

City of DuPont



2018 Annual Budget

**CITY OF DUPONT
WASHINGTON**

2018 ADOPTED ANNUAL BUDGET

Prepared by: Finance Department



Elected Officials

Michael Courts
Eric Corp
Penny Coffey
Rex Bruce
Chris Barnes
Matt Helder
Leo Gruba
Shawna Gasak

Mayor
Deputy Mayor
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

Administration

Ted Danek
Carma Oaksmith
Gus Lim
Larry Creekmore
Gordon Karg
Jeff Wilson

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

CITY OF DuPONT
WASHINGTON
ORDINANCE NO. 17-1028

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE CITY OF DuPONT FOR THE FISCAL YEAR ENDING DECEMBER 31, 2018.

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

Section 1. The annual budget of the City of DuPont for the year 2018 is hereby adopted in its final form and content as set forth below.

Section 2. Estimated resources for each separate fund of the City of DuPont for the year 2018 are set forth in summary form below and are hereby appropriated as follows.

City of DuPont
2018 Budget Summary

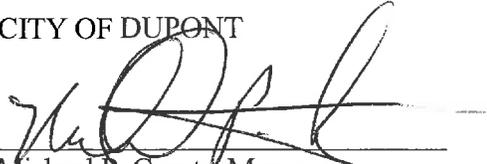
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 977,400	\$ 8,673,389	\$ 8,504,786	\$ 1,146,003
Revenue Stabilization Fund	410,879	100,600	-	511,479
Contingency Fund	208,076	40,300	-	248,376
Street Fund	68,235	563,375	573,482	58,128
Street Depreciation Fund	425,364	2,200	20,000	407,564
Hotel/Motel Tax Fund	121,576	243,688	242,395	122,869
Public Safety Mitigation Fund	142,503	119,255	181,635	80,123
Glacier NW Settlement Fund	625,539	2,000	55,000	572,539
Donations Fund	3,131	25	-	3,156
Drug Enforcement Fund	9,447	40	-	9,487
GO Bond Debt Service Fund	-	769,530	769,530	-
Capital Projects Fund	446,006	565,750	619,270	392,486
Water Utility Fund	3,607,489	2,511,594	2,358,576	3,760,507
Stormwater Utility Fund	2,063,701	1,350,640	1,877,977	1,536,364
Equipment Rental & Replacement Fund	1,506,229	446,291	167,084	1,785,436
Transportation Benefit District Fund	35,283	93,100	101,825	26,558
	\$ 10,650,858	\$ 15,481,778	\$ 15,471,560	\$ 10,661,076
Cash Reduced from Fund Balances		-	10,218	
Total Revenues & Expenditures		\$ 15,481,778	\$ 15,481,778	

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

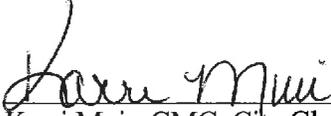
Section 4. This Ordinance shall be in force and take effect January 1, 2018, after its publication according to law.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON
THE 28th DAY OF NOVEMBER, 2017.

CITY OF DUPONT


Michael P. Courts, Mayor

ATTEST/AUTHENTICATED:


Karri Muir, CMC, City Clerk

APPROVED AS TO FORM:


Gordon P. Karg, City Attorney

Ordinance No.: 17-1028
Filed with the City Clerk: 11-28-17
Passed by the City Council: 11-28-17
Date of Publication:
Effective Date:

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2018 Budget Message

To the Residents, Businesses and City Council of DuPont:

I offer for your consideration and approval my 2018 budget proposal for the City of DuPont. This budget represents approximately \$8.384M in General Fund expenditures with a total budget of \$15.3M. This is a fiscally sound and balanced proposal that represents modest growth in expenditures and a large investment in reserves, strengthening our long-term fiscal security. The next several years will be a period of commercial development. This development will shape our City's future and bring additional revenues, jobs and opportunities to DuPont. Although I am confident of the upcoming development, I will not include projected new revenues in the budget forecast until they are recognized. Therefore, the growth we see in the budget is based solely on known growth and does not reflect anticipated growth. The proposed 2018 budget insures:

- All current levels of services and operations can be maintained or improved
- Reserve funds are increased
- Needed equipment maintenance, replacements and upgrades take place on schedule
- Public Safety is prioritized
- Essential City Services and Support are addressed

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

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

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

GOALS AND OBJECTIVES:

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

CORE VALUES:

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

Budget Development Philosophy

As the City Staff began the budget development process my first question was: Can we sustain our current levels of operations, programs, personnel, reserve fund contributions and debt service with our known increased costs? I am pleased to report, yes; we can do all of the above. My second question was: What increased levels of revenues can we expect and what cost reductions can we recognize? We have a modest growth in projected revenues of around 2.0% along with several cost savings initiatives that will allow us to invest back into the City.

2018 Budget Initiatives: Based on my guidance to increase capacity and better serve the community, the following initiatives are included in the proposed 2018 Budget:

1. **Additional Firefighter/EMT:** This year's proposed budget includes funds to hire a Battalion Chief. This hire reduces reliance on overtime and provides for more consistent coverage from the DFD.
2. **Additional Police Sergeant:** Continuing to grow our Police department to increase our capability to provide an acceptable level of police support to the citizens.
3. **Additional Administrative Support for Community Development:** Recognizing the increased demand on Planning/Community development, make the temporary position permanent as we continue to move into the period of sustained commercial development.

4. Establish the position of Communications/Tourism Coordinator: Recognizing the importance of Public Communications and the nexus with our increasing tourism industry, make this position permanent.
5. Recognize the impact of inflation (as low as it is) on our exempt staff and address it in our budget development by including a COLA consistent with the local CPI.
6. Address the lack of competitiveness in some of our senior Director positions that have not grown in 9 years.
7. Establishment of an account/budget line to anticipate and fund increased efforts on development/restoration of historical resources.
8. Continued funding of Tree Board efforts to revitalize the vegetation in the Center Drive Median.

The Past and Future

Over the past 5 years the City of DuPont, absorbed and recovered from the impacts of the Great Recession. Previous Mayors and City Councils made hard decisions that reduced services, staffing and deferred maintenance. The result of these decisions was a City financially secure, prepared to recover quickly, restore services and return to a sustainable footing. The results of these actions were a two-time increase in the City's Bond Rating. The increase was an almost unprecedented financial improvement over a short period of time. The City refinanced outstanding debt and significantly reduced costs. DuPont has entered a period of economic growth. The City has the most undeveloped commercial property in Pierce County and we are a highly desirable location for many different types of businesses. Our Planning Commission and City Council anticipated this growth and updated our Comprehensive Plan, with public input, to insure highest and best uses for undeveloped property were codified in 2017. Over the next several years we can expect to see new business activities coming to DuPont. The council and I will look to our Vision, Mission, Goals and Objectives, and Core Values to guide us as we balance increased development with the qualities we value in our community.

There are some important initiatives that will be the subject of public discussion in the coming months:

1. Advanced Life Support (ALS): DuPont continues to be one of only a handful of Pierce County towns or cities that are officially designated as an underserved community for emergency medical services. We are the ONLY City in Pierce County with a population over 1000 that does not have dedicated Paramedic support. We currently have a Basic Life Support capability that is highly responsive but limited in scope. Our ALS comes from commercial vendors that do not operate in DuPont, causing significantly increased response times and an almost 65% non-response to our nearly 500 annual ALS calls. In 2017, our effort to establish a full-time ALS capacity failed as the Prop 1 ballot measure by a narrow margin (29 votes short of reaching the 60% yes threshold).

For several reasons, it was appropriate to run this effort during an August Primary. Although disappointing, this effort was the closest DuPont has ever been to achieving this capability. Public comment and very low voter turnout encourage me to run this measure again in November of 2018.

2. One Time Expenses: One of the results of commercial development is the recognition of one-time funds that the City will receive. These funds can be significant. The Staff and I are recommending to Council, for action, several priorities to be addressed through one time funds that go directly to quality of life and deferred maintenance issues in our City. These range from repair/replacement of overdue playground equipment and park upgrades to facilities maintenance.

Acknowledgements

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

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

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

Next Steps

The City Council takes over the budget process from here. They will review and consider changes to this proposed budget at numerous public meetings and workshops. Please participate as Council begins their work on a final budget for 2018 by end of year.

We will begin the 2019 Budget development with an off-site Council workshop in the spring of 2018 and one of the topics Staff and I will present is the potential for the City to transition to a biennial budget process.

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

Respectfully,



Mayor, Michael P. Courts

2018 BUDGET CALENDAR

JUNE

- Mayor's Budget Development Guidance Letter June 1
- Regular Council Meeting June 27
- Six-Year Transportation Improvement Program

AUGUST

- Regular Council Meeting August 22
- Discussion: Lodging Tax – 2018 Grants

SEPTEMBER

- Regular Council Meeting September 12
- Lodging Tax – 2018 Grants
- Regular Council Meeting September 26
- Mayor's Preliminary Budget (Official budget filing per RCW)

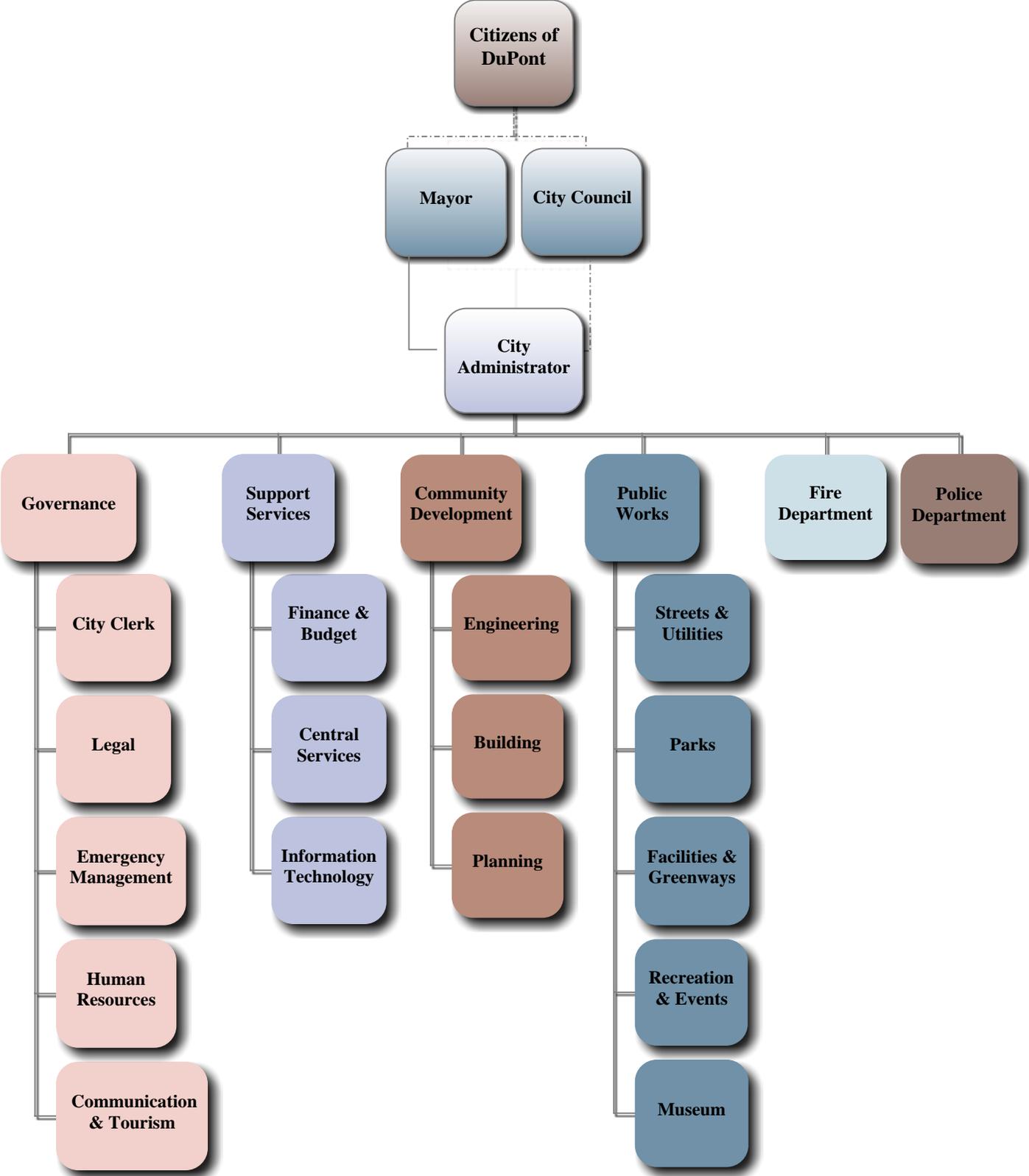
OCTOBER

- Regular Council Meeting
- Six-Year Revenue Forecast October 10
 - Budget Workshop
 - Revenue
 - Personnel
- Budget Workshop October 17
- Public Works – Water and Stormwater
 - Public Safety
 - Other and Reserve Funds
- Regular Council Meeting October 24
- Public Hearing on 2018 Budget (1st public hearing)
 - Public Hearing 2018 Property Tax
 - Property Tax Ordinance - 1st reading
 - Budget Workshop:
 - Parks
 - Facilities
 - Streets

NOVEMBER

- Regular Council Meeting November 14
- Public Hearing on 2018 Budget (2nd public hearing)
 - Property Tax Ordinance- 2nd reading & adoption
 - 2018 Final Budget Ordinance - 1st reading
- Proposed: Special Council Meeting 5:45pm November 21
- EMS Property Tax Levy hearing
 - EMS Property Tax Ordinance- 1st reading
- Budget Workshop
- If necessary
- Regular Council Meeting November 28
- 2018 Final Budget Ordinance – 2nd reading & adoption
 - EMS Property Tax Ordinance – 2nd reading & adoption

City of DuPont Organizational Chart



**City of DuPont
2018 Budget Summary**

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 977,400	\$ 8,673,389	\$ 8,504,786	\$ 1,146,003
Revenue Stabilization Fund	410,879	100,600	-	511,479
Contingency Fund	208,076	40,300	-	248,376
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Hotel/Motel Tax Fund	121,576	243,688	242,395	122,869
Public Safety Mitigation Fund	142,503	119,255	181,635	80,123
Glacier NW Settlement Fund	625,539	2,000	55,000	572,539
Donations Fund	3,131	25	-	3,156
Drug Enforcement Fund	9,447	40	-	9,487
GO Bond Debt Service Fund	-	769,530	769,530	-
Capital Projects Fund	446,006	565,750	619,270	392,486
Water Utility Fund	3,607,489	2,511,594	2,358,576	3,760,507
Stormwater Utility Fund	2,063,701	1,350,640	1,877,977	1,536,364
Equipment Rental & Replacement Fund	1,506,229	446,291	167,084	1,785,436
Transportation Benefit District Fund	35,283	93,100	101,825	26,558
	\$ 10,650,858	\$ 15,481,778	\$ 15,471,559	\$ 10,661,077
Cash Reduced from Fund Balances		-	10,219	
Total Revenues & Expenditures		\$ 15,481,778	\$ 15,481,778	

Revenue & Other Sources Summary

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actuals	2018 Adopted
TAXES						
Property Tax	\$ 1,557,732	\$ 1,715,331	\$ 1,715,649	\$ 1,715,649	\$ 1,720,434	\$ 1,721,628
Property Tax - EMS	642,998	701,841	708,474	708,474	710,436	711,036
Local Sales & Use Tax	80,155	85,854	85,872	85,872	91,575	89,980
Retail Sales Tax	826,123	941,784	928,466	928,466	904,812	956,320
Local Criminal Justice Sales Tax	143,630	153,441	156,066	156,066	164,408	162,309
Business Taxes	1,173,593	1,014,972	1,249,437	1,249,437	669,644	868,876
Excise Taxes	151,119	152,409	149,675	149,675	155,773	154,021
Utility Taxes	1,462,797	1,511,304	1,558,676	1,558,676	1,542,591	1,556,515
Hotel/Motel Tax	140,760	136,742	173,706	173,706	213,204	243,188
Real Estate Excise Tax	495,137	667,613	500,000	500,000	685,960	520,000
TOTAL TAXES	6,674,043	7,081,292	7,226,021	7,226,021	6,858,838	6,983,872
UTILITY COLLECTIONS						
Water	2,445,032	2,441,473	2,377,833	2,377,833	2,432,476	2,465,790
Stormwater	1,176,467	1,195,662	1,253,500	1,260,500	1,341,681	1,335,640
TOTAL UTILITY COLLECTIONS	3,621,499	3,637,135	3,631,333	3,638,333	3,774,157	3,801,430
LICENSES & PERMITS	330,921	512,954	591,399	591,399	452,356	1,352,625
INTERGOVERNMENTAL REVENUE	468,300	710,930	1,025,246	1,025,246	719,096	388,307
CHARGES FOR SERVICES	742,964	675,930	1,268,248	1,268,248	872,580	1,356,752
FINES, FORFEITS & PENALTIES	57,240	64,643	64,850	64,850	70,250	48,460
RENTAL & INVESTMENT INCOME	94,945	139,652	113,376	120,376	169,369	117,076
CONTRIBUTIONS & DONATIONS	39,146	25,951	23,000	23,000	12,713	25,000
OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.)	74,567	58,464	4,000	5,000	5,117	11,860
NON-REVENUES & DEPOSITS	78,459	94,245	252,750	252,750	98,160	12,750
INTERFUND TRANSFERS	1,440,468	1,530,887	1,457,587	1,457,587	1,158,022	1,383,645
BEGINNING FUND BALANCE						
General Fund	1,509,785	1,211,171	896,205	882,116	882,116	977,400
Revenue Stabilization	-	160,105	298,625	298,848	298,848	410,879
Contingency Reserve	-	80,053	152,313	152,424	152,424	208,076
Street Fund	28,194	36,332	50,793	21,997	21,997	68,235
Street Depreciation Fund	578,122	567,317	494,421	503,862	503,862	425,364
Hotel/Motel Tax Fund	275,818	209,882	146,840	175,367	175,367	121,576
Public Safety Mitigation Fund	388,468	278,364	256,448	170,453	170,453	142,503
Technology Fund	1,968	-	-	-	-	-
Glacier NW Settlement Fund	636,332	617,373	619,377	620,239	620,239	625,539
Donations Fund	3,085	3,090	3,100	3,104	3,104	3,131
Drug Enforcement Fund	9,298	9,313	9,343	9,380	9,380	9,447
Debt Service Funds	-	1,001	-	-	-	-
Capital Projects Fund	203,840	183,877	423,766	478,174	478,174	446,006
Water Fund	2,967,340	3,592,238	3,632,535	3,940,072	3,940,072	3,607,489
Stormwater Fund	1,769,154	2,271,480	2,557,641	2,418,587	2,418,587	2,063,701
Equipment Rental & Replacement	1,353,072	1,320,538	1,506,229	1,412,149	1,412,149	1,506,229
Transportation Benefit District	3,610	33,440	12,206	35,642	35,642	35,283
TOTAL FUND BALANCES	9,728,085	10,575,573	11,059,842	11,122,414	11,122,413	10,650,858
TOTAL REVENUE FROM ALL SOURCES	\$ 23,350,637	\$ 25,107,656	\$ 26,717,652	\$ 26,795,224	\$ 25,313,071	\$ 26,132,636

