERK</b> 001-002-514-20		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
11.00	Salaries and Wages	\$ 259,678	\$ 252,270	\$ 252,270	\$ 304,423	\$ 317,175
21.00	Personnel Benefits	90,059	119,045	119,045	111,035	116,436
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 349,736</b>	<b>\$ 371,315</b>	<b>\$ 371,315</b>	<b>\$ 415,458</b>	<b>\$ 433,611</b>
31.00	Operating Supplies	\$ 68	\$ 250	\$ 250	\$ 300	\$ 300
35.00	Small Tools & Equipment	-	500	500	500	500
41.00	Professional Services	27,907	3,250	3,250	3,250	3,250
43.00	Travel and Subsistence	1,119	1,000	1,000	3,300	3,300
46.00	AWC-RMSA Insurance	3,516	3,543	3,543	4,890	5,184
48.01	Maintenance - Software	15,648	12,000	12,000	29,308	27,308
49.01	Conference/School/Training	305	2,500	2,500	5,500	4,500
49.02	Printing/Binding	-	50	50	-	-
49.03	Professional Dues & Subscriptions	715	900	900	900	900
	<b>Total Other Expenditures</b>	<b>\$ 49,278</b>	<b>\$ 23,993</b>	<b>\$ 23,993</b>	<b>\$ 47,948</b>	<b>\$ 45,242</b>
91.00	Equipment Replacement Charges	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	<b>Total Capital Outlay</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 399,514</b>	<b>\$ 395,808</b>	<b>\$ 395,808</b>	<b>\$ 463,906</b>	<b>\$ 479,353</b>

- 11.00 Community Relations and Clerk Director; Deputy Clerk, and Communications/Executive Assistant
- 31.00 Printer supplies, 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

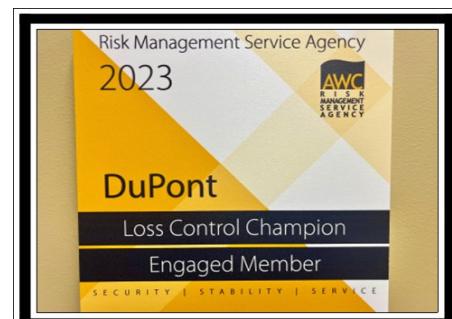
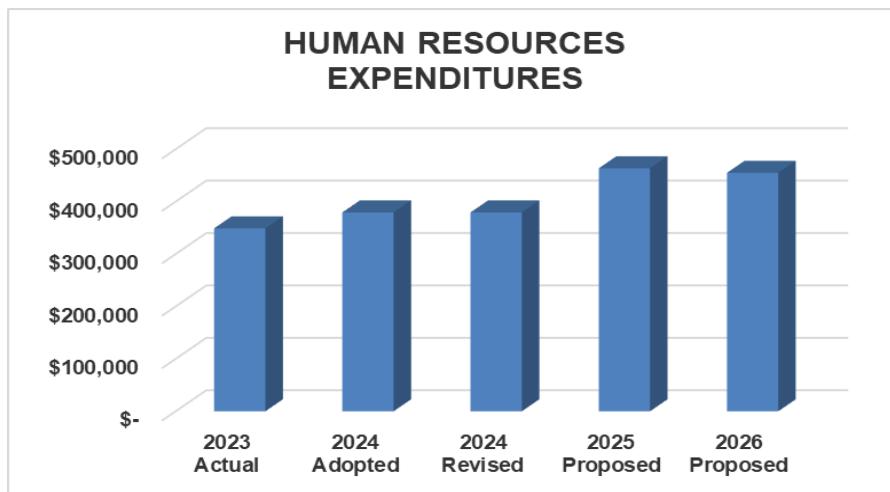


The Human Resources (HR)/Risk Management department serves the City of DuPont by developing, implementing, and supporting programs and policies that promote a safe, inclusive, and productive work environment. The HR/ Risk Management Department is responsible for recruitment, job classification and compensation, employee leave and wellness programs, benefits administration, training and development, labor relations, personnel records, workers' compensation, workplace safety, and compliance with labor laws and regulations. The HR Director acts as the City's Risk Manager and is the primary liaison between the City and the Association of Washington Cities Risk Management Service Agency (AWC-RMSA), a member-owned risk pool, that provides the City with claims adjustment services, legal defense of claims, risk management consultation, and employee safety training services.

**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: HUMAN RESOURCES</b>						
001-002-518-10		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
11.00	Salaries and Wages	\$ 251,438	\$ 270,516	\$ 270,516	\$ 298,738	\$ 309,580
21.00	Personnel Benefits	82,535	85,384	85,384	105,646	110,977
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 333,973</b>	<b>\$ 355,900</b>	<b>\$ 355,900</b>	<b>\$ 404,384</b>	<b>\$ 420,557</b>
31.00	Operating Supplies	\$ 116	\$ 400	\$ 400	\$ 3,700	\$ 3,700
35.00	Small Tools & Equipment	-	50	50	-	-
41.00	Professional Services	-	6,500	6,500	28,000	3,000
41.03	Advertising	-	900	900	900	900
42.01	Communications - Devices	903	1,020	1,020	1,020	1,020
43.00	Travel and Subsistence	767	200	200	2,200	2,200
46.00	AWC-RMSA Insurance	2,814	2,835	2,835	3,913	4,148
48.01	Maintenance - Software	8,989	4,500	4,500	10,000	10,000
49.01	Conference/School/Training	178	3,350	3,350	6,000	6,000
49.03	Professional Dues & Subscriptions	295	2,500	2,500	2,500	2,500
49.05	Miscellaneous	-	250	250	-	-
	<b>Total Other Expenditures</b>	<b>\$ 14,063</b>	<b>\$ 22,505</b>	<b>\$ 22,505</b>	<b>\$ 58,233</b>	<b>\$ 33,468</b>
91.00	Equipment Replacement Charges	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Total Capital Outlay</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 349,036</b>	<b>\$ 379,405</b>	<b>\$ 379,405</b>	<b>\$ 463,617</b>	<b>\$ 455,025</b>

- 11.00 Human Resources Director; Senior HR Analyst, and 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

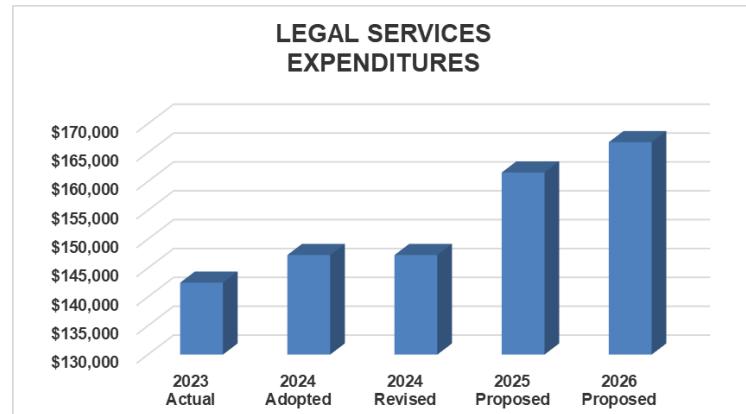


**Legal Services**, led by the City Attorney provides services in all areas of municipal law and legal policy, including: land use planning, permitting, regulatory enforcement and litigation; advisement and analysis on all personnel matters and labor/union relations, including labor negotiations; law enforcement training, advice, and policy development; code enforcement; ordinance and resolution drafting, development, and presentation; municipal code analysis and development; liability analysis, advice, and litigation; Public Records Act advice, policy development and litigation; legislative analysis; City taxing and fee development and legislation and drafting formal legal opinions and analysis. The City Attorney represents the City and manages all litigation the City is involved in, as either plaintiff or respondent. The City Attorney also advises and represents all elected officials in their individual capacity as City officials and directly assists the City Administrator as assigned. Types of lawsuits covered by the City's risk pool (see below) often have additional legal counsel assigned by the risk pool to the claim. In such instances, the City Attorney manages the litigation along with the risk pool attorney. In litigation matters not covered by the risk pool, including but not limited to, Public Records Act lawsuits, land use claims, administrative adjudications, the City Attorney is the sole representative for the City. The City Attorney is responsible for assisting Human Resources with Risk Management, provides legal advice and direction to all departments, and additionally provides non-legal policy and operations assistance.

**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: LEGAL</b> 001-003-515-XX						
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00	Salaries and Wages	\$ 81,064	\$ 91,132	\$ 91,132	\$ 97,258	\$ 100,954
21.00	Personnel Benefits	26,825	32,554	32,554	33,822	35,386
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 107,889</b>	<b>\$ 123,686</b>	<b>\$ 123,686</b>	<b>\$ 131,080</b>	<b>\$ 136,340</b>
31.00	Operating Supplies	\$ -	\$ 300	\$ 300	\$ 400	\$ 400
35.00	Small Tools & Equipment	-	50	50	-	-
41.00	Prof Svcs - Specialized Legal Counsel	27,174	17,000	17,000	18,000	18,000
42.00	Communications	463	800	800	500	500
43.00	Travel and Subsistence	61	350	350	350	350
49.01	Conference/School/Training	-	1,100	1,100	3,000	3,000
49.03	Professional Dues & Subscriptions	6,460	3,500	3,500	7,800	7,800
49.05	Miscellaneous	-	50	50	-	-
	<b>Total Other Expenditures</b>	<b>\$ 34,158</b>	<b>\$ 23,150</b>	<b>\$ 23,150</b>	<b>\$ 30,050</b>	<b>\$ 30,050</b>
91.00	Equipment Replacement	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406
	<b>Total Capital Outlay</b>	<b>\$ 406</b>	<b>\$ 406</b>	<b>\$ 406</b>	<b>\$ 406</b>	<b>\$ 406</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 142,454</b>	<b>\$ 147,242</b>	<b>\$ 147,242</b>	<b>\$ 161,536</b>	<b>\$ 166,796</b>

- 11.00 City Attorney (60%)
- 31.00 Printer supplies, binders, general office supplies
- 41.01 Specialized legal counsel
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, labor relations training, professional certifications
- 49.03 Dues for legal associations
- 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.

## 2023-2024 ACCOMPLISHMENTS

- Maintained the City's AA+ credit rating with Standard & Poor's.
- Maintained the Revenue Bond AA credit rating with Standard & Poor's.
- Performed oversight and performance responsibilities for the administration of the City's Lodging Tax (LTAC) program.
- Actively involved in the Emergency Operations Committee.
- Tracked and audited all Covid-19 expenses for future submittal for reimbursement to the US Treasury and FEMA through the Cares Act.
- Assisted with the virtual Parks & Recreation Auction.
- Continued to keep the front office safe from the COVID-19 pandemic by moving customer doorbell outside for deliveries, to wiping down surfaces daily and following Department of Health protocol.
- Assisted the State Auditor's Office with the two-year audit of 2021 & 2022 and the one year audit of 2023.
- Implemented See Click Fix Software where residents can submit work orders and receive information for issues or concerns that they have in the City. Items such as a fallen tree, misplaced sign or injured animal.
- Tracked and audited all Covid-19 expenses for the Federal ARPA monies received.
- Updated and implemented the Fee Schedule.



## 2025-2026 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.
- Continual training on the State Auditor's Policies and Practices.

## FINANCIAL GOALS



Maintain long-term financial forecast model

Maintain City's AA+ & Revenue Bond AA credit Rating with Standard & Poor's

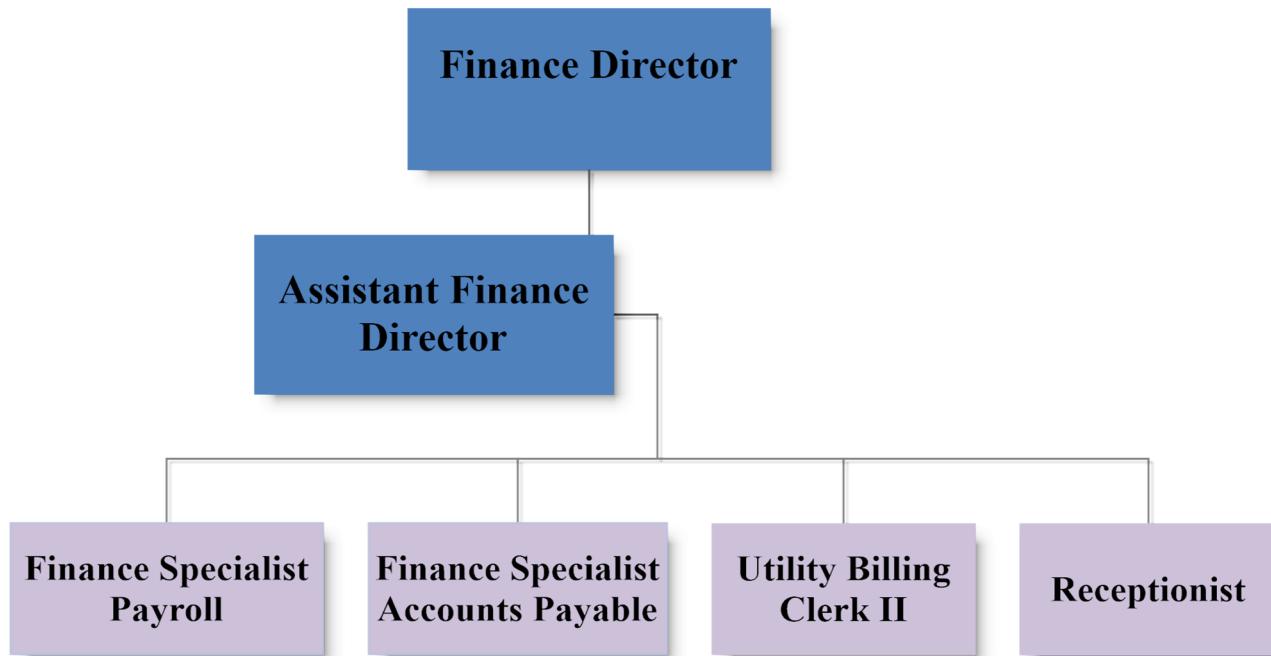
Expand all types of online Financial Transactions

100% Paperless Payroll Entry

Lodging Tax Committee Policies

Continual State Auditor Training

# 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** - Performs a wide 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 and 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 II** - 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.

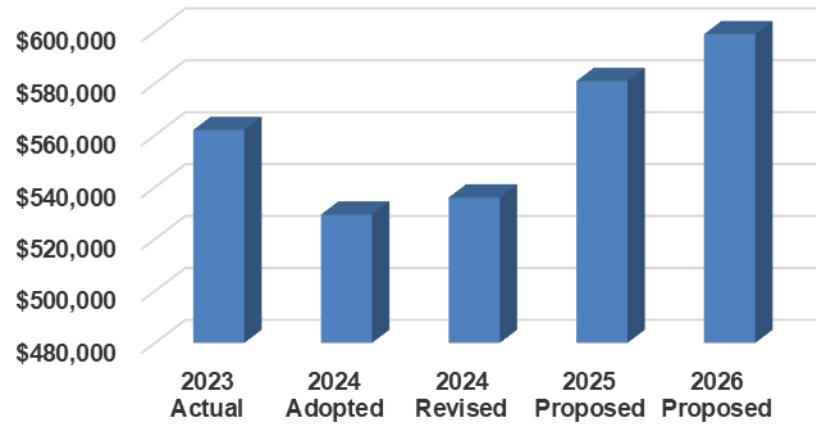
**Receptionist** - Responsible for performing routing receptionist and clerical work. Answers phones, greets the public, and provides customer assistance, acts as cashier, provides assistance to the Recreation and Events division. Handles facility schedules, rentals and pet licensing. Answers citizens'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

**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>SUPPORT SERVICES DEPARTMENT</b>						
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00	Salaries and Wages	\$ 221,359	\$ 239,942	\$ 239,942	\$ 250,987	\$ 259,903
12.00	Overtime	-	260	260	260	260
21.00	Personnel Benefits	66,239	69,181	69,181	81,565	85,208
<b>Total Salary, Wages and Benefits</b>		<b>\$ 287,598</b>	<b>\$ 309,383</b>	<b>\$ 309,383</b>	<b>\$ 332,812</b>	<b>\$ 345,371</b>
31.00	Operating Supplies	\$ 4,267	\$ 6,750	\$ 6,750	\$ 6,600	\$ 6,600
35.00	Small Tools & Equipment	755	1,200	1,200	1,200	1,200
41.00	Professional Services	68,060	40,990	57,157	46,990	46,990
41.03	Advertising	-	50	50	-	-
42.00	Communication	20,237	26,600	26,600	24,500	24,500
43.00	Travel and Subsistence	413	2,000	2,000	2,500	2,500
45.00	Operating Rental & Leases	-	5,600	5,600	-	-
46.00	AWC-RMSA Insurance	6,066	6,112	6,112	8,437	8,943
48.00	Repair & Maintenance	136,016	113,044	103,444	136,000	141,000
49.00	Misc/Conf/Training/Printing/Dues	29,043	11,450	11,450	8,650	8,650
<b>Total Other Expenditures</b>		<b>\$ 264,859</b>	<b>\$ 213,796</b>	<b>\$ 220,363</b>	<b>\$ 234,877</b>	<b>\$ 240,383</b>
70.00	Lease Debt Payment	\$ 3,696	\$ -	\$ -	\$ 5,800	\$ 5,800
91.00	Equipment Replacement Charges	5,907	6,304	6,304	7,431	7,431
<b>Total Capital Outlay</b>		<b>\$ 9,603</b>	<b>\$ 6,304</b>	<b>\$ 6,304</b>	<b>\$ 13,231</b>	<b>\$ 13,231</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 562,059</b>	<b>\$ 529,483</b>	<b>\$ 536,050</b>	<b>\$ 580,920</b>	<b>\$ 598,985</b>

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

**SUPPORT SERVICES DEPARTMENT  
EXPENDITURES**



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

**PROGRAM: FINANCE**

001-004-514-23

<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00	Salaries and Wages	\$ 221,359	\$ 239,942	\$ 239,942	\$ 250,987	\$ 259,903
12.00	Overtime	-	260	260	260	260
21.00	Personnel Benefits	66,239	69,181	69,181	81,565	85,208
<b>Total Salary, Wages and Benefits</b>		<b>\$ 287,598</b>	<b>\$ 309,383</b>	<b>\$ 309,383</b>	<b>\$ 332,812</b>	<b>\$ 345,371</b>
31.00	Operating Supplies	\$ 93	\$ 250	\$ 250	\$ 1,100	\$ 1,100
35.00	Small Tools & Equipment	-	200	200	200	200
41.00	Professional Services	45,417	24,990	24,990	24,990	24,990
41.03	Advertising	-	50	50	-	-
43.00	Travel and Subsistence	413	2,000	2,000	2,500	2,500
46.00	AWC-RMSA Insurance	6,066	6,112	6,112	8,437	8,943
48.01	Maintenance - Software	22,355	16,444	6,844	20,000	20,000
49.01	Conference/School/Training	3,534	2,100	2,100	4,000	4,000
49.02	Printing/Binding	-	500	500	500	500
49.03	Professional Dues & Subscriptions	10,803	550	550	550	550
49.05	Miscellaneous	2	1,500	1,500		
<b>Total Other Expenditures</b>		<b>\$ 88,682</b>	<b>\$ 54,696</b>	<b>\$ 45,096</b>	<b>\$ 62,277</b>	<b>\$ 62,783</b>
91.00	Equipment Replacement Charges	\$ 1,434	\$ 1,434	\$ 1,434	\$ 1,550	\$ 1,550
<b>Total Capital Outlay</b>		<b>\$ 1,434</b>	<b>\$ 1,434</b>	<b>\$ 1,434</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 377,714</b>	<b>\$ 365,513</b>	<b>\$ 355,913</b>	<b>\$ 396,639</b>	<b>\$ 409,704</b>

11.00 Finance Director (45%); Assistant Finance Director (45%); Finance Specialist (Payroll, Taxes) (65%); Finance Specialist (Payables, Assets) (35%); Utility Billing Clerk II (5%); Receptionist/Clerical (15%), and Permit Coordinator (10%)

31.00 Forms, printer supplies, endorsement stamps, cashier tape

41.00 Audit fees

43.00 Travel associated with staff training and meetings

48.01 Financial software maintenance contract

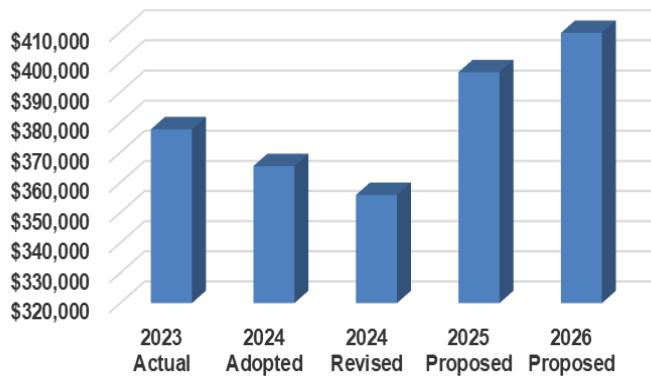
49.01 Training & staff development, conferences, software training, professional certifications

49.02 Budget documents and other financial reports

49.03 Dues - WFOA, GFOA, WPTA, WCMA, & PSFOA

49.05 Online banking fees, Department of Revenue Business License Service fees

**FINANCE  
EXPENDITURES**



**City of DuPont  
Small  
Business  
Grants**

Applications online  
Monday, February 12, 2024



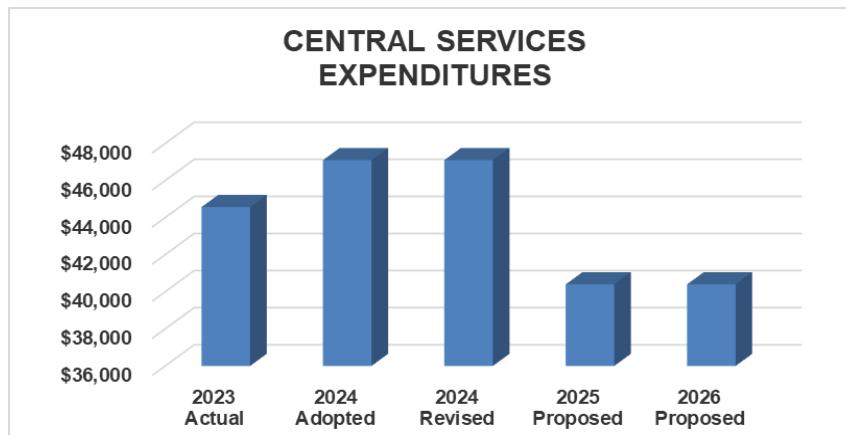
Applications accepted February 12 - March 4, 2024



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: CENTRAL SERVICES</b>						
001-005-518-50		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
31.00	Operating Supplies	\$ 4,175	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000
35.00	Small Tools & Equipment	444	500	500	500	500
41.00	Professional Services	1,315	-	-	-	-
42.00	Communications	17,987	22,500	22,500	22,500	22,500
42.02	Communications - Postage	2,250	4,100	4,100	2,000	2,000
45.00	Operating Rental & Leases	-	5,600	5,600	-	-
48.00	Repair & Maintenance	-	1,600	1,600	1,000	1,000
49.02	Printing/Binding	4,391	4,300	4,300	3,500	3,500
49.05	Miscellaneous	41	2,500	2,500	100	100
49.03	Professional Dues & Subscriptions	10,273	-	-	-	-
<b>Total Other Expenditures</b>		<b>\$ 40,875</b>	<b>\$ 47,100</b>	<b>\$ 47,100</b>	<b>\$ 34,600</b>	<b>\$ 34,600</b>
70.00	Lease Debt Payment	\$ 3,696	\$ -	\$ -	\$ 5,800	\$ 5,800
<b>Total Capital Outlay</b>		<b>\$ 3,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,800</b>	<b>\$ 5,800</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 44,571</b>	<b>\$ 47,100</b>	<b>\$ 47,100</b>	<b>\$ 40,400</b>	<b>\$ 40,400</b>

- 31.00 General office supplies for City, printer cartridges, toner and copy paper
- 42.00 City Hall phone system
- 42.02 Postage for Citywide mailings
- 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



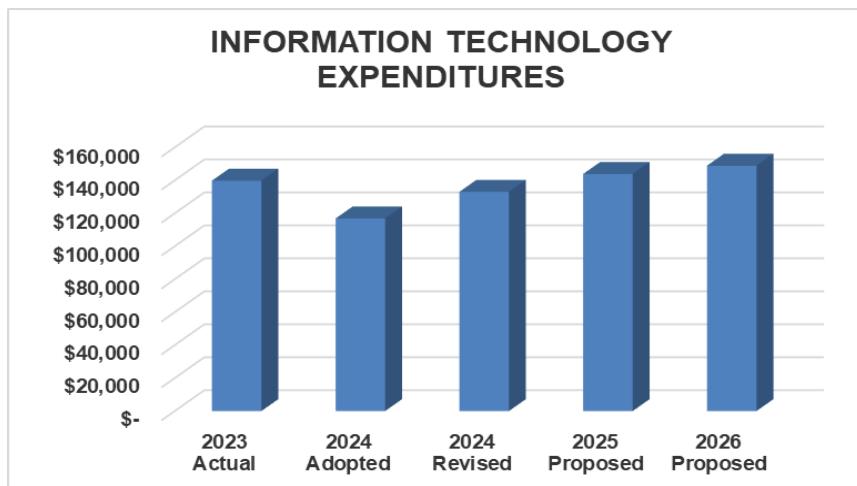
**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: INFORMATION TECHNOLOGY</b>					
001-005-518-81					
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
31.00 Office Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
35.00 Small Tools & Equipment	\$ 311	\$ 500	\$ 500	\$ 500	\$ 500
41.00 Professional Services - I.T.	\$ 21,328	\$ 16,000	\$ 32,167	\$ 22,000	\$ 22,000
48.01 Hardware/Software Maintenance	\$ 113,662	\$ 95,000	\$ 95,000	\$ 115,000	\$ 120,000
<b>Total Other Expenditures</b>	<b>\$ 135,301</b>	<b>\$ 112,000</b>	<b>\$ 128,167</b>	<b>\$ 138,000</b>	<b>\$ 143,000</b>
91.00 Equipment Replacement Charges	\$ 4,473	\$ 4,870	\$ 4,870	\$ 5,881	\$ 5,881
<b>Total Capital Outlay</b>	<b>\$ 4,473</b>	<b>\$ 4,870</b>	<b>\$ 4,870</b>	<b>\$ 5,881</b>	<b>\$ 5,881</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 139,774</b>	<b>\$ 116,870</b>	<b>\$ 133,037</b>	<b>\$ 143,881</b>	<b>\$ 148,881</b>

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 members of the DuPont Police Department (DPD) strive to make this organization a values-based, inclusive, family first, professional destination police agency consisting of healthy, ethical, well-trained, team-oriented law enforcement professionals that this community can be proud of. Our core values, vision, and empowerment model are the foundation of everything we do.

The DuPont Police Department is a full-service, modern police agency organized into two divisions: Administration Services Division and Operations Bureau. We currently have a Chief, Deputy Chief, four Sergeants, a Detective, and nine Patrol Officers. We also have one Administrative Specialist and one Police Records Clerk.

### Administration Services Division

The Administration Division consists of the sworn Chief of Police, the Deputy Chief, the Administrative Specialist, and the Police Records Clerk. The Chief is responsible for the overall management and administration of the Police Department. The Deputy 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 Bureau

The Deputy Chief is the commander of the Operations Division, which consists of four Sergeants, nine Patrol Officer Positions and one Detective. The Patrol Division is responsible for patrol functions, including 24-hour response to the initial investigation of crimes and incidents, traffic enforcement and control, accident investigation, and community policing programs. Our Patrol Division includes elements such as uniformed patrol officers, off-road "trail" patrol, motorcycle /traffic units, and participation in a multiagency tactical response team. The Patrol Division also participates in crime education, community outreach, and community event planning.



The Criminal Investigations Unit (CIU) is charged with investigating all major crimes that occur within the City of DuPont and with follow-up investigations. Detectives are cross-trained to professionally investigate any type of criminal activity, to include crimes against persons (crimes including homicides, domestic violence, rapes, assault, etc.) and crimes against property (fraud, burglaries, larcenies, forgeries, auto thefts, etc.). DPD's CIU is a member of the Pierce County Force Investigations Team (PCFIT) and the multi-agency major Crime Response Unit (CRU).

## **Emergency Management**

DPD also oversees the City's Emergency Management program, responsible for ensuring a state of readiness for all potential hazards (natural, environmental, and human-caused). The mission of the DuPont Emergency Management program is to protect lives and property through preparedness and mitigation activities by developing emergency management plans, conducting exercises, and organizing response efforts in the event of a significant incident. A major focus of DPD's efforts is the collaboration with the Pierce County Department of Emergency Management.

## **2023-2024 MAJOR ACCOMPLISHMENTS**

- Created sweeping police accountability systems, including a Corporal Officer Program for increased supervision, modernized department policies (Lexipol), new internal affairs and complaint processes, mandatory implicit bias and de-escalation training for all staff.
- Established a positive relationship with Nisqually Indian Tribe resulting in a \$45,000 grant for the purchase of new patrol vehicle.
- Established a close working relationship with the Department of the Army Police and conducted joint community support initiatives for military connected community members.
- Created the City's framework for a Pandemic Continuity of Operations Plan (COOP) in response to COVID-19; to ensure staff protection, infrastructure security and continuity of business and operations.
- Initiated multiple community outreach efforts, to include Neighborhood and Business Watch, Coffee with a Cop, Toys for Tots, Citizen's and Youth Academy, social media outreach, the "Pink Patch" cancer awareness project, and Rape Aggression and Defense course.
- Implemented a school safety program including first DuPont School Resource Officer program with the Steilacoom School District, implemented response to extraordinary violence and active shooter program.
- Implemented staff leadership and development resulting in several staff promotions.
- Hosted 21 training/development courses for DPD staff and outside agencies.

## 2025-2026 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' and Youth Academy, Coffee with a Cop).
- Charitable efforts.
- Community events (e.g., National Night Out, Public Safety Day, integrated in all City events).

### OPERATIONAL READINESS:

- Planning and Response to extraordinary acts of violence (e.g., international and domestic terrorism, protection of our military community, school and workplace violence).
- Traffic enforcement / safety efforts.
- 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 staffing and training.
- Directed enforcement efforts 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 such as the Flock LPR system (to support operational readiness, increase safety and reduce risk and liability).
- New policies, procedures, best practices and standards (Lexipol).
- Meet policy and procedure standards to achieve future 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 / progressive discipline.
- Increased career opportunities.



**National Coffee with a Cop**



**DuPont's First Youth Academy**

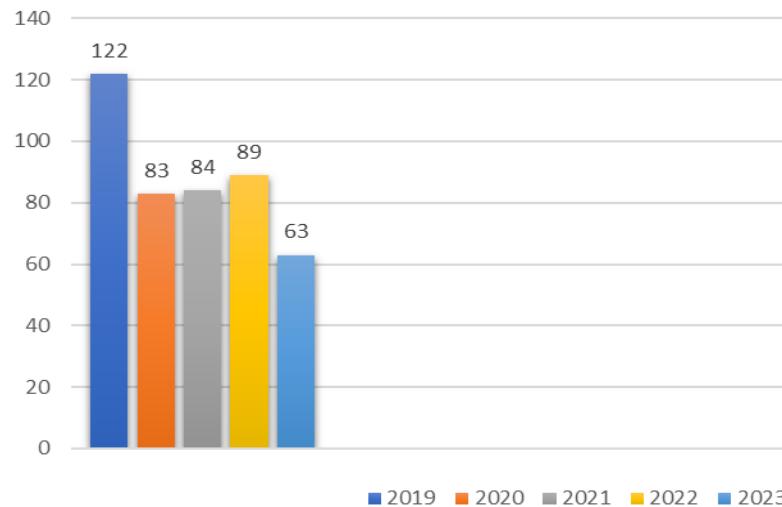


**National Night out**

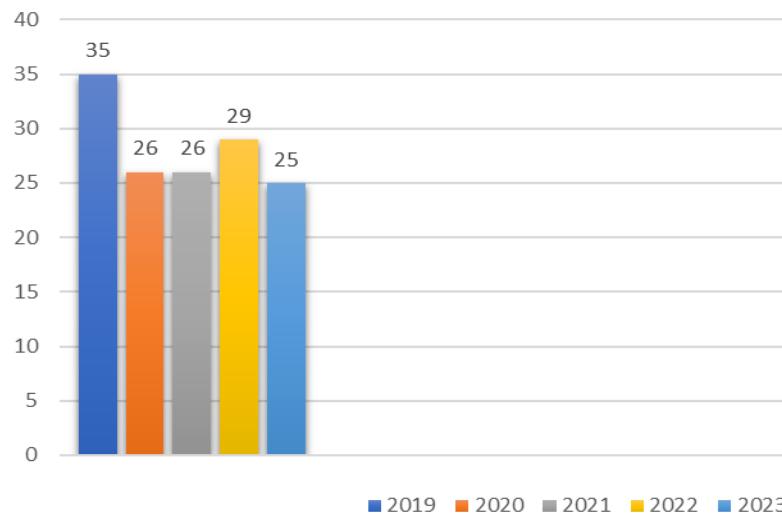


**Downtown Trick or Treating**

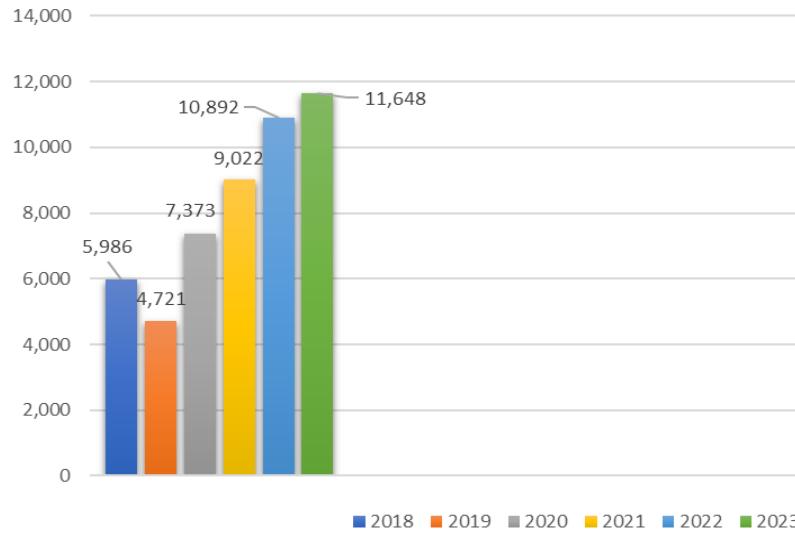
### MOTOR VEHICLE COLLISIONS



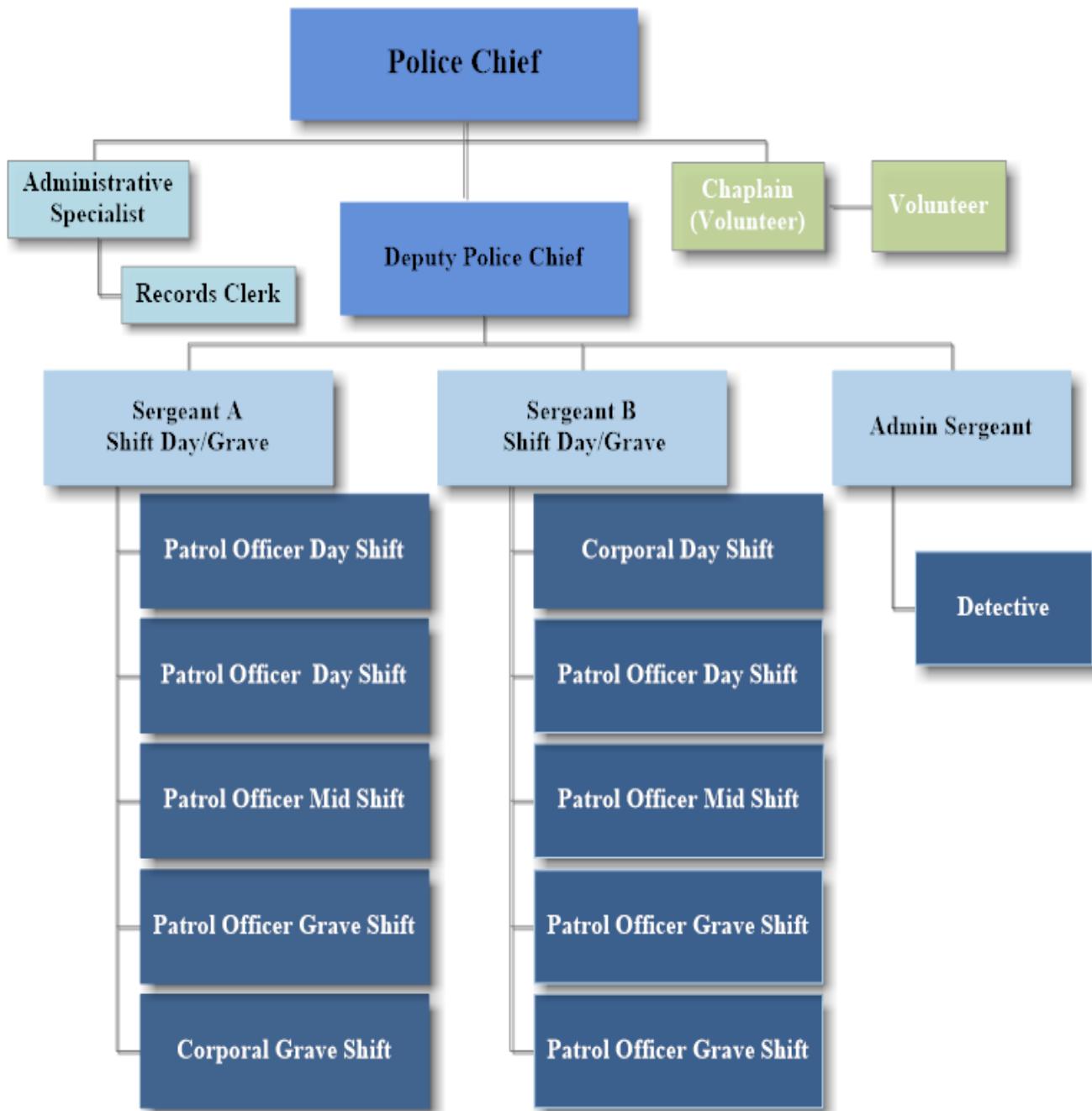
### MOTOR VEHICLE HIT & RUN



### CALLS FOR SERVICE BY YEAR



# 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. Works under the general guidance and direction of the City Administrator. Exercises supervision over all Police Department staff directly or through subordinate supervisors.

**Deputy Police Chief-** The Deputy Chief reports to the Chief of Police and is responsible for the management of operations as well as other assigned duties. Those duties may include policy and procedure development, special event planning, patrol scheduling, budget preparation, and coordination of hiring, the evaluations of personnel performance, records, oversight, emergency management and complaint investigations. The Deputy Chief will oversee, actively mentor, and train supervisors and future leaders within the Department.

**Police Sergeant-** Coordinates and performs police patrol or investigative activities to provide emergency aid, security and protection to the citizens of DuPont and to enforce all federal, state, and local laws and regulations. This position reports to the Chief of Police who provides general guidance and direction. Under direction of the Chief of Police and as assigned will provide general supervision to all employees within those activities.

**Police Detective-** The Police Detective will be responsible for the criminal investigations department and for further investigation of all felonies and other such misdemeanors that require extended investigation. Work of this class requires regular public contact with a high degree of tact, judgment, and technical knowledge. The person assigned to this position will also maintain proficiency for the rank assigned as listed in the job description of his rank.

**Police Officer-** A Police 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. He/She works under supervision of a superior officer who reviews work for conformance to orders and departmental policies and procedures. He/She may act as an officer in charge on assigned shift and subsequently supervise and direct subordinate departmental personnel.

**Police Administrative Assistant-** This position provides administrative and clerical support to the City Administrator and other departments. The person occupying this position must be knowledgeable in many aspects of organizational and operational process and be able to relieve the Leadership Team Members of routine administrative duties. The position is responsible for the timely production of a variety of projects as assigned. The work requires considerable familiarity with organizational operations, analysis, procedures, and public relations. Work must be executed with professionalism, minimum supervision, and the exercise of independent judgment.

**Police Records Clerk-** Performs routine receptionist, clerical, and secretarial work. Answers phones, greets the public, provides customer assistance, and processes data. Performs public records disclosures. Assists in organizing, scheduling, conducting, and evaluating various activities; prepares facilities for participants' use including reservations, walk-throughs before and after events and set up of equipment. Must be available to work a flexible schedule including evening and weekend hours as needed. Infrequent travel outside of city-limits to attend job-related training may be required.

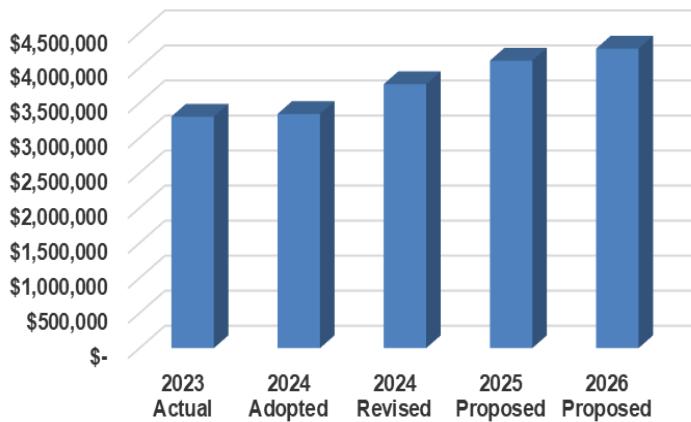
**City of DuPont**  
**2025-2026 Program Expenditure Budget**

**POLICE DEPARTMENT**

EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
11.00 Salaries and Wages	\$ 1,672,407	\$ 1,916,236	\$ 1,916,236	\$ 2,177,992	\$ 2,310,733
12.00 Overtime	103,655	75,166	75,166	84,792	90,057
21.00 Personnel Benefits	608,495	750,107	750,107	774,913	815,118
26.00 Uniform Cleaning	30	200	200	200	200
27.00 Uniforms & Equipment Allowance	28,176	18,900	18,900	18,900	18,900
<b>Total Salary, Wages and Benefits</b>	<b>\$ 2,412,762</b>	<b>\$ 2,760,609</b>	<b>\$ 2,760,609</b>	<b>\$ 3,056,797</b>	<b>\$ 3,235,008</b>
31.00 Operating Supplies	\$ 15,739	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750
32.00 Gas, Oil & Fuel	40,451	43,300	43,300	43,300	43,300
35.00 Small Tools & Equipment	8,153	12,850	12,850	11,050	11,050
41.00 Professional Services	12,204	19,800	19,800	19,800	19,800
41.03 Advertising	70	450	450	450	450
42.00 Communications	254,203	202,967	202,967	202,967	202,967
43.00 Travel and Subsistence	4,920	6,300	6,300	7,300	7,300
45.00 Operating Rental & Leases	177,087	28,390	28,390	15,200	15,200
46.00 AWC-RMSA Insurance	56,425	55,077	55,077	78,472	83,181
47.00 Utilities	23,726	16,490	16,490	16,490	16,490
48.00 Repair & Maintenance	85,627	51,050	51,050	53,550	53,550
49.00 Conf/Training/Printing/Dues	23,443	24,120	24,120	22,420	22,420
<b>Total Other Expenditures</b>	<b>\$ 702,048</b>	<b>\$ 479,544</b>	<b>\$ 479,544</b>	<b>\$ 489,749</b>	<b>\$ 494,457</b>
64.00 Machinery and Equipment	\$ 47,928	\$ -	\$ -	\$ 13,000	\$ -
70.01 Capital Lease	15,146	-	424,593	389,188	389,188
91.00 Equipment Replacement Charges	125,588	102,125	102,125	153,269	154,468
<b>Total Capital Outlay</b>	<b>\$ 188,662</b>	<b>\$ 102,125</b>	<b>\$ 526,718</b>	<b>\$ 555,457</b>	<b>\$ 543,656</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,303,472</b>	<b>\$ 3,342,278</b>	<b>\$ 3,766,871</b>	<b>\$ 4,102,003</b>	<b>\$ 4,273,121</b>

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

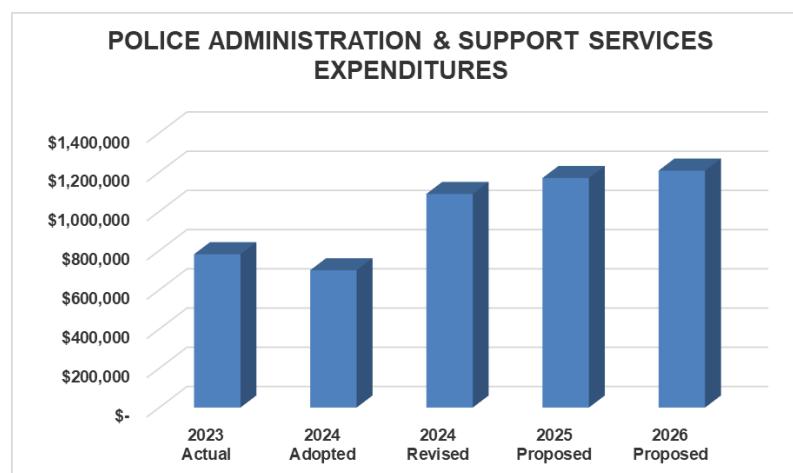
**POLICE DEPARTMENT  
EXPENDITURES**



City of DuPont  
2025-2026 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICES 001-007-521-10						
EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	
11.00 Salaries and Wages	\$ 390,356	\$ 422,910	\$ 422,910	\$ 492,153	\$ 519,589	
12.00 Overtime	690	500	500	500	500	
21.00 Personnel Benefits	212,352	181,847	181,847	184,843	194,004	
26.00 Uniform Cleaning	-	100	100	100	100	
27.00 New Uniforms & Equipment Allowance	2,916	3,500	3,500	3,500	3,500	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 606,314</b>	<b>\$ 608,857</b>	<b>\$ 608,857</b>	<b>\$ 681,096</b>	<b>\$ 717,693</b>	
31.00 Operating Supplies	\$ 9,244	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	
35.00 Small Tools & Equipment	548	850	850	1,050	1,050	
41.00 Professional Services	7,866	14,500	14,500	14,500	14,500	
41.03 Advertising	70	450	450	450	450	
42.00 Communications	51,753	16,629	16,629	16,629	16,629	
42.01 Communications - Devices	1,119	1,650	1,650	1,650	1,650	
42.02 Communications - Postage	43	50	50	50	50	
43.00 Travel and Subsistence	4,739	2,800	2,800	3,800	3,800	
45.00 Operating Rental & Leases	-	4,200	4,200	4,200	4,200	
46.00 AWC-RMSA Insurance	18,029	18,165	18,165	25,074	26,578	
47.00 Utilities	23,726	16,490	16,490	16,490	16,490	
48.00 Repair & Maintenance	1,919	-	-	-	-	
48.01 Maintenance - Software	43,440	800	800	800	800	
48.02 Maintenance - Vehicles	244	250	250	250	250	
49.01 Conference/School/Training	3,923	2,500	2,500	3,500	3,500	
49.02 Printing/Binding	756	220	220	220	220	
49.03 Professional Dues & Subscriptions	8,221	1,100	1,100	1,100	1,100	
49.05 Miscellaneous	-	200	200	-	-	
<b>Total Other Expenditures</b>	<b>\$ 175,639</b>	<b>\$ 91,354</b>	<b>\$ 91,354</b>	<b>\$ 100,263</b>	<b>\$ 101,767</b>	
70.01 Capital Lease - Traffic Cameras	\$ -	\$ 389,188	\$ 389,188	\$ 389,188	\$ 389,188	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 389,188</b>	<b>\$ 389,188</b>	<b>\$ 389,188</b>	<b>\$ 389,188</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 781,953</b>	<b>\$ 700,211</b>	<b>\$ 1,089,399</b>	<b>\$ 1,170,547</b>	<b>\$ 1,208,648</b>	

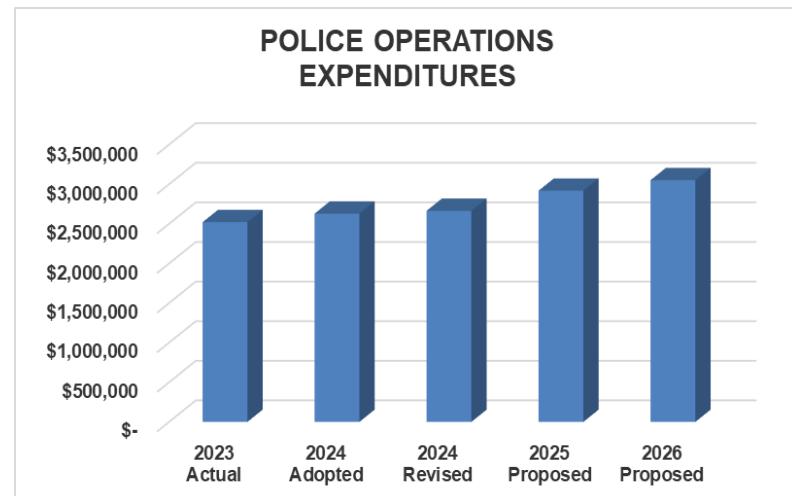
11.00 Police Chief; Deputy Chief; Police Records Specialist, and Administrative Support  
 31.00 Print materials, dry ID kits, computer supplies, general office supplies, volunteer program supplies  
 35.00 Office equipment, camera equipment, radios, community policing program equipment  
 41.00 Transcription services, alarm system monitoring, mobile shredding; State accreditation; community policing program services  
 42.01 Cell phones and air cards  
 43.00 Travel costs associated with WA Association of Sheriffs and Police Chiefs Conference and meetings  
 48.00 Alarm system, gate controls, HVAC system and card reader maintenance  
 48.02 Vehicle maintenance  
 49.01 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  
2025-2026 Program Expenditure Budget