Expenditure & Other Uses Summary

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	\$ 89,330	\$ 94,218	\$ 103,141	\$ 103,141	\$ 95,360	\$ 102,448
Executive	113,777	113,523	125,491	125,491	117,159	156,258
City Clerk	114,273	143,863	187,000	187,000	172,405	191,299
Human Resources	109,765	109,302	139,996	139,996	139,528	168,179
Legal	221,393	107,518	122,943	122,943	87,736	128,714
Emergency Management	7,914	7,993	14,530	14,530	8,061	-
Finance	250,500	242,139	249,377	249,377	208,634	262,527
Central Services	57,636	39,249	52,540	52,540	42,644	48,700
Information Technology	48,395	46,104	55,500	55,500	63,173	54,950
Non-Departmental	330,589	719,317	488,403	488,403	473,906	440,094
Police Department	1,696,591	1,911,228	1,971,697	1,971,697	1,962,259	2,188,056
Fire Department	1,747,459	1,819,500	1,872,920	1,872,920	1,888,153	2,051,736
Community Development	683,523	545,187	816,686	816,686	767,522	900,939
Parks, Facilities & Greenways	752,223	896,582	927,739	927,739	877,471	889,206
Public Works - Streets	484,452	542,710	533,234	532,734	480,362	536,857
Debt Service - General Obligation	-	-	450	450	450	450
Total Operations Expenditures	6,707,820	7,338,433	7,661,647	7,661,147	7,384,823	8,120,413
PROPRIETARY EXPENDITURES						
Water Utility	1,490,778	1,600,976	1,715,884	1,715,884	1,577,895	1,734,414
Stormwater Utility	682,475	733,162	888,474	1,448,475	1,305,220	1,264,226
Total Proprietary Expenditures	2,173,253	2,334,139	2,604,358	3,164,359	2,883,115	2,998,640
Total Operating Expenditures	8,881,073	9,672,572	10,266,005	10,825,506	10,267,939	11,119,054
OTHER FINANCING USES						
Capital Outlay/Machinery & Equipment	200,109	68,977	14,000	162,000	264,206	82,500
Capital Improvement Projects	279,302	1,131,993	1,839,939	2,020,939	1,249,234	1,049,000
Debt Service - Historic Sites LID	62,160	59,715	57,270	57,270	57,269	57,270
Debt Service - Civic Center	1,213,883	953,288	963,350	963,350	963,350	961,350
Interfund Transfers	1,440,468	1,530,887	1,457,587	1,457,587	1,158,022	1,407,841
Internal Service Charges	215,415	215,250	386,878	386,878	386,601	448,302
Internal Services (Capital)	252,276	166,852	336,139	355,162	353,295	167,084
One-Time Expenditures (Operations)	213,489	125,038	147,234	147,234	144,883	176,410
Non-Expenditures/Deposit Refunds	54,538	60,673	3,300	3,300	61,085	2,750
Total Other Financing Uses	3,931,640	4,312,673	5,205,697	5,553,720	4,637,946	4,352,507
TOTAL EXPENDITURES & OTHER USES	12,812,713	13,985,245	15,471,702	16,379,226	14,905,884	15,471,560
ENDING FUND BALANCES						
Reserved for:						
Revenue Stabilization	160,105	298,848	408,725	408,948	301,595	511,479
Contingency Reserve	80,053	152,424	207,113	207,224	153,823	248,376
Operating Reserve	-	-	-	-	-	-
Capital Improvement Projects	183,877	478,173	571,407	625,815	542,025	392,486
Debt Service	1,001	-	-	-	-	-
Street Depreciation	567,317	503,862	388,261	397,702	497,638	407,564
Hotel/Motel - Tourism	209,882	175,367	143,838	172,365	235,829	122,869
Public Safety Mitigation	278,364	170,453	279,362	193,367	120,737	80,123
Technology Grant	-	-	-	-	-	-
Glacier NW Settlement	617,373	620,239	620,977	621,839	626,233	572,539
Donations	3,090	3,104	3,108	3,112	3,134	3,156
Drug Enforcement	9,313	9,380	9,371	9,408	9,471	9,487
Proprietary Funds	5,863,718	6,358,659	6,064,574	5,350,056	6,113,413	5,296,871
Internal Service Funds	1,320,538	1,412,149	1,559,968	1,446,865	1,467,361	1,785,436
Transportation Benefit District	33,440	35,642	11,467	34,903	62,316	26,558
Unreserved/undesignated	1,209,850	904,112	984,779	937,394	259,061	1,204,132
ENDING FUND BALANCES	10,537,921	11,122,413	11,252,950	10,408,998	10,392,637	10,661,077
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 23,350,634	\$ 25,107,658	\$ 26,724,652	\$ 26,788,224	\$ 25,298,521	\$ 26,132,638

**Revenue & Other Sources Summary
General Fund**

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actuals	2018 Adopted
TAXES						
Property Tax	\$ 1,557,732	\$ 1,715,331	\$ 1,715,649	\$ 1,715,649	\$ 1,720,434	\$ 1,721,628
Property Tax - EMS	642,998	701,841	708,474	708,474	710,436	711,036
Local Sales & Use Tax	80,155	85,854	85,872	85,872	91,575	89,980
Retail Sales Tax	826,123	941,784	928,466	928,466	904,812	956,320
Local Criminal Justice Sales Tax	143,630	153,441	156,066	156,066	164,408	162,309
Business Taxes	1,173,593	1,014,972	1,249,437	1,249,437	669,644	868,876
Excise Taxes	60,374	55,350	58,675	58,675	58,271	61,021
Utility Taxes	1,462,797	1,511,304	1,558,676	1,558,676	1,542,591	1,556,515
TOTAL TAXES	5,947,401	6,179,878	6,461,315	6,461,315	5,862,171	6,127,684
LICENSES & PERMITS	321,772	511,829	590,424	590,424	451,606	1,351,650
INTERGOVERNMENTAL REVENUE	121,117	141,387	137,900	137,900	143,940	150,907
CHARGES FOR SERVICES	454,275	362,159	647,211	647,211	415,419	706,156
FINES, FORFEITS & PENALTIES	57,240	64,643	64,850	64,850	70,250	48,460
RENTAL & INVESTMENT INCOME	80,414	95,867	95,100	95,100	75,243	76,611
CONTRIBUTIONS & DONATIONS	31,266	22,201	23,000	23,000	12,713	25,000
OTHER REVENUE SOURCES	55,162	49,150	4,000	4,000	4,117	5,860
NON-REVENUES & DEPOSITS	16,553	4,062	2,750	2,750	4,859	2,750
INTERFUND TRANSFERS	114,969	206,577	136,153	136,153	96,088	178,311
BEGINNING FUND BALANCE	1,509,785	1,211,171	896,205	882,116	882,116	977,400
TOTAL REVENUE FROM ALL SOURCES	\$ 8,709,954	\$ 8,848,924	\$ 9,058,908	\$ 9,044,819	\$ 8,018,521	\$ 9,650,789

**Expenditure & Other Uses Summary
General Fund**

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	\$ 89,330	\$ 94,218	\$ 103,141	\$ 103,141	\$ 95,360	\$ 102,448
Executive	113,777	113,523	125,491	125,491	117,159	156,258
City Clerk	114,273	143,863	187,000	187,000	172,405	191,299
Human Resources	109,765	109,302	139,996	139,996	139,528	168,179
Legal	221,393	107,518	122,943	122,943	87,736	128,714
Emergency Management	7,914	7,993	14,530	14,530	8,061	-
Finance	250,500	242,139	249,377	249,377	208,634	262,527
Central Services	57,636	39,249	52,540	52,540	42,644	48,700
Information Technology	48,395	46,104	55,500	55,500	63,173	54,950
Non-Departmental	330,589	719,317	488,403	488,403	473,906	440,094
Police Department	1,696,591	1,911,228	1,971,697	1,971,697	1,962,259	2,188,056
Fire Department	1,747,459	1,819,500	1,872,920	1,872,920	1,888,153	2,051,736
Community Development	683,523	545,187	816,686	816,686	767,522	900,939
Parks, Facilities & Greenways	752,223	896,582	927,739	927,739	877,471	889,206
Total Operating Expenditures	6,223,368	6,795,724	7,127,963	7,127,963	6,904,011	7,583,106
OTHER FINANCING USES						
Capital Outlay/Machinery & Equipment	143,880	7,564	-	5,000	46,867	7,500
Capital Improvement Projects	70,357	81,017	-	-	-	-
Interfund Transfers	922,195	926,876	662,739	662,739	521,394	563,395
Internal Service Charges	173,429	152,264	331,799	331,799	331,522	348,034
Non-Expenditures/Deposit Refunds	3,206	3,366	3,300	3,300	4,859	2,750
Total Other Financing Uses	1,313,067	1,171,086	997,838	1,002,838	904,642	921,679
TOTAL EXPENDITURES & OTHER USES	7,536,434	7,966,810	8,125,801	8,130,801	7,808,653	8,504,786
ENDING FUND BALANCES						
Unreserved/undesignated	1,173,519	882,115	933,107	914,018	209,868	1,146,003
ENDING FUND BALANCES	1,173,519	882,115	933,107	914,018	209,868	1,146,003
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 8,709,953	\$ 8,848,925	\$ 9,058,908	\$ 9,044,819	\$ 8,018,521	\$ 9,650,789

**City of DuPont
2018 Revenues by Fund**

General Fund

Property Tax	\$ 2,432,664
Sales Tax	1,208,608
Business & Excise Taxes	929,897
Utility Taxes	1,556,515
Franchise Fees	233,737
Development Related Permits	949,370
Licenses & Permits	148,543
State Shared/Intergov. Revenues & Grants	150,907
Service Revenues	229,150
Fees & Charges	278,921
Reimbursable Services	266,545
Investment Interest	4,110
Miscellaneous/Transfers	284,422
Total General Fund	\$ 8,673,389

Reserve Funds

Revenue Stabilization	\$ 100,600
Contingency Reserve	40,300
Operating Reserve	-
Total Reserves	\$ 140,900

Other Funds

Street Fund	\$ 563,375
Street Depreciation Fund	2,200
Hotel/Motel Tax Fund	243,688
Public Safety Mitigation Fund	119,255
Technology Fund	-
Glacier NW Settlement Fund	2,000
Donations Fund	25
Drug Enforcement Fund	40
GO Bond Debt Service Fund	769,530
LID Debt Service Fund	-
Capital Projects Fund	565,750
Water Utility Fund	2,511,594
Stormwater Utility Fund	1,350,640
Equipment Rental & Replacement Fund	446,291
Transportation Benefit District Fund	93,100
Total Other Funds	\$ 6,667,489

Total All Funds \$ 15,481,778

**City of DuPont
2018 Budget
Detail Revenues by Type**

General Fund Revenues	2015 Actual	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
<u>Property Tax</u>					
General Property Tax	\$ 1,557,732	\$ 1,715,331	\$ 1,715,649	1,720,434	\$ 1,721,628
EMS Levy	642,998	701,841	708,474	710,436	711,036
	<u>2,200,730</u>	<u>2,417,172</u>	<u>2,424,123</u>	<u>2,430,870</u>	<u>2,432,664</u>
<u>Sales Taxes</u>					
Local Sales & Use Tax	80,155	85,854	85,872	91,575	89,980
Retail Sales Tax	826,123	941,784	928,466	904,812	956,320
Criminal Justice Sales Tax	143,630	153,441	156,066	164,408	162,309
	<u>1,049,908</u>	<u>1,181,079</u>	<u>1,170,404</u>	<u>1,160,795</u>	<u>1,208,608</u>
<u>Business Taxes</u>					
Business & Occupation Tax	631,434	541,071	735,557	158,051	272,655
Square Footage Business & Occupation Tax	535,128	467,696	507,530	508,144	589,680
Electric Utility Tax	438,322	488,641	500,105	502,918	510,107
Gas Utility Tax	181,105	173,617	191,193	183,298	190,000
Sewer Utility Tax	129,237	128,298	132,323	133,013	105,687
Garbage Utility Tax	97,824	118,199	119,759	125,257	128,828
Telephone Utility Tax	211,626	192,027	189,506	174,337	195,191
Water Utility Tax	289,112	292,856	303,026	291,813	299,035
Storm Drainage Utility Tax	115,570	117,666	122,764	131,956	127,666
Gambling Tax	7,032	6,205	6,350	3,449	6,541
	<u>2,636,390</u>	<u>2,526,277</u>	<u>2,808,113</u>	<u>2,212,235</u>	<u>2,425,391</u>
<u>Excise Taxes</u>					
Forest Excise Tax	85	97	80	87	82
Admissions Tax	60,289	55,253	58,595	58,184	60,939
	<u>60,374</u>	<u>55,350</u>	<u>58,675</u>	<u>58,271</u>	<u>61,021</u>
<u>Licenses & Permits</u>					
Rental Property Business License	33,790	27,230	45,000	41,555	46,350
Franchise Fees	90,497	283,910	226,545	223,588	233,737
Business Licenses	78,862	79,289	82,560	85,998	82,890
Building Permits	70,827	61,077	191,500	29,779	930,000
Plumbing Permits	15,185	7,620	7,398	3,305	8,630
Mechanical Permits	8,665	7,520	7,490	3,220	7,490
Grading Permits	1,110	333	500	-	250
Sprinkler Permits	1,024	2,839	2,000	859	3,000
Miscellaneous Fire Permits	7,462	8,832	8,631	4,892	7,203
Animal Licenses	6,840	5,700	8,500	6,329	8,500
Sign Permits	725	4,300	1,000	1,200	1,000
Miscellaneous Permits & Fees	1,510	580	1,300	5,346	1,600
Alarm Permits	775	600	1,000	1,535	1,000
	<u>317,272</u>	<u>489,829</u>	<u>583,424</u>	<u>407,606</u>	<u>1,331,650</u>
<u>Grant Proceeds/Intergovernmental Revenues</u>					
Police Grants	1,578	3,979	-	-	-
Fire Grants	1,341	1,290	-	-	1,270
Miscellaneous Grants	-	-	-	6,570	10,000
Intergovernmental Services	-	-	-	-	-
	<u>2,919</u>	<u>5,269</u>	<u>-</u>	<u>6,570</u>	<u>11,270</u>

General Fund Revenues	Detail Revenues by Type				
	2015 Actual	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
<u>State Shared Revenues</u>					
Criminal Justice - Population	2,452	2,548	2,600	2,638	2,678
Criminal Justice - Special Programs	8,983	9,289	9,200	9,574	9,476
DUI - Cities	1,390	1,442	1,600	1,414	1,648
Liquor Board Excise Tax	24,979	43,157	44,500	44,972	45,835
Liquor Board Profits	80,394	79,682	80,000	78,772	80,000
	118,198	136,119	137,900	137,370	139,637
<u>Service Revenues</u>					
Land Use Applications	4,500	22,000	7,000	44,000	20,000
Sub-Division Fees	1,500	-	12,000	-	12,000
Plan Examination Fees	102,550	29,189	144,993	46,370	150,000
Fire Plan Review Fees	2,970	5,148	5,000	2,041	42,650
SEPA Review Fees	4,500	3,000	-	7,500	4,500
	116,020	59,337	168,993	99,910	229,150
<u>Fees & Charges</u>					
Document Recording Fees	-	-	-	-	-
Invoice Processing	6,442	5,054	7,000	6,192	7,210
Criminal Justice Fees	11,573	19,823	17,168	22,529	17,319
General Copies/Postage/Misc. Sales	934	1,043	950	2,092	750
Fingerprinting Charges	434	423	-	147	15
Impounded Vehicle Release Fee	9,400	14,300	15,000	9,000	15,000
Inspection Fees- Fire	11,519	11,280	11,000	12,416	11,330
Ambulance Transport Fee	44,809	77,574	72,000	96,727	74,160
Fire Protection Services	-	4,624	-	-	-
Recreation & Event Program Fees	101,522	95,950	134,100	95,394	103,727
Miscellaneous Program Fees	2,190	-	-	925	950
	188,823	230,070	257,218	245,422	230,461
<u>Reimbursable Services</u>	153,932	94,752	228,000	116,158	266,545
<u>Fines & Forfeitures</u>	57,240	64,643	64,850	69,871	48,460
<u>Investment Interest</u>					
Investment Interest	2,405	2,614	2,500	2,487	2,600
Property Tax Interest	242	720	400	1,516	760
Sales Tax Interest	412	656	750	841	750
	3,058	3,989	3,650	4,844	4,110
<u>Miscellaneous</u>					
Facilities Rentals	25,499	23,596	28,050	18,312	10,528
Long Term Leases	51,857	54,617	63,400	52,087	61,972
Other Property Use Charges	-	13,665	-	-	-
Contributions & Donations	31,266	22,201	23,000	13,909	25,000
Miscellaneous Revenue	11,666	2,952	4,000	2,921	5,860
	120,288	117,031	118,450	87,228	103,361
<u>Non-Revenues/Deposits</u>	16,553	4,062	2,750	4,859	2,750
<u>Other Financing Sources</u>	43,496	46,198	-	-	-
<u>Operating Transfers</u>	114,969	206,577	136,153	96,088	178,311
Total General Fund Revenue	\$ 7,200,169	\$ 7,637,753	\$ 8,162,703	\$ 7,138,098	\$ 8,673,389