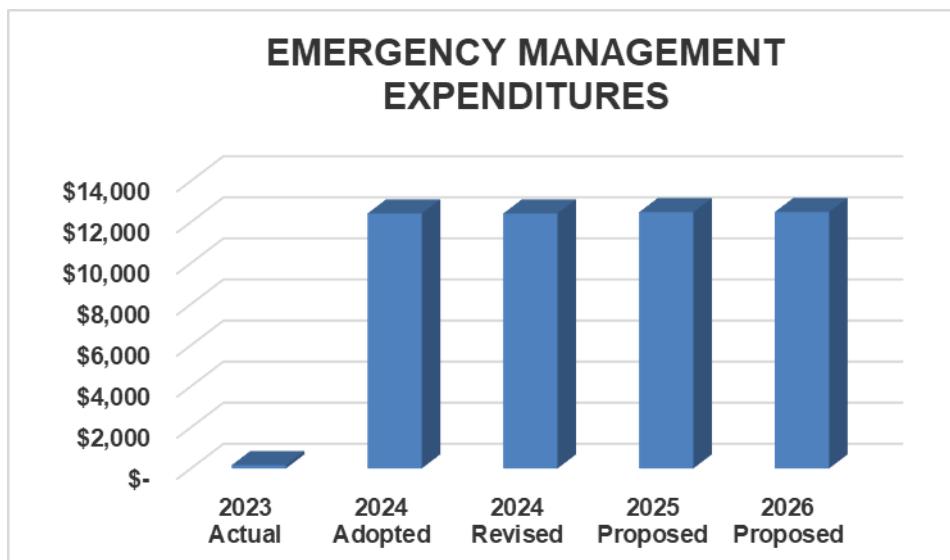
PROGRAM: POLICE OPERATIONS 001-007-521-22						
EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	
11.00 Salaries and Wages	\$ 1,282,051	\$ 1,493,326	\$ 1,493,326	\$ 1,685,839	\$ 1,791,144	
12.00 Overtime	102,964	74,666	74,666	84,292	89,557	
21.00 Personnel Benefits	396,143	568,260	568,260	590,070	621,114	
26.00 Uniform Cleaning	30	100	100	100	100	
27.00 New Uniforms & Equipment Allowance	25,259	15,400	15,400	15,400	15,400	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,806,448</b>	<b>\$ 2,151,752</b>	<b>\$ 2,151,752</b>	<b>\$ 2,375,701</b>	<b>\$ 2,517,315</b>	
31.00 Operating Supplies	\$ 6,495	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
32.00 Gas, Oil & Fuel	40,451	43,300	43,300	43,300	43,300	
35.00 Small Tools & Equipment	7,605	12,000	12,000	10,000	10,000	
41.00 Professional Services	4,339	5,300	5,300	5,300	5,300	
42.00 Communications	180,400	173,788	173,788	173,788	173,788	
42.01 Communications - Devices	20,888	10,850	10,850	10,850	10,850	
43.00 Travel and Subsistence	181	3,500	3,500	3,500	3,500	
45.00 Operating Rental & Leases	177,087	24,190	24,190	11,000	11,000	
46.00 AWC-RMSA Insurance	38,235	36,750	36,750	53,175	56,365	
48.00 Repair & Maintenance	138	-	-	2,500	2,500	
48.01 Maintenance - Software	-	3,000	3,000	3,000	3,000	
48.02 Maintenance - Vehicles	39,887	35,000	35,000	35,000	35,000	
49.01 Conference/School/Training	4,907	15,000	15,000	12,000	12,000	
49.02 Printing/Binding	-	100	100	100	100	
49.03 Professional Dues & Subscriptions	5,637	5,000	5,000	5,500	5,500	
<b>Total Other Expenditures</b>	<b>\$ 526,248</b>	<b>\$ 375,778</b>	<b>\$ 375,778</b>	<b>\$ 377,012</b>	<b>\$ 380,203</b>	
64.00 Machinery and Equipment	\$ 47,928	\$ -	\$ -	\$ 13,000	\$ -	
70.00 Lease Debt Payment	15,146	-	35,405	-	-	
91.00 Equipment Replacement Charges	125,588	102,125	102,125	153,269	154,468	
<b>Total Capital Outlay</b>	<b>\$ 188,662</b>	<b>\$ 102,125</b>	<b>\$ 137,530</b>	<b>\$ 166,269</b>	<b>\$ 154,468</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,521,358</b>	<b>\$ 2,629,654</b>	<b>\$ 2,665,059</b>	<b>\$ 2,918,983</b>	<b>\$ 3,051,985</b>	

11.00 2 Sergeants, Detective, 2 Corporals, and 8 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, seminotice, range equipment, crime scene material, drug testing supplies, flex cuffs, flares  
 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  
 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 Wellness Program



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: EMERGENCY MANAGEMENT</b>					
001-009-525-60					
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
31.00 Operating Supplies	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
46.00 AWC-RMSA Insurance	\$ 161	\$ 162	\$ 162	\$ 224	\$ 237
48.00 Repair & Maintenance	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>Total Other Expenditures</b>	<b>\$ 161</b>	<b>\$ 12,412</b>	<b>\$ 12,412</b>	<b>\$ 12,474</b>	<b>\$ 12,487</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 161</b>	<b>\$ 12,412</b>	<b>\$ 12,412</b>	<b>\$ 12,474</b>	<b>\$ 12,487</b>



# FIRE DEPARTMENT

## MISSION

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

## PRIORITIES AND PRINCIPLES

***When priorities and principles are clear, employees do not have to rely upon direction from above. Those priorities and principles are: Response, Customer Service, Training, Safety, Respect, and Leadership.***

## DESCRIPTION

The Fire Department is divided into three divisions. Administrative, Fire Prevention 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 Prevention

The prevention division is managed by the Fire Marshal, who works under the authority of the Fire Chief and operates independently to achieve the assigned responsibilities of plan review, inspections, and other tasks. The fire marshal requires administrative support, but no significant supervision.

### Operations Division

The operations division is managed by the Assistant and is comprised of a three (3) platoon shift structure. Each shift is supervised by a Fire Captain, or Acting Captain in their absence. Each shift consists of three firefighters and one Captain. All firefighters are required by the State of Washington to maintain a medical certification of at least an Emergency Medical Technician Basic (EMT-B) or Emergency Medical Technician-Paramedic (EMT-P). The Operations Chief works closely with the captains to ensure consistency across the shifts to support the departments' mission and priorities and principles.



## 2023-2024 ACCOMPLISHMENTS

- Purchased and installed the turnout gear and PPE dryer.
- Extensive work toward implementing a Paramedic Program.
  - \* *Contracted with Physician for program oversight.*
  - \* *Attained our Drug Enforcement Agency (DEA) License.*
  - \* *Cost and Needs Analyses and presentations.*
  - \* *Job Descriptions and Civil Service Approval for Firefighter/Paramedic position and testing.*
- Continued work on getting all personnel “Blue Card” certified.
- Development of multiple safety plans for the fire department in accordance with RCW 296-305.
  - \* *Accident, Illness prevention.*
  - \* *Safety Improvement plan.*
  - \* *Emergency Action Plan.*
- Hired a New Fire Chief.
- Firefighter Testing Processes.
- Hired Full-Time Firefighter/EMT.
- Hired Full-Time Firefighter/Paramedics (One is a rover Firefighter/Paramedic to offset overtime).
- Hired Temporary Firefighters/EMT's.
- Continued compliance with the L&I “FIIRE Program.”
- Received 2 grants (One in 2023 and another in 2024) each for \$25,000 from the L&I “FIIRE Program.”
- Implemented Lexipol Policy and Procedures.
- Fire Protection PPE Inventory ordering and certification compliance.
- Received a trauma grant from the Department of health.
- Completion of annual business inspections.
- Restructuring of Fire Department Fee Schedule.
- Certified 3 new IFSAC Fire Officers.
- Brought National Fire Academy training into DuPont EOC.



DuPont's first Youth Academy

## 2025-2026 GOALS

- Support the City Councils Strategic Priorities for 2024.
  - \* *Emphasis on Public Safety*
  - Find new sources of revenue
  - Seek solutions to increase staffing needs
    - \* *Firefighter/EMT's*
    - \* *Administrative Support*
  - Purchase a new ALS ambulance to replace 24 year old ambulance
  - Maintain a healthy staff
    - \* *Workplace safety, injury, and exposure reduction*
    - \* *Adhere to the L&I FIIRE Program*
  - Seek out solutions for technology update/replacement/maintenance
    - \* *Fire Radio (portable and mobile)*
    - \* *Mobile Data Computers in apparatus and staff vehicles*
    - \* *Software Updates*
  - Continue to improve training
    - \* *Collaboration with other agencies*
    - \* *Bring classes and training options to DuPont*
    - \* *Seeking out creative options to address training that requires technology or personnel numbers we are not able to complete internally.*
  - Monitor and update capital improvement/equipment/PPE replacement plans with current financial trends/projections.
  - Seek out financial sources to purchase EMS training technology, equipment, and adjuncts.
  - Make significant updates to our Pre-Fire Incident Planning.
  - Maintain Red Card Certification program.
  - Work with other City Departments on updating the Comprehensive Plan.
  - Continue to improve response efficiencies.
  - Continue to explore revenue options such as grants and reimbursements.
  - Continue enrollment in the Ground Emergency Medical Transport (GEMT) program.
  - Upgrade equipment as needed.

Response Information: The table below shows general responses. The “Year” statistics include all responses from January 1 – December 31, 2023.

(Category) Description	Year
(10) Fire, other	5
(11) Structure Fire	6
(13) Mobile property (vehicle) fire	7
(14) Natural vegetation fire	11
(25) Excessive heat, scorch burns with no ignition	1
(30) Rescue, emergency medical call (EMS), other	2
(31) Medical assist	5
(32) Emergency medical service (EMS) incident	681
(34) Search for lost person	1
(36) Water or ice-related rescue	3
(41) Combustible/flammable spills & leaks	6
(42) Chemical Release, reaction or toxic condition	3
(44) Electrical wiring/equipment problem	1
(50) Service call, other	56
(51) Person in distress	13
(52) Water Problem	1
(53) Smoke, odor problem	2
(54) Animal problem or rescue	2
(55) Public service assistance	42
(56) Unauthorized burning	1
(60) Good intent call, other	12
(61) Dispatched and canceled en route	52
(62) Wrong location, no emergency found	2
(65) Steam, other gas mistaken for smoke	13
(66) EMS call-where party has been transported	1
(70) False alarm and false call, other	18
(71) Malicious, mischievous false alarm	3
(73) System or detector malfunction	32
(74) Unintentional system/detector operation (no fire)	21
(91) Citizen complaint	2
<b>TOTAL</b>	<b>1005</b>

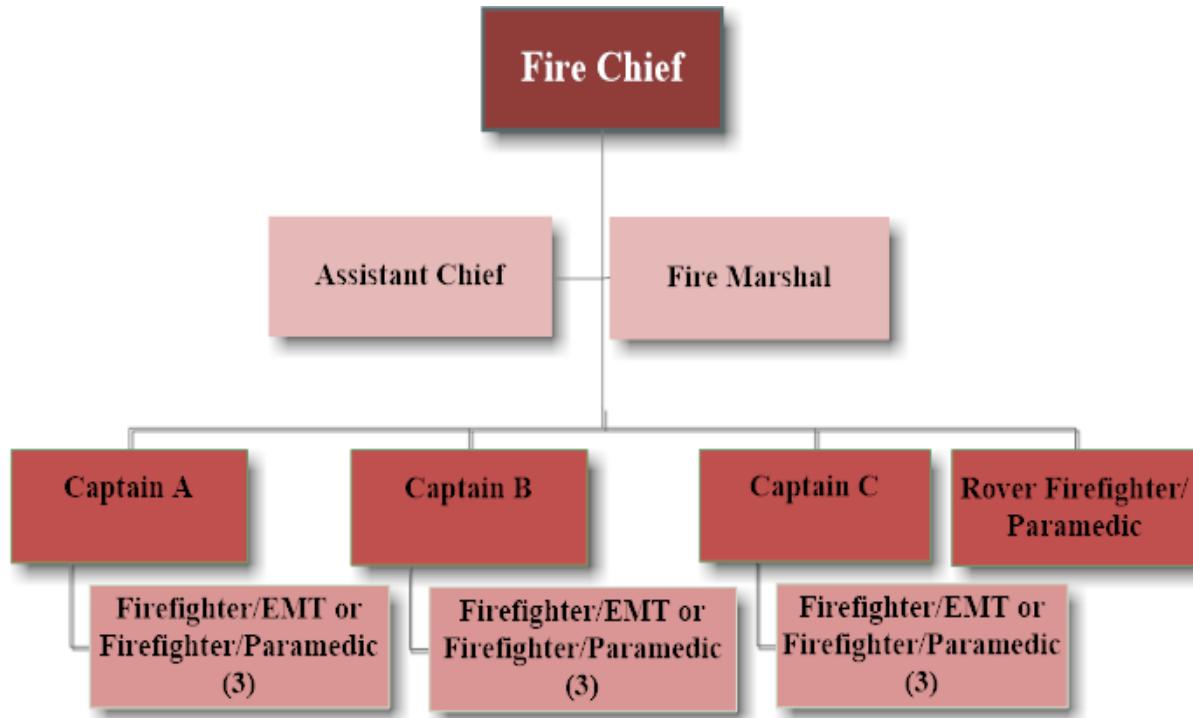
Transport	Year
Allenmore Hospital	1
Madigan Army Medical Center	140
Mary Bridge Childrens Hospital	42
St. Clare Hospital	144
St. Joseph Hospital - Tacoma	42
St. Peters Providence Hospital	17
Tacoma General	25
<b>TOTAL</b>	<b>411</b>

Non-Transport Medical Dispositions	Year
Assist, Agency	1
Assist, Public	1
Cancelled (No Patient Contact)	1
Patient Dead on Scene - No Resuscitation Attempted (Without Transport)	3
Patient Dead on Scene - Resuscitation Attempted (Without Transport)	4
Patient Evaluated, No Treatment/Transport Required	68
Patient Refused Evaluation/Care (Without Transport)	34
Patient Treated, Released (AMA)	44
Patient Treated, Released (per protocol)	10
Patient Treated, Transferred Care to Another EMS Professional/Unit	49
Patient Treated, Transported by Law Enforcement	2
Patient Treated, Transported by Private Vehicle	7
<b>TOTAL</b>	<b>224</b>

Mutual Aid / Multiple Calls	Year
Multiple Calls	118
Aid Received	224
Aid Given	67



# 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.

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

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

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

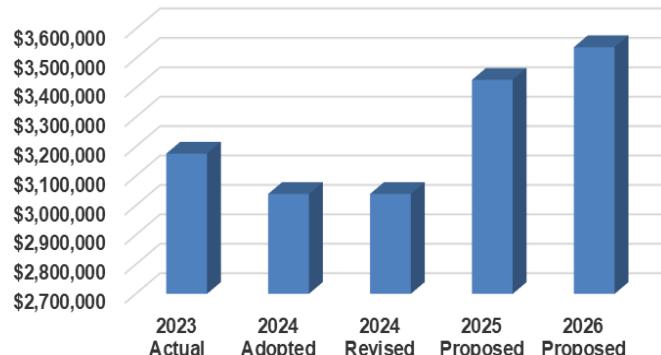
City of DuPont

2025-2026 Program Expenditure Budget  
FIRE DEPARTMENT

EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
11.00 Salaries and Wages	\$ 1,788,218	\$ 1,649,186	\$ 1,649,186	\$ 1,863,538	\$ 1,940,322
12.00 Overtime	153,419	104,553	104,553	116,806	121,427
13.00 Reserve Firefighter/EMTs	1,544	3,250	3,250	750	750
21.00 Personnel Benefits	668,345	817,756	817,756	915,948	952,872
27.00 Uniforms	57,359	18,500	18,500	18,500	18,500
28.00 Personal Protective Equip/Clothing	13,805	5,500	5,500	5,500	5,500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 2,682,691</b>	<b>\$ 2,598,745</b>	<b>\$ 2,598,745</b>	<b>\$ 2,921,042</b>	<b>\$ 3,039,371</b>
31.00 Operating Supplies	\$ 26,989	\$ 31,050	\$ 31,050	\$ 32,750	\$ 32,750
32.00 Gas, Oil & Fuel	19,804	17,500	17,500	15,000	15,000
35.00 Small Tools & Equipment	6,264	2,800	2,800	19,400	2,800
41.00 Professional Services	62,137	13,200	13,200	33,200	34,200
42.00 Communications	67,074	67,863	67,863	69,450	70,450
43.00 Travel and Subsistence	1,144	5,500	5,500	5,500	5,500
46.00 AWC-RMSA Insurance	90,837	91,523	91,523	105,250	111,565
47.00 Utilities	35,594	36,400	36,400	36,400	37,000
48.00 Repair & Maintenance	45,563	21,595	21,595	34,850	34,850
49.00 Misc/Conf/Training/Printing/Dues	8,095	25,627	25,627	25,002	25,002
<b>Total Other Expenditures</b>	<b>\$ 363,662</b>	<b>\$ 313,058</b>	<b>\$ 313,058</b>	<b>\$ 376,802</b>	<b>\$ 369,117</b>
70.00 Lease Debt Payment	\$ 523	\$ -	\$ -	\$ 1,000	\$ 1,000
75.00 Capital Lease -Principal- Fire Apparatus	27,854	28,973	28,973	28,973	28,973
83.00 Capital Lease -Interest- Fire Apparatus	7,428	6,308	6,308	6,308	6,308
91.00 Equipment Replacement Charges	94,555	92,562	92,562	93,117	93,555
<b>Total Capital Outlay</b>	<b>\$ 130,360</b>	<b>\$ 127,843</b>	<b>\$ 127,843</b>	<b>\$ 129,398</b>	<b>\$ 129,836</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,176,713</b>	<b>\$ 3,039,646</b>	<b>\$ 3,039,646</b>	<b>\$ 3,427,242</b>	<b>\$ 3,538,324</b>

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

FIRE DEPARTMENT  
EXPENDITURES



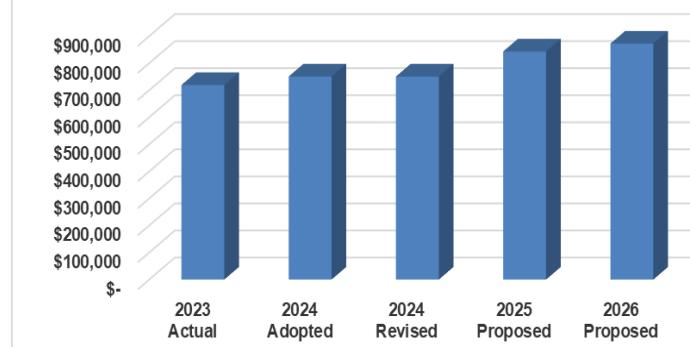
**City of DuPont**  
**2025-2026 Program Expenditure Budget**

**PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICES**  
001-008-522-10

<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00 Salaries and Wages	\$ 294,862	\$ 335,770	\$ 335,770	\$ 396,959	\$ 415,989
12.00 Overtime	1,396	-	-	-	-
21.00 Personnel Benefits	87,133	125,174	125,174	148,974	155,779
27.00 Uniforms	15,371	1,000	1,000	1,000	1,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 398,762</b>	<b>\$ 461,944</b>	<b>\$ 461,944</b>	<b>\$ 546,933</b>	<b>\$ 572,768</b>
31.00 Operating Supplies	\$ 1,285	\$ 2,300	\$ 2,300	\$ 2,000	\$ 2,000
32.00 Gas, Oil & Fuel	19,804	17,500	17,500	15,000	15,000
35.00 Small Tools & Equipment	77	1,300	1,300	2,900	1,300
41.00 Professional Services	39,878	8,500	8,500	8,500	8,500
42.00 Communications	1,954	2,000	2,000	2,000	2,000
42.01 Communications - Devices	3,829	3,400	3,400	3,400	3,400
42.02 Communications - Postage	80	50	50	50	50
43.00 Travel and Subsistence	1,144	3,000	3,000	3,000	3,000
45.00 Operating Rentals & Leases	162	-	-	-	-
46.00 AWC-RMSA Insurance	62,708	63,182	63,182	66,130	70,098
47.00 Utilities	35,594	36,400	36,400	36,400	37,000
48.00 Repair & Maintenance	3,205	1,800	1,800	3,500	3,500
48.01 Maintenance - Software	5,015	6,745	6,745	9,850	9,850
48.02 Maintenance - Vehicles	13,205	950	950	1,500	1,500
49.01 Conference/School/Training	25	3,200	3,200	3,000	3,000
49.02 Printing/Binding	2,185	475	475	550	550
49.03 Professional Dues & Subscriptions	8	8,652	8,652	8,652	8,652
49.05 Miscellaneous	96	1,500	1,500	500	500
<b>Total Other Expenditures</b>	<b>\$ 190,253</b>	<b>\$ 160,954</b>	<b>\$ 160,954</b>	<b>\$ 166,932</b>	<b>\$ 169,900</b>
70.00 Debt Repayment	\$ 523	\$ -	\$ -	\$ 1,000	\$ 1,000
75.00 Capital Lease -Principal- Fire Apparatus	27,854	28,973	28,973	28,973	28,973
83.00 Capital Lease -Interest- Fire Apparatus	7,428	6,308	6,308	6,308	6,308
91.00 Equipment Replacement	94,555	92,562	92,562	93,117	93,555
<b>Total Capital Outlay</b>	<b>\$ 130,360</b>	<b>\$ 127,843</b>	<b>\$ 127,843</b>	<b>\$ 129,398</b>	<b>\$ 129,836</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 719,375</b>	<b>\$ 750,741</b>	<b>\$ 750,741</b>	<b>\$ 843,263</b>	<b>\$ 872,504</b>

- 11.00 Fire Chief, Operations Chief; Fire Marshal (0.5 FTE); Permit Coordinator (15%)
- 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 contract
- 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.
- 70.00 Capital Leases- printers
- 75.00 Capital Lease Principal for new fire apparatus
- 83.00 Capital Lease Interest for new fire apparatus

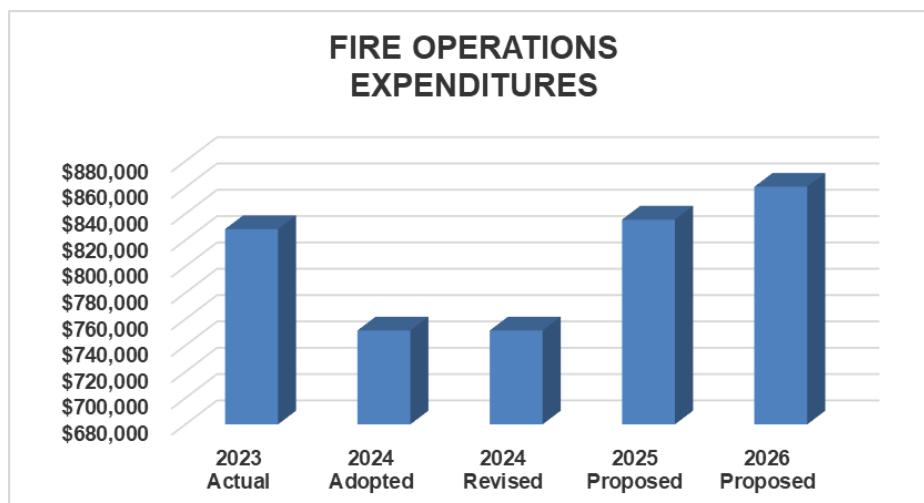
**FIRE ADMINISTRATION & SUPPORT SERVICES  
EXPENDITURES**



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: FIRE OPERATIONS</b>					
001-008-522-20					
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>
11.00	Salaries and Wages	\$ 449,818	\$ 394,025	\$ 394,025	\$ 439,974
12.00	Overtime	45,607	31,366	31,366	35,042
13.00	Reserve Firefighter/EMTs	463	750	750	750
21.00	Personnel Benefits	172,947	207,775	207,775	230,092
26.00	Uniform Cleaning		-	-	-
27.00	Uniforms	41,988	12,000	12,000	12,000
28.00	Personal Protective Equip/Clothing	13,805	5,500	5,500	5,500
<b>Total Salary, Wages and Benefits</b>		<b>\$ 724,628</b>	<b>\$ 651,416</b>	<b>\$ 651,416</b>	<b>\$ 723,358</b>
31.00	Operating Supplies	\$ 5,891	\$ 3,500	\$ 3,500	\$ 5,500
31.12	Prevention/Education Supplies		250	250	250
35.00	Small Tools & Equipment	6,187	1,000	1,000	5,500
41.00	Professional Services	465	700	700	700
42.00	Communications	61,210	62,413	62,413	64,000
43.00	Travel & Subsistence		2,500	2,500	2,500
46.00	AWC-RMSA Insurance	8,439	8,503	8,503	11,736
48.00	Repair & Maintenance	19,660	12,000	12,000	14,000
49.01	Conference/School/Training	1,274	8,500	8,500	7,500
49.02	Printing/Brinding	103	50	50	50
49.03	Prof Dues & Subscriptions	563	500	500	500
<b>Total Other Expenditures</b>		<b>\$ 103,792</b>	<b>\$ 99,915</b>	<b>\$ 99,915</b>	<b>\$ 112,236</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 828,419</b>	<b>\$ 751,331</b>	<b>\$ 751,331</b>	<b>\$ 835,594</b>
					<b>\$ 860,546</b>

11.00 3 Captains (30%); 5 Firefighter Paramedics (30%); 5 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 Tech resource materials, copier/printer supplies, prevention / education supplies, & vehicle repair supplies  
 42.00 Dispatch services from South Sound 911 and radio network fees from City of Tacoma  
 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**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: EMS</b> 001-008-522-21		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
11.00	Salaries and Wages	\$ 1,043,539	\$ 919,391	\$ 919,391	\$ 1,026,605	\$ 1,067,033
12.00	Overtime	106,416	73,187	73,187	81,764	84,999
13.00	Reserve Firefighter/EMTs	1,081	2,500	2,500	-	-
21.00	Personnel Benefits	408,266	484,807	484,807	536,882	557,965
27.00	Uniforms	-	5,500	5,500	5,500	5,500
<b>Total Salary, Wages and Benefits</b>		<b>\$ 1,559,302</b>	<b>\$ 1,485,385</b>	<b>\$ 1,485,385</b>	<b>\$ 1,650,751</b>	<b>\$ 1,715,497</b>
31.00	Operating Supplies	\$ 19,812	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
35.00	Small Tools & Equipment	-	500	500	11,000	500
41.00	Professional Services	21,794	4,000	4,000	24,000	25,000
46.00	AWC-RMSA Insurance	19,690	19,839	19,839	27,384	29,027
48.00	Repairs & Maintenance	4,479	100	100	6,000	6,000
49.01	Conference/School/Training	3,110	1,500	1,500	3,000	3,000
49.02	Printing/Binding	-	250	250	250	250
49.03	Dues & Subscriptions	732	1,000	1,000	1,000	1,000
<b>Total Other Expenditures</b>		<b>\$ 69,618</b>	<b>\$ 52,189</b>	<b>\$ 52,189</b>	<b>\$ 97,634</b>	<b>\$ 89,777</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,628,919</b>	<b>\$ 1,537,574</b>	<b>\$ 1,537,574</b>	<b>\$ 1,748,385</b>	<b>\$ 1,805,274</b>

11.00 3 Captains (70%); 5 Firefighter Paramedics (70%); 5 Firefighter/EMTs (70%)

13.00 Stipends for Reserve EMT program

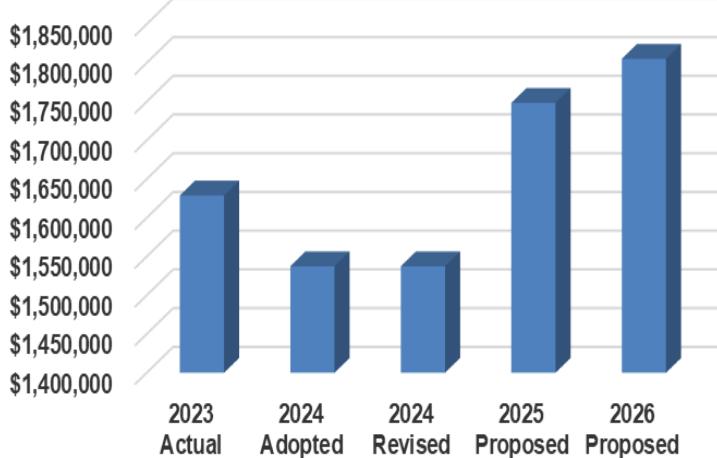
31.00 Medical supplies

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

43.00 Travel costs associated with staff training and meetings

49.01 Training & registration

**EMS  
EXPENDITURES**



# PUBLIC SERVICES DEPARTMENT

## MISSION

***To deliver excellent public services that promote and improve health, safety, and quality of life in our City.***

## GUIDING PRINCIPLES

- To be proactive in enhancing the physical, social, environmental, and economic viability and livability through planning, collaboration, innovation, and strategic actions.
- To care responsibly for our assets, adopt an asset-based approach to decision making, and work to achieve the greatest, long-term benefit for our community.
- To operate safe, reliable, and sustainable infrastructure systems for transportation, water, and stormwater.
- To maintain and improve the management of our parks, trails, and greenways, as well as our recreational and tourism programs.
- To respect and embrace our historical, cultural and ethnic heritage in our decision-making processes.

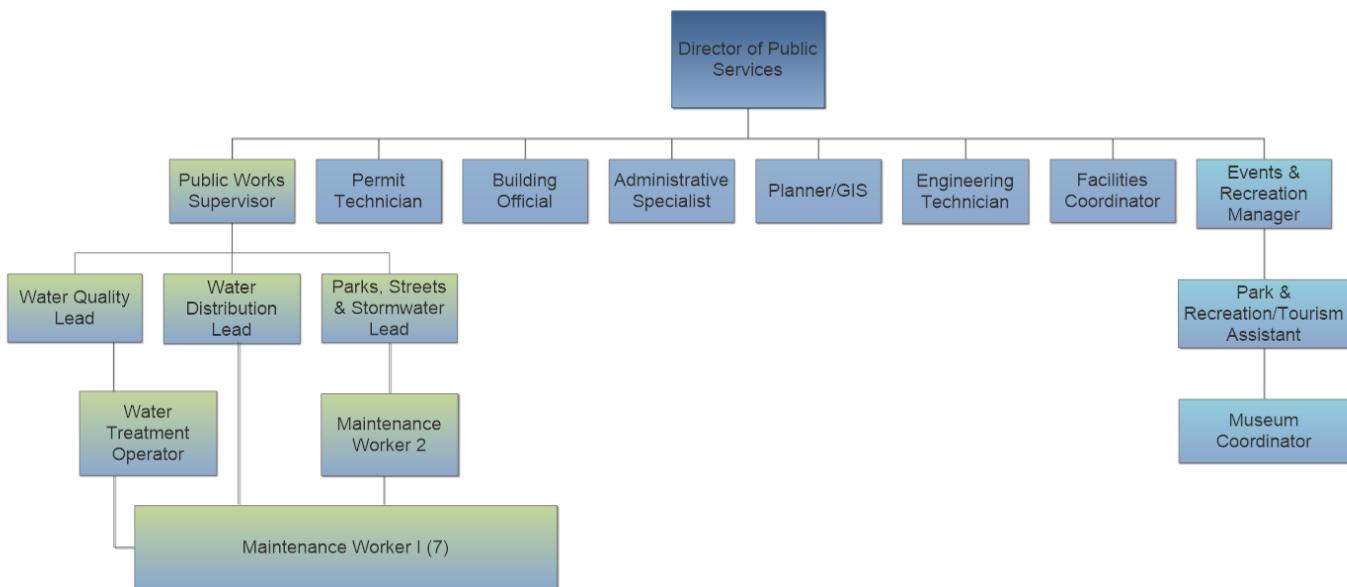
## DESCRIPTION

The Department of Public Services (DPS) combines Public Works, Community Development (Planning, Zoning, Permitting, Building, and Code Enforcement) to provide a comprehensive and holistic approach for land use, development, and infrastructure within the City. DPS is organized into multiple divisions as illustrated in the organizational chart shown below. For budgetary purposes, the expenditure program will remain as "Community Development" and "Public Works" to maintain consistency and compliance with general accounting practices and the BARS chart of accounts.

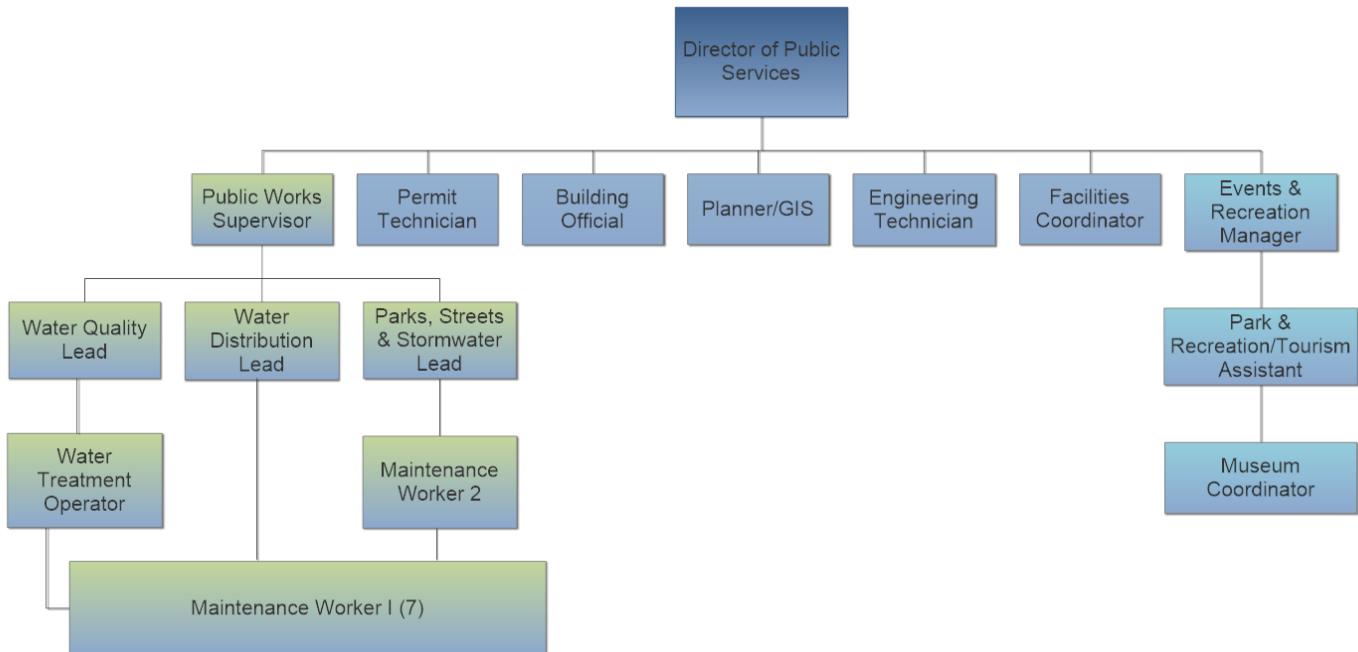


# PUBLIC SERVICES DEPARTMENT ORGANIZATIONAL CHART

2025 (Proposed)



2026 (Proposed)



**Building Official** - Works under the general supervision of the Public Services Director. This is a highly diverse and independent position exercising considerable independent judgment and discretion. This position is a senior professional position serving as part of the City's Code Enforcement team. Performs a variety of routine and complex administrative, supervisory, and technical work, administering and enforcing building and related codes, reviewing of plans, and inspection of construction projects within the City. Participates in the management of the project review process. Serves as the City's Chief Codes Enforcement Officer.

**Permit Technician** - 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 general public; reviews permits, applications and plans for completeness; assigns identification numbers and logs in reference ledgers; 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. Tracks status of departmental reports and plan reviews, and disseminates information to other departments. Coordinates City plan review comments into one document for applicants. Attends Planning Commission and other related meetings, with ability to work various evenings and/ or extended work hours as needed.

**Community Development Admin 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. This position requires attendance at Planning Commission and other related meetings as needed, working various evenings and/or extended work hours.

**Facilities Coordinator**- Under the direction of the Public Services Director, the Facilities Coordinator organizes and manages the maintenance, repairs, and capital improvement projects of city facilities. This position participates in the development of matters of policy and assignments, consisting of statements of desired objectives derivative of performance measures and departmental work plans. The Facilities Coordinator may work closely with the City's Leadership Team and other support staff. This position may also coordinate with the Mayor, City Council, the public, other agencies and utilities as required. The position requires a high degree of independent judgment, initiative, and

**Public Works Supervisor** - This position is a full-time non-exempt position. This position oversees the repairs, maintenance, development and standards of the municipal water system, stormwater utility, municipal sanitary sewer system, street and right of way systems and City parks and facilities. This position determines daily operation procedures, assigns, supervises and evaluates the performance of Public Works maintenance personnel under the direction of the Public Works Director. Because of the small size of the City staff, each staff member is expected to perform a wide range of office and field duties as may be required from time to time. This is a working supervisor position.

**Engineering Technician**- Full job description to come.

**Planner /GIS** - Works under the general supervision of the Public Services Director. Full job description to

**Director of Public Services**- Performs complex supervisory, administrative, technical, and professional work in planning, organizing, directing, and supervising the Public Services Department, including utilities, streets, fleet, parks maintenance, engineering, planning, and building and other community development and public works related projects and programs. Under the direction and general guidance of the City Administrator. Exercises supervision over all department staff directly or through subordinate supervisors.

**Maintenance Worker III - Water Quality Specialist** - This is a full-time regular non-exempt position. Under the direction of the Public Works Supervisor, provides quality assurance of City drinking water throughout the distribution system; assist in compliance with Washington State Department of Health Drinking Water Regulations; develop, organize and implement water quality programs. This position performs a variety of semi-skilled and skilled maintenance work, and operates a variety of equipment in the construction, operation, repair, maintenance, and replacement of City water, street, and storm drainage systems and facilities.

**Maintenance Worker III** - Under the direction of the Public Works Supervisor, provides the lead role in operation, maintenance and repair of the City's Maxicon telemetry controlled right of way and parks irrigation system. Provides backup for the City's Water Quality Control Specialist position. In addition, performs a variety of skilled tasks, and operates a variety of equipment, in the construction, operation, repair, maintenance and replacement of City water, irrigation, parks, street, storm drainage and facilities infrastructure systems. Responsible for the inspection, testing, servicing and maintenance of mechanical, pneumatic, radio, telephone and electrical controls for water distribution, irrigation system and controls, wastewater collection and related equipment. May assist with administrative duties in the office.

**Maintenance Worker II** - Maintenance Worker II is the skilled working level in the Maintenance Worker II Series. Employees within this class are distinguished from Maintenance Worker I by the performance of the full range of duties assigned in the tasks of maintenance function, and operate a variety of equipment in the construction, operation, repair, maintenance, and replacement of City street, water, storm drainage, parks, facilities and systems. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit.

**Maintenance Worker I** - This position performs a variety of unskilled or semi-skilled maintenance work, and operates a variety of equipment in the construction, operation, repair, maintenance, and replacement of City streets, storm drainage facilities, water, and park systems. This position works under the immediate supervision of the Public Works Supervisor. These positions will float between the three lead positions that are listed on the organizational chart.

**Recreation & Events Manager** - The Recreation & Events Manager performs administrative and professional work, managing the operations of the City's Parks & Recreation Division. This position is responsible for the development and implementation of the City's all-ages recreational activities and events. Work involves significant engagement with the community, elected officials, and other City and community agencies. Serving as a member of the City's leadership team, the Parks & Recreation Manager collaborates with other departments on strategy and policy, to ensure that the City's mission and core values are incorporated into the Parks & Recreation operational activities and services. Work is performed in the office and in the field under a variety of weather conditions. This position requires attendance of evening meetings and weekend events.

**Recreation & Events Assistant** - The Recreation & Events Assistant will assist in organizing, scheduling, conducting, and evaluating various recreational activities; prepare recreational facilities for participants' use; and monitor recreational activities to ensure that activities are safe and appropriate. This position requires flexible and/ or extended work hours; including weekends, evenings, and some holidays such as Memorial and Independence Days, based on recreation and event needs.

**Museum Coordinator** - This part-time position provides leadership and direction for the DuPont Historical Museum and the volunteers that operate the Museum. Works with minimal supervision from the Recreation & Events Manager and in close collaboration with the President of the DuPont Historical Society who is responsible for operation of the DuPont Historical Museum. Supervises the volunteers and any contract worker associated with the Museum.

## THE ORGANIZATION

The following is a list of the responsibilities of the Department of Public Services. These core functions fit within four divisions; Community Development, Engineering, Public Works and Recreation & Events.

- Water – dedicated to the maintenance and operations of the City's drinking water and irrigation systems.
- Maintenance and Operations – responsible for streets, sidewalks, trails, parks, open space/greenways, and stormwater.
- Engineering – provides essential services to City infrastructure through engineering investigation, evaluation, design, construction administration, and inspection for infrastructure projects.
- Planning – implements the City's vision for land use and development, works to preserve historic resources, enforces the DuPont Municipal Code, complies with the Growth Management Act, assesses and determines environmental impacts, reviews and adjudicates land use and development applications, and maintains the City's Comprehensive Plan.
- Permitting – responsible for receiving, processing and issuing applications for planning and building and other related requests.
- Building – provides plan review, issues building permits, performs field inspections, and issues certificates of occupancy to ensure conformance of the construction in the City with governing building codes.
- Code Enforcement – responds to inspects and investigates complaints of building and planning code violations, and enforces ordinances of specific sections of city and state codes.
- Facilities –performs the many maintenance, safety and management tasks that promote a clean and safe working environment for the building's employees which includes monitoring the safety, cleanliness and appearance of interior and exterior areas; working with outside vendors for cleaning, landscaping, maintenance, routine inspections, and either making or overseeing necessary repairs.
- Recreation & Events – ensures the community has spaces to exercise, play and do other activities to improve their quality of life and maintains the City's Parks, Recreation, and Open Space Plan.
- Museum – preserves, interprets and promotes the historical heritage of the City and surrounding areas.
- Tourism – provides support to leadership for creating and maintaining a favorable environment to attract visitors and promote growth to increase tourism and jobs within the City.

Administration of the Public Services Department is performed by the Public Services Director, who serves as the State Environmental Policy Act Responsible Official and Shoreline Administrator. The Department is supported by one Administrative Specialist and a Facilities Coordinator.

Administration Staffing:

- 1 FTE Public Services Director
- 1 FTE Administrative Specialist (2025)

The following describes the division of Community Development, Public Works and Parks & Recreation within Public Services and includes staffing levels and the operating budgets for each.

The division of **Community Development** includes planning, GIS, environmental impacts, permitting, building, and code enforcement. It is responsible for all aspects of long range and current planning; development review and permitting related to land use and building permits; and 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 for managing development consistent with "smart growth" principles. In an effort to address some its limited in-house capacity to provide services, the division utilizes contracted outside consultant services for planning and environmental services. In an effort to reduce cost and reliance on third party consultants, one (1) FTE planner/GIS position has been added to the budget.

Primary duties include:

- Preparation, administration, and enforcement of the City's growth management policies, regulations, and programs as required by the State and to implement the vision of the DuPont Community.
- Maintenance and amendments to 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.
- Provide 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.
- 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.
- Assures compliance with building codes, plan review, issuance of building permits, inspections, final occupancy certificates for all new construction and modifications, alterations or additions to existing structures with the exception of electrical permits, which are issued and inspected by the Washington State Department of Labor & Industries.

- Provides support to citizens, contractors, designers, other City departments, and county and state agencies throughout project development, construction, completion, occupancy permits and code enforcement.
- Assigns street names and address numbers for new and existing properties.

Community Development Staffing:

- 1 FTE Building Official
- 1 FTE Permit Technician
- 1 FTE Planner/GIS

## 2023-2024 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.
- Completed the Old Fort Lake Subarea Plan including new Design Standards and zoning code for construction of a mixed use of housing, employment, and services while expanding trails and recreational opportunities.
- Began the remediation process to clean up contaminated soils on the city owned parcels in the Old Fort Lake Subarea to allow for recreational and tourism to occur.
- Coordinated with Fire and Police on Hazard Mitigation Planning.
- Rezoned the old State Farm Property from Office to Mixed Use 2 to provide flexibility for the redevelopment of 52-acres.
- Completed the Patriot's Landing Master Plan to allow for a 10-acre future elementary school site, 286 housing units, and a memory care facility.
- Fulfilled our contraction obligations with Pierce County for Commute Trip Reduction goals for City employees.
- Completed evaluation of 2044 population, housing and employment targets for adoption by Pierce County and to serve as the foundation for the City's next required Comprehensive Plan update.



## MAJOR 2025-2026 GOALS

- Complete the state mandated periodic Comprehensive Plan update.
- Complete the state mandated update to the City's Shoreline Master Plan.
- Complete the state mandated update to the City's development regulations to be consistent with Comprehensive Plan.
- Update the Zoning Code regulations for Signs to adhere to recent court decisions and to implement improved standards for public notice signs.
- Develop "Smart Growth", "Complete Streets" and "Low Impact Development" regulations in the zoning code.
- Develop impact fees for transportation and parks.
- 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.
- 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.



The division of **Public Works** includes engineering, maintenance, repair and construction services for the City's water systems, roads, sidewalks, street trees, parks, trails, playgrounds, City owned buildings; City hall, public works, public safety, museum, community center, vehicles and equipment. The Division is organized into multiple functional areas.

- Drinking Water Quality
- Water Distribution
- Parks, Streets, Trails, and Stormwater

The Division is responsible for street sweeping and rapid response to all snow, ice and other inclement weather emergencies and conditions as well as to manage daily operations of the City's parks and greenways and supports recreational activities and special events year-round.

Engineering includes all facets of the public works and community development. From development review of civil plans to construction, inspection and as-built drawings for project close out. Engineering also reviews stormwater design reports, traffic impact analysis, geotechnical reports, the City's water, stormwater and transportation systems and works on capital projects with assistance from on-call engineering services consultants.

A summary of City's utilities and facilities is provided below.

- **Water System:** The City's water system supports clean drinking water for the community and an extensive irrigation system. 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 74 lane miles of road surface, several hundred traffic signs, nine traffic signals, 50 miles of sidewalk, and more than 25 miles of pedestrian trails with hundreds of street trees to care for.
- **Facilities:** Public Works currently maintains multiple City Facilities, in addition to its parks, playgrounds, open space and trails, including the Community Center Building, Museum, old and new Public Works Operations Office and Maintenance Shop, Civic Center City Hall and Public Safety buildings and grounds.
- **Parks, Playgrounds, Trails, and Greenways:** 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. In addition, the City maintains several undeveloped historic sites to include 1833/1843 sites, Heirloom Orchard and others.

Public Works Staffing:

1 FTE Engineering Tech	1 FTE PW Supervisor
2 FTE Maintenance Worker III	4 FTE Maintenance Worker II
7 FTE Maintenance Worker I	3 PW Leads
1 FTE Facilities Coordinator	

## 2023-2024 ACCOMPLISHMENTS

- PFAS removal. The City is finalizing construction of specialized infrastructure to remove PFAS from its water supply. The City found low amounts of PFAS and secured grant funding in the amount of \$5.9M from the State to construct two granular activated Carbon Treatment Facilities to remove it. The project is estimated to be completed in 2024.
- Stormwater. As part of the City's stormwater management program, privately owned stormwater and flow control BMP facilities were inspected and the City has been assisting owners to bring them into compliance with stormwater regulations. Also, continue regular stormwater education and outreach to community members on how to reduce/eliminate stormwater pollution. Efforts included the Adopt a Drain and name a drain program, as well as regular attendance at the DuPont Farmer's Market to hand out educational materials.
- Completed and submitted or published required annual reports to Department of Health and Ecology for Water quality and compliance with the City's Stormwater Permit under the National Pollutant Discharge Elimination System (NPDES) program.
- Received \$539,000 Federal Grant to install pedestrian safety infrastructure at various locations within the City and began the design phase for the project. Construction for this project will be completed in 2025 which includes the following improvements: Rectangular Rapid Flashing Light Beacons at Hoffman Blvd/trail crossing north of Packwood Ave and Bobs Hollow Lane/Wren Rd, reflective striping and improved signage at roundabouts at Ridgeview/McNeil, Hoffman Hill/Burnside, McNeil/Marshall, Palisade/Tolmie, and Palisade/Kincaid, and crosswalk striping and signage improvements at 6 locations.

## 2025-2026 MAJOR GOALS

- Complete design and construction for Center Drive Overlay Phases 4A and 4B.
- Purchase new street sweeper and develop regular sweeping schedule.
- Complete a water rate study.
- Develop a plan/program for repairing City Stormwater Facilities.
- Integrate sidewalk/street tree program into Public Works maintenance schedule for ongoing sidewalk repairs.
- Complete a new design and construction for upgrades to the roundabout at McNeil Street and Ridge View Drive.

The division of **Recreation & Events** includes the planning and execution of community events and recreation opportunities throughout the year. The Division is also tasked with coordinating special events and tourism as well as to maintain and update the City's Parks, Recreation, and Open Space Plan. The Division is highly dependent on staff support from other departments and volunteers.

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

Recreation & Events Staffing:

1 FTE Manager

1 FTE Assistant

.5 FTE Museum Coordinator



## 2023-2024 ACCOMPLISHMENTS

- Extended our recreational programming outreach to reach a more diverse population.
- 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. By achieving this we remain LTAC grant eligible.
- Successfully hosted a diverse summer camp program for youth to include art, theater, dance and sports programs. This was a first in program history.
- Hosted a series of 5 Concerts in the Park with 300-400 in attendance per event.
- Hosted a summer and fall Farmers Market and was nominated for Best Farmers Market in the South Sound. Recruited and retained farmers for the 2025 season.
- Hosted numerous opportunities for public input for new playground equipment at Sellers, Edmond Village, Clocktower and Chief Leschi Parks. Worked collaboratively with Public Works to install new playground equipment at Sellers, Edmond Village and Clocktower Park.
- Worked collaboratively with the USGA to host a national championship in May of 2023 attracting thousands of visitors to our City.

## 2025-2026 MAJOR GOALS

- Continue to expand and enhance the City's recreational programs and activities through increased partnerships with various sports and program providers. Develop sponsorship/revenue generating opportunities for all events. Provide potential sponsors and partners with a catalog of opportunities in early 2025 for proactive planning.
- Continue to track visitors and participants at events.
- Double our fundraising revenues throughout the year to include the Parks & Recreation Auction, grants and the Annual Mayor's Cup.
- Establish a long-term plan for the current Community Center in Historic Village.
- Successfully procure Pierce County LTAC funding for event development and site development.
- Create an internship program within the department for summer assistance.
- Properly train all staff members within the department and maintain training throughout the year. Attend professional development opportunities as they arise.