**2018 Adopted
Detail Revenues by Type**

Other Fund Revenues	2015 Actual	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
<u>002 Revenue Stabilization Fund</u>					
Transfers In	\$ 160,000	\$ 138,000	\$ 109,500	\$ -	\$ 100,000
Interest	105	743	600	1,281	600
	<u>160,105</u>	<u>138,743</u>	<u>110,100</u>	<u>1,281</u>	<u>100,600</u>
<u>003 Contingency Reserve</u>					
Transfers In	\$ 80,000	\$ 72,000	\$ 54,500	\$ -	\$ 40,000
Interest	53	372	300	652	300
	<u>80,053</u>	<u>72,372</u>	<u>54,800</u>	<u>652</u>	<u>40,300</u>
<u>101 Street Fund</u>					
Street Permits	\$ 1,275	\$ 1,125	\$ 975	\$ 225	\$ 975
Dept. of Natural Resources Grant	5,000	-	-	-	-
Transp. Improvement Board Grant	14,217	315,800	495,040	20,504	-
Motor Vehicle Fuel (Gas) Tax	193,335	199,657	197,900	111,324	198,400
Multimodal Transportation-City	-	9,465	8,036	3,122	4,000
Vehicle License Fees	59,410	92,048	87,210	-	95,000
Investment Interest	-	10	-	5	-
Miscellaneous Revenue	16,130	75	-	-	-
Transfer from REET	60,000	55,000	100,000	-	125,000
Transfer from General Fund	140,000	210,000	160,000	60,000	140,000
Transfer from Street Depreciation Fund	-	57,485	87,360	-	-
Transfer from Glacier NW Fund	20,000	-	-	-	-
	<u>509,367</u>	<u>940,666</u>	<u>1,136,521</u>	<u>195,181</u>	<u>563,375</u>
<u>102 Street Depreciation Fund</u>					
Investment Interest	\$ 972	\$ 2,630	\$ 1,200	\$ 2,428	\$ 2,200
Capital Contributions	7,380	2,750	-	-	-
Transfer from Glacier NW Fund	-	-	-	-	-
	<u>8,351</u>	<u>5,380</u>	<u>1,200</u>	<u>2,428</u>	<u>2,200</u>
<u>103 Hotel/Motel Tax Fund</u>					
Hotel/Motel Taxes	\$ 140,760	\$ 136,742	\$ 173,706	\$ 80,718	\$ 243,188
Cable TV Peg Fees	7,874	-	-	-	-
Merchandise Sales	-	-	-	-	-
Program Fees	-	-	-	-	-
Investment Interest	401	922	400	880	500
	<u>149,035</u>	<u>137,664</u>	<u>174,106</u>	<u>81,598</u>	<u>243,688</u>
<u>104 Public Safety Mitigation Fund</u>					
Fire Impact Fees	\$ 13,864	\$ 6,473	\$ 146,949	\$ -	\$ 118,305
Investment Interest	606	1,282	800	798	950
Contributions & Donations	500	500	-	-	-
	<u>14,970</u>	<u>8,254</u>	<u>147,749</u>	<u>798</u>	<u>119,255</u>
<u>105 Technology Fund</u>					
Investment Interest	\$ 1	\$ -	\$ -	\$ -	\$ -
	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>107 Glacier NW Settlement Fund</u>					
Investment Interest	\$ 1,040	\$ 2,866	\$ 1,600	\$ 2,952	\$ 2,000
	<u>1,040</u>	<u>2,866</u>	<u>1,600</u>	<u>2,952</u>	<u>2,000</u>
<u>150 Donations Fund</u>					
Investment Interest	\$ 5	\$ 14	\$ 8	\$ 15	\$ 25
	<u>5</u>	<u>14</u>	<u>8</u>	<u>15</u>	<u>25</u>
<u>160 Drug Enforcement Fund</u>					
Investment Interest	\$ 15	\$ 43	\$ 28	\$ 45	\$ 40
Drug-Confiscated Property	-	24	-	-	-
	<u>15</u>	<u>67</u>	<u>28</u>	<u>45</u>	<u>40</u>

	Detail Revenues by Type				
	2015 Actual	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Other Fund Revenues					
<u>202 GO Bond Debt Service Fund</u>					
Investment Interest	\$ 1	\$ 5	\$ -	\$ 1	
Property tax interest	-	-	-	-	-
Bond proceeds	3,275	-	-	-	-
Transfer from Capital Projects Fund	323,304	189,620	250,000	79,532	250,000
Transfer from Public Safety Mitigation	-	95,329	96,335	30,668	96,135
Transfer from General Fund	512,000	476,676	424,795	135,590	423,395
	<u>838,580</u>	<u>761,629</u>	<u>771,130</u>	<u>245,791</u>	<u>769,530</u>
<u>301 Capital Projects Fund</u>					
Real Estate Excise Tax - 1st .25 Percent	\$ 247,568	\$ 333,806	\$ 250,000	\$ 128,593	\$ 260,000
Real Estate Excise Tax - 2nd .25 Percent	247,568	333,806	250,000	127,093	260,000
Pierce County LTAC Grant	-	-	166,000	-	35,000
CTED Grant	15,289	44,620	20,370	20,370	-
Investment Interest	531	798	300	1,305	750
Miscellaneous Revenue	-	-	250,000	11,000	10,000
	<u>510,957</u>	<u>713,031</u>	<u>944,810</u>	<u>288,361</u>	<u>565,750</u>
<u>401 Water Utility Fund</u>					
Reimbursable Services	48	\$ 192	\$ -	\$ -	\$ -
Water Service	2,357,665	2,392,159	2,323,933	1,247,325	2,416,890
Water Connection Fee	50	41	-	-	-
Water Turn-On Fee	26,556	25,811	30,000	13,173	25,000
Permits/Inspection Fee	2,630	1,405	2,000	1,070	2,000
Hydrant Use	-	-	-	-	-
Misc. Revenue - Penalties	22,418	21,049	20,500	-	20,500
Investment Interest	5,313	16,879	10,000	-	15,000
Miscellaneous Revenue	980	6,345	1,400	-	1,400
System Development Charges	34,685	-	-	9,886	-
Utility Deposits	59,640	53,082	-	17,616	-
Bond Proceeds	-	-	-	-	-
Transfer From General Fund	30,195	30,200	30,804	385	30,804
	<u>2,540,180</u>	<u>2,547,163</u>	<u>2,418,637</u>	<u>1,289,455</u>	<u>2,511,594</u>
<u>403 Stormwater Utility Fund</u>					
DOE Stormwater Grant	119,341	\$ -	\$ -	\$ -	-
Stormwater Management	1,155,717	1,176,662	1,253,500	796,952	1,335,640
Investment Interest	3,409	10,957	7,000	11,021	15,000
Bond Proceeds	-	3,686	-	-	-
Retainage Proceeds	20,750	19,000	-	-	-
	<u>1,299,216</u>	<u>1,210,305</u>	<u>1,260,500</u>	<u>807,973</u>	<u>1,350,640</u>
<u>501 Equipment Rental & Replacement Fund</u>					
Replacement Reserves	\$ 215,415	\$ 215,250	\$ 386,878	\$ 225,679	\$ 437,291
Investment Interest	2,061	6,111	3,000	6,738	3,000
Sale of Surplus Property	2,266	37,102	-	7,071	6,000
	<u>219,742</u>	<u>258,463</u>	<u>389,878</u>	<u>239,487</u>	<u>446,291</u>
<u>631 Transportation Benefit District Fund</u>					
Vehicle License Fees	\$ 90,745	\$ 97,060	\$ 91,000	\$ 57,994	\$ 93,000
Investment Interest	17	154	40	220	100
Misc Private Grants	-	500	-	-	-
	<u>90,762</u>	<u>97,714</u>	<u>91,040</u>	<u>58,214</u>	<u>93,100</u>
Total All Other Funds	<u>6,422,381</u>	<u>\$ 6,894,330</u>	<u>\$ 7,502,107</u>	<u>\$ 3,214,230</u>	<u>\$ 6,808,389</u>
Total Revenues	<u>\$ 13,622,550</u>	<u>\$ 14,532,083</u>	<u>\$ 15,664,810</u>	<u>\$ 10,352,328</u>	<u>\$ 15,481,778</u>

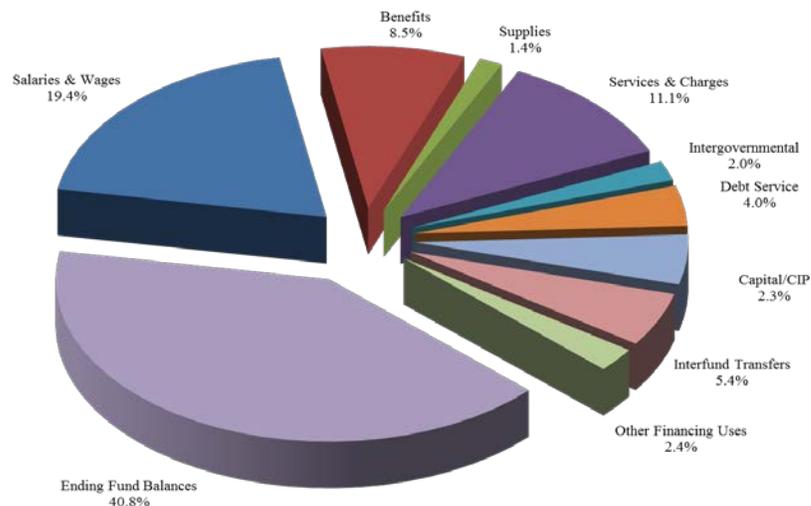
City of DuPont
2018 Expenditures by Department

<u>General Fund</u>		
Governance		
Mayor & City Council	\$	103,163
Executive & Legal Services		285,618
City Clerk		191,676
Human Resources		168,610
Finance Department		
Budget & Accounting		264,094
Central & I.T. Services		108,107
Police Department		
Police Administration & Support Services		588,637
Police Operations		1,747,045
Fire Department		
Fire Administration & Support Services		629,837
Fire Operations		553,691
EMS		1,016,824
Planning & Building/Comm Dev		
Emergency Management		14,235
Building		541,445
Planning		353,270
Parks & Greenways		
Recreation & Events		185,900
Parks		259,188
Museum		17,061
Facilities		221,994
Greenways		169,480
Tourism		78,672
Non-Departmental		1,006,239
	Total General Fund	\$ 8,504,786
<u>Other Funds</u>		
Street Fund	\$	573,482
Street Depreciation Fund		20,000
Hotel/Motel Tax Fund		242,395
Public Safety Mitigation Fund		181,635
Glacier NW Settlement Fund		55,000
GO Bond Debt Service Fund		769,530
Capital Projects Fund		619,270
Water Utility Fund		2,358,576
Stormwater Utility Fund		1,877,977
Equipment Rental & Replacement Fund		167,084
Transportation Benefit District Fund		101,825
	Total Other Funds	\$ 6,966,774
	Total All Funds	\$ 15,471,559

EXPENDITURES BY OBJECT CATEGORY

	2015	2016	2017		2018
	Actual	Actual	Rev. Budget	Actual	Adopted
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 3,844,463	\$ 4,170,856	\$ 4,647,451	\$ 4,443,564	\$ 5,082,586
<i>Benefits</i>	1,374,213	1,603,285	1,959,652	1,847,453	2,222,549
<i>Supplies</i>	296,707	325,417	406,194	361,856	358,408
<i>Services & Charges</i>	2,891,136	3,044,028	3,300,271	3,081,919	2,912,758
<i>Intergovernmental</i>	361,815	452,483	479,099	500,309	513,229
SUBTOTAL OPERATING EXPENDITURES	8,768,334	9,596,070	10,792,667	10,235,101	11,089,530
<i>Capital Outlay</i>	200,109	68,977	162,000	264,206	82,500
<i>Capital Improvement Projects</i>	279,302	1,131,993	2,020,939	1,249,234	1,049,000
<i>Interfund Transfers</i>	1,440,468	1,530,886	1,457,587	1,158,022	1,407,841
<i>Debt Service - Other</i>	95,046	92,417	89,659	89,657	89,344
<i>Debt Service - Civic Center</i>	1,213,883	953,288	963,800	963,800	961,800
<i>Internal Service Charges</i>	295,815	259,050	386,878	386,601	448,302
<i>Internal Services-Capital</i>	252,276	166,852	355,162	353,295	167,084
<i>One-Time Expenditures (Operations)</i>	212,941	125,039	147,234	144,883	173,409
<i>Non-Expenditures/Deposit Refunds</i>	54,538	60,672	3,300	61,085	2,750
SUBTOTAL OTHER FINANCING USES	4,044,378	4,389,175	5,586,559	4,670,784	4,382,030
TOTAL EXPENDITURES & OTHER USES	12,812,712	13,985,245	16,379,226	14,905,884	15,471,560
<i>Ending Fund Balances</i>	10,537,921	11,122,412	10,408,998	10,392,637	10,661,077
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 23,350,633	\$ 25,107,656	\$ 26,788,224	\$ 25,298,521	\$ 26,132,638

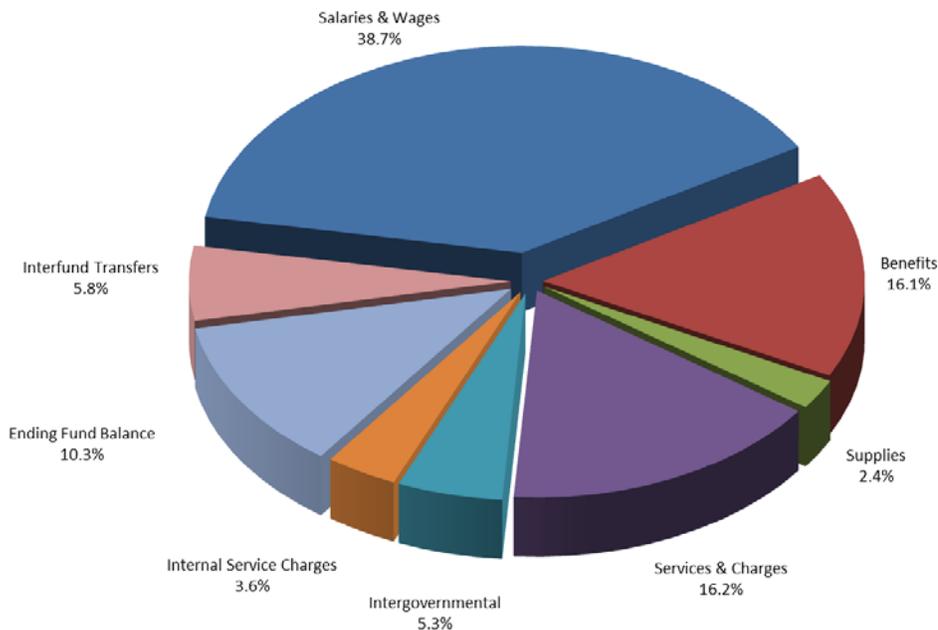
**2018 Adopted Budget by Object Category
\$26,132,638**



**EXPENDITURES BY OBJECT CATEGORY
GENERAL FUND**

	2015 Actual	2016 Actual	2017		2018 Adopted
			Rev. Budget	Actual	
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 3,035,357	\$ 3,242,541	\$ 3,380,885	\$ 3,283,321	\$ 3,730,295
<i>Benefits</i>	1,040,277	1,203,406	1,349,116	1,308,341	1,551,755
<i>Supplies</i>	199,428	212,765	253,872	217,383	226,918
<i>Services & Charges</i>	1,506,255	1,640,891	1,665,219	1,594,888	1,564,259
<i>Intergovernmental</i>	361,651	452,320	478,871	500,078	509,879
SUBTOTAL OPERATING EXPENDITURES	6,142,968	6,751,924	7,127,963	6,904,011	7,583,106
<i>Capital Outlay</i>	143,880	7,564	5,000	46,867	7,500
<i>Capital Improvement Projects</i>	70,357	81,017	-	-	-
<i>Interfund Transfers</i>	922,195	926,876	662,739	521,394	563,395
<i>Internal Service Charges</i>	253,829	196,064	331,799	331,522	348,034
<i>Non-Expenditure/Deposit Refunds</i>	3,206	3,365	3,300	4,859	2,750
SUBTOTAL OTHER FINANCING USES	1,393,467	1,214,886	1,002,838	904,642	921,679
TOTAL EXPENDITURES & OTHER USES	7,536,435	7,966,810	8,130,801	7,808,653	8,504,786
<i>Ending Fund Balances</i>	1,173,519	882,115	914,018	209,868	1,146,003
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 8,709,954	\$ 8,848,925	\$ 9,044,819	\$ 8,018,521	\$ 9,650,789