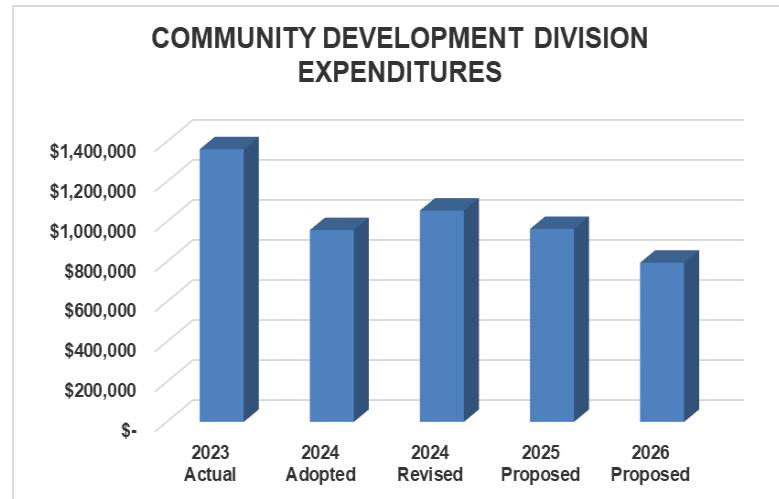


**City of DuPont  
2025-2026 Program Expenditure Budget**

**COMMUNITY DEVELOPMENT DIVISION**

<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00 Salaries and Wages	\$ 364,160	\$ 459,639	\$ 459,639	\$ 419,792	\$ 400,588
12.00 Overtime	39	-	-	-	-
21.00 Personnel Benefits	136,586	154,898	154,898	180,927	166,389
27.00 Uniforms	-	300	300	300	300
<b>Total Salary, Wages and Benefits</b>	<b>\$ 500,784</b>	<b>\$ 614,837</b>	<b>\$ 614,837</b>	<b>\$ 601,019</b>	<b>\$ 567,277</b>
31.00 Operating Supplies	\$ 504	\$ 750	\$ 750	\$ 750	\$ 750
32.00 Gas, Oil & Fuel	970	900	900	500	500
35.00 Small Tools & Equipment	1,532	5,050	5,050	3,000	3,000
41.00 Professional Services	775,151	274,150	371,650	300,478	163,493
41.03 Advertising	12,424	3,500	3,500	3,500	3,500
42.00 Communications	1,027	1,400	1,400	1,075	1,075
43.00 Travel and Subsistence	-	950	950	1,750	1,750
46.00 AWC-RMSA Insurance	15,177	15,292	15,292	21,107	22,374
48.00 Repair & Maintenance	44,205	25,673	25,673	16,080	16,890
49.00 Misc/Conf/Training/Printing/Dues	1,333	2,750	2,750	8,400	8,400
<b>Total Other Expenditures</b>	<b>\$ 852,323</b>	<b>\$ 330,415</b>	<b>\$ 427,915</b>	<b>\$ 356,640</b>	<b>\$ 221,731</b>
91.00 Equipment Replacement Charges	\$ 9,150	\$ 13,027	\$ 13,027	\$ 6,280	\$ 6,207
<b>Total Capital Outlay</b>	<b>\$ 9,150</b>	<b>\$ 13,027</b>	<b>\$ 13,027</b>	<b>\$ 6,280</b>	<b>\$ 6,207</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,362,257</b>	<b>\$ 958,278</b>	<b>\$ 1,055,779</b>	<b>\$ 963,939</b>	<b>\$ 795,215</b>

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



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: BUILDING</b> 001-010-558-50						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
11.00 Salaries and Wages	\$ 229,561	\$ 275,793	\$ 275,793	\$ 315,249	\$ 325,325	
12.00 Overtime	-	-	-	-	-	
21.00 Personnel Benefits	78,497	106,571	106,571	132,409	136,477	
27.00 Uniforms	- 300	300	300	300	300	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 308,058</b>	<b>\$ 382,664</b>	<b>\$ 382,664</b>	<b>\$ 447,958</b>	<b>\$ 462,102</b>	
31.00 Operating Supplies	\$ 147	\$ 250	\$ 250	\$ 250	\$ 250	
32.00 Gas, Oil & Fuel	792	900	900	500	500	
35.00 Small Tools & Equipment	1,532	50	50	-	-	
41.00 Professional Services	-	9,150	9,150	10,000	10,000	
41.01 Professional Services - Reimbursable	-	70,000	70,000	25,000	25,000	
42.01 Communications - Devices	463	775	775	500	500	
43.00 Travel and Subsistence	-	450	450	750	750	
46.00 AWC-RMSA Insurance	8,566	8,631	8,631	11,914	12,628	
48.00 Repair & Maintenance	1,930	-	-	-	-	
48.01 Maintenance - Software	4,367	8,123	8,123	10,400	10,400	
48.02 Maintenance - Vehicles	-	250	250	250	250	
49.01 Conference/School/Training	654	750	750	5,000	5,000	
49.03 Professional Dues & Subscriptions	-	350	350	600	600	
<b>Total Other Expenditures</b>	<b>\$ 18,452</b>	<b>\$ 99,679</b>	<b>\$ 99,679</b>	<b>\$ 65,164</b>	<b>\$ 65,878</b>	
91.00 Equipment Replacement Charges	\$ 2,745	\$ 3,908	\$ 9,119	\$ 1,884	\$ 1,862	
<b>Total Capital Outlay</b>	<b>\$ 2,745</b>	<b>\$ 3,908</b>	<b>\$ 9,119</b>	<b>\$ 1,884</b>	<b>\$ 1,862</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 329,254</b>	<b>\$ 486,251</b>	<b>\$ 491,462</b>	<b>\$ 515,006</b>	<b>\$ 529,842</b>	

11.00 Engineering Technician (5%); Facilities Coordinator (5%); Public Services Director (30%); Administrative Support Specialist (10%); Permit Coordinator (28%); Building Official; Utility Billing Clerk (5%); Clerical Assistant (10%), and Finance Specialist (15%)

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%)

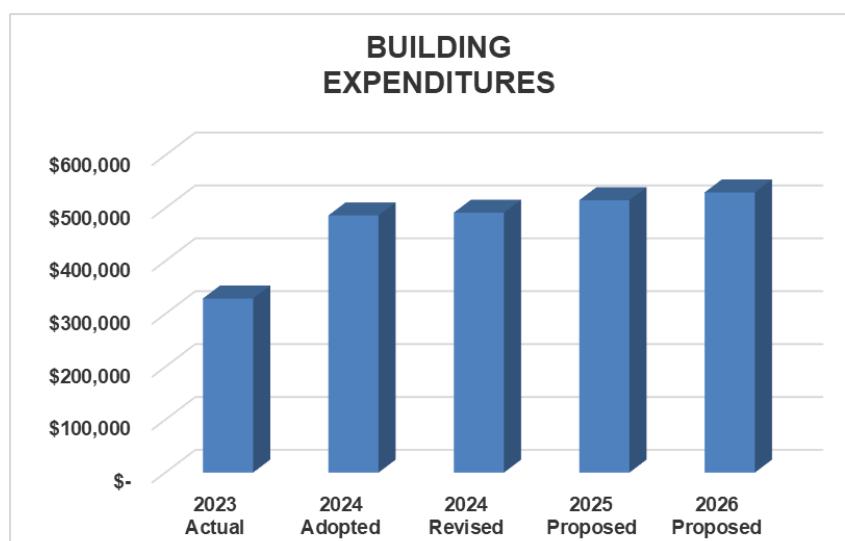
43.00 Travel associated with staff training and meetings

48.01 Financial software maintenance for Building Permits module & SmartGov

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**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: PLANNING</b> 001-011-558-60		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
11.00	Salaries and Wages	\$ 134,599	\$ 183,846	\$ 183,846	\$ 104,543	\$ 75,263
12.00	Overtime	39	-	-	-	-
21.00	Personnel Benefits	58,089	48,327	48,327	48,518	29,912
	<b>Total Salary, Wages and Benefits</b>	<b>\$ 192,726</b>	<b>\$ 232,173</b>	<b>\$ 232,173</b>	<b>\$ 153,061</b>	<b>\$ 105,175</b>
31.00	Operating Supplies	\$ 357	\$ 500	\$ 500	\$ 500	\$ 500
32.00	Gas, Oil & Fuel	178	-	-	-	-
35.00	Small Tools & Equipment	-	5,000	5,000	3,000	3,000
41.00	Professional Services	312,971	45,000	45,000	30,000	30,000
41.01	Professional Svcs - Reimbursable	462,180	150,000	150,000	30,000	30,000
41.02	Professional Svcs - Comp Plan	-	-	97,500	205,478	68,493
41.03	Advertising	12,424	3,500	3,500	3,500	3,500
42.01	Communications - Other	564	575	575	575	575
42.02	Communications - Postage	-	50	50	-	-
43.00	Travel and Subsistence	-	500	500	1,000	1,000
46.00	AWC-RMSA Insurance	6,611	6,661	6,661	9,194	9,745
48.00	Repair & Maintenance	1,577	300	300	300	300
48.01	Maintenance - Software	36,331	17,000	17,000	5,130	5,940
49.01	Conference/School/Training	-	500	500	1,500	1,500
49.02	Printing/Binding	-	150	150	300	300
49.03	Professional Dues & Subscriptions	668	750	750	750	750
49.04	Recording Fees	-	250	250	250	250
49.05	Miscellaneous	11	-	-	-	-
	<b>Total Other Expenditures</b>	<b>\$ 833,872</b>	<b>\$ 230,736</b>	<b>\$ 328,236</b>	<b>\$ 291,476</b>	<b>\$ 155,853</b>
91.00	Equipment Replacement Charges	\$ 6,405	\$ 9,119	\$ 3,908	\$ 4,396	\$ 4,345
	<b>Total Capital Outlay</b>	<b>\$ 6,405</b>	<b>\$ 9,119</b>	<b>\$ 3,908</b>	<b>\$ 4,396</b>	<b>\$ 4,345</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,033,003</b>	<b>\$ 472,027</b>	<b>\$ 564,317</b>	<b>\$ 448,933</b>	<b>\$ 265,373</b>

11.00 Public Services Director (30%); Administrative Support Specialist (50%); Permit Coordinator (27%); Clerical Assistant (10%), and Planner/GIS

31.00 Toner cartridges, binders, archiving supplies

41.00 Special studies/reports by consultants (not reimbursable), Hearing Examiner services (not reimbursable)

41.01 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)

41.02 Consultant work on the Comprehensive Plan

41.03 Public notices, including ordinance amendment texts

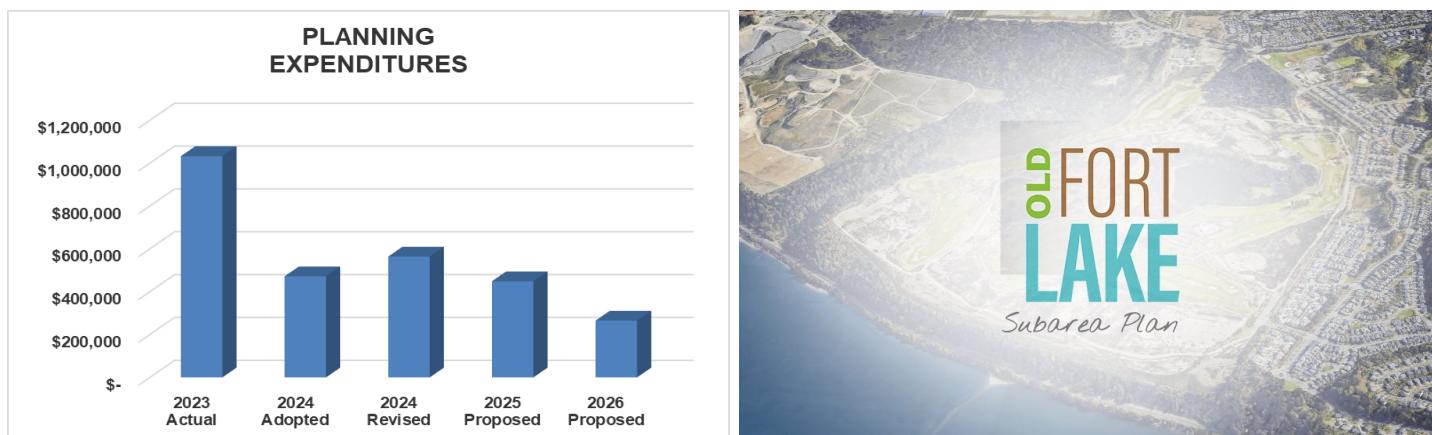
42.02 Postage for plans and notifications to developers

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



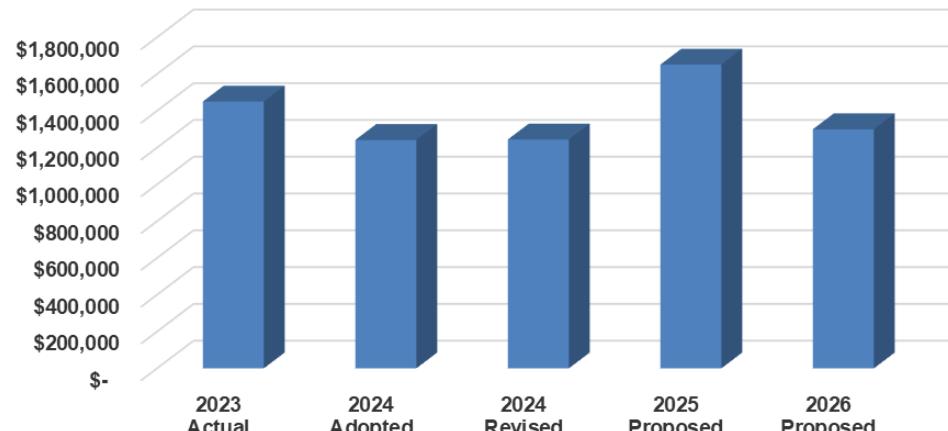
**City of DuPont  
2025-2026 Program Expenditure Budget**

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

EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
11.00 Salaries and Wages	\$ 359,023	\$ 367,937	\$ 367,937	\$ 391,646	\$ 413,152
12.00 Overtime	4,425	2,444	2,444	3,081	3,245
21.00 Personnel Benefits	178,331	183,623	183,623	210,530	222,859
26.00 Uniform Cleaning	1,236	900	900	1,300	1,300
27.00 Uniforms	998	1,175	1,175	1,175	1,175
<b>Total Salary, Wages and Benefits</b>	<b>\$ 544,013</b>	<b>\$ 556,079</b>	<b>\$ 556,079</b>	<b>\$ 607,732</b>	<b>\$ 641,731</b>
31.00 Operating Supplies	\$ 106,093	\$ 117,750	\$ 117,750	\$ 123,750	\$ 123,750
32.00 Gas, Oil & Fuel	7,830	7,500	7,500	7,500	7,500
35.00 Small Tools & Equipment	43,099	4,900	7,400	7,400	7,400
41.00 Professional Services	256,996	215,000	215,000	132,000	132,000
41.03 Advertising	5,605	13,000	13,000	14,850	14,850
42.00 Communications	13,978	14,017	14,017	14,017	14,017
43.00 Travel and Subsistence	23	4,100	4,100	5,050	5,050
44.00 Taxes & Assessments	3,334	2,565	2,565	2,565	2,565
45.00 Operating Rental & Leases	24,474	12,450	12,450	12,450	12,450
46.00 AWC-RMSA Insurance	36,808	37,086	37,086	51,190	54,261
47.00 Utilities	192,783	207,593	207,593	207,593	207,593
48.00 Repair & Maintenance	61,756	22,300	22,300	435,500	47,275
49.00 Conf/Training/Printing/Dues	4,823	10,575	10,575	9,225	9,225
<b>Total Other Expenditures</b>	<b>\$ 757,600</b>	<b>\$ 668,836</b>	<b>\$ 671,336</b>	<b>\$ 1,023,090</b>	<b>\$ 637,936</b>
64.00 Machinery and Equipment	\$ 126,744	\$ -	\$ -	\$ -	\$ -
70.00 Lease Debt Payment	186	-	-	200	200
91.00 Equipment Replacement Charges	21,696	16,724	16,724	20,000	20,000
<b>Total Capital Outlay</b>	<b>\$ 148,626</b>	<b>\$ 16,724</b>	<b>\$ 16,724</b>	<b>\$ 20,200</b>	<b>\$ 20,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,450,239</b>	<b>\$ 1,241,638</b>	<b>\$ 1,244,138</b>	<b>\$ 1,651,022</b>	<b>\$ 1,299,867</b>

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

**PW - PARKS, MUSEUM, FACILITIES, GREENWAYS, RECREATION & COMMUNITY EVENTS, TOURISM EXPENDITURES**

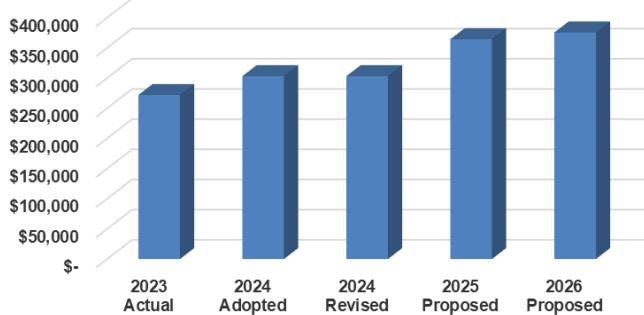


**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: PARKS</b> 001-012-576-80						
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00	Salaries and Wages	\$ 86,611	\$ 79,062	\$ 79,062	\$ 115,976	\$ 122,399
12.00	Overtime	871	1,351	1,351	1,808	1,911
21.00	Personnel Benefits	43,402	48,011	48,011	63,541	67,522
26.00	Uniform Cleaning	618	500	500	500	500
27.00	Uniforms	320	720	720	720	720
<b>Total Salary, Wages and Benefits</b>		<b>\$ 131,822</b>	<b>\$ 129,644</b>	<b>\$ 129,644</b>	<b>\$ 182,545</b>	<b>\$ 193,052</b>
31.00	Operating Supplies	\$ 12,062	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500
32.00	Gas, Oil & Fuel	7,830	7,500	7,500	7,500	7,500
35.00	Small Tools & Equipment	513	1,850	1,850	1,850	1,850
41.00	Professional Services	4,352	13,000	13,000	13,000	13,000
42.00	Communications	-	500	500	500	500
42.01	Communications - Other	1,263	1,140	1,140	1,140	1,140
43.00	Travel and Subsistence	-	250	250	250	250
44.00	Taxes & Assessments	1,181	1,300	1,300	1,300	1,300
45.00	Operating Rental & Leases	8,239	6,700	6,700	6,700	6,700
46.00	AWC-RMSA Insurance	7,578	7,635	7,635	10,539	11,171
47.00	Utilities	76,634	88,293	88,293	88,293	88,293
48.00	Repair & Maintenance	2,110	850	850	3,500	3,500
48.02	Maintenance- Vehicles	4,442	4,500	4,500	4,500	4,500
49.01	Conference/School/Training	-	1,100	1,100	1,100	1,100
49.03	Professional Dues & Subscriptions	155	150	150	150	150
<b>Total Other Expenditures</b>		<b>\$ 126,356</b>	<b>\$ 162,268</b>	<b>\$ 162,268</b>	<b>\$ 167,822</b>	<b>\$ 168,454</b>
91.00	Equipment Replacement Charges	\$ 13,690	\$ 11,204	\$ 11,204	\$ 14,000	\$ 14,000
<b>Total Capital Outlay</b>		<b>\$ 13,690</b>	<b>\$ 11,204</b>	<b>\$ 11,204</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 271,868</b>	<b>\$ 303,116</b>	<b>\$ 303,116</b>	<b>\$ 364,367</b>	<b>\$ 375,506</b>

11.00 Engineering Technician (5%); Facilities Coordinator (5%); Maintenance Workers II (% varies); Maintenance Workers I (% varies), and Permit Coordinator (20%)  
 31.00 Topsoil, bark, grass seed, fertilizer, fencing supplies, "Dogi Pot" station supplies, garbage receptacle and restroom supplies and 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)

**PARKS  
EXPENDITURES**



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

**PROGRAM: MUSEUM**

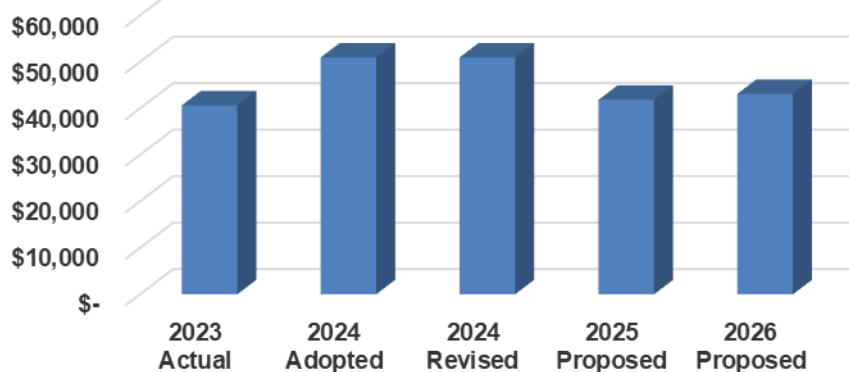
001-013-575-30

EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
11.00 Salaries and Wages	\$ 10,705	\$ 22,135	\$ 22,135	\$ 12,012	\$ 12,468
12.00 Overtime	139	-	-	-	-
21.00 Personnel Benefits	8,471	11,678	11,678	9,227	9,805
<b>Total Salary, Wages and Benefits</b>	<b>\$ 19,315</b>	<b>\$ 33,813</b>	<b>\$ 33,813</b>	<b>\$ 21,239</b>	<b>\$ 22,273</b>
31.00 Operating Supplies	\$ 427	\$ 750	\$ 750	\$ 750	\$ 750
35.00 Small Tools & Equipment	82	500	500	500	500
41.00 Professional Services	1,271	2,000	2,000	2,000	2,000
41.03 Advertising	455	750	750	750	750
42.00 Communications	853	1,802	1,802	1,802	1,802
42.01 Communications - Devices	1,958	1,125	1,125	1,125	1,125
44.00 Taxes & Assessments	11	15	15	15	15
46.00 AWC-RMSA Insurance	3,120	3,144	3,144	4,340	4,600
47.00 Utilities	4,764	6,300	6,300	6,300	6,300
48.00 Repair & Maintenance	8,380	250	250	2,500	2,500
49.02 Printing/Binding	-	500	500	500	500
<b>Total Other Expenditures</b>	<b>\$ 21,322</b>	<b>\$ 17,136</b>	<b>\$ 17,136</b>	<b>\$ 20,582</b>	<b>\$ 20,842</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,637</b>	<b>\$ 50,949</b>	<b>\$ 50,949</b>	<b>\$ 41,821</b>	<b>\$ 43,115</b>

- 11.00 Museum Coordinator - .5 FTE (50%)
- 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



**MUSEUM  
EXPENDITURES**



**City of DuPont  
2025-2026 Program Expenditure Budget**

**PROGRAM: FACILITIES**  
001-014-518-30

EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
11.00 Salaries and Wages	\$ 73,362	\$ 66,147	\$ 66,147	\$ 73,956	\$ 77,711
12.00 Overtime	565	1,093	1,093	1,273	1,334
21.00 Personnel Benefits	35,199	39,138	39,138	40,405	42,920
26.00 Uniform Cleaning	618	400	400	800	800
27.00 Uniforms	634	405	405	405	405
<b>Total Salary, Wages and Benefits</b>	<b>\$ 110,377</b>	<b>\$ 107,183</b>	<b>\$ 107,183</b>	<b>\$ 116,839</b>	<b>\$ 123,170</b>
31.00 Operating Supplies	\$ 10,173	\$ 14,500	\$ 14,500	\$ 20,000	\$ 20,000
35.00 Small Tools & Equipment	4,922	2,500	2,500	2,500	2,500
41.00 Professional Services	81,899	67,000	67,000	67,000	67,000
42.00 Communications	3,301	3,100	3,100	3,100	3,100
42.01 Communications - Devices	3,235	3,500	3,500	3,500	3,500
43.00 Travel and Subsistence	-	150	150	300	300
44.00 Taxes & Assessments	137	250	250	250	250
45.00 Operating Rental & Leases	750	1,500	1,500	1,500	1,500
46.00 AWC-RMSA Insurance	19,793	19,942	19,942	27,527	29,178
47.00 Utilities	51,731	43,000	43,000	43,000	43,000
48.00 Repair & Maintenance	43,411	16,500	16,500	423,000	35,000
48.01 Maintenance - Software	1,700	-	-	1,800	1,575
48.02 Maintenance - Vehicles	1,590	200	200	200	200
49.01 Conference/School/Training	-	850	850	1,000	1,000
49.02 Printing/Binding	140	75	75	75	75
49.03 Professional Dues & Subscriptions	135	100	100	100	100
49.05 Miscellaneous	4	50	50	50	50
<b>Total Other Expenditures</b>	<b>\$ 222,920</b>	<b>\$ 173,217</b>	<b>\$ 173,217</b>	<b>\$ 594,902</b>	<b>\$ 208,328</b>
64.00 Machinery and Equipment	\$ 126,744	\$ -	\$ -	\$ -	\$ -
70.00 Lease Debt Payment	186	-	-	200	200
91.00 Equipment Replacement Charges	8,006	5,520	5,520	6,000	6,000
<b>Total Capital Outlay</b>	<b>\$ 134,936</b>	<b>\$ 5,520</b>	<b>\$ 5,520</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 468,233</b>	<b>\$ 285,920</b>	<b>\$ 285,920</b>	<b>\$ 717,941</b>	<b>\$ 337,698</b>

11.00 Engineering Technician (5%); Facilities Coordinator (5%); Maintenance Worker III (15%); Maintenance Workers II (% varies), and Maint Workers I (% varies)

31.00 Paper products & operating supplies for City buildings, repair supplies for City facilities

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, elevator permit

42.00 PW facility phones

42.01 Cable services for City facilities

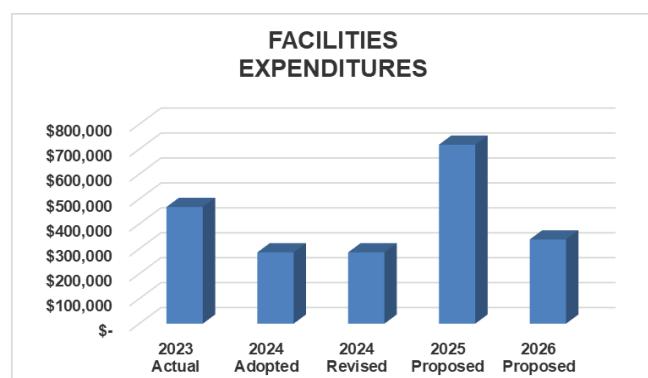
44.00 Excise taxes on facility rental revenue

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



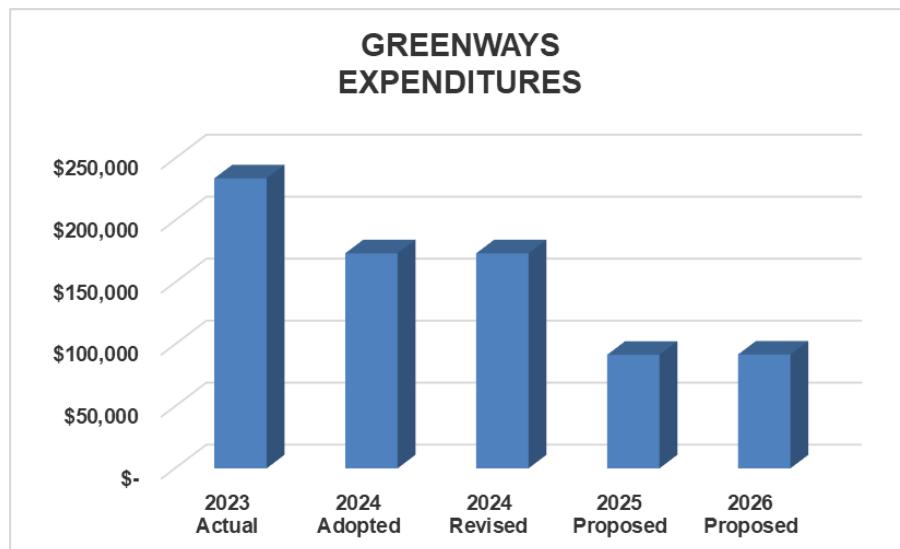
**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: GREENWAYS</b> 001-015-542-70						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
31.00 Operating Supplies	\$ 1,418	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
35.00 Small Tools & Equipment	37,095	-	-	-	-	
41.00 Professional Services	131,915	93,000	93,000	10,000	10,000	
42.00 Communications	928	-	-	-	-	
46.00 AWC-RMSA Insurance	2,940	2,962	2,962	4,089	4,334	
47.00 Utilities	59,654	70,000	70,000	70,000	70,000	
48.00 Repair & Maintenance	-	-	-	-	-	
<b>Total Other Expenditures</b>	<b>\$ 233,950</b>	<b>\$ 173,462</b>	<b>\$ 173,462</b>	<b>\$ 91,589</b>	<b>\$ 91,834</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 233,950</b>	<b>\$ 173,462</b>	<b>\$ 173,462</b>	<b>\$ 91,589</b>	<b>\$ 91,834</b>	

31.00 Station controllers, valve & head replacements for irrigation, fertilizer

41.00 Contracted tree services

47.00 Water utilities including shared meters/controllers

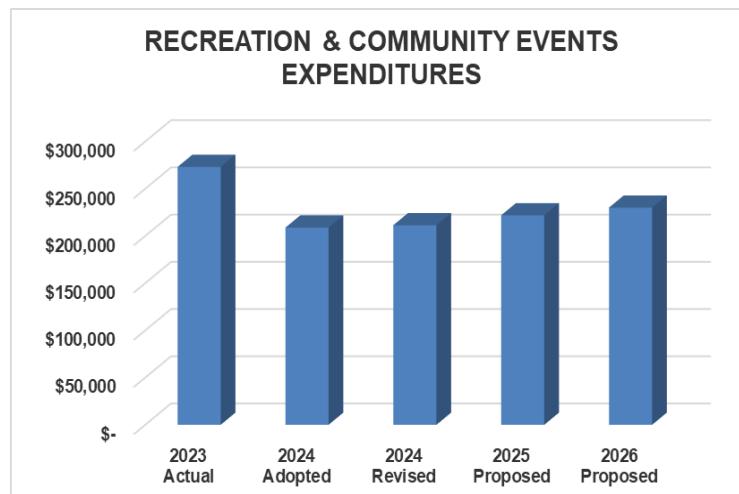


**City of DuPont**  
**2025-2026 Program Expenditure Budget**

**PROGRAM: RECREATION & COMMUNITY EVENTS**  
001-016-571-10

<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00	Salaries and Wages	\$ 96,479	\$ 94,512	\$ 94,512	\$ 94,450	\$ 99,871
12.00	Overtime	1,355	-	-	-	-
21.00	Personnel Benefits	44,555	39,081	39,081	46,689	49,145
27.00	Uniforms	44	50	50	50	50
<b>Total Salary, Wages and Benefits</b>		<b>\$ 142,433</b>	<b>\$ 133,643</b>	<b>\$ 133,643</b>	<b>\$ 141,189</b>	<b>\$ 149,066</b>
31.00	Operating Supplies	\$ 66,414	\$ 25,000	\$ 25,000	\$ 25,500	\$ 25,500
35.00	Small Tools & Equipment	488	50	2,550	2,550	2,550
41.00	Professional Services	32,245	30,000	30,000	30,000	30,000
41.03	Advertising	4,750	250	250	2,100	2,100
42.01	Communications - Devices	2,441	1,400	1,400	1,400	1,400
42.02	Communications - Postage	-	1,450	1,450	1,450	1,450
43.00	Travel and Subsistence	23	1,200	1,200	2,000	2,000
44.00	Taxes & Assessments	2,005	1,000	1,000	1,000	1,000
45.00	Operating Rental & Leases	15,485	4,250	4,250	4,250	4,250
46.00	AWC-RMSA Insurance	3,376	3,402	3,402	4,696	4,977
48.01	Maintenance - Software	123	-	-	-	-
49.01	Conference/School/Training	124	1,000	1,000	3,000	3,000
49.02	Printing/Binding	-	4,500	4,500	1,000	1,000
49.03	Professional Dues & Subscriptions	1,306	750	750	750	750
49.05	Miscellaneous	1,904	950	950	950	950
<b>Total Other Expenditures</b>		<b>\$ 130,684</b>	<b>\$ 75,202</b>	<b>\$ 77,702</b>	<b>\$ 80,646</b>	<b>\$ 80,927</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 273,117</b>	<b>\$ 208,845</b>	<b>\$ 211,345</b>	<b>\$ 221,835</b>	<b>\$ 229,993</b>

- 11.00 Recreation & Events Manager (50%); Recreation & Events Assistant (50%), and 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



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>TOURISM</b> 001-017-571-10		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
11.00	Salaries and Wages	\$ 91,867	\$ 106,081	\$ 106,081	\$ 95,252	\$ 100,703
12.00	Overtime	1,495	-	-	-	-
21.00	Personnel Benefits	46,705	45,715	45,715	50,668	53,467
<b>Total Salary, Wages and Benefits</b>		<b>\$ 140,066</b>	<b>\$ 151,796</b>	<b>\$ 151,796</b>	<b>\$ 145,920</b>	<b>\$ 154,170</b>
31.00	Operating Supplies	\$ 15,599	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
41.00	Professional Services	5,315	10,000	10,000	10,000	10,000
41.03	Advertising	400	12,000	12,000	12,000	12,000
43.00	Travel and Subsistence	-	2,500	2,500	2,500	2,500
49.01	Conference/School/Training	-	250	250	250	250
49.02	Printing/Binding	-	50	50	50	50
49.03	Professional Dues & Subscriptions	1,055	250	250	250	250
<b>Total Other Expenditures</b>		<b>\$ 22,369</b>	<b>\$ 67,550</b>	<b>\$ 67,550</b>	<b>\$ 67,550</b>	<b>\$ 67,550</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 162,435</b>	<b>\$ 219,346</b>	<b>\$ 219,346</b>	<b>\$ 213,470</b>	<b>\$ 221,720</b>

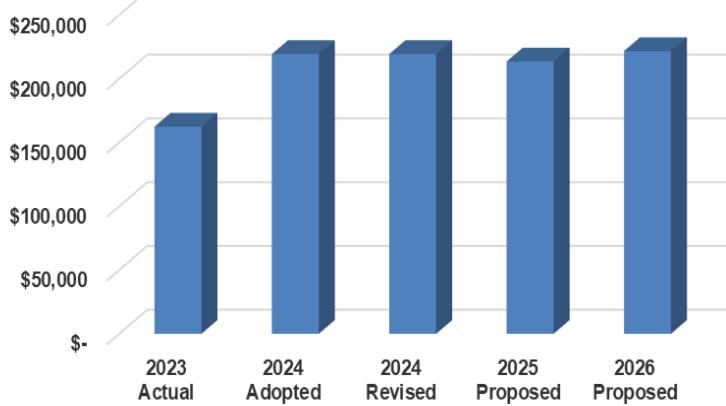
11.00 Recreation & Events Manager (50%); Recreation & Events Assistant: Tourism Coordinator (50%), and Museum Coordinator (50%)

31.00 Office supplies

41.00 Website update

41.03 Marketing, advertising, publications

**TOURISM  
EXPENDITURES**



# 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.

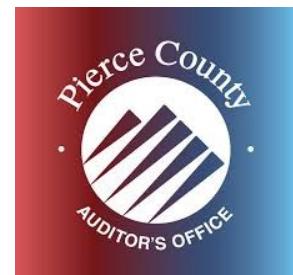
**Personnel** – Association of Washington Cities Drug and Alcohol Testing program fees.

**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.

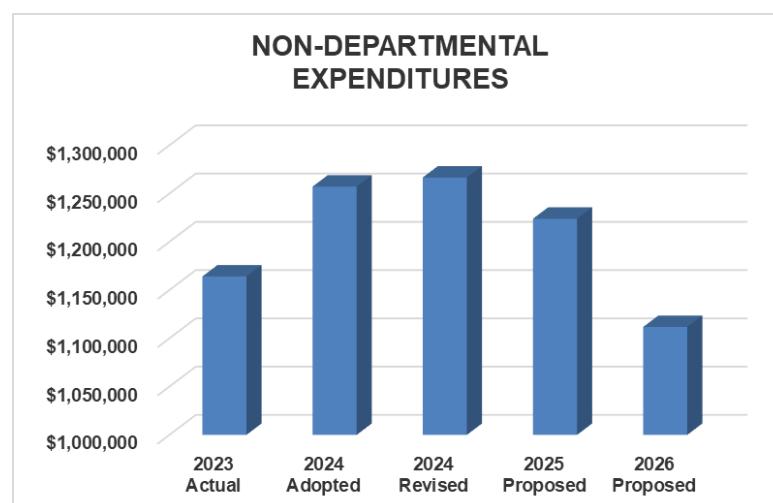
**Other Financing Uses** – Transfers of general government resources to other funds.



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: NON-DEPARTMENTAL &amp; OTHER FINANCING USES</b>					
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>
					<b>2026 Proposed</b>
21.00	Benefits	\$ 1,691	\$ -	\$ -	\$ -
21.01	Tuition Reimbursement	9,733	10,000	19,470	12,000
31.00	Operating Supplies - Animal Licensing	208	160	160	160
31.00	Operating Supplies-Safety/Wellness Prog.	146	800	800	800
31.00	Operating Supplies/ARPA Expenditures	307	70,000	70,000	-
35.00	Small Tools & Equip-Safety/Wellness Prog.	-	-	-	-
41.00	Prof Svcs - Health Plan Administration	13,200	16,200	16,200	16,200
41.00	Prof Svcs - Flu Vaccinations	-	200	200	200
41.00	Prof Svcs - Citywide Employee Trng	-	5,500	5,500	7,500
41.00	Prof Svcs - Workers Comp Retro Pgm	-	2,500	2,500	1,000
41.00	Prof Svcs - Animal Control	45,488	44,571	44,571	45,500
41.02	Prof Svcs - Jail Contract	8,089	10,200	10,200	10,500
41.03	Legal Advertising & Postings	-	850	850	250
44.00	Taxes & Assessments	2,999	2,800	2,800	3,000
44.00	Election Fees	22,085	26,500	26,500	26,500
44.00	Voter Maintenance Fees	21,940	8,000	8,000	25,000
46.00	AWC-RMSA Insurance	29	473	473	42
49.03	Professional Dues & Subscriptions	62,328	81,000	81,000	75,000
49.05	Miscellaneous - Credit Card Fees	18,982	15,000	15,000	15,000
49.05	Miscellaneous - Judgments & Settlements	-	100,000	100,000	20,000
49.05	Miscellaneous - Court Services	169,694	125,000	125,000	362,000
<b>Total Other Expenditures</b>		<b>\$ 376,918</b>	<b>\$ 519,754</b>	<b>\$ 529,224</b>	<b>\$ 620,650</b>
<b>Other Financing Uses</b>					<b>\$ 508,652</b>
48.00	Transfer-Out - Fire Hydrant Maint Cost	\$ 61,890	\$ 61,890	\$ 61,890	\$ 61,890
99.00	Transfer-Out - Debt Svc Fund	411,380	412,820	412,820	388,291
99.00	Transfer-Out - Revenue Stabilization	-	70,000	70,000	100,000
99.00	Transfer-Out - Contingency Fund	-	50,000	50,000	50,000
99.00	Transfer-Out - Street Fund	312,394	140,000	140,000	-
00.00	State Building Surcharge	706	250	250	600
00.00	Deposit Refunds	860	2,500	2,500	2,500
<b>Total Expenditures &amp; Transfers</b>		<b>\$ 787,230</b>	<b>\$ 737,460</b>	<b>\$ 737,460</b>	<b>\$ 603,281</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 1,164,148</b>	<b>\$ 1,257,214</b>	<b>\$ 1,266,684</b>	<b>\$ 1,223,931</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 1,164,148</b>	<b>\$ 1,257,214</b>	<b>\$ 1,266,684</b>	<b>\$ 1,111,773</b>

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



## RESERVE FUNDS

**The Revenue Stabilization Fund/Cumulative Reserve Fund** -The City's goal is to establish and maintain this fund of at least 10 percent of the Stormwater Fund, Water Fund, and General Fund/ General-Fund supported operating budgets. These reserves are defined as reserves solely for the purpose of addressing temporary revenue losses due to economic cycles or other time-related causes. Annual contributions will be budgeted from the Stormwater Fund, Water Fund and General Fund resources as available to establish and maintain the target reserve level. All expenditures drawn from these reserve accounts shall require a prior approving vote by two-thirds majority by Council.

**The Contingency Reserve Fund** - The City's goal is to establish and maintain this account in an amount of 5 percent of the General Fund expenditure budget may be maintained annually in the City budget as City resources allow. The contingency account will be reestablished annually as part of the budget process. The Contingency account will be maintained in accordance with RCW 35A.33. to meet any municipal expense, the necessity or extent of which could not have been reasonably foreseen at the time of adopting the annual budget. The account provides some flexibility for unforeseen events without the necessity to appropriate additional funds from the City's reserves. All transfers from the Contingency account will require City Council approval.

The budgets below do not include the Water or Stormwater Funds.

**City of DuPont  
2025-2026 Program Expenditure Budget**

<b>REVENUE STABILIZATION FUND</b>						
002-						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 472,320	\$ 782,997	\$ 562,520	\$ 686,520	\$ 804,520	
<b>REVENUE STABALIZATION FUND TOTAL</b>	<b>\$ 472,320</b>	<b>\$ 782,997</b>	<b>\$ 562,520</b>	<b>\$ 686,520</b>	<b>\$ 804,520</b>	

**City of DuPont  
2025-2026 Program Expenditure Budget**

<b>CONTINGENCY RESERVE FUND</b>						
003-						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 117,022	\$ 324,277	\$ 169,057	\$ 223,457	\$ 278,057	
<b>CONTINGENCY RESERVE FUND TOTAL</b>	<b>\$ 117,022</b>	<b>\$ 324,277</b>	<b>\$ 169,057</b>	<b>\$ 223,457</b>	<b>\$ 278,057</b>	

## 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**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: ROAD &amp; STREET MAINTENANCE</b>						
101-020-						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
542.30.11.00 Salaries and Wages	\$ 173,779	\$ 164,283	\$ 164,283	\$ 181,777	\$ 190,093	
542.30.12.00 Overtime	546	1,105	1,105	1,253	1,313	
542.30.21.00 Personnel Benefits	64,133	73,353	73,353	74,892	79,193	
542.30.26.00 Uniform Cleaning	624	575	575	575	575	
542.30.27.00 Uniforms	743	1,500	1,500	1,500	1,500	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 239,825</b>	<b>\$ 240,816</b>	<b>\$ 240,816</b>	<b>\$ 259,997</b>	<b>\$ 272,674</b>	
542.30.31.00 Operating Supplies	\$ 7,037	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	
542.66.31.00 Operating Supplies - Snow and Ice	11,564	9,100	9,100	1,000	1,000	
542.30.32.00 Gas, Oil & Fuel	7,797	7,650	7,650	7,650	7,650	
542.30.35.00 Small Tools & Equipment	1,708	5,600	5,600	15,600	5,600	
542.30.39.00 Software	-	1,000	1,000	2,575	2,575	
542.30.41.00 Professional Services	187	65,000	35,000	110,000	35,000	
542.70.41.00 Professional Services -Roadside	13,578	-	-	-	-	
543.50.41.00 Professional Services - Facilities	433	200	200	200	200	
544.20.41.00 Professional Services - Non-specific Engineering	16,552	10,000	10,000	10,000	10,000	
542.30.41.03 Advertising	-	1,450	1,450	1,450	1,450	
542.30.42.00 Communications	127	900	900	900	900	
542.30.42.01 Communications - Other	78	185	185	185	185	
542.30.43.00 Travel and Subsistence	-	100	100	100	100	
542.30.45.00 Operating Rental & Leases	-	250	250	-	-	
542.30.46.00 AWC-RMSA Insurance	13,938	14,043	14,043	19,384	20,547	
542.63.47.00 Utilities- Streetlights	148,451	163,150	163,150	163,150	163,150	
542.64.47.00 Utilities-Traffic Control Devices	10,755	4,500	4,500	4,500	4,500	
543.50.47.00 Utilities - Facilities	1,689	2,200	2,200	2,200	2,200	
542.30.48.00 Repair & Maintenance	997	20,000	60,000	20,000	20,000	
542.30.48.02 Maintenance - Vehicles	7,437	10,250	10,250	10,250	10,250	
542.64.48.00 Maintenance - Traffic Control Devices	2,239	10,000	50,000	25,000	25,000	
542.30.49.01 Conference/School/Training	-	800	800	800	800	
542.30.49.02 Printing/Binding	207	50	50	50	50	
542.30.49.03 Professional Dues & Subscriptions	55	160	160	160	160	
<b>Total Other Expenditures</b>	<b>\$ 244,831</b>	<b>\$ 342,588</b>	<b>\$ 392,588</b>	<b>\$ 411,154</b>	<b>\$ 327,317</b>	
595.31.63.00 Capital Improvements	\$ 941,741	\$ 662,230	\$ 550,000	\$ 145,000	\$ 1,500,000	
595.10.63.00 Engineering - Project Specific	-	-	-	99,000	100,000	
591.95.70.00 Lease Debt Service	684	-	-	700	700	
542.30.91.00 Equipment Replacement	22,934	22,934	22,934	20,000	20,000	
<b>Total Capital Outlay</b>	<b>\$ 965,359</b>	<b>\$ 685,164</b>	<b>\$ 572,934</b>	<b>\$ 264,700</b>	<b>\$ 1,620,700</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,450,014</b>	<b>\$ 1,268,568</b>	<b>\$ 1,206,338</b>	<b>\$ 935,851</b>	<b>\$ 2,220,691</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,083,775</b>	<b>\$ 1,408,042</b>	<b>\$ 1,113,936</b>	<b>\$ 1,155,861</b>	<b>\$ 1,243,175</b>	
<b>STREET FUND TOTAL</b>	<b>\$ 2,533,789</b>	<b>\$ 2,676,610</b>	<b>\$ 2,320,275</b>	<b>\$ 2,091,711</b>	<b>\$ 3,463,865</b>	

11.00 City Administrator (10%); City Attorney (10%); Executive Assistant (10%); Finance Director (10%); Assistant Finance Director (10%); Finance Specialist (5%); Clerical Assistant (10%); Engineering Tech (15%); Facilities Coordinator (15%); Public Works Supervisor (5%); Maintenance Workers II (% varies), and Maintenance Workers I (varies)

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

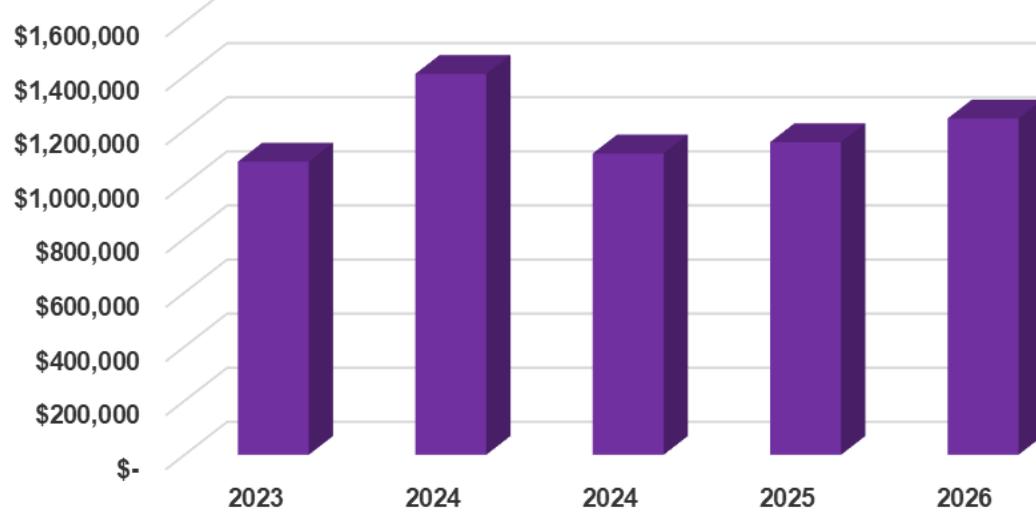
49.01 Training and seminar registration

49.02 Street standards, brochures

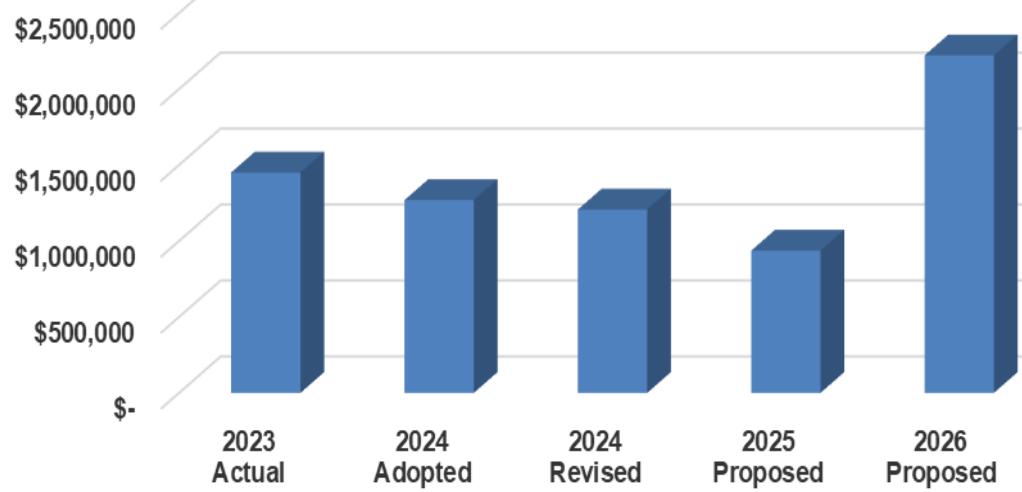
49.03 National and state association dues

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.

## ROAD & STREET MAINTENANCE FUND FUND BALANCE



## ROAD & STREET MAINTENANCE FUND EXPENDITURES



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

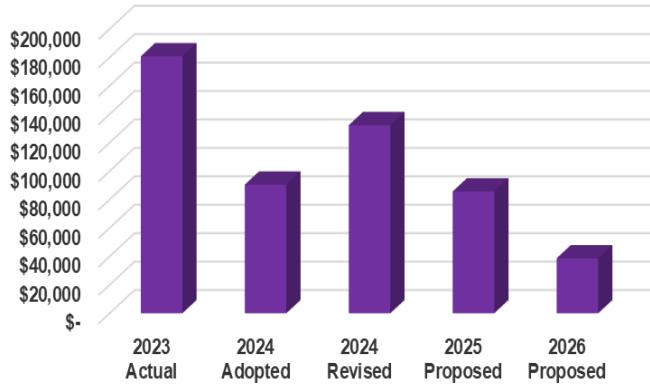
**PROGRAM: STREET DEPRECIATION FUND**

102-020-541-30

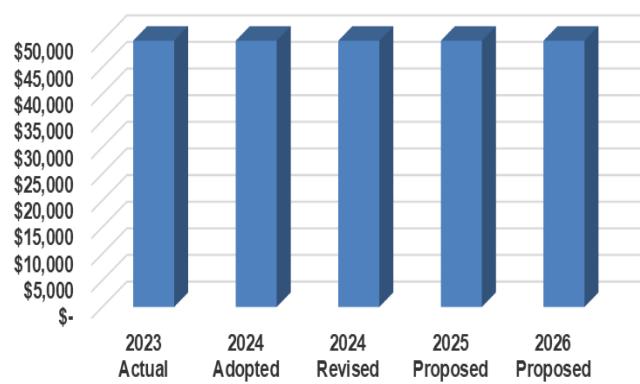
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
00.00	Transfer-Out -Street Fund	50,000	50,000	50,000	50,000	50,000
	<b>Total Operating Transfers</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
	<b>Ending Fund Balance</b>	<b>\$ 180,758</b>	<b>\$ 90,476</b>	<b>\$ 132,308</b>	<b>\$ 85,688</b>	<b>\$ 38,688</b>
	<b>STREET DEPRECIATION FUND TOTAL</b>	<b>\$ 230,758</b>	<b>\$ 140,476</b>	<b>\$ 182,308</b>	<b>\$ 135,688</b>	<b>\$ 88,688</b>

The prior primary source of revenue in the Street Depreciation Fund was 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 through 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.