**2018 Adopted General Fund Budget by Object Category
\$9,650,789**



City of DuPont
2017 Actual Expenditures
Classification By Fund

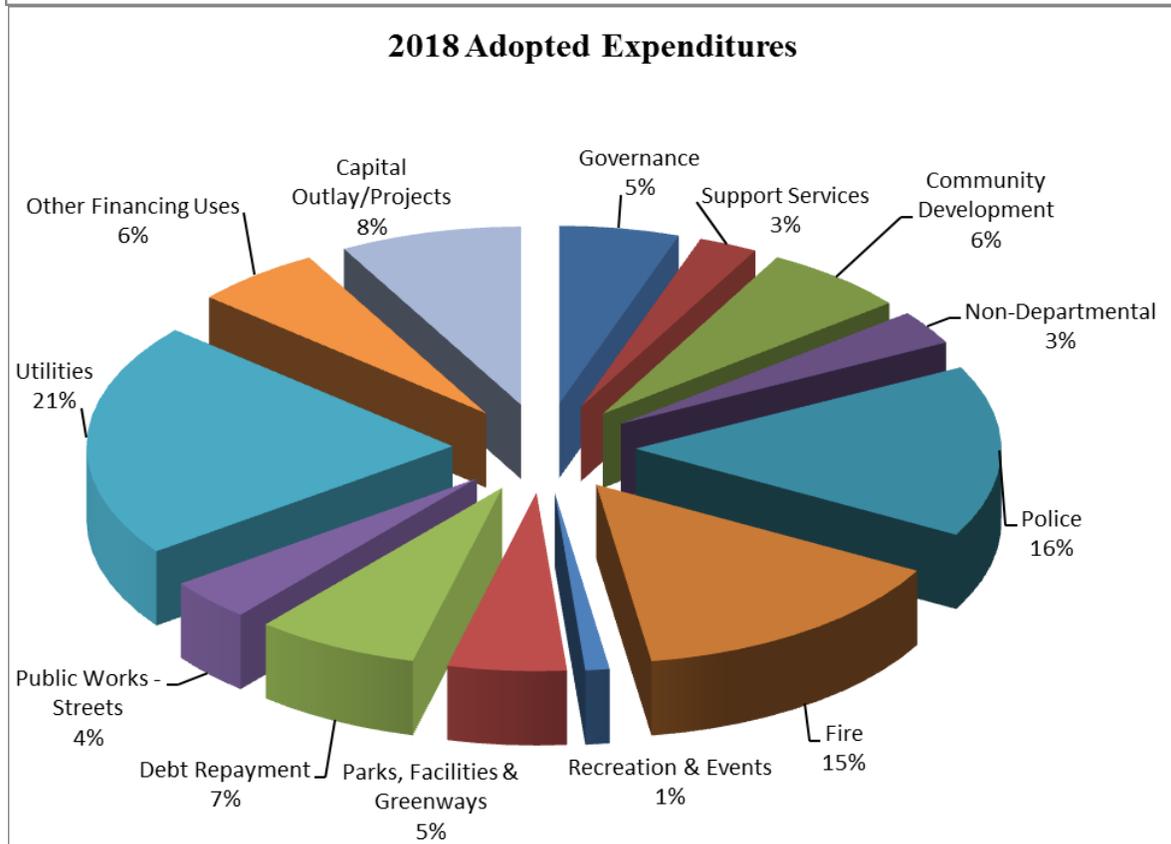
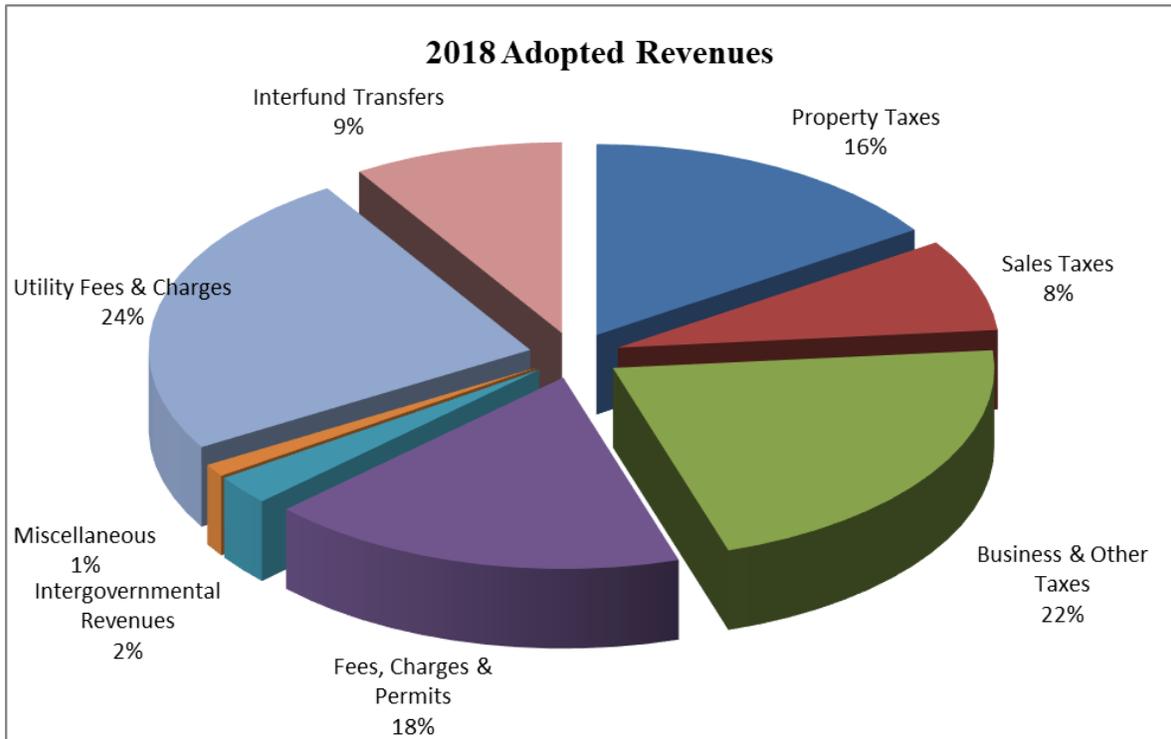
FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS									
General Fund - by department									
Governance	\$ 491,701	\$ 4,395	\$ 116,044	\$ 48	\$ -	\$ -	\$ 1,845	\$ -	\$ 614,033
Support Services	183,213	6,776	124,592	7,931	-	-	5,740	-	328,252
Police	1,526,469	76,111	198,864	160,814	23,435	-	131,327	-	2,117,020
Fire	1,621,784	23,627	175,378	67,365	10,471	-	152,149	-	2,050,774
Community Development	452,103	1,847	313,572	-	-	-	14,006	-	781,528
Public Works - Parks & Greenways	314,521	103,805	457,414	1,732	12,961	-	26,455	-	916,888
Non-Departmental/Other Financing Uses	1,871	823	209,024	262,188	-	-	526,253	209,868	1,210,027
General Fund Total	4,591,662	217,384	1,594,888	500,078	46,867	-	857,775	209,868	8,018,522
Reserve funds									
Public Works - Streets	\$ 199,459	\$ 25,570	\$ 255,333	\$ -	\$ 45,713	\$ -	\$ 20,008	\$ 616,172	\$ 616,172
Street Depreciation	-	-	-	-	11,077	-	-	497,638	508,715
Hotel/Motel Tax	-	-	58,464	-	-	-	96,088	235,829	390,381
Public Safety Mitigation	7,193	-	-	-	13,429	-	30,668	120,737	172,027
Glacier NW Settlement	-	-	-	-	-	-	-	626,233	626,233
Donations	-	-	-	-	-	-	-	3,134	3,134
Drug Enforcement	-	-	-	-	-	-	-	9,471	9,471
Debt Service	-	-	450	-	-	770,680	-	1	771,131
Capital Improvements	-	-	7,893	-	222,688	57,269	509,872	542,025	1,339,747
TOTAL GOV'T FUND EXPENDITURES	4,798,314	242,954	1,917,028	500,078	339,774	827,949	1,514,411	2,910,301	13,050,809
PROPRIETARY FUNDS									
Water	\$ 797,889	\$ 49,378	\$ 698,202	\$ 38	\$ 965,113	\$ 147,990	\$ 72,209	\$ 3,785,284	\$ 6,516,103
Stormwater	702,007	69,525	533,495	193	208,553	77,068	19,088	2,328,129	3,938,058
TOTAL PROPRIETARY FUND EXPENDITURES	1,499,897	118,904	1,231,697	231	1,173,666	225,058	91,297	6,113,413	10,454,161
INTERNAL SERVICE FUND									
Equipment Rental & Replacement	\$ -	\$ -	\$ 36	\$ -	\$ 353,259	\$ -	\$ -	\$ 1,467,361	\$ 1,820,656
TOTAL INTERNAL SVC FUND EXPENDITURE	-	-	36	-	353,259	-	-	1,467,361	1,820,656
FIDUCIARY FUND									
Transportation Benefit District	\$ -	\$ -	\$ 1,200	\$ 70,133	\$ -	\$ -	\$ -	\$ 62,316	\$ 133,649
TOTAL FIDUCIARY FUND EXPENDITURES	-	-	1,200	70,133	-	-	-	62,316	133,649
TOTAL EXPENDITURES	\$ 6,298,211	\$ 361,858	\$ 3,149,961	\$ 570,442	\$ 1,866,699	\$ 1,053,007	\$ 1,605,708	\$ 10,553,391	\$ 25,459,275

**City of DuPont
2018 Adopted Expenditures
Classification By Fund**

FUND/TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS									
General Fund - by department									
Governance	\$ 629,581	\$ 8,247	\$ 105,570	\$ 3,500	\$ -	\$ -	\$ 2,169	\$ -	\$ 749,067
Support Services	225,565	8,000	124,112	8,500	-	-	6,024	-	372,201
Police	1,788,879	73,712	174,275	151,190	-	-	147,626	-	2,335,682
Fire	1,768,768	33,500	179,868	69,600	7,500	-	141,116	-	2,200,352
Community Development	526,641	9,409	356,889	8,000	-	-	8,010	-	908,949
Public Works - Parks & Greenways	338,616	93,300	455,180	2,110	-	-	43,089	-	932,295
Non-Departmental/Other Financing Uses	4,000	750	168,365	266,979	-	-	566,145	1,146,003	2,152,242
General Fund Total	5,282,050	226,918	1,564,259	509,879	7,500	-	914,179	1,146,003	9,650,789
Reserve funds									
Public Works - Streets	\$ 193,642	\$ 44,290	\$ 298,925	\$ -	\$ -	\$ -	\$ 36,625	\$ 759,855	\$ 759,855
Street Depreciation	-	-	-	-	20,000	-	-	407,564	631,610
Hotel/Motel Tax	-	-	61,084	3,000	-	-	178,311	122,869	427,564
Public Safety Mitigation	10,500	-	-	-	75,000	-	96,135	80,123	365,264
Glacier NW Settlement	-	-	-	-	-	-	55,000	572,539	261,758
Donations	-	-	-	-	-	-	-	3,156	627,539
Drug Enforcement	-	-	-	-	-	-	-	9,487	3,156
Debt Service	-	-	450	-	-	769,080	-	-	9,487
Capital Improvements	-	-	-	-	47,000	57,270	515,000	392,486	769,530
TOTAL GOV'T FUND EXPENDITURES	5,486,192	271,208	1,924,718	512,879	149,500	826,350	1,795,250	3,552,210	14,518,307
PROPRIETARY FUNDS									
Water	\$ 914,400	\$ 62,600	\$ 725,240	\$ 100	\$ 480,000	\$ 147,436	\$ 28,800	\$ 3,760,507	\$ 6,119,083
Stormwater	915,043	24,600	324,333	250	502,000	76,908	34,843	1,536,364	3,414,341
TOTAL PROPRIETARY FUND EXPENDITURES	1,829,444	87,201	1,049,573	350	982,000	224,344	63,643	5,296,871	9,533,424
INTERNAL SERVICE FUND									
Equipment Rental & Replacement	\$ -	\$ -	\$ 50	\$ -	\$ 167,034	\$ -	\$ -	\$ 1,785,436	\$ 1,952,520
TOTAL INTERNAL SVC FUND EXPENDITURE	-	-	50	-	167,034	-	-	1,785,436	1,952,520
FIDUCIARY FUND									
Transportation Benefit District	\$ -	\$ -	\$ 1,615	\$ 100,210	\$ -	\$ -	\$ -	\$ 26,558	\$ 128,383
TOTAL FIDUCIARY FUND EXPENDITURES	-	-	1,615	100,210	-	-	-	26,558	128,383
TOTAL EXPENDITURES	\$ 7,315,636	\$ 358,409	\$ 2,975,957	\$ 613,439	\$ 1,298,534	\$ 1,050,694	\$ 1,858,893	\$ 10,661,076	\$ 26,132,635

ESTIMATE OF ENDING FUND BALANCES

Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Proposed
General	\$ 1,173,519	\$ 882,115	\$ 933,107	\$ 914,018	\$ 1,110,447
Revenue Stabalization Fund	\$ 160,105	\$ 298,848	\$ 408,725	\$ 408,948	\$ 511,479
Contingency Fund	\$ 80,053	\$ 152,424	\$ 207,113	\$ 207,224	\$ 248,376
Street	\$ 36,331	\$ 21,997	\$ 51,672	\$ 22,876	\$ 88,186
Street Depreciation	\$ 567,317	\$ 503,862	\$ 388,261	\$ 397,702	\$ 295,204
Hotel/Motel Tax	\$ 209,882	\$ 175,367	\$ 143,838	\$ 172,365	\$ 97,632
Public Safety Migration	\$ 278,364	\$ 170,453	\$ 279,362	\$ 193,367	\$ 136,923
Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Glacier NW Settlement	\$ 617,373	\$ 620,239	\$ 620,977	\$ 621,839	\$ 627,539
Donations	\$ 3,090	\$ 3,104	\$ 3,108	\$ 3,112	\$ 3,156
Drug Enforcment	\$ 9,313	\$ 9,380	\$ 9,371	\$ 9,408	\$ 9,487
Debt Service/LID	\$ 1,001	\$ -	\$ -	\$ -	\$ -
Capital Projects	\$ 183,877	\$ 478,174	\$ 571,407	\$ 625,815	\$ 397,486
Water Utility	\$ 3,592,238	\$ 3,940,072	\$ 3,488,063	\$ 3,615,600	\$ 3,701,761
Stormwater Utlity	\$ 2,271,480	\$ 2,418,587	\$ 2,576,511	\$ 1,734,456	\$ 1,522,045
ER&R	\$ 1,320,538	\$ 1,412,149	\$ 1,559,968	\$ 1,446,865	\$ 1,785,436
Trans. Benefit Board	\$ 33,440	\$ 35,642	\$ 11,467	\$ 34,903	\$ 33,583
Total	\$ 10,537,921	\$ 11,122,412	\$ 11,252,950	\$ 10,408,498	\$ 10,568,741





BUDGET DOCUMENT

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

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

BUDGET PROCESS

The City of DuPont operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year’s budget is indicative of the base required for the following year. Any increases are incremental and are based on need, emerging issues, Council goals, and available resources.

The budget process begins in late spring with departments preparing requests for new staff, programs, or significant increases to their current year budget that will address emerging issues and other operational needs. The Finance Director and City Administrator conduct an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new initiatives. During the summer the departments also prepare their base budgets. These budget requests are submitted to the Finance Director for review. By late summer the Mayor reviews each department’s budget requests and develops a preliminary budget recommendation.

As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in late September. Public hearings are held to obtain taxpayer’s comments, and Council budget workshops are held throughout the fall. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final

operating budget as adopted is published, distributed, and made available to the public during the first quarter of the following year.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Division and department directors to ensure that funds are within the approved budget. Finance provides financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process. Typical amendments include administrative adjustments, carry forward appropriations resulting from projects that were not completed at year end, and new grant revenues awarded after the budget adoption.

The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

BASIS OF ACCOUNTING AND BUDGETING

Basis of Presentation – Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of DuPont:

Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of DuPont:

General Fund

This fund is the primary fund of the City of DuPont. It accounts for all financial resources except those required or elected to be accounted for in another fund. It is used to meet the basic services that your local government provides. The General Fund covers 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 March 24, 2015. These policies address revenue, expenditures, operating budget, capital management, accounting, debt, cash management, investments, and reserves. Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

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

Reserve Policy

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

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

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

Investment Policy

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

return by pooling local funds for economy of scale. Currently the LGIP is the only authorized investment vehicle available to the City.

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

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

Purchasing Policy

The City of DuPont currently uses a purchase order system for operational purchasing needs. Any purchases and contracts above a specific level are handled in accordance with 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 2018 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 2018 are projected to increase by 2.0 percent over 2017 tax collections. The increase is primarily due two new hotels that have completed construction which results in an increase in hotel/motel taxes and business taxes. The forecast will continue to be reviewed throughout the year and will be adjusted accordingly.

Property Tax

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

Although property taxes represent a major source of funding for City services, the portion of each property owner's total tax bill allocated to the City is relatively small. In 2018, the total property tax rate for DuPont was \$11.64 per \$1,000 of assessed valuation. Of that total, about 14.1 percent, or \$1.64 per \$1,000 assessed valuation, went to the City. This includes the general levy and the EMS levy.

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

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

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

The annual tax impact on a property owner is usually different than the percent increase of the levy, since it depends on several factors such as changes in the assessed valuation of the property, growth in the

City's overall assessed valuation, and levy increases by other taxing districts. The property tax rate is determined by dividing the levy amount by the assessed valuation per \$1,000.

DuPont voters renewed a six-year EMS levy in November 2017 which went into effect in January 2018. These funds must be used for EMS purposes. 2018 EMS property tax funds are projected to be \$711,035. The 2018 proposed budget has appropriated \$1,016,824 for daily EMS operations; thus, the City has committed additional General Fund dollars to cover the additional costs that are not covered by the EMS levy.

Retail Sales and Use Tax

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

The general sales tax rate within the City of DuPont is 9.3 percent; this was effective in April of 2017. Of the 9.3 percent, one percent (less 0.15 percent that goes to Pierce County and 0.01 percent that goes to the State) is returned to the City of DuPont, and the remainder is distributed to the State and other public agencies. The City's effective rate is .84 percent.

In September 2000, Pierce County voters approved a 0.1 percent increase in the general sales tax rate to provide funds to acquire, improve, rehabilitate, maintain, or develop regional and local parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of DuPont projects to receive \$89,980 in 2018.

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 \$162,309 for 2018.

Utility Taxes

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

Real Estate Excise Tax (REET)

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

Business & Occupation (B&O) Tax

The City of DuPont currently has a Business & Occupation (B&O) Tax ordinance which requires all businesses conducting business within the City limits to pay a business and occupation tax. This tax applies to the gross revenues of most businesses with a rate of one-tenth of one percent. The City adopted a streamlined business & occupation tax ordinance in December 2004, which was a culmination of a project worked on for four years in cooperation with all local cities, the Association of Washington Businesses (AWB), and the Washington State Department of Revenue. Over the years, business leaders had expressed concern over the lack of uniformity among the various city business & occupation tax ordinances. This multi-year project was to resolve those differences and craft a solution to assist in meeting everyone's needs. With the adoption of this ordinance there were some fundamental changes in how taxes are reported and remitted to the City. Some of the highlights are: revisions to the administrative provisions that streamline all taxes paid with the same deadlines, late penalties, refunds, and appeals; and uniform apportionment and credit provisions to ensure against multiple tax burdens on businesses with activities in more than one B&O tax-imposing city. In 2007 the City adopted the allocation and apportionment provisions to the Model B&O tax ordinance in order to be in compliance with RCW 35.102.130. In 2012, the City adopted updates to the Model B&O tax ordinance to include changes to RCW 35.102 and to reflect other changes in state law. Also, in 2012 the City Council approved a new square footage B&O tax effective January 1, 2013. The tax applies to office, warehouse/distribution, and /or light manufacturing and research facilities of 20,000 square feet or larger. The tax rate is \$0.05 per taxable square foot per quarter.

Hotel/Motel Tax

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

Admissions Tax

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

LICENSES AND PERMITS

Building Related Permits

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

Business Licenses and Permits

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

Franchise Fees

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

INTERGOVERNMENTAL

State Shared Revenues

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

The April 1, 2017, population figure used in the 2018 Budget is 9,385 as determined by the Office of Financial Management for Washington State. This figure is important when determining distribution of state shared revenues on a per capita basis.

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

Liquor Receipts Profits and Taxes

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

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

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

Motor Vehicle Fuel Tax (Gas Tax)

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

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

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

Criminal Justice Revenues

The Washington State Legislature approved the Criminal Justice Funding Act in a special session of the Legislature in July 1990. The principal focus of the Act is to provide funding for county and city criminal

justice systems, including police protection, mitigation of congested court systems, and relief of overcrowded jails.

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

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

CHARGES FOR SERVICES

Planning and Development Fees

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

Utility Rates

Water and stormwater rates fund most of the costs associated with providing these services in our community. Other revenue sources include hookup fees and interest earnings. Utility rates had not been increased for several years and rate analyses were completed for both water and stormwater utilities in 2010. It was determined that rate increases were needed to cover the increasing costs for ongoing maintenance and operations as well as capital depreciation reserves for future repair and replacement of infrastructure. Effective 2011, water service rates increased 13 percent and stormwater service rates increased 29 percent. For the years 2012 through 2015, water service rates increased by 13 percent and stormwater rates by 12 percent. Effective in 2018, the water service rates will increase by 2 percent.

Miscellaneous Fees

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

MISCELLANEOUS REVENUE

Investment Income

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

Rentals and Leases

Sources of rental and lease income include the rental of City owned facilities for events, and the leasing of City owned land for cell-tower usage.

Other Financing Sources

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

Interfund Transfers

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

- Revenue Stabilization Fund is budgeted to receive transfers the amount of \$100,000 from the Capital Projects Fund.
- Contingency Fund is budgeted to receive transfers in the amount of \$40,000 from the Capital Projects Fund.
- Street Fund is budgeted to receive an operating transfer in the amount of \$100,000 from the General Fund, \$100,000 from the Capital Projects Fund, and \$95,000 from the Street Depreciation Fund.
- The Debt Service Fund is budgeted to receive \$769,530 from the General Fund, Capital Projects Fund, and Public Safety Mitigation Fund for funding of the Civic Center debt service payment.
- Water Utility Fund is budgeted to receive \$30,804 from the General Fund for fire hydrant maintenance.
- General Fund is budgeted to receive an operating transfer in the amount of \$178,311 from the Hotel/Motel Tax Fund.

MAJOR BUDGET ASSUMPTIONS

- The 2017 population figure used in the 2018 Proposed Budget is 9,385 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 2018 proposed assessed valuation (AV) is \$1,517,423,650. The City's assessed valuation is determined by the Pierce County Assessor-Treasurer.
- Property taxes are levied based on assessed value and the City's authorized levy rate of \$1.60 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 2018 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 2018 budget includes position vacancies which will not be filled.
- Positions and salary ranges are based on the City's compensation and classification plan, incorporating increases in accordance with the approved collective bargaining agreements.
- Benefit amounts are based on employee benefit plans now in force.
- Equipment replacement fund contributions are budgeted from the operating expenses of departments owning the capital equipment or vehicles in an amount necessary to replace the equipment or vehicle at the end of its useful life.

RISK MANAGEMENT

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

SALARIES AND BENEFITS

Employee compensation continues to be the largest expense for the City. Total salaries and benefits are budgeted at \$7,305,135. This 2018 budget proposes to add one full-time Sergeant in the Police Department, Battalion Chief in the Fire Department, full-time administrative support to the Community Development Department and a full-time Communications Tourism Coordinator. Also included is the overtime for events which will be reimbursed by a Hotel/Motel Tax Grant.

The City currently has three bargaining units: the DuPont Employees Association (DEA), the DuPont Police Officers' Association Local #165 (DPA), and the DuPont Professional Fire Fighters Local #3829 (DFA). The unions are on a rotating schedule with the DFA contract in negotiations in 2017 that will update the ending date in 2018, DEA contract in negotiations in 2017 that will update the ending date to 2020, and the DPA contract ending in 2018.

Each of the bargaining units has a different cost of living adjustment based on the contract in effect. In 2015, the exempt staff salaries were restored to their pre-reduction level from 2013 but no additional cost of living adjustment was given. The adopted budget includes a 3.0% COLA for exempt staff based on the Seattle-Tacoma-Bremerton CPI as of June 2017.

The City offers a variety of benefits to its employees through the Association of Washington Cities Benefits Trust Group. In 2015 the City changed the health insurance plan offered through Regence to a high deductible plan, thereby changing the structure of benefit costs. Since the City is in the preliminary stages of implementation of the plan the total cost has yet to be determined. The plan includes a bridge account in which the City directly pays for a portion of the employee medical costs caused by the high deductible.

Regence health insurance rates are estimated to increase by approximately 10 percent and Group Health rates are estimated to be the same. Willamette Dental, Washington Dental Service and Vision Services Providers rates are estimated to increase by 5 percent. Long term disability and life insurance rates are expected to stay the same. In 2016 the City received a WellCity designation in recognition of its Wellness program from the Association of Washington Cities (AWC). With the designation comes the award of a 2 percent discount on Regence health insurance premiums for 2018.

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

FUND BALANCES

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

GENERAL FUND

The purpose of the General Fund is to provide for traditional government programs such as: Police, Fire, Engineering, Planning, Administration, Finance, Parks, Recreation, Greenways, and Facility Maintenance. It also transfers resources to other funds for support of streets and other projects as needed.

2018 Program Expenditure Budget

GENERAL FUND

EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 2,736,810	\$ 2,948,103	\$ 3,140,617	\$ 3,140,617	\$ 2,970,476	\$ 3,537,650
12.00 Overtime	274,244	277,229	204,842	204,842	304,936	170,345
13.00 Reserves & Other Wages	24,303	17,208	35,426	35,426	7,909	22,300
21.00 Personnel Benefits	1,014,214	1,175,722	1,310,066	1,310,066	1,280,858	1,515,705
26.00 Uniform Cleaning	1,314	1,476	2,250	2,250	1,485	1,550
27.00 Uniforms	22,966	24,371	30,800	30,800	24,381	29,500
28.00 Personal Protective Equip/Clothing	1,782	1,837	6,000	6,000	1,617	5,000
Total Salary, Wages and Benefits	\$ 4,075,633	\$ 4,445,947	\$ 4,730,001	\$ 4,730,001	\$ 4,591,662	\$ 5,282,050
31.00 Operating Supplies	\$ 112,922	\$ 111,307	\$ 156,016	\$ 156,016	\$ 134,309	\$ 138,122
32.00 Gas, Oil & Fuel	43,968	38,096	49,700	49,700	47,822	41,700
35.00 Small Tools & Equipment	30,271	62,638	44,759	44,759	32,850	43,199
39.00 Software	12,268	724	3,397	3,397	2,402	3,897
41.00 Professional Services	731,147	460,836	626,706	626,706	597,660	612,846
41.03 Advertising	9,201	22,318	29,260	29,260	31,812	30,700
42.00 Communications	59,127	56,984	67,564	67,564	62,186	65,616
43.00 Travel and Subsistence	13,200	16,810	28,110	28,110	17,238	25,910
44.00 Taxes & Assessments	1,508	1,688	2,000	2,000	1,751	1,650
45.00 Operating Rental & Leases	20,544	15,686	14,240	14,240	17,978	16,500
46.00 AWC-RMSA Insurance	159,792	179,689	183,084	183,084	183,337	183,972
47.00 Utilities	217,956	233,434	236,980	236,980	243,276	240,480
48.00 Repair & Maintenance	162,107	153,656	168,029	168,029	183,828	153,439
49.00 Misc/Conf/Training/Printing/Dues	131,674	499,790	185,088	309,246	255,822	233,146
51.00 Intergovernmental Services	361,651	452,320	603,029	478,871	500,078	509,879
Total Other Expenditures	\$ 2,067,335	\$ 2,305,977	\$ 2,397,962	\$ 2,397,962	\$ 2,312,349	\$ 2,301,056
63.00 Capital Improvements	\$ 70,357	\$ 81,017	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	143,880	7,564	-	5,000	46,867	7,500
91.00 Equipment Replacement Charges	173,429	152,264	331,799	331,799	331,522	348,034
Total Capital Outlay	\$ 387,666	\$ 240,845	\$ 331,799	\$ 336,799	\$ 378,389	\$ 355,534
99.00 Operating Transfers	\$ 922,195	\$ 926,876	\$ 662,739	\$ 662,739	\$ 521,394	\$ 563,395
00.00 Debt issuance costs	80,400	43,800	-	-	-	-
00.00 State Building Surcharge	246	212	300	300	239	250
00.00 Deposit Refunds	2,960	3,153	3,000	3,000	4,620	2,500
Other Financing Uses	\$ 1,005,801	\$ 974,041	\$ 666,039	\$ 666,039	\$ 526,253	\$ 566,145
TOTAL EXPENDITURES	\$ 7,536,435	\$ 7,966,810	\$ 8,125,801	\$ 8,130,801	\$ 7,808,653	\$ 8,504,786
Ending Fund Balances						
Unreserved/Undesignated	\$ 1,173,519	\$ 882,115	\$ 933,107	\$ 914,018	\$ 209,868	\$ 1,146,003
Ending Fund Balances	\$ 1,173,519	\$ 882,115	\$ 933,107	\$ 914,018	\$ 209,868	\$ 1,146,003
GENERAL FUND TOTAL	\$ 8,709,954	\$ 8,848,924	\$ 9,058,908	\$ 9,044,819	\$ 8,018,521	\$ 9,650,789

GOVERNANCE DEPARTMENT

MISSION

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

DESCRIPTION

The **Governance** Department is organized into five sections. The staffing is five permanent employees: the City Administrator, City Attorney, City Clerk, Human Resources Manager and a Human Resources Analyst/Executive Assistant. There is one part-time Assistant City Clerk for Records Management. The sections are:

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

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

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

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

The **City Administrator's Office** functions under the authority of the Mayor and provides professional management for the municipal organization. The City Administrator is the Chief Administrative Officer and directs the administration of city government, providing operational leadership, supervision of City employees, customer service and response, media liaison, and staff support to the Mayor and

City Council. The City Administrator also oversees the Community Development Department, serves as Emergency Management Coordinator, oversees the Communications Tourism Coordinator and supervises the tourism activities of the Recreation Coordinator.

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

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

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

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

2017 ACCOMPLISHMENTS

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

Complete; over 58% voted for ALS, failed 60% requirement by 29 votes.

Start training and categorization of records in Records Management Program.

Complete; an Assistant City Clerk has undertaken a three-year effort to analyze, categorize and properly dispose of City records.

*Finish On-the-Job training program, carried over from 2017.*Incomplete; a personnel shortage caused this effort to be renewed for 2018 via contract if able as the City does not have in-house resources to complete.

Increase citizen access to government operations data and information.

Complete; Socrata is online allowing citizens to examine Police, OpenGov, a financial tool was canceled for lack of use by citizens, elected officials and staff; public records requests continue to exceed metrics established by State law.

Improve operational efficiencies, saving time and money in operations.

Complete; Human Resources Manager filled through temporary employment agency allowing the City to gain increased expertise for no extra cost; two admin positions in public safety converted to one; excess property sold via online auction instead of realtor garnering over \$20,000 extra;

Team-building with Mayor, Council and staff.

Complete; The Mayor hosted staff and Council get-togethers, the Leadership Team has resumed monthly get-togethers, and Council will have a retreat in early 2018.

Continue to identify areas to enhance and develop historical sites.

Complete; A fence was installed in the legacy orchard, irrigation will be installed in 2018 and trees planted next year; the prospective buyer of the land around The Home Course has committed to spending \$5M in improvements to the Wilkes Observatory, 1833 site and Old Fort Lake if the land is purchased; work has begun with the State to explore Certified Local Government status for parts of DuPont.

Expand non-City events for application and use of Lodging Tax (LTAC).

Complete; almost \$500k was requested with around \$280k available; City reduced use of LTAC funds by over \$14,000 for tourism salaries; KC BBQ, wear blue: run to remember, Classical Glass, Historical Society, 2 universities, all 5 hotels and The Home Course applied and were awarded funds among others.

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

Complete; staff continues to monitor negotiations; worked with JBLM to be ready for announcement of plan and monitoring program, updating Critical Areas Ordinance to allow repair and restoration in wetlands.

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

Complete; DuPont continues to be an important member of steering committees for SSMCP, WSDOT I-5 JBLM Traffic Congestion Relief project, and the DoD Joint Land Use Implementation Study. Additionally, the mayor and Councilmembers are active in Association of Washington Cities (AWC), other regional governmental activities like Pierce County LTAC, Small Cities Council, Puget Sound Regional Council and others.

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

Complete; the Mayor and City Administrator meet regularly with the owners of

DuPont Corporate Center, Center Plaza and representatives for the land around the Home Course. Additionally, the City is facilitating the widening of DuPont-

Steilacoom Rd between Integrity Gate and the new Exit 119. The City also began an overhaul of zoning in and around DuPont-Steilacoom Rd and Center, and has almost completed the sub-area plan for the Old Fort Lake Business Park. DuPont is a member of the Lacey South Sound Chamber of Commerce, a regional organization for South Sound business and government. Finally, the City is advising local businesses on the best way to start a DuPont Chamber of Commerce.

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

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

Aggressively pursue cost savings in salaries and benefits.

Complete;

MAJOR 2018 GOALS

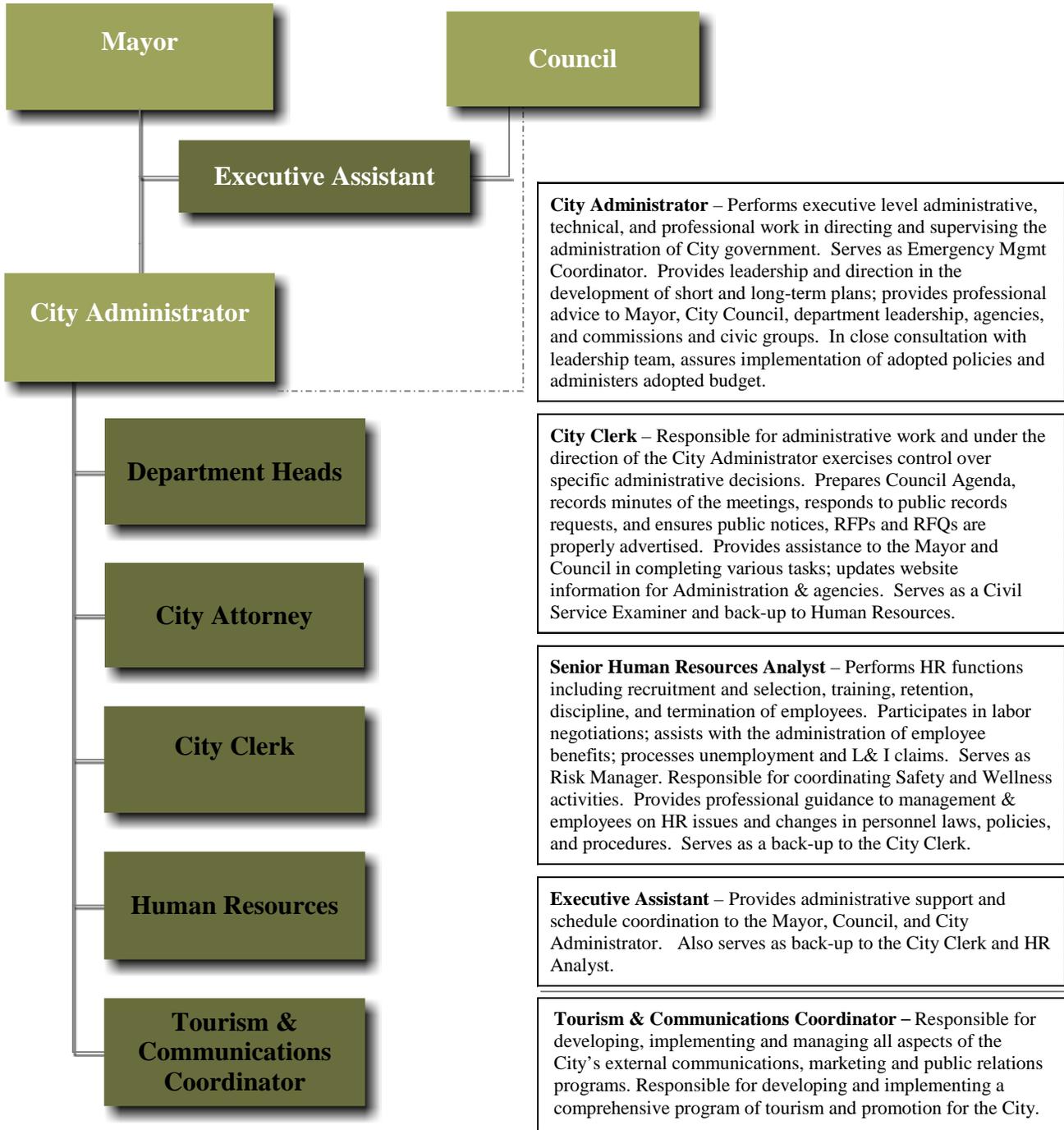
Continue to focus on reducing City's risk management liability through staff training and aggressive claims management.

Aggressively pursue cost savings in salaries and benefits.

Address personnel shortages and overtime budgets.

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

Governance Organizational Chart



City of DuPont
2018 Program Expenditure Budget

GOVERNANCE

EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 300,990	\$ 373,922	\$ 416,041	\$ 416,041	\$ 374,124	\$ 474,147
12.00 Overtime	1,334	-	-	-	-	-
21.00 Personnel Benefits	92,675	112,878	138,323	138,323	117,577	155,434
Total Salary, Wages and Benefits	\$ 394,999	\$ 486,800	\$ 554,364	\$ 554,364	\$ 491,701	\$ 629,581
31.00 Operating Supplies	\$ 4,650	\$ 3,289	\$ 4,000	\$ 4,000	\$ 2,924	\$ 5,200
35.00 Small Tools & Equipment	2,940	5,755	550	550	1,470	1,650
39.00 Software	-	572	1,397	1,397	-	1,397
41.00 Professional Services	199,215	37,698	48,500	48,500	65,010	43,900
41.03 Advertising	390	809	2,000	2,000	45	2,000
42.00 Communications	959	1,613	1,900	1,900	1,532	1,000
43.00 Travel and Subsistence	3,613	2,868	8,910	8,910	7,242	8,910
45.00 Operating Rental & Leases	355	-	-	-	-	-
46.00 AWC-RMSA Insurance	14,986	16,853	17,060	17,060	17,084	17,110
48.00 Repair & Maintenance	2,904	2,977	10,825	10,825	10,602	10,825
49.00 Misc/Conf/Training/Printing/Dues	21,722	8,826	24,465	24,465	14,530	21,825
51.00 Intergovernmental Services	8,117	8,357	4,600	4,600	48	3,500
Total Other Expenditures	\$ 259,850	\$ 89,617	\$ 124,207	\$ 124,207	\$ 120,487	\$ 117,317
64.00 Machinery and Equipment	\$ 1,603	\$ 2,051	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	3,596	3,154	2,122	2,122	1,845	2,169
Total Capital Outlay	\$ 5,199	\$ 5,205	\$ 2,122	\$ 2,122	\$ 1,845	\$ 2,169
TOTAL EXPENDITURES	\$ 660,048	\$ 581,622	\$ 680,693	\$ 680,693	\$ 614,033	\$ 749,067

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL							
001-001-511-60							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ 60,046	\$ 62,523	\$ 62,647	\$ 62,647	\$ 63,130	\$ 62,442	
12.00 Overtime	-						
21.00 Personnel Benefits	8,297	8,794	8,827	8,827	9,356	8,906	
Total Salary, Wages and Benefits	\$ 68,343	\$ 71,317	\$ 71,474	\$ 71,474	\$ 72,486	\$ 71,348	
31.00 Operating Supplies	\$ 2,192	\$ 1,669	\$ 400	\$ 400	\$ 1,683	\$ 2,000	
35.00 Small Tools & Equipment	-	4,059	200	200	450	500	
41.00 Professional Services	1,650	2,040	10,000	10,000	67	7,500	
42.01 Communications - Devices	140	789	400	400	706	500	
42.02 Postage	713	-	1,500	1,500	-	500	
43.00 Travel and Subsistence	3,459	1,637	3,500	3,500	5,579	3,500	
45.00 Operating Rental & Leases	305						
46.00 AWC-RMSA Insurance	8,427	9,476	9,667	9,667	9,680	9,700	
49.01 Conference/School/Training	2,069	1,956	3,500	3,500	3,532	3,900	
49.02 Printing/Binding	1,920	43	2,500	2,500	705	2,500	
49.03 Professional Dues & Subscriptions	75	1,098	-	-	391	500	
49.05 Other - Election Costs (MISC)	37	-	-	-	80	-	
51.00 Intergovernmental Svcs	-	135	-	-	-	-	
Total Other Expenditures	\$ 20,987	\$ 22,901	\$ 31,667	\$ 31,667	\$ 22,873	\$ 31,100	
64.00 Machinery and Equipment	\$ -	\$ 2,051	\$ -	\$ -	\$ -	\$ -	
91.00 Equipment Replacement	-	1,607	714	714	417	715	
Total Capital Outlay	\$ -	\$ 3,658	\$ 714	\$ 714	\$ 417	\$ 715	
TOTAL EXPENDITURES	\$ 89,330	\$ 97,877	\$ 103,855	\$ 103,855	\$ 95,777	\$ 103,163	

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

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

43.00 Travel associated with Council trainings and meetings (e.g. City Legislative Conference; AWC Annual Conference)

49.01 City Annual Legislative Conference; AWC Annual Conference

City of DuPont
2018 Program Expenditure Budget

PROGRAM: EXECUTIVE						
001-002-513-10						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 88,513	\$ 89,920	\$ 91,305	\$ 91,305	\$ 88,100	\$ 111,393
12.00 Overtime	228	-	-	-	-	-
21.00 Personnel Benefits	18,449	20,025	21,511	21,511	22,997	34,935
Total Salary, Wages and Benefits	\$ 107,190	\$ 109,945	\$ 112,816	\$ 112,816	\$ 111,097	\$ 146,328
31.00 Operating Supplies	\$ 483	\$ 140	\$ 200	\$ 200	\$ 183	\$ 200
35.00 Small Tools & Equipment	-	-	200	200	87	200
41.00 Professional Services	2,832	-	5,000	5,000	2,610	4,000
43.00 Travel and Subsistence	126	641	1,000	1,000	428	1,000
45.00 Operating Rental & Leases	50	-	-	-	-	-
46.00 AWC-RMSA Insurance	1,983	2,230	2,275	2,275	2,278	2,280
49.01 Conference/School/Training	160	182	1,500	1,500	312	750
49.03 Professional Dues & Subscriptions	905	385	1,500	1,500	164	1,400
49.05 Miscellaneous	48	-	1,000	1,000	-	100
Total Other Expenditures	\$ 6,587	\$ 3,578	\$ 12,675	\$ 12,675	\$ 6,062	\$ 9,930
91.00 Equipment Replacement Charges	\$ 603	\$ 368	\$ 311	\$ 311	\$ 331	\$ 397
Total Capital Outlay	\$ 603	\$ 368	\$ 311	\$ 311	\$ 331	\$ 397
TOTAL EXPENDITURES	\$ 114,380	\$ 113,891	\$ 125,802	\$ 125,802	\$ 117,490	\$ 156,655

- 11.00 City Administrator (60%); Executive Assistant (25%); Communications Tourism Coordinator (50%)
- 31.00 Printer supplies, binders, general office supplies
- 41.00 Professional services (Performance based government, IT assessment, business plan)
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, professional certifications
- 49.03 Dues: ICMA, WCMA
- 49.05 Finance Charges

City of DuPont
2018 Program Expenditure Budget

PROGRAM: CITY CLERK						
001-002-514-20						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 74,993	\$ 92,360	\$ 116,310	\$ 116,310	\$ 114,265	\$ 124,117
12.00 Overtime	1,106	-			-	-
21.00 Personnel Benefits	32,831	35,458	49,797	49,797	41,945	45,882
Total Salary, Wages and Benefits	\$ 108,930	\$ 127,818	\$ 166,107	\$ 166,107	\$ 156,210	\$ 169,999
31.00 Operating Supplies	468	761	350	\$ 350	546	\$ 550
35.00 Small Tools & Equipment	-	973	50	50	727	800
41.00 Professional Services	1,853	10,240	3,500	3,500	1,825	3,500
43.00 Travel and Subsistence	-	104	1,610	1,610	972	1,610
46.00 AWC-RMSA Insurance	2,478	2,787	2,843	2,843	2,847	2,850
48.01 Maintenance - Software			7,400	7,400	7,400	7,400
49.01 Conference/School/Training	259	400	1,725	1,725	965	1,725
49.02 Printing/Binding		149			22	50
49.03 Professional Dues & Subscriptions	284	630	815	815	890	815
51.00 Intergovernmental Services	-		2,600	2,600	-	2,000
Total Other Expenditures	\$ 5,343	\$ 16,044	\$ 20,893	\$ 20,893	\$ 16,194	\$ 21,300
91.00 Equipment Replacement Charges	\$ 2,435	\$ 465	\$ 386	\$ 386	\$ 386	\$ 377
Total Capital Outlay	\$ 2,435	\$ 465	\$ 386	\$ 386	\$ 386	\$ 377
TOTAL EXPENDITURES	\$ 116,708	\$ 144,328	\$ 187,386	\$ 187,386	\$ 172,791	\$ 191,676

- 11.00 City Clerk; 0.7 FTE Deputy Clerk
- 31.00 Printer supplies, binders, records management and archiving supplies
- 41.00 Municipal code updates, transcription services
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, professional certifications
- 49.03 Dues: International Institute of Municipal Clerks

City of DuPont
2018 Program Expenditure Budget

PROGRAM: HUMAN RESOURCES						
001-002-518-10						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 69,824	\$ 67,906	\$ 81,024	\$ 81,024	\$ 47,717	\$ 106,748
12.00 Overtime	-					
21.00 Personnel Benefits	30,258	30,748	36,187	36,187	22,892	40,291
Total Salary, Wages and Benefits	\$ 100,082	\$ 98,654	\$ 117,211	\$ 117,211	\$ 70,609	\$ 147,039
31.00 Operating Supplies	\$ 1,338	\$ 719	\$ 500	\$ 500	\$ 296	\$ 450
35.00 Small Tools & Equipment	780	503	100	100	173	100
39.00 Software		572			-	
41.00 Professional Services	1,190	456	9,600	9,600	60,448	8,500
41.03 Advertising	390	809	2,000	2,000	45	2,000
43.00 Travel and Subsistence	29	232	800	800	-	800
46.00 AWC-RMSA Insurance	1,983	2,230	2,275	2,275	2,278	2,280
48.01 Maintenance - Software	2,904	2,977	3,425	3,425	3,202	3,425
49.01 Conference/School/Training	447	1,415	1,500	1,500	100	1,500
49.03 Professional Dues & Subscriptions	306	375	585	585	2,329	585
51.00 Intergovernmental Services	318	360	2,000	2,000	48	1,500
Total Other Expenditures	\$ 9,683	\$ 10,648	\$ 22,785	\$ 22,785	\$ 68,920	\$ 21,140
91.00 Equipment Replacement Charges	558	465	462	462	462	431
Total Capital Outlay	\$ 558	\$ 465	\$ 462	\$ 462	\$ 462	\$ 431
TOTAL EXPENDITURES	\$ 110,323	\$ 109,767	\$ 140,458	\$ 140,458	\$ 139,990	\$ 168,610

- 11.00 Human Resources Director; 0.5 FTE HR Analyst
- 31.00 Printer supplies, binders, in house training materials
- 41.00 Staff training consultants; HR project assistance
- 41.03 Employment advertising
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, labor relations training, professional certifications
- 49.03 Dues: WA Employment Updates
- 51.00 Employment background checks

City of DuPont
2018 Program Expenditure Budget

PROGRAM: LEGAL							
001-003-515-30							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ 7,615	\$ 61,212	\$ 64,755	\$ 64,755	\$ 60,912	\$ 69,447	
21.00 Personnel Benefits	2,839	17,854	22,001	22,001	20,387	25,420	
Total Salary, Wages and Benefits	\$ 10,453	\$ 79,066	\$ 86,756	\$ 86,756	\$ 81,299	\$ 94,867	
31.00 Operating Supplies	\$ 169		\$ 2,550	\$ 2,550	\$ 217	\$ 2,000	
35.00 Small Tools & Equipment	2,160	220			33	50	
39.00 Software			1,397	1,397	-	1,397	
41.01 Prof Svcs - Specialized Legal Counsel	191,690	24,962	20,400	20,400	60	20,400	
42.00 Communications	106	825			826		
43.00 Travel and Subsistence	-	254	2,000	2,000	263	2,000	
49.01 Conference/School/Training	-	207	4,000	4,000	751	4,000	
49.02 Printing/Binding	-	24			-		
49.03 Professional Dues & Subscriptions	415	1,907	4,800	4,800	4,277	3,500	
49.05 Miscellaneous	14,797	55	1,040	1,040	10	500	
Total Other Expenditures	\$ 209,336	\$ 28,453	\$ 36,187	\$ 36,187	\$ 6,437	\$ 33,847	
64.00 Machinery and Equipment	1,603	-	-	-	-	-	
91.00 Equipment Replacement	-	249	249	249	249	249	
Total Capital Outlay	\$ 1,603	\$ 249	\$ 249	\$ 249	\$ 249	\$ 249	
TOTAL EXPENDITURES	\$ 221,393	\$ 107,767	\$ 123,192	\$ 123,192	\$ 87,985	\$ 128,963	

- 11.00 City Attorney
- 31.00 Printer supplies, binders, general office supplies
- 41.01 Specialized legal counsel
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, labor relations training, professional certifications
- 49.03 Dues for legal associations
- 49.05 Title searches, transaction fees & service fees

SUPPORT SERVICES DEPARTMENT

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 five employees: Finance Director, 2 Financial Specialists, Utility Billing Clerk, Customer Service Coordinator and Administrative Support. The functions are:

- Budget and Finance
- Information Services
- Central Services

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

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

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

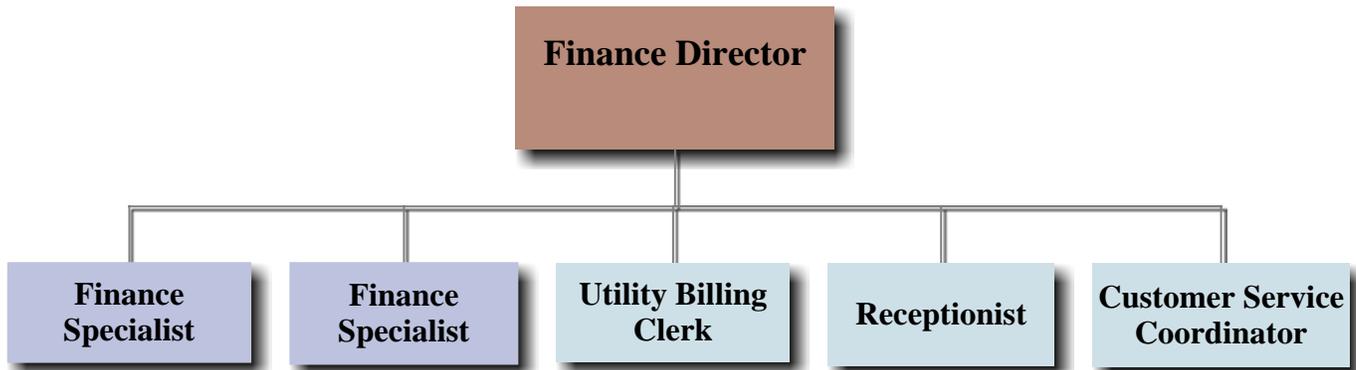
2017 ACCOMPLISHMENTS

- Maintained the City's AA+ credit rating with Standard & Poor's.
- Continued to build reserve balances.
- Performed oversight and performance responsibilities for the administration of the City's LTAC program.

2018 MAJOR GOALS

- Maintain the long-term financial forecast model and prepare quarterly reports updating council and the public on the City's 6-year financial forecast.
- Maintain or improve the City's AA+ credit rating with Standard & Poor's.
- Develop and implement a full cost allocation plan
- Complete a security audit of the City's Information Technology.
- Expand online processing to all types of financial transactions.
- Revise and implement city policies on purchasing and Lodging Tax Committee
- Perform an analysis to determine if an additional LTAC tax of up to two percent is possible under RCW 67.28.181(1). NOTE: This "special" tax is not credited against the state sales tax. Therefore, if the city levies this additional tax, the total tax on the lodging bill will increase by two percent. There are some exceptions established in RCW 67.28.181(2).

Support Services Department Organizational Chart



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

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

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

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

Customer Service Coordinator – Performs a variety of clerical, administrative and technical work in support of Finance and Community Development goals and programs. Performs basic accounting functions within the Finance Department. Assists in processing and issuance of building and planning permits upon approval by the Department of Community Development.

City of DuPont
2018 Program Expenditure Budget

SUPPORT SERVICES DEPARTMENT

EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 147,762	\$ 137,719	\$ 148,881	\$ 148,881	\$ 120,879	\$ 154,548
12.00 Overtime	567	513	865	865	524	1,643
21.00 Personnel Benefits	61,341	57,996	61,576	61,576	61,810	69,374
Total Salary, Wages and Benefits	\$ 209,670	\$ 196,228	\$ 211,322	\$ 211,322	\$ 183,213	\$ 225,565
31.00 Operating Supplies	\$ 8,079	\$ 6,587	\$ 8,500	\$ 8,500	\$ 6,567	\$ 7,250
35.00 Small Tools & Equipment	401	239	700	700	209	750
39.00 Software	12,268	-	-	-	-	-
41.00 Professional Services	28,380	15,947	19,500	19,500	11,126	17,950
41.03 Advertising	-	-	200	200	-	200
42.00 Communication	24,199	21,290	28,500	28,500	22,267	26,500
43.00 Travel and Subsistence	2,849	423	2,800	2,800	87	2,000
45.00 Operating Rental & Leases	9,429	5,721	4,940	4,940	3,124	4,500
46.00 AWC-RMSA Insurance	4,362	4,905	4,905	4,905	4,912	4,912
48.00 Repair & Maintenance	43,933	51,978	53,800	53,800	70,106	54,500
49.00 Misc/Conf/Training/Printing/Dues	6,203	8,396	13,750	13,750	12,840	13,550
51.00 Intergovernmental Services	6,758	15,778	8,500	8,500	-	8,500
Total Other Expenditures	\$ 146,861	\$ 131,264	\$ 146,095	\$ 146,095	\$ 131,237	\$ 140,612
63.00 Capital Improvements	\$ -	\$ 36,757	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	4,182	-	-	-	-	-
91.00 Equipment Replacement Charges	5,461	6,712	5,740	5,740	5,740	6,024
Total Capital Outlay	\$ 9,643	\$ 43,469	\$ 5,740	\$ 5,740	\$ 5,740	\$ 6,024
TOTAL EXPENDITURES	\$ 366,174	\$ 370,961	\$ 363,157	\$ 363,157	\$ 320,190	\$ 372,201

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: FINANCE							
001-004-514-23							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ 147,762	\$ 137,719	\$ 148,881	\$ 148,881	\$ 120,879	\$ 154,548	
12.00 Overtime	567	513	865	865	524	1,643	
21.00 Personnel Benefits	61,341	57,996	61,576	61,576	61,810	69,374	
Total Salary, Wages and Benefits	\$ 209,670	\$ 196,228	\$ 211,322	\$ 211,322	\$ 183,213	\$ 225,565	
31.00 Operating Supplies	\$ 1,099	\$ 862	\$ 1,000	\$ 1,000	\$ 586	\$ 750	
35.00 Small Tools & Equipment		239	200	200	209	250	
41.00 Professional Services	11,449	9,220	4,500	4,500	1,589	3,500	
41.03 Advertising			200	200		200	
42.02 Communications - Postage	24	16			-		
43.00 Travel and Subsistence	2,848	423	2,800	2,800	87	2,000	
45.00 Equipment Rental	27						
46.00 AWC-RMSA Insurance	4,362	4,905	4,905	4,905	4,912	4,912	
48.01 Maintenance - Software	10,739	9,541	9,800	9,800	16,471	11,000	
49.01 Conference/School/Training	2,665	605	2,300	2,300	230	2,000	
49.02 Printing/Binding	232	1,215	1,250	1,250	407	1,250	
49.03 Professional Dues & Subscriptions	595	675	600	600	225	600	
49.05 Miscellaneous	33	2,432	2,000	2,000	705	2,000	
51.00 Intergovernmental Services	6,758	15,778	8,500	8,500	-	8,500	
Total Other Expenditures	\$ 40,830	\$ 45,911	\$ 38,055	\$ 38,055	\$ 25,420	\$ 36,962	
91.00 Equipment Replacement Charges	\$ 1,825	\$ 2,256	\$ 1,283	\$ 1,283	\$ 1,283	\$ 1,567	
Total Capital Outlay	\$ 1,825	\$ 2,256	\$ 1,283	\$ 1,283	\$ 1,283	\$ 1,567	
TOTAL EXPENDITURES	\$ 252,325	\$ 244,395	\$ 250,660	\$ 250,660	\$ 209,917	\$ 264,094	

- 11.00 Finance Director (45%); Finance Specialist (Business Tax/License) (65%); Finance Specialist (Payroll, AR, AP, GL) (45%); Finance Customer Service Coordinator (50%); Utility Billing Clerk (15%); Receptionist/Clerical (15%)
- 31.00 Blank forms, printer supplies, endorsement stamps, cashier tape
- 41.00 Microflex tax audit services; financial forecast services
- 43.00 Travel associated with staff training and meetings
- 48.00 Office equipment repairs
- 48.01 Financial software maintenance contract
- 49.01 Training & staff development, conferences, software training, professional certifications
- 49.02 Budget documents and other financial reports
- 49.03 Dues - WFOA, GFOA, Springbrook User Group, WMTA, PSFOA
- 49.05 Online banking fees, Department of Revenue Business License Service fees
- 51.00 Audit Fees

City of DuPont
2018 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES						
001-005-518-50						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
31.00 Operating Supplies	\$ 6,820	\$ 5,725	\$ 7,500	\$ 7,500	\$ 5,980	\$ 6,500
35.00 Small Tools & Equipment	7	-			-	
39.00 Software	8,478	-			-	
41.00 Professional Services	3,014					
42.00 Communications	20,817	18,200	23,000	23,000	18,455	22,000
42.02 Communications - Postage	3,358	3,073	5,500	5,500	3,813	4,500
43.00 Travel and Subsistence	1	-	-	-	-	-
45.00 Operating Rental & Leases	9,402	5,721	4,940	4,940	3,124	4,500
48.00 Repair & Maintenance	3,060	3,060	4,000	4,000	-	3,500
49.02 Printing/Binding	969	842	1,300	1,300	5,523	1,200
49.05 Miscellaneous	1,709	2,627	6,300	6,300	5,750	6,500
Total Other Expenditures	\$ 57,636	\$ 39,249	\$ 52,540	\$ 52,540	\$ 42,644	\$ 48,700
64.00 Machinery and Equipment	\$ 4,182	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	957	-	-	-	-	-
Total Capital Outlay	\$ 5,139	\$ -				
TOTAL EXPENDITURES	\$ 62,775	\$ 39,249	\$ 52,540	\$ 52,540	\$ 42,644	\$ 48,700

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY						
001-005-518-81						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
31.00 Operating Supplies	\$ 160					
35.00 Small Tools & Equipment	394		500	500	-	500
39.00 Software	3,790	-	-	-	-	-
41.00 Professional Services - I.T.	13,918	6,727	15,000	15,000	9,537	14,450
44.00 Taxes & Assessments						
48.01 Hardware/Software Maintenance	30,134	39,377	40,000	40,000	53,636	40,000
49.03 Dues & Subscriptions						
49.05 Miscellaneous	-					
Total Other Expenditures	\$ 48,395	\$ 46,104	\$ 55,500	\$ 55,500	\$ 63,173	\$ 54,950
63.00 Capital Improvements	\$ -	\$ 36,757	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	2,679	4,456	4,457	4,457	4,457	4,457
Total Capital Outlay	\$ 2,679	\$ 41,213	\$ 4,457	\$ 4,457	\$ 4,457	\$ 4,457
TOTAL EXPENDITURES	\$ 51,074	\$ 87,317	\$ 59,957	\$ 59,957	\$ 67,630	\$ 59,407

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

POLICE DEPARTMENT

MISSION

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

VISION

The vision of the DuPont Police Department is to provide the lowest crime rate in the State of Washington a safe, fun enjoyable community, proud citizens and team-oriented employees, and be the best model small city police department in the state and country.

THE ORGANIZATION

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

Administration

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

Operations

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

Patrol Officers are responsible for general patrol, responding to calls for service, initial case investigation community policing and traffic enforcement. The Community Resource Officer is responsible for the Community Policing Village Program as well as code enforcement and general police duties. The expenditures in this division fund the necessary materials, services and capital items for the division to operate.

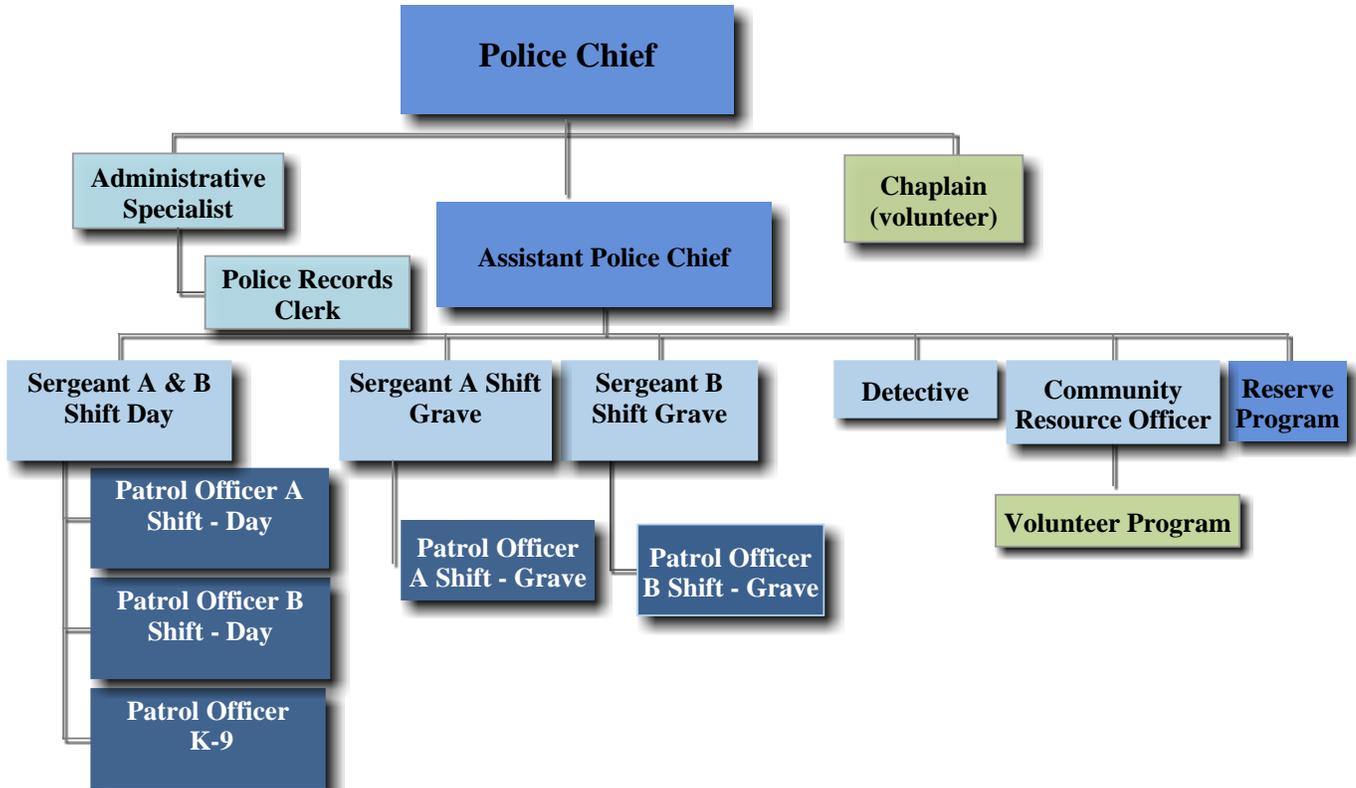
2017 MAJOR ACCOMPLISHMENTS

- Hired new Police Chief
- Created position for and hired new Assistant Chief of Police
- Hired Police Records Clerk
- Promoted new Sergeant
- Appointed new Detective position
- Added drug K9 program
- Worked with Public Works to establish trail location markers
- Created Department Facebook page as part of Community Policing Village Program
- Partnered with Socrata and Lexis Nexis Crime Analysis sites to release crime data to public

2018 MAJOR GOALS

- Fully staff the Police Department to budgeted positions
- Integrate Teen Council into Community Policing Village Program
- Begin work on the next 3-5 year strategic work plan
- Work toward attaining reaccreditation through WASPC for 2020
- Provide upper level management education and training to Command staff
- Fully implement Parking Enforcement Program

Police Department Organizational Chart



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

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

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

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

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

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

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

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

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

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

City of DuPont
2018 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 869,184	\$ 960,485	\$ 1,020,569	\$ 1,020,569	\$ 989,821	\$ 1,174,782
12.00 Overtime	90,108	120,439	93,586	93,586	108,857	83,469
13.00 Reserve Stipends	-	-	-	-	-	-
21.00 Personnel Benefits	323,763	379,496	430,193	430,193	409,288	511,928
26.00 Uniform Cleaning	739	734	1,200	1,200	650	700
27.00 Uniforms & Equipment Allowance	16,439	22,094	18,200	18,200	17,854	18,000
Total Salary, Wages and Benefits	\$ 1,300,233	\$ 1,483,248	\$ 1,563,748	\$ 1,563,748	\$ 1,526,469	\$ 1,788,879
31.00 Operating Supplies	\$ 26,365	\$ 17,808	\$ 22,712	\$ 22,712	\$ 25,663	\$ 22,712
32.00 Gas, Oil & Fuel	30,999	26,614	35,000	35,000	34,199	27,000
35.00 Small Tools & Equipment	13,334	37,261	26,000	26,000	16,249	24,000
41.00 Professional Services	47,831	34,456	32,739	32,739	36,109	33,739
41.03 Advertising	-	-	500	500	-	500
42.00 Communications	18,888	19,481	19,935	19,935	21,412	19,899
43.00 Travel and Subsistence	4,643	11,071	9,500	9,500	6,999	8,500
45.00 Operating Rental & Leases	6,881	5,338	4,000	4,000	5,383	6,000
46.00 AWC-RMSA Insurance	39,661	44,599	45,491	45,491	45,554	45,557
47.00 Utilities	16,794	18,201	19,380	19,380	20,736	19,380
48.00 Repair & Maintenance	47,193	33,643	25,610	25,610	46,866	25,610
49.00 Conf/Training/Printing/Dues	6,225	14,125	19,182	19,182	15,806	15,090
51.00 Intergovernmental Services	137,542	165,384	147,900	147,900	160,814	151,190
Total Other Expenditures	\$ 396,357	\$ 427,980	\$ 407,949	\$ 407,949	\$ 435,790	\$ 399,177
64.00 Machinery and Equipment	\$ 132,860	\$ -	\$ -	\$ -	\$ 23,435	\$ -
91.00 Equipment Replacement Charges	65,595	101,612	131,327	131,327	131,327	147,626
Total Capital Outlay	\$ 198,455	\$ 101,612	\$ 131,327	\$ 131,327	\$ 154,762	\$ 147,626
TOTAL EXPENDITURES	\$ 1,895,045	\$ 2,012,839	\$ 2,103,024	\$ 2,103,024	\$ 2,117,021	\$ 2,335,682

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

**City of DuPont
2018 Program Expenditure Budget**

PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICES						
001-007-521-10						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 163,461	\$ 171,644	\$ 286,051	\$ 286,051	\$ 237,213	\$ 335,325
12.00 Overtime	3,829	3,358	15,550	15,550	3,009	4,768
21.00 Personnel Benefits	46,272	49,909	103,888	103,888	83,198	135,372
26.00 Uniform Cleaning	726	706	1,000	1,000	630	500
27.00 New Uniforms & Equipment Allowance	669	1,208	5,200	5,200	4,913	5,000
Total Salary, Wages and Benefits	\$ 214,956	\$ 226,825	\$ 411,689	\$ 411,689	\$ 328,964	\$ 480,965
31.00 Operating Supplies	\$ 16,870	\$ 9,108	\$ 12,712	\$ 12,712	\$ 16,772	\$ 12,712
32.00 Gas, Oil & Fuel		83			-	
35.00 Small Tools & Equipment	403	7,604	12,000	12,000	4,460	10,000
41.00 Professional Services	42,160	31,850	15,000	15,000	32,655	16,000
41.03 Advertising			500	500		500
42.00 Communications	6,841	6,765	6,840	6,840	7,050	6,840
42.01 Communications - Devices	1,249	748	2,232	2,232	1,338	2,200
42.02 Communications - Postage	52	-	204	204	67	200
43.00 Travel and Subsistence	3,151	5,270	3,500	3,500	5,207	3,500
44.00 Taxes & Assessments						
45.00 Operating Rental & Leases	5,188	2,198	4,000	4,000	3,196	4,000
46.00 AWC-RMSA Insurance	12,709	14,291	14,577	14,577	14,597	14,600
47.00 Utilities	16,794	18,167	19,380	19,380	20,736	19,380
48.00 Repair & Maintenance	1,960	472	-	-	-	-
48.01 Maintenance - Software	7,519	12,258	5,610	5,610	13,671	5,360
48.02 Maintenance - Vehicles	2,789	3,114	-	-	2,259	250
49.01 Conference/School/Training	1,735	9,238	7,500	7,500	3,740	5,500
49.02 Printing/Binding	512	271	1,020	1,020	809	1,220
49.03 Professional Dues & Subscriptions	1,607	1,721	510	510	1,796	
49.05 Miscellaneous	220	1,122	510	510	1,342	310
51.00 Intergovernmental Services	4,758	7,738	5,100	5,100	10,270	5,100
Total Other Expenditures	\$ 126,517	\$ 132,017	\$ 111,195	\$ 111,195	\$ 139,964	\$ 107,672
64.00 Machinery & Equipment						
91.00 Equipment Replacement Charges	\$ 2,903					
Total Capital Outlay	\$ 2,903	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 344,376	\$ 358,842	\$ 522,884	\$ 522,884	\$ 468,927	\$ 588,637

- 11.00 Police Chief; Assistant Chief; Police Records Specialist and Administrative Support
- 31.00 Print materials, dry ID kits, ink cartridges, data card ribbons, computer supplies, general office supplies, volunteer program supplies
- 42.01 Cell phones and air cards
- 43.00 Travel costs associated with WA Association of Sheriffs and Police Chiefs Conference and meetings
- 48.00 Alarm system, gate controls, HVAC system and card reader maintenance
- 48.02 Vehicle maintenance
- 49.01 WA Association of Police Chiefs Conference, class registrations, volunteer training
- 49.02 Citizen Academy materials, officer information sheets, printed supplies
- 49.03 Pierce County Police Chiefs Association, WA Association of Police Chiefs, law enforcement manual policy subscription
- 49.05 Bank Fees

City of DuPont
2018 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS 001-007-521-22						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 705,724	\$ 788,841	\$ 734,518	\$ 734,518	\$ 752,608	\$ 839,457
12.00 Overtime	86,279	117,081	78,036	78,036	105,848	78,701
13.00 Reserve Stipends		-	-	-	-	-
21.00 Personnel Benefits	277,492	329,586	326,305	326,305	326,089	376,556
26.00 Uniform Cleaning	13	28	200	200	20	200
27.00 New Uniforms & Equipment Allowance	15,770	20,886	13,000	13,000	12,940	13,000
Total Salary, Wages and Benefits	\$ 1,085,277	\$ 1,256,423	\$ 1,152,059	\$ 1,152,059	\$ 1,197,506	\$ 1,307,914
31.00 Operating Supplies	\$ 9,495	\$ 8,699	\$ 10,000	\$ 10,000	\$ 8,891	\$ 10,000
32.00 Gas, Oil & Fuel	30,999	26,531	35,000	35,000	34,199	27,000
35.00 Small Tools & Equipment	12,931	29,657	14,000	14,000	11,789	14,000
41.00 Professional Services	5,671	2,607	17,739	17,739	3,454	17,739
42.01 Communications - Devices	10,747	11,962	10,659	10,659	12,958	10,659
42.02 Communications - Postage		7			-	
43.00 Travel and Subsistence	1,492	5,800	6,000	6,000	1,791	5,000
45.00 Operating Rental & Leases	1,693	3,140			2,188	2,000
46.00 AWC-RMSA Insurance	26,952	30,308	30,914	30,914	30,957	30,957
47.00 Utilities		34			-	
48.02 Maintenance - Vehicles	34,924	17,800	20,000	20,000	30,936	20,000
49.01 Conference/School/Training	1,836	735	7,500	7,500	5,500	5,500
49.02 Printing/Binding	48	-			141	60
49.03 Professional Dues & Subscriptions	136	940	2,142	2,142	2,294	2,500
49.05 Miscellaneous	131	97			183	
51.00 Intergovernmental Services	132,784	157,646	142,800	142,800	150,545	146,090
Total Other Expenditures	\$ 269,840	\$ 295,963	\$ 296,754	\$ 296,754	\$ 295,826	\$ 291,505
64.00 Machinery and Equipment	\$ 132,860	\$ -			\$ 23,435	
91.00 Equipment Replacement Charges	62,692	101,612	131,327	131,327	131,327	147,626
Total Capital Outlay	\$ 195,552	\$ 101,612	\$ 131,327	\$ 131,327	\$ 154,762	\$ 147,626
TOTAL EXPENDITURES	\$ 1,550,669	\$ 1,653,997	\$ 1,580,140	\$ 1,580,140	\$ 1,648,094	\$ 1,747,045

- 11.00 3 Sergeants, 1 Detective, 1 Community Resource Officer, and 5 Police Officers
- 27.00 Uniforms & boot allowance for all sworn officers per bargaining unit contract at \$1,100 per officer, uniforms for new officers
- 31.00 Ammunition, gun accessories, seminition, range equipment, crime scene material, drug testing supplies, film, flex cuffs, flares, vehicle supplies
- 35.00 Camera equipment, radio batteries, less lethal shotguns and supplies, taser upgrades and supplies, gun cleaning tube
- 41.00 Roll call training, background checks, psychological tests, polygraphs, medical samples and exams
- 42.01 Wireless connections for mobile computers, pagers, and cell phones
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training fees and materials
- 49.03 Annual update for LEXIPOL (general orders)
- 51.00 South Sound 911 dispatch services, Olympia Police Department firing range contract, Tacoma Police Department radar testing
- 64.00 Equipment (Camera system, Lidar, Trailer, Shed)

FIRE DEPARTMENT

MISSION

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

Efficient Response-Flawless Performance-Compassionate Actions

DESCRIPTION

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

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

DuPont Fire Department is currently a Class-5 department as determined by the Washington Survey and rating Bureau (WSRB) and is tasked with and organized as an “**all risk**” response system for medical response, fire protection and prevention programs of the City and our ability to sustain our vitality within the community. We’re still recovering from the recession of 2007/2008 that placed severe financial limitations on funding and therefore, reductions in staffing and programs were taken in order to protect the fiscal health of City and to maintain core services. At that time minimum staffing was reduced from four to three firefighters on Engine 25. Working within these constraints of a slow economic recovery we were able to add one additional Firefighter to help reduce overtime costs, while striving to maintain a minimum of three firefighter on-duty each shift.

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

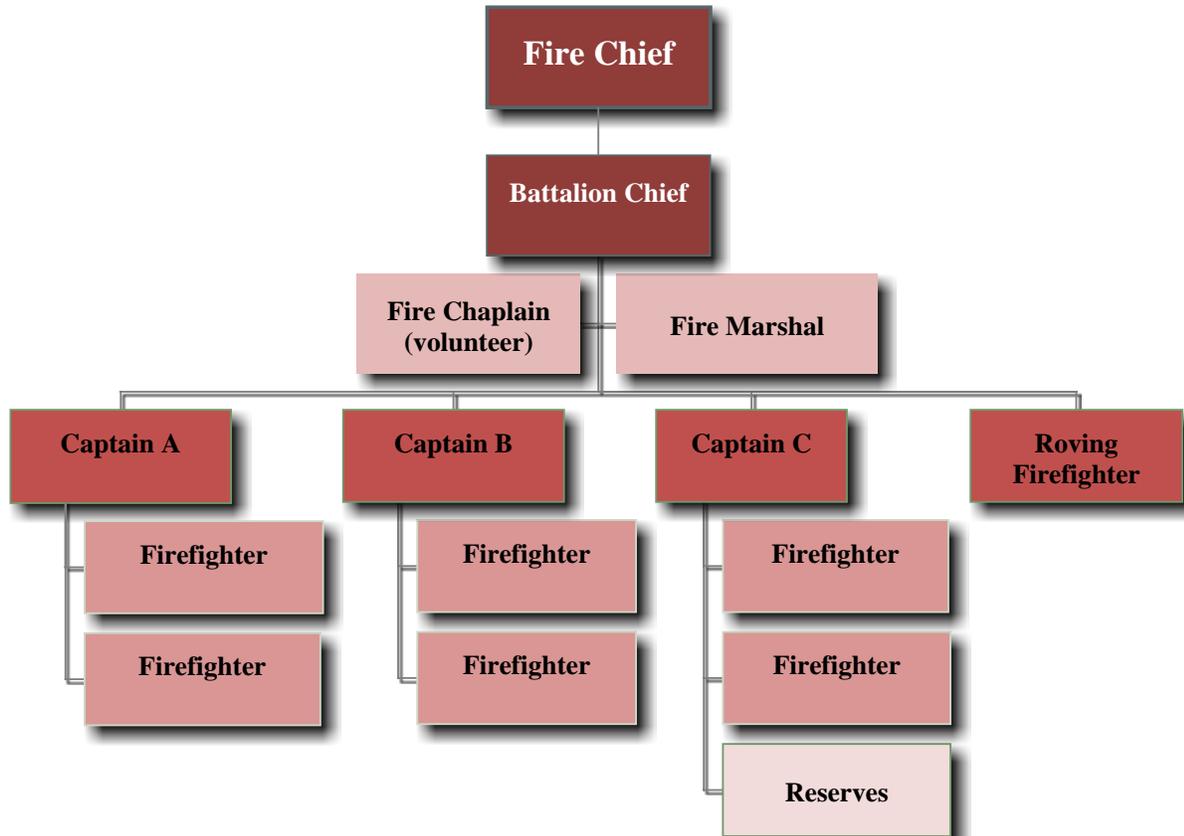
2017 ACCOMPLISHMENTS

- Added the reserve program to maintain its competitiveness in attracting qualified individuals.
- Improve response times to meet standards
- Replaced the 2000 Ford Marque with a 2017 Brawn Northwest Ambulance
- Awarded a EMS trauma grant from the Department of Health
- Continual to deliver required training
- Increased training with our Mutual aid partner JBLM
- Updated 12 pre-fire plans
- Applied for a BNSF foundation grant

2018 GOALS

- Enhance the reserve program by developing an Intern program in cooperation with Bates Technical Collage
- Apply for a Federal Grant to replace our Self-Contained Breathing Apparatus
- Have all members Wildland “Red Card” certified
- Developed a vehicle specification for Quint Type apparatus
- Transition to electronic patient care reporting
- Upgrade the station alerting system to a digital system to decrease response times
- Continue analyzing department operations to ensure efficiency, and forecast departmental needs to ensure sustainability of services provided
- Meet or exceed training requirements
- Complete 12 new “pre-fire” plans for business complexes
- Reduce overtime expenses with the addition of the Battalion Chief

Fire Department Organizational Chart



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

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

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

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

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

Battalion 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 DEPARTMENT
2018 Program Expenditure Budget**

EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 951,145	\$ 1,008,716	\$ 1,036,298	\$ 1,036,298	\$ 1,010,729	\$ 1,167,236
12.00 Overtime	166,416	147,050	80,791	80,791	167,511	70,731
13.00 Reserve Firefighter/EMTs/Paramedics	24,303	17,208	35,426	35,426	7,909	22,300
21.00 Personnel Benefits	334,998	396,449	403,411	403,411	428,909	494,401
26.00 Uniform Cleaning	37	-	-	-	-	-
27.00 Uniforms	6,422	1,456	10,600	10,600	5,109	9,100
28.00 Personal Protective Equip/Clothing	1,782	1,837	6,000	6,000	1,617	5,000
Total Salary, Wages and Benefits	\$ 1,485,103	\$ 1,572,717	\$ 1,572,526	\$ 1,572,526	\$ 1,621,784	\$ 1,768,768
31.00 Operating Supplies	\$ 15,500	\$ 13,953	\$ 29,476	\$ 29,476	\$ 14,831	\$ 19,500
32.00 Gas, Oil & Fuel	7,136	6,045	8,000	8,000	7,407	8,000
35.00 Small Tools & Equipment	5,804	2,163	6,500	6,500	1,389	6,000
41.00 Professional Services	13,941	19,410	19,600	19,600	10,552	15,200
42.00 Communications	3,725	4,682	4,878	4,878	4,821	4,878
43.00 Travel and Subsistence	1,877	955	3,000	3,000	101	2,500
45.00 Operating Rentals & Leases	450	-	400	400	-	400
46.00 AWC-RMSA Insurance	64,030	72,002	73,444	73,444	73,546	73,690
47.00 Utilities	26,367	26,269	28,500	28,500	30,098	31,350
48.00 Repair & Maintenance	50,168	27,737	35,750	35,750	35,220	26,650
49.00 Misc/Conf/Training/Printing/Dues	16,204	10,148	26,235	26,235	21,039	25,200
51.00 Intergovernmental Services	57,154	63,418	64,611	64,611	67,365	69,600
Total Other Expenditures	\$ 262,356	\$ 246,782	\$ 300,394	\$ 300,394	\$ 266,370	\$ 282,968
64.00 Machinery and Equipment	\$ 1,849	\$ 484	\$ -	\$ 5,000	\$ 10,471	\$ 7,500
91.00 Equipment Replacement Charges	74,709	16,414	152,149	152,149	152,149	141,116
Total Capital Outlay	\$ 76,558	\$ 16,898	\$ 152,149	\$ 157,149	\$ 162,620	\$ 148,616
TOTAL EXPENDITURES	\$ 1,824,018	\$ 1,836,398	\$ 2,025,069	\$ 2,030,069	\$ 2,050,773	\$ 2,200,352

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

**City of DuPont
2018 Program Expenditure Budget**

PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICES							
001-008-522-10							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ 152,179	\$ 152,140	\$ 167,271	\$ 167,271	\$ 155,343	\$ 260,279	
12.00 Overtime	186	693			260	150	
21.00 Personnel Benefits	39,850	43,310	53,695	53,695	44,401	93,464	
27.00 Uniforms	2,050	1,083	1,100	1,100	1,459	1,100	
Total Salary, Wages and Benefits	\$ 194,266	\$ 197,226	\$ 222,066	\$ 222,066	\$ 201,463	\$ 354,993	
31.00 Operating Supplies	\$ 3,753	\$ 2,018	\$ 6,500	\$ 6,500	\$ 1,010	\$ 3,500	
32.00 Gas, Oil & Fuel	7,136	6,045	8,000	8,000	7,407	8,000	
35.00 Small Tools & Equipment	2,967	1,308	1,500	1,500	13	1,500	
41.00 Professional Services	8,067	9,246	11,400	11,400	3,306	7,000	
42.00 Communications	1,486	1,688	1,428	1,428	1,534	1,428	
42.01 Communications - Devices	2,239	2,994	2,650	2,650	3,287	2,650	
42.02 Communications - Postage	-	-	800	800	-	800	
43.00 Travel and Subsistence	866	391	1,500	1,500	101	1,000	
45.00 Operating Rentals & Leases	450						
46.00 AWC-RMSA Insurance	44,203	49,705	50,701	50,701	50,771	51,000	
47.00 Utilities	26,367	26,269	28,500	28,500	30,098	31,350	
48.00 Repair & Maintenance	1,821	1,287	7,000	7,000	14,549	7,000	
48.01 Maintenance - Software	7,905	7,695	-	-	8,548	-	
48.02 Maintenance - Vehicles	30,911	5,060	19,000	19,000	4,987	10,000	
49.01 Conference/School/Training	330	175	2,000	2,000	1,175	2,000	
49.02 Printing/Binding	414	-	510	510	349	500	
49.03 Professional Dues & Subscriptions	1,781	2,970	4,000	4,000	3,572	4,000	
49.05 Miscellaneous	250	150	200	200	556	200	
51.00 Intergovernmental Services	-	2,610			1,749	1,800	
Total Other Expenditures	\$ 140,946	\$ 119,611	\$ 145,689	\$ 145,689	\$ 133,013	\$ 133,728	
64.00 Machinery and Equipment	\$ 1,849	\$ -	\$ -	\$ -	\$ 2,223	\$ -	
91.00 Equipment Replacement	74,709	16,414	152,149	152,149	152,149	141,116	
Total Capital Outlay	\$ 76,558	\$ 16,414	\$ 152,149	\$ 152,149	\$ 154,372	\$ 141,116	
TOTAL EXPENDITURES	\$ 411,770	\$ 333,251	\$ 519,904	\$ 519,904	\$ 488,847	\$ 629,837	

- 11.00 Fire Chief, Battalion Chief and Fire Marshal (0.5 FTE)
- 41.00 Year end report, records management, physicals
- 42.01 Internet; cell phones and air cards for apparatus
- 47.00 Utilities for Public Safety Building
- 48.00 Fire systems testing, HVAC maintenance and repairs; generator maintenance and repairs
- 48.02 Fleet Maintenance contract
- 49.03 Pierce County Fire Chiefs Association, WA State Association of Fire Chiefs

**City of DuPont
2018 Program Expenditure Budget**

PROGRAM: FIRE OPERATIONS						
001-008-522-20						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 239,690	\$ 256,974	\$ 260,708	\$ 260,708	\$ 246,581	\$ 272,087
12.00 Overtime	49,869	43,907	23,067	23,067	50,176	21,174
13.00 Reserve Firefighter/EMTs	3,389	5,162	10,628	10,628	2,373	6,300
21.00 Personnel Benefits	87,866	108,041	104,915	104,915	115,353	121,080
26.00 Uniform Cleaning	37	-	-	-	-	-
27.00 Uniforms	4,372	(216)	8,000	8,000	3,650	7,000
28.00 Personal Protective Equip/Clothing	1,782	1,837	6,000	6,000	1,617	5,000
Total Salary, Wages and Benefits	\$ 387,005	\$ 415,706	\$ 413,318	\$ 413,318	\$ 419,749	\$ 432,641
31.00 Operating Supplies	\$ 4,156	\$ 5,880	\$ 15,000	\$ 15,000	\$ 5,305	\$ 8,000
31.12 Prevention/Education Supplies	871	571	1,476	1,476	930	1,500
35.00 Small Tools & Equipment	2,837	855	3,500	3,500	1,376	3,000
41.00 Professional Services	2,110	3,950	3,100	3,100	1,034	3,100
43.00 Travel & Subsistence	1,011	563	1,500	1,500	-	1,500
45.00 Operating Rentals & Leases	-	-	400	400	-	400
46.00 AWC-RMSA Insurance	5,948	6,689	6,823	6,823	6,832	6,850
48.00 Repair & Maintenance	9,531	13,604	9,150	9,150	6,687	9,150
49.01 Conference/School/Training	11,010	4,607	11,000	11,000	10,716	10,000
49.02 Printing/Brinding	-	-	-	-	45	50
49.03 Prof Dues & Subscriptions	551	30	2,000	2,000	2,019	2,200
51.00 Intergovernmental Services	-	2,430	-	9,201	10,206	11,000
51.01 Dispatch Services	57,154	58,348	64,611	55,410	55,410	56,800
Total Other Expenditures	\$ 95,179	\$ 97,527	\$ 118,560	\$ 118,560	\$ 100,560	\$ 113,550
64.00 Machinery and Equipment	\$ -	\$ 484	\$ -	\$ 5,000	\$ 8,248	\$ 7,500
Total Capital Outlay	\$ -	\$ 484	\$ -	\$ 5,000	\$ 8,248	\$ 7,500
TOTAL EXPENDITURES	\$ 482,184	\$ 513,717	\$ 531,878	\$ 536,878	\$ 528,557	\$ 553,691

- 11.00 3 Captains (30%); 8 Firefighter/EMTs (30%)
- 13.00 Stipends for Reserve Firefighter program
- 27.00 New uniforms, uniform replacements & badges
- 28.00 Personal protective equipment & clothing
- 31.00 Technical resource materials, copier/printer supplies, prevention & education supplies, tires, batteries, vehicle repair supplies
- 49.01 Training registration
- 49.03 National Fire Protection Association (NFPA), blue card renewals
- 51.01 Dispatch services from South Sound 911

**City of DuPont
2018 Program Expenditure Budget**

PROGRAM: EMS							
001-008-522-21							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ 559,276	\$ 599,603	\$ 608,319	\$ 608,319	\$ 608,804	\$ 634,870	
12.00 Overtime	116,361	102,450	57,724	57,724	117,076	49,407	
13.00 Reserve Firefighter/EMTs	20,913	12,046	24,798	24,798	5,536	16,000	
21.00 Personnel Benefits	207,281	245,098	244,801	244,801	269,156	279,857	
27.00 Uniforms	-	589	1,500	1,500	-	1,000	
Total Salary, Wages and Benefits	\$ 903,831	\$ 959,786	\$ 937,142	\$ 937,142	\$ 1,000,573	\$ 981,134	
31.00 Operating Supplies	\$ 6,719	\$ 5,485	\$ 6,500	\$ 6,500	\$ 7,585	\$ 6,500	
35.00 Small Tools & Equipment	-	-	1,500	1,500	-	1,500	
41.00 Professional Services	3,764	6,214	5,100	5,100	6,212	5,100	
46.00 AWC-RMSA Insurance	13,879	15,608	15,920	15,920	15,942	15,840	
48.00 Repairs & Maintenance	-	92	600	600	450	500	
49.01 Conference/School/Training	595	1,694	5,000	5,000	2,255	5,000	
49.02 Printing/Binding	164	471	300	300	-	250	
49.03 Dues & Subscriptions	1,110	52	1,225	1,225	353	1,000	
51.00 Intergovernmental Services	-	30	-	-	-	-	
Total Other Expenditures	\$ 26,231	\$ 29,645	\$ 36,145	\$ 36,145	\$ 32,796	\$ 35,690	
TOTAL EXPENDITURES	\$ 930,063	\$ 989,431	\$ 973,287	\$ 973,287	\$ 1,033,369	\$ 1,016,824	

- 11.00 3 Captains (70%); 8 Firefighter/EMTs (70%)
- 13.00 Stipends for Reserve EMT program
- 31.00 Medical supplies
- 35.00 Glucometers, EMS gearbags, stethoscopes, vacuum splints, sked boards
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training registration

COMMUNITY DEVELOPMENT DEPARTMENT

MISSION

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

DESCRIPTION

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

Department Staffing (4 FTE's):

- Administration (1 FTE's: Director, Administrative Support Specialist)
- Planning Division (0 FTE's)
- Building Division (2 FTE's: Building Official, Building Inspector)
- Civil Engineering Division (Contracted)
- Land Use Projects (Contracted as needed)

The duties and responsibilities of the divisions are:

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

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

The **Engineering Division** is a key member of the development review process from pre-application review, planning permit, grading permit, civil construction permit, and construction inspection to as-built drawings and project close-out documents. The Division reviews stormwater design reports, traffic impact analysis, geotechnical reports, development designs and street designs. The Division also designs the City water distribution system and storm water system, all City streets, parks, and works on many capital projects. The Division coordinates with county, regional and state agencies on behalf of the City. Civil Engineering services are provided by Gray & Osborne, Inc. via a contract. Development review services are provided by consultants are billed back to the applicant, developer and/or builder.

Emergency Management is a program tasked with coordinating emergency operations. Emergency Management functions include preparedness, mitigation, response, and recovery. The City works closely with Pierce County Department of Emergency Management and local public safety agencies to stay current with Federal and State emergency response requirements. This program moved to Community Development in 2017.

2017 ACCOMPLISHMENTS

- Subarea planning for the Old Fort Lake Business and Technology Park area, along with other smaller updates to the Comprehensive Land Use Plan.
- Complete update of the Critical Areas Ordinance by including best available science, updating the wetland rating system, and complying with State and Federal mandates.
- Processed all land use, civil construction and building permits consistent with state and local procedures and regulations.

MAJOR 2018 GOALS

- Initiate work on 2019 update to the Shoreline Master Program (adoption required by June 2019).
- Initiate rezones to complete implementation of 2017 Com Plan updates.
- Update the Zoning Code to ensure compliance with the Comprehensive Plan, all applicable State and Federal Requirements and to improve flexibility without compromising function.
- Evaluate and potentially modify permit review procedures to streamline permit processes while ensuring effective and efficient processes that will encourage economic development and enhance community engagement.
- Evaluate “road blocks” to economic development within existing and future commercial areas and develop strategies to enhance opportunities.
- Consider economic development strategies focus and build upon the City’s rich historic assets. Look into grant funding and existing programs, such as the Certified Local Government program through the State Department of Historic Preservation.
- Coordinate with PSRC, GMCC, Pierce County, and other local jurisdiction to ensure the City is coordinating and actively engaged in the regional growth strategy.
- Continue to work proactively on the Joint Land Use Study and accompanying policy modifications as needed with JBLM and other local jurisdictions.
- Work with community groups to maintain and enhance existing natural areas such as participating in Sequelitchew Creek/Edmond Marsh Restoration Plan meetings and coordinating with the Nisqually Delta Association.
- Review and approve permits in a timely and professional manner.
- Update the Department’s public records and archiving policies and procedures to ensure efficient record keeping and consistency with the State records retention requirements.
- Prepare a localized preservation ordinance to protect