**STREET DEPRECIATION FUND  
FUND BALANCE**



**STREET DEPRECIATION FUND  
EXPENDITURES**



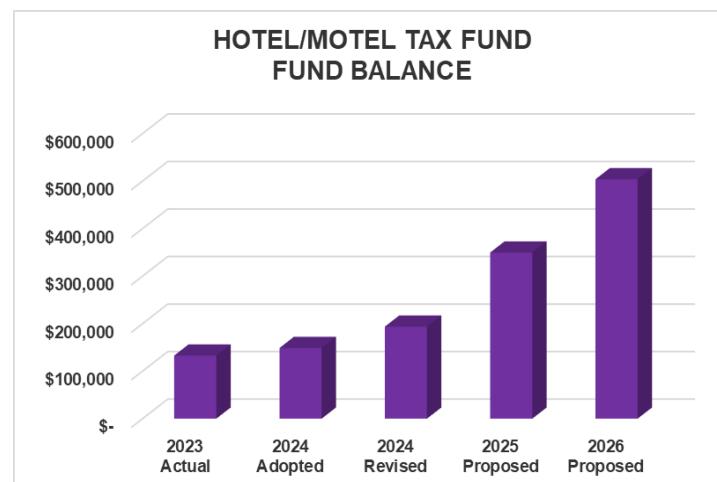
**City of DuPont  
2025-2026 Program Expenditure Budget**

**PROGRAM: HOTEL/MOTEL TAX FUND**  
103-000-573-90

<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
41.00	Professional Services	\$ 201,783	\$ 100,000	\$ 136,133	\$ 250,000	\$ 250,000
	<b>Total Other Expenditures</b>	<b>\$ 201,783</b>	<b>\$ 100,000</b>	<b>\$ 136,133</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
01.00	Transfer out to General Fund	95,392	110,000	78,220	100,000	100,000
	<b>Total Capital Outlay</b>	<b>\$ 95,392</b>	<b>\$ 110,000</b>	<b>\$ 78,220</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 297,175</b>	<b>\$ 210,000</b>	<b>\$ 214,353</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>
	<b>Ending Fund Balances</b>					
	Historic Sites Development Reserve	\$ 38,779	\$ 38,779	\$ 38,779	\$ 38,779	\$ 38,779
	Unreserved/Undesignated	93,980	109,967	154,877	310,777	465,077
	<b>Ending Fund Balance</b>	<b>\$ 132,759</b>	<b>\$ 148,746</b>	<b>\$ 193,656</b>	<b>\$ 349,556</b>	<b>\$ 503,856</b>
	<b>HOTEL/MOTEL TAX FUND TOTAL</b>	<b>\$ 429,934</b>	<b>\$ 358,746</b>	<b>\$ 408,009</b>	<b>\$ 699,556</b>	<b>\$ 853,856</b>

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

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



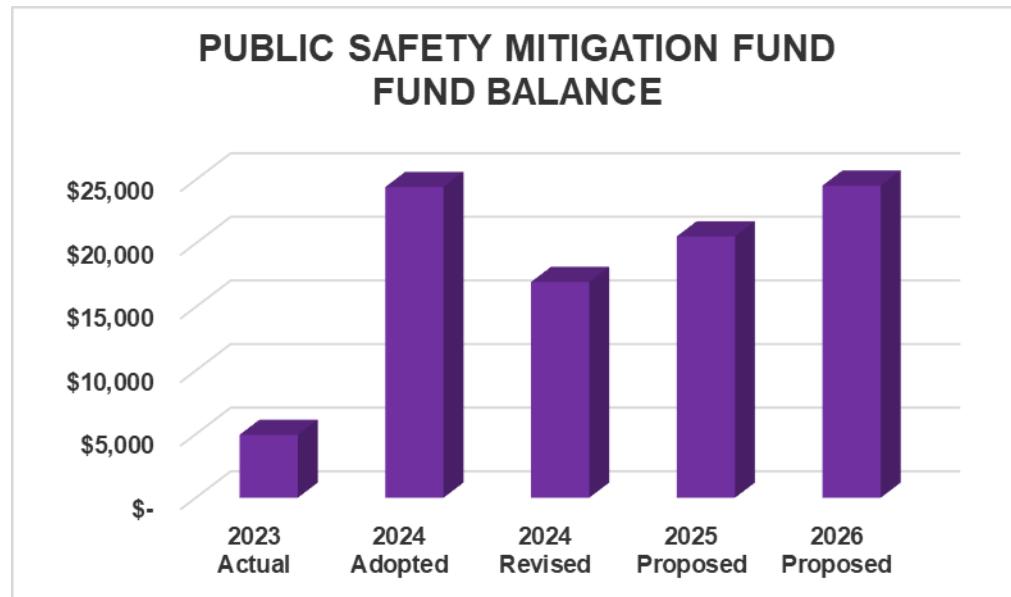
**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: PUBLIC SAFETY MITIGATION FUND</b>						
104-000-522-20						
<b>EXPENDITURES</b>	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 4,947	\$ 24,425	\$ 16,957	\$ 20,542	\$ 24,532	
<b>PUBLIC SAFETY MITIGATION TOTAL</b>	<b>\$ 4,947</b>	<b>\$ 24,425</b>	<b>\$ 16,957</b>	<b>\$ 20,542</b>	<b>\$ 24,532</b>	

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 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.



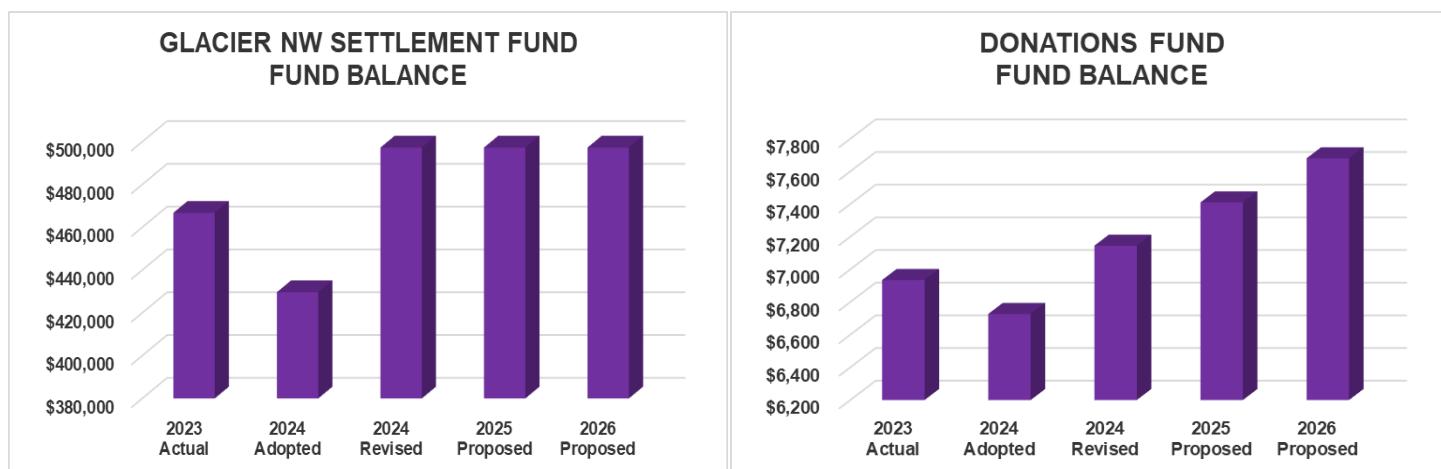
**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: GLACIER NW SETTLEMENT FUND</b> 107-000-597-00						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 466,745	\$ 429,645	\$ 497,245	\$ 497,245	\$ 497,245	\$ 497,245
<b>GLACIER NW FUND TOTAL</b>	<b>\$ 466,745</b>	<b>\$ 429,645</b>	<b>\$ 497,245</b>	<b>\$ 497,245</b>	<b>\$ 497,245</b>	<b>\$ 497,245</b>

In 1996 the City received a \$1,000,000 settlement from LoneStar (formerly known as Glacier NW, now CalPortland), which was receipted into the General Fund. In 1997, \$378,000 was transferred into the Utility Fund for the Sewer Utility.

In 2003 the City established the Glacier NW Settlement Fund to segregate the settlement funds.

These funds are not mitigation funds and accordingly are not currently restricted. On July 27, 2021 Council voted to designated these funds for environmental impact and/or maintenance post Sequalitchew Creek restoration funding.



**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: DONATIONS FUND</b> 150-000-519-90						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 6,935	\$ 6,727	\$ 7,145	\$ 7,410	\$ 7,680	
<b>DONATIONS FUND TOTAL</b>	<b>\$ 6,935</b>	<b>\$ 6,727</b>	<b>\$ 7,145</b>	<b>\$ 7,410</b>	<b>\$ 7,680</b>	

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.

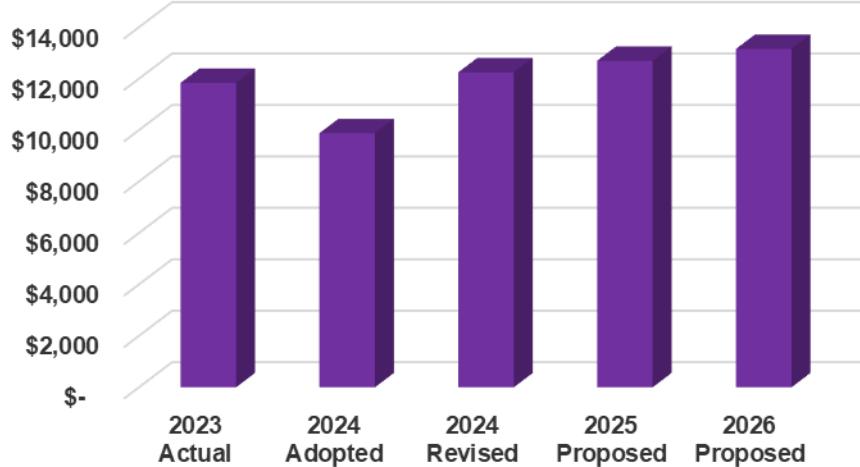
**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: DRUG ENFORCEMENT FUND</b>					
160-000-500-00					
<b>EXPENDITURES</b>	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 11,838	\$ 9,881	\$ 12,248	\$ 12,698	\$ 13,158
<b>DRUG ENFORCEMENT FUND TOTAL</b>	<b>\$ 11,838</b>	<b>\$ 9,881</b>	<b>\$ 12,248</b>	<b>\$ 12,698</b>	<b>\$ 13,158</b>

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.



**DRUG ENFORCEMENT FUND  
FUND BALANCE**



# 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 \$50 million as of October 2024.

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 \$13.3 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.

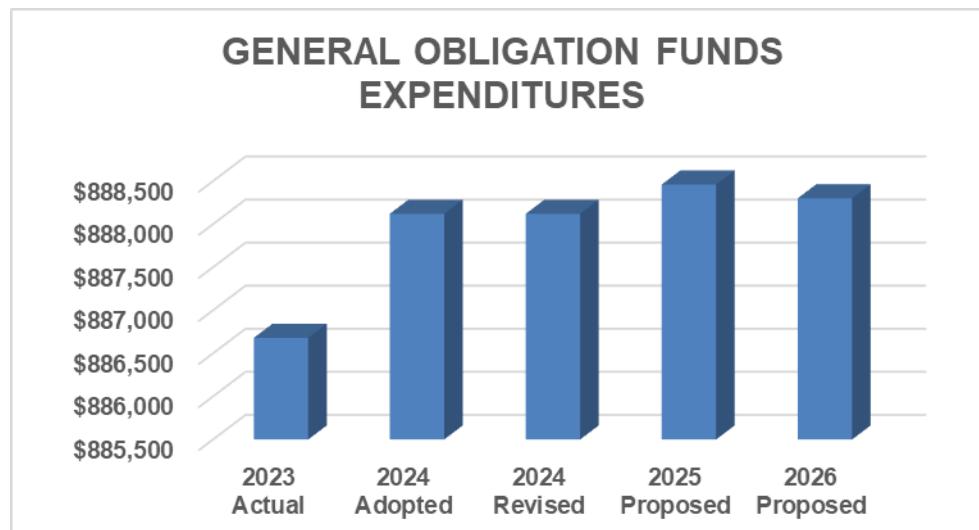
### Debt Service

Cash required by a corporation or municipality to cover all interest and principal payments due in a given year, including - payments.

**City of DuPont**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: GENERAL OBLIGATION BONDS</b>						
202-000-591						
<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	
49.05 Miscellaneous- Admininstrative Fee	\$ 600	\$ 600	\$ 600	\$ 300	\$ 300	
<b>Total Other Expenditures</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 300</b>	<b>\$ 300</b>	
71.00 LTGO - Principal Payment	\$ 464,000	\$ 484,000	\$ 484,000	\$ 504,000	\$ 524,000	
83.00 LTGO - Interest Payment	422,080	403,520	403,520	384,160	364,000	
<b>Other Operating Uses</b>						
<b>TOTAL EXPENDITURES</b>	<b>\$ 886,080</b>	<b>\$ 887,520</b>	<b>\$ 887,520</b>	<b>\$ 888,160</b>	<b>\$ 888,000</b>	
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>DEBT SVC FUND TOTAL</b>	<b>\$ 886,680</b>	<b>\$ 888,120</b>	<b>\$ 888,120</b>	<b>\$ 888,460</b>	<b>\$ 888,300</b>	

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 \$100,000 or 25% of the available funds can be spent on Operations and Maintenance of existing capital projects as defined above. This amount cannot exceed \$1 million per year.



City of DuPont  
2025-2026 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND 301-000-5XX					
EXPENDITURES		2023 Actual	2024 Adopted	2024 Revised	2025 Proposed
62.00	Buildings & Structures - PW Bldg	\$ 3,485	\$ -	\$ -	\$ -
62.00	Museum Improvements	\$ -	\$ -	\$ 8,000	\$ -
63.00	Capital Improvements - Trail Markers	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
63.00	Capital Improvements - Center Drive Medians	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
63.00	Capital Improvements - Facilities/Community Ctr	\$ -	\$ -	\$ -	\$ -
63.00	Capital Improvements - Parks	\$ 352,657	\$ -	\$ 25,000	\$ -
<b>Total Capital Outlay</b>		<b>\$ 356,142</b>	<b>\$ 12,000</b>	<b>\$ 45,000</b>	<b>\$ 12,000</b>
00.02	Transfer Out - Streets	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000
00.00	Transfer Out - Debt Service Fund	\$ 475,300	\$ 475,300	\$ 475,300	\$ 500,269
00.00	Retainage Payable	\$ 975,300	\$ 725,300	\$ 725,300	\$ 750,269
<b>Other Financing Uses</b>		<b>\$ 975,300</b>	<b>\$ 725,300</b>	<b>\$ 725,300</b>	<b>\$ 750,269</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,331,442</b>	<b>\$ 737,300</b>	<b>\$ 770,300</b>	<b>\$ 762,269</b>
<b>Ending Fund Balance</b>		<b>\$ 4,077,290</b>	<b>\$ 4,875,432</b>	<b>\$ 3,757,490</b>	<b>\$ 3,492,221</b>
<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>\$ 5,408,732</b>	<b>\$ 5,612,732</b>	<b>\$ 4,527,790</b>	<b>\$ 4,254,490</b>
					<b>\$ 3,993,221</b>

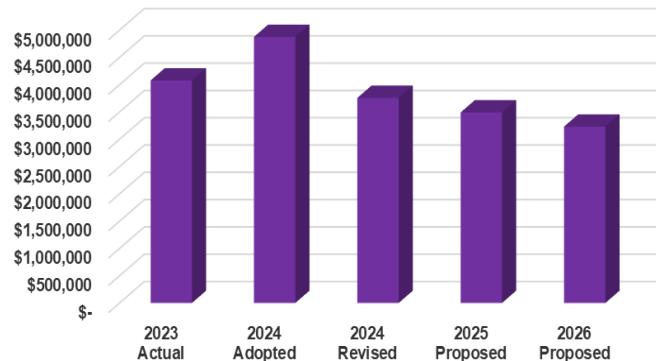
63.00 Trail Markers, Center Drive Median Improvements, Playground Equipment & Community Center

00.00 Transfer to General Fund and Streets for operation and maintenance of Capital Projects & Transfer to Debt Service Fund for Civic Center Debt & Revenue Bond Payment

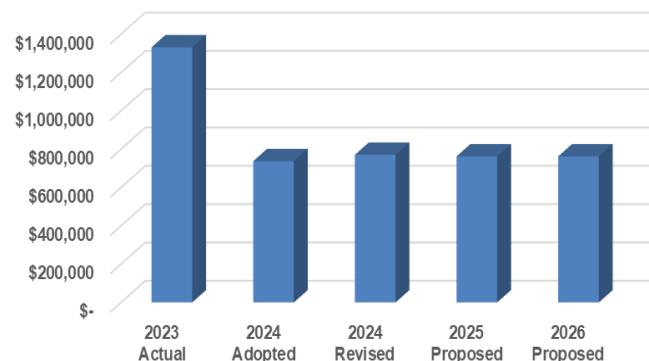
The Capital Projects Fund is intended to facilitate the general governmental and transportation portion of the Capital Facilities Plan. The primary source of revenue for this fund is the Real Estate Excise Tax (REET). This tax is levied on all sales of real estate, measured by the full selling price, 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.

CAPITAL PROJECTS FUND  
FUND BALANCE



CAPITAL PROJECTS FUND  
EXPENDITURES



## 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**  
**2025-2026 Program Expenditure Budget**

<b>PROGRAM: WATER UTILITY</b> 401-025-534-50		<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>EXPENDITURES</b>						
11.00	Salaries and Wages	\$ 895,894	\$ 915,687	\$ 915,687	\$ 1,037,934	\$ 1,064,548
12.00	Overtime	11,813	9,266	9,266	10,875	11,391
21.00	Personnel Benefits	379,669	435,168	435,168	499,198	514,742
26.00	Uniform Cleaning	618	575	575	575	575
27.00	Uniforms	2,914	2,200	2,200	3,000	3,000
<b>Total Salary, Wages and Benefits</b>		<b>\$ 1,290,908</b>	<b>\$ 1,362,896</b>	<b>\$ 1,362,896</b>	<b>\$ 1,551,582</b>	<b>\$ 1,594,256</b>
31.00	Operating Supplies	\$ 67,431	\$ 49,500	\$ 49,500	\$ 49,500	\$ 49,500
32.00	Gas, Oil & Fuel	18,838	13,000	13,000	13,000	13,000
33.00	Operating Supplies					
35.00	Small Tools & Equipment	1,589	13,500	13,500	13,500	13,500
36.00	Building Repair Materials					
39.00	Software	-	1,200	1,200	1,200	1,200
41.00	Professional Services	36,489	58,000	58,000	52,000	52,000
41.02	Legal - Negotiations	76,019	-	-	-	-
41.03	Advertising	-	275	275	275	275
42.00	Communications	2,484	7,750	7,750	7,750	7,750
42.01	Communications - Devices	6,783	7,400	7,400	7,400	7,400
42.02	Communications - Postage	4,731	6,750	6,750	6,750	6,750
43.00	Travel and Subsistence	30	1,200	1,200	1,200	1,200
44.00	Utility Tax	426,708	450,000	450,000	450,000	450,000
45.00	Operating Rental & Leases	1,681	1,700	1,700	1,700	1,700
46.00	AWC-RMSA Insurance	46,352	46,702	46,702	64,464	68,331
47.00	Utilities	206,206	161,000	161,000	161,000	161,000
48.00	Repair & Maintenance	25,811	53,000	53,000	203,000	203,000
48.01	Maintenance - Software	55,106	15,600	15,600	17,000	16,950
48.02	Maintenance - Vehicles	5,388	6,500	6,500	8,500	8,500
49.01	Conference/School/Training	1,413	4,000	4,000	4,000	4,000
49.02	Printing/Binding	8,564	5,500	5,500	5,500	5,500
49.03	Professional Dues & Subscriptions	6,516	7,000	7,000	7,000	7,000
49.05	Miscellaneous	58,067	47,500	47,500	47,500	48,000
<b>Total Other Expenditures</b>		<b>\$ 1,056,206</b>	<b>\$ 957,077</b>	<b>\$ 957,077</b>	<b>\$ 1,122,239</b>	<b>\$ 1,126,556</b>
63.00	Capital Improvements	\$ 625,148	\$ -	\$ 7,519,500	\$ -	\$ -
70.02	Lease Debt Service	234	-	-	250	250
70.01	Debt Svc Principal - Civic Center	69,600	72,600	72,600	75,600	78,600
70.00	Debt Svc Principal - PW Bldg	156,000	160,000	160,000	160,000	160,000
70.02	Principal - Public Works Trust Fund Loan	-	-	-	-	-
80.00	Debt Svc Interest - Civic Center	63,312	60,528	60,528	57,624	54,600
83.00	Debt Svc Interest - PW Bldg	277,320	271,080	271,080	271,080	271,080
91.00	Equipment Replacement Charges	12,885	15,127	15,127	20,000	20,000
00.00	Utility Deposit Refunds	30,405	-	-	-	-
<b>Total Capital Outlay</b>		<b>\$ 1,234,904</b>	<b>\$ 579,335</b>	<b>\$ 8,098,835</b>	<b>\$ 584,554</b>	<b>\$ 584,530</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,582,018</b>	<b>\$ 2,899,308</b>	<b>\$ 10,418,808</b>	<b>\$ 3,258,375</b>	<b>\$ 3,305,342</b>
<b>Ending Fund Balances</b>						
Revenue Stabilization		\$ 240,800	\$ 441,623	\$ 137,588	\$ 103,734	\$ 65,484
Unreserved/Undesignated		2,167,198	3,974,608	1,238,288	933,606	589,353
<b>Ending Fund Balance</b>		<b>\$ 2,407,997</b>	<b>\$ 4,416,231</b>	<b>\$ 1,375,876</b>	<b>\$ 1,037,340</b>	<b>\$ 654,837</b>
<b>WATER UTILITY FUND TOTAL</b>		<b>\$ 5,990,015</b>	<b>\$ 7,315,539</b>	<b>\$ 11,794,684</b>	<b>\$ 4,295,714</b>	<b>\$ 3,960,179</b>

11.00 City Administrator (15%); Finance Director (35%); City Attorney (15%); HR Director (15%); HR Analysts (15%); Executive Assistant (15%); Finance Specialists (% varies); Utility Billing Clerk II (55%); Clerical Assistant (20%); Public Services Director (30%); Engineering Technician (35%); PW Supervisor (75%); Maintenance Worker III (% varies); Facilities Coordinator (35%); Maintenance Workers II (% varies); Water Operator, and Maintenance Workers I (40%)

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: Granular activated carbon treatment facilities

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**  
**2025-2026 Program Expenditure Budget**

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

<b>EXPENDITURES</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
11.00 Salaries and Wages	\$ 466,885	\$ 490,830	\$ 490,830	\$ 543,075	\$ 564,709
12.00 Overtime	2,053	3,937	3,937	4,530	4,775
21.00 Personnel Benefits	182,066	232,917	232,917	247,836	259,059
26.00 Uniform Cleaning	618	600	600	600	600
27.00 Uniforms	1,621	1,500	1,500	1,500	1,500
<b>Total Salary, Wages and Benefits</b>	<b>\$ 653,244</b>	<b>\$ 729,784</b>	<b>\$ 729,784</b>	<b>\$ 797,541</b>	<b>\$ 830,643</b>
31.00 Operating Supplies	\$ 4,176	\$ 8,000	\$ 8,000	\$ 16,000	\$ 16,000
32.00 Gas, Oil & Fuel	12,603	5,000	5,000	5,000	5,000
35.00 Small Tools & Equipment	3,097	10,600	10,600	10,600	10,600
39.00 Software	-	1,500	1,500	1,500	1,500
41.00 Professional Services	58,644	96,000	96,000	207,000	207,000
41.03 Advertising	-	1,000	1,000	1,000	1,000
42.00 Communications	127	600	600	600	600
42.01 Communications - Devices	3,961	4,000	4,000	4,000	4,000
42.02 Communications - Postage	4,076	2,500	2,500	2,500	2,500
43.00 Travel and Subsistence	10	500	500	1,000	1,000
44.00 Utility Tax	178,021	205,000	205,000	205,000	205,000
45.00 Operating Rental & Leases	32	9,000	9,000	9,000	9,000
46.00 AWC-RMSA Insurance	16,137	16,259	16,259	43,522	46,134
47.00 Utilities	21,745	40,000	40,000	40,000	40,000
48.00 Repair & Maintenance	1,532	1,500	1,500	1,500	1,500
48.01 Maintenance - Software	3,755	5,500	5,500	7,900	7,700
48.02 Maintenance - Vehicles	10,283	5,000	5,000	5,000	5,000
49.01 Conference/School/Training	1,336	2,500	2,500	5,000	5,000
49.02 Printing/Binding	8,325	1,500	1,500	1,500	1,500
49.03 Professional Dues & Subscriptions	13,837	10,000	10,000	10,000	10,000
49.05 Miscellaneous	14,187	6,500	6,500	6,500	6,500
<b>Total Other Expenditures</b>	<b>\$ 355,886</b>	<b>\$ 432,459</b>	<b>\$ 432,459</b>	<b>\$ 584,122</b>	<b>\$ 586,534</b>
70.02 Lease Debt Service	\$ 97	\$ -	\$ -	\$ 150	\$ 150
70.00 Debt Svc Principal - Civic Center	46,400	48,400	48,400	50,400	52,400
70.01 Debt Svc Principal - PW Bldg	39,000	40,000	40,000	40,000	40,000
80.00 Debt Svc Interest - Civic Center	76,873	40,352	40,352	38,416	36,400
80.01 Debt Svc Interest - PW Bldg	34,665	67,770	67,770	67,770	67,770
91.00 Equipment Replacement Charges	19,128	19,128	19,128	20,000	20,000
<b>Total Capital Outlay</b>	<b>\$ 216,163</b>	<b>\$ 215,650</b>	<b>\$ 215,650</b>	<b>\$ 216,736</b>	<b>\$ 216,720</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,225,292</b>	<b>\$ 1,377,892</b>	<b>\$ 1,377,892</b>	<b>\$ 1,598,399</b>	<b>\$ 1,633,897</b>
<b>Ending Fund Balances</b>					
Revenue Stabilization	\$ 362,859	\$ 278,038	\$ 388,839	\$ 427,669	\$ 464,649
Unreserved/Undesignated	3,265,727	2,502,341	3,499,552	3,849,021	4,181,842
<b>Ending Fund Balance</b>	<b>\$ 3,628,585</b>	<b>\$ 2,780,379</b>	<b>\$ 3,888,391</b>	<b>\$ 4,276,690</b>	<b>\$ 4,646,491</b>
<b>STORMWATER UTILITY FUND TOTAL</b>	<b>\$ 4,853,877</b>	<b>\$ 4,158,271</b>	<b>\$ 5,266,283</b>	<b>\$ 5,875,089</b>	<b>\$ 6,280,388</b>

11.00 City Administrator (15%); City Attorney (15%); HR Director (10%); Finance Director (10%); Utility Billing Clerk II (35%); Clerical Assistant (20%); Engineering Technician (35%); Finance Specialists (% varies); PW Supervisor (20%); Facilities Coordinator (35%); Maintenance Worker III (% varies); Public Services Director (30%); Maintenance Workers II (% varies), and Maintenance Workers I (25%)

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, utility billing service (cost shared with Water Utility), 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

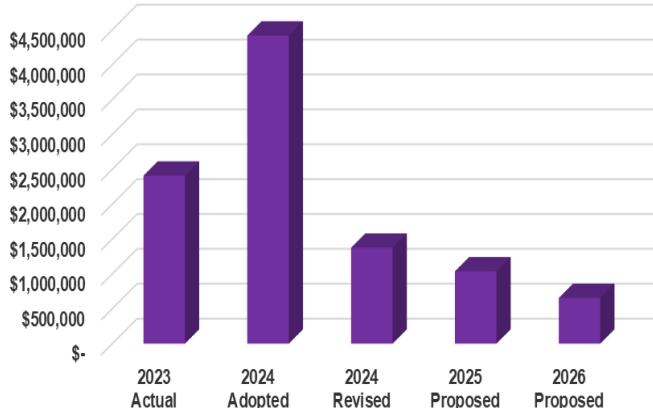
49.03 Western Washington Phase II Municipal Stormwater permit

49.05 Merchant Credit Card Fees

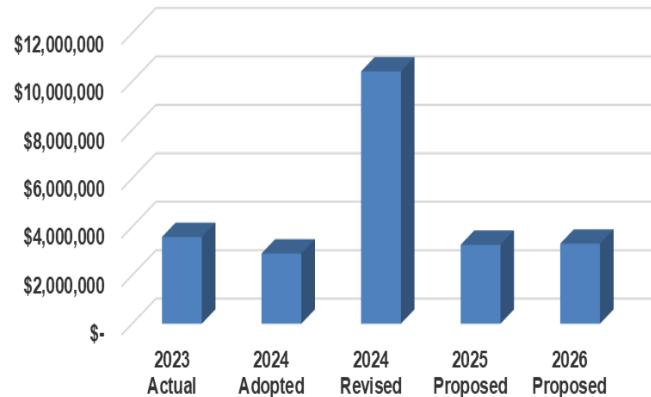
The City established a Stormwater Utility Fund in 1999. Similar to the water fund, the Stormwater Fund is an enterprise fund provides for all aspects of operating the city's stormwater utility, including operations, maintenance, administration, and capital construction.

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.

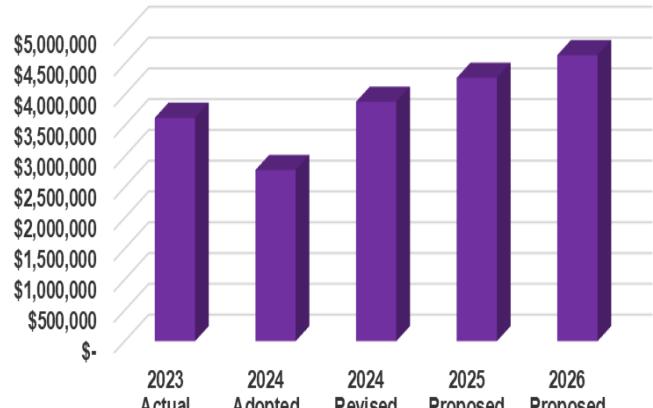
**WATER UTILITY FUND  
FUND BALANCE**



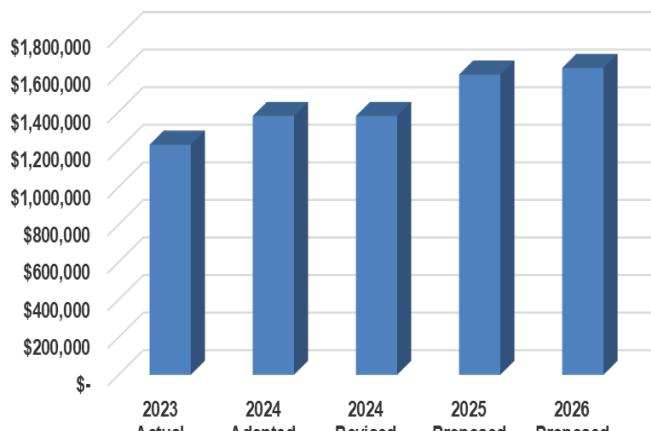
**WATER UTILITY FUND  
EXPENDITURES**



**STORMWATER UTILITY FUND  
FUND BALANCE**



**STORMWATER UTILITY FUND  
EXPENDITURES**



City of DuPont  
2025-2026 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND 501-000-5XX		2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed
<b>EXPENDITURES</b>						
35.00	Small Tools & Equipment	\$ -	\$ 55,000	\$ 55,000	\$ 40,000	\$ -
44.00	Taxes & Assessments	\$ 60	\$ 50	\$ 50	\$ 50	\$ 50
	<b>Total Other Expenditures</b>	<b>\$ 60</b>	<b>\$ 55,050</b>	<b>\$ 55,050</b>	<b>\$ 40,050</b>	<b>\$ 50</b>
64.00	Machinery and Equipment - I.T.	\$ -	\$ -	\$ -	\$ -	\$ -
64.00	Machinery and Equipment	\$ 5,678	\$ 112,779	\$ 156,488	\$ 675,000	\$ 425,000
	<b>Total Capital Outlay</b>	<b>\$ 5,678</b>	<b>\$ 112,779</b>	<b>\$ 156,488</b>	<b>\$ 675,000</b>	<b>\$ 425,000</b>
00.00	Transfer-Out - General Fund	\$ 24,190	\$ 24,190	\$ 59,595	\$ -	\$ -
	<b>Operating Transfers</b>	<b>\$ 24,190</b>	<b>\$ 24,190</b>	<b>\$ 59,595</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 29,928</b>	<b>\$ 192,019</b>	<b>\$ 271,133</b>	<b>\$ 715,050</b>	<b>\$ 425,050</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,040,056</b>	<b>\$ 1,904,349</b>	<b>\$ 2,063,213</b>	<b>\$ 1,690,337</b>	<b>\$ 1,607,461</b>
	<b>EQUIPMENT RENTAL TOTAL</b>	<b>\$ 2,069,984</b>	<b>\$ 2,096,368</b>	<b>\$ 2,334,346</b>	<b>\$ 2,405,387</b>	<b>\$ 2,032,511</b>

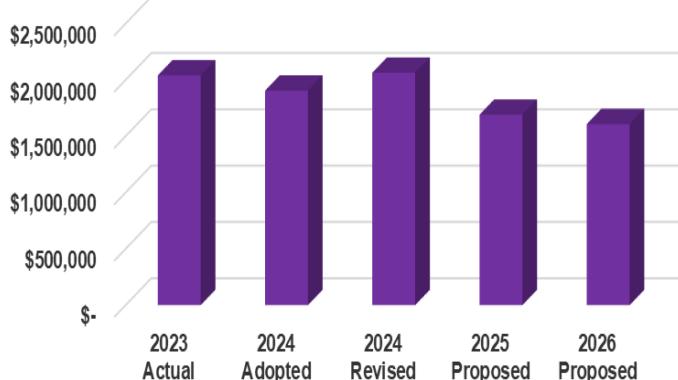
The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other equipment. Additions to equipment are originally purchased by a department and contributed to the ER&R fund. The equipment is then rented back to the originating department. Any items that are replaced are purchased directly by the Equipment Replacement fund.

An equipment replacement program is a financially prudent way to accumulate funds for future scheduled capital replacements. The following is a list of assets to be replaced in 2025 & 2026:

2025	
Vehicle & Equipment Replacements	
Public Works: Sweeper	\$ 450,000
Police: 2 replacement vehicles for officers	150,000
Public Works: Trailer & mowers	50,000
Computer upgrades	40,000
Fire: Defibtech Lifeline ARM Device	19,000
Fire: 5" fire hose (addition)	6,000
Total	<u><b>\$ 715,000</b></u>

2026	
Vehicle & Equipment Replacements	
Fire: Ambulance	\$ 350,000
Police: Replacement vehicle	75,000
Total	<u><b>\$ 425,000</b></u>

**EQUIPMENT RENTAL & REPLACEMENT FUND  
FUND BALANCE**



# 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.

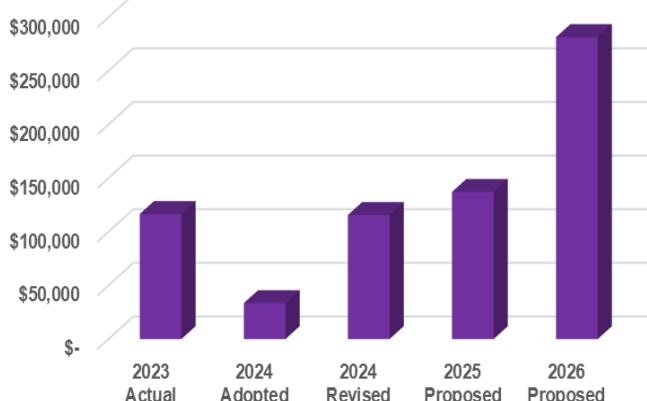
The **Transportation Benefit District Fund** was established in 2013 to account for the activities of the Transportation Benefit District, of which the City acts as Treasurer. This fund provides for the collection of the \$20 vehicle license fee and the transfer of funds to the City's Street Fund for transportation related projects. Starting in 2025, the City will also be collecting additional sales and use tax of one-tenth of one percent (0.1%) of the selling price, in the case of the sales tax, or the value of the article used, in the case of use tax.

## City of DuPont 2025-2026 Program Expenditure Budget

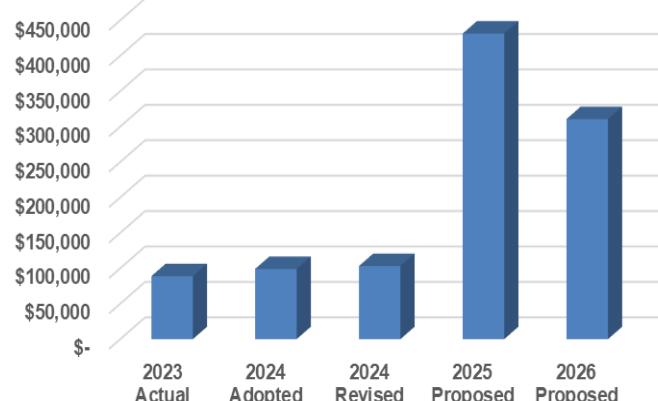
PROGRAM: TRANSPORTATION BENEFIT DISTRICT 631-020						
EXPENDITURES	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	
41.00 Professional Services	\$ -	\$ 5,210	\$ 5,210	\$ 5,210	\$ 5,210	
41.00 Professional Services- Transfer to Street fund	\$ 84,676	\$ 90,000	\$ 94,087	\$ 421,000	\$ 300,000	
41.03 Advertising	\$ 335	\$ 560	\$ 560	\$ 560	\$ 560	
46.00 AWC-RMSA Insurance	\$ 3,859	\$ 3,308	\$ 3,308	\$ 4,550	\$ 4,823	
<b>Total Other Expenditures</b>	<b>\$ 88,870</b>	<b>\$ 99,078</b>	<b>\$ 103,165</b>	<b>\$ 431,320</b>	<b>\$ 310,593</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 88,870</b>	<b>\$ 99,078</b>	<b>\$ 103,165</b>	<b>\$ 431,320</b>	<b>\$ 310,593</b>	
<b>Ending Fund Balance</b>	<b>\$ 116,583</b>	<b>\$ 33,499</b>	<b>\$ 115,678</b>	<b>\$ 137,158</b>	<b>\$ 281,465</b>	
<b>TRANSP. BENEFIT DIST FUND TOTAL</b>	<b>\$ 205,453</b>	<b>\$ 132,576</b>	<b>\$ 218,843</b>	<b>\$ 568,478</b>	<b>\$ 592,058</b>	

41.03 Public meeting notices  
46.00 AWC-RMSA Insurance  
41.00 Detail  
Operations Funding for Street fund  
Project Funding for Street Fund  
Audit Fees  
Administration

## TRANSPORTATION BENEFIT DISTRICT FUND BALANCE



## TRANSPORTATION BENEFIT DISTRICT EXPENDITURES



## GLOSSARY AND ACRONYM LIST

**Account** - A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

**Accrual Basis** - A method of accounting in which revenue is recorded in the period in which it is earned (whether or not it is collected in that period), and expenses are reported in the period when they are incurred (not matter when the disbursements are made).

**Adopted Budget** - The final budget appropriations approved by the City Council, which becomes the budget of the City of DuPont.

**Agency Fund** - A governmental accounting classification to record transactions where one jurisdiction is acting on behalf of another.

**ALS / Advanced Life Support** – A set of life-saving techniques and protocols that are used by healthcare providers and first responders to treat cardiac emergencies; a more technical level of care than Basic Life Support / BLS.

**American Rescue Plan Act (ARPA)** – Federal stimulus program to provide direct relief to cities, towns and villages in the United States of America.

**Appropriation** - The legal spending level authorized by the governing body of the local government via ordinance or resolution (whichever is the highest action for the local government). Spending should not exceed this level without prior approval of the governing body.

**Approved Budget** - The budget adopted by the City Council.

**Assessed Valuation** - The value assigned to properties that is used to compute the property taxes paid by property owners. The Pierce County Assessor's Office determines the assessed value.

**B&O Tax / Business and Occupational Tax** – A tax based on gross receipts and measured on the value of products, gross proceeds of sale, or gross income of the business. This also includes square footage tax for buildings over 20,000 square feet.

**BARS** - An acronym for the Budgeting, Accounting, and Reporting System of the Washington State Auditor's Office which prescribes the accounting and reporting standards for local governments in Washington State.

**Benefits** - Employer-provided employee benefits, such as social security, retirement, worker's compensation, life insurance, medical insurance, vision insurance, and dental insurance.

**Biennial Budget** - A two-year budget process that can be adopted by local governments. For cities, biennial budgets can only begin on January 1 of an odd-numbered year. Counties can adopt a biennial budget that begins on January 1 of any year.

**BLS / Basic Life Support** – This generally refers to the type of care the first-responders, healthcare providers, and public safety professionals provide to anyone who is experiencing cardiac arrest, respiratory distress, or an obstructed airway.

**Budget** - A document that outlines the financial plan of operations for the local government. It is a plan, not a list of accounts and amounts.

**Budget Amendment** - An ordinance/resolution which changes the amount(s) appropriated for the current budget. To amend the current budget, a budget amendment can only be adopted until December 31 of the current year.

## GLOSSARY AND ACRONYM LIST

**Budget Calendar** - Key dates and events which the City of DuPont follows in the preparation and adoption of the budget.

**Budget Message** - A written explanation of the budget and the City of DuPont's financial priorities presented to the City Council and residents by the Mayor.

**Capital Assets** - Items which have a useful life of two or more years and a cost of \$5,000 or more. These include land, infrastructure, buildings, improvements other than buildings, vehicles, and certain furniture and equipment.

**Capital Improvement Plan (CIP)** - The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than \$5,000.

**Capital Lease** - Lease of a capital asset. The lease may or may not result in the City's ownership of the item at the end of the lease term.

**Capital Outlay** - A budget category that may be a part of a capital improvement program, or in the case of expending less than \$5,000 but more than \$500, is a part of the operating budget.

**Capital Project** - A single project within the Capital Improvement Program.

**Cash Basis** - A method of accounting in which revenue is reported in the period it is received and expenses are reported in the period they are paid.

**COLA / Cost of Living Adjustment** - A standard across-the-board increase in wages for employees intended to counteract the effects of inflation and rising prices in the economy.

**Committed Fund Balance** - A portion of fund balance which is limited to certain uses that have been imposed by the governing body through the most binding formal action of the entity and remains binding unless removed through the same formal action.

**Contingency** - An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget.

**CARES Act / Coronavirus Aid, Relief and Economic Security Act** – A Federal stimulus bill passed in 2020 that provided economic assistance for American workers, families, small business, and industries in response to the COVID-19 pandemic.

**Cost Allocation** - The assignment of applicable costs incurred by a central services department (like "administrative services") to a fund based on the benefit to the fund being assessed.

**Councilmanic Bonds** - Bonds that can be authorized by the local government governing body without a vote of the public, up to the limits in state law.

**DEA / DuPont Employees' Association** - A union for a specific group of DuPont employees.

**Debt Service** - Interest and principal payments on debt.

**Debt Service Funds** - The type of fund that accounts for the payment of debt service on general obligations of the local government.

## GLOSSARY AND ACRONYM LIST

**Department** – A unit that deals with specific subjects or areas of activity. The City of DuPont has the following departments: Administration (Administrator, Attorney, Clerk, Human Resources and Risk), Public Services (Community Development and Public Works); Finance, Fire, Museum, Parks and Recreation, Police, Public Services, Utilities.

**DPFF IAFF Local 3829 / DuPont Professional Fire Fighters, International Association of Firefighters** - A union for DuPont Firefighters.

**DPOA / DuPont Police Officers Association** – A union for DuPont Police Officers.

**EMS / Emergency Medical Services** - A level of service provided by the Fire Department; more limited than ALS (Advanced Life Support) services.

**Enterprise Fund** - A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management. The City has the Water Fund (401) and Stormwater Fund (403).

**ER&R / Equipment Rental & Replacement Fund** - Equipment Rental and Replacement funds, also known as ER&R funds, are established to provide equipment rental services within a local government. They increase government efficiency by giving the government a way to allow expensive equipment and supplies to, in essence, be rented to the government's various departments.

**FF / Firefighter.**

**Fiscal Year / FY** - The twelve-month period to which the operating budget applies. The City's fiscal year is January 1 through December 31.

**Franchise Fee** - Fees charged to utilities for the use of public right-of-way.

**FTE / Full-Time Equivalent** – A unit of measurement used to figure out the number of full-time hours worked by all employees; a full-time employee would equal one (1) FTE.

**Fund** - A fiscal and accounting entity, segregating resources for the purpose of carrying on specific activities in accordance with legal restrictions; a self-balancing group of accounts that includes revenues and expenditures.

**Fund Balance** - The amount of available, spendable, financial resources in any given fund at a specified date.

**GAAP / Generally Accepted Accounting Principles** - A common set of accounting principles, standards and procedures issued by the Financial Accounting Standards Board; mostly determined by the GASB for governments.

**GASB / Governmental Accounting Standards Board** - The body that defines generally accepted accounting principles for governments.

**General Fund** - The fund of the local government that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks, and administration. This is the City of DuPont's primary operating fund.

**General Obligation Bond / G. O. Bond** - Bonds or other indebtedness of the local government for which the pledge made for repayment is the full faith and credit of the entity. They are usually issued to pay for general capital improvements.

## GLOSSARY AND ACRONYM LIST

**GFOA / Government Finance Officers Association** – An association founded in 1906, representing public finance officials throughout the United States and Canada. The association's more than 20,000 members are federal, state / provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions.

**Governmental Fund Types** - Funds that provide general government services. These include the general fund, special revenue funds, capital projects funds, and debt service funds.

**Goal** - A statement of direction, purpose, or intent based on the needs of the community, generally, to be completed in a specified amount of time.

**Grant** - A donation or contribution by one government unit or organization to another. This is usually made to aid a specific purpose.

**Infrastructure** - Infrastructure is the combined group of city-owned assets that are immovable and of value only to the City of DuPont. It includes things such as roads, bridges, curbs and gutters, sidewalks, drainage systems, lighting systems, and water and storm water systems.

**Internal Service Funds** - A type of proprietary fund that accounts for the goods and services provided to other units of the local government. Payment by the benefiting unit is intended to fund the costs of providing such services.

**LEOFF / Law Enforcement Officers and Fire Fighters** – A retirement system of the state that provides coverage for public safety employees.

**Levy** - The amount of property tax certified by the governing body.

**Levy Certification** -The process of certifying the amount of property taxes to be levied by the county on behalf of taxing districts. Most taxing districts must submit a levy increase ordinance/resolution as well as a levy certification form, both of which can be found on the DOR website.

**Levy Rate** - The property tax rate (per \$1,000 assessed value) used in computing property tax revenues.

**Lodging Tax Advisory Committee (LTAC)** – A committee that oversees the LTAC grant program which is related to tourism development and promotion and made possible through taxes paid by consumers when they stay in paid lodging in the City of DuPont. LTAC grants are available to non-profits and public agencies. The committee reviews LTAC grant applications and recommends grant awards to the City Council for approval.

**Mid-Biennium Review** - A review of a biennial budget that must occur during the first year of the biennial budget period.

**Mission Statement** – A statement adopted by the City Council that defines the primary purpose of the City of DuPont.

**MRSC / Municipal Research and Services Center of Washington** - The Municipal Research and Services Center (MRSC) is a nonprofit organization that helps local governments across Washington State better serve their communities by providing legal and policy guidance on any topic.

**MRSC Revenue Guide** – A publication from the Municipal Research and Services Center of Washington State which guides and services supporting local government.

**Objective** - What we want to accomplish within the budget cycle. City-wide objectives are longer term than one year, cross departments, and/or are comprehensive in scope.

## GLOSSARY AND ACRONYM LIST

**OFM**- Washington State Office of Financial Management. They prepare population estimates on April 1<sup>st</sup> annually.

**Operating Budget** - The annual appropriation to maintain the provision of services to the public.

**Ordinance** - A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**PCTV / Pierce County Television** - PCTV is a service of the Rainier Communications Commission (RCC), a cooperative organization of cities and towns in Pierce County and the County of Pierce. The RCC was formed through an interlocal agreement in 1992 to address telecommunications policy and issues. As a member of PCTV, the City of DuPont televises City Council meetings, providing open and transparent government for citizens. The meetings are also archived on the PCTV website.

**Performance Measure** - Data collected to determine how effective or efficient a program is in achieving its objectives.

**PERS / Public Employee Retirement System** - The state system for public employment retirement applicable for most local government employees, except where LEOFF is applicable.

**Preliminary Budget** – A proposed budget prepared by City of DuPont staff presented to the governing body for review and edits prior to being adopted by the City Council.

**Project** - Projects are distinct, with a definable result, process, and beginning and end. Projects can be capital or operating.

**Property Tax Levy** – A tax based upon the assessed value of property and used as the source of monies to pay general obligation debts and to support the General Fund.

**Preliminary Budget** – The initial budget appropriations proposed by the Finance Director and City Manager for adoption by the City Council.

**Proprietary Funds** - A group of funds that account for the activities of the local government that are of a proprietary or “business” character. The City has the Water Fund (401) and Stormwater Fund (403). See “Enterprise Fund” for more information.

**Public Safety** - A term used to define the combined budget of the Police and Fire Departments.

**RCW / Revised Code of Washington** - The compilation of all permanent laws now in force. It is a collection of Session Laws (enacted by the Legislature, and signed by the Governor, or enacted via the initiative process), arranged by topic, with amendments added and repealed laws removed. It does not include temporary laws such as appropriations acts.

**REET / Real Estate Excise Tax** - The State of Washington levies a real estate excise tax (REET) upon most sales of real property. The tax is calculated based on the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The tax is due at the time of sale and is collected by the county when the documents of sale are presented for recording ([WAC 458-61A-301](#)).

**Resolution** - An action by the governing body which requires less formality and has a lower legal status than an ordinance.

**Resources** - Financial resources that are or will be available for expenditure during the fiscal year.

## GLOSSARY AND ACRONYM LIST

**Restricted Fund Balance** - A portion of fund balance that is restricted to certain uses externally by law or legal agreements with an outside entity (creditors, donors, grantors, etc.).

**Restricted Revenue** - Financial resources that are subject to some level of restriction based on statutory, legislative or council action.

**Revenue** - The gross receipts and receivables that the City of DuPont receives such as: tax payments, licenses, fines and forfeitures, grants and interest income.

**Revenue Bonds** - Bonds sold by a local government that are secured only by the revenues of a particular system, usually the water and storm water funds.

**SFR / Single Family Residential** – A designation of a dwelling built to accommodate a single-family unit in a residential area.

**Special Revenue Funds** - General government funds for which the use of revenues is dedicated to a specific purpose.

**Square Footage Tax** - See B&O Tax.

**System Development Charges (SDC)** - Fees charged upon issuance of building permits to offset the cost of infrastructure improvements that are or will be required to provide capacity to serve the development. SDC's are charged for parks, water, sanitary, stormwater, and streets.

**Transfers** - Amounts moved from one fund to finance activities in another fund, with no requirement of repayment.

**Transportation Benefit District / TBD** - The City of DuPont established a Transportation Benefit District Fund to account for the revenues and expenses of the TBD and transfers funds into appropriate City funds to pay for transportation-related expenditures. RCW 36.73 requires the TBD adopt a list of approved transportation improvement projects to be funded from the vehicle license fee revenue.

**Unrestricted Revenue** - Revenue that may be used for any legitimate City purpose; refer to the “restricted revenue” definition.

**Uses** - The ways in which financial resources will be used during the budget year.

**Vision Statement** – A declaration focused on the long-term goals of the City of DuPont and adopted by the City Council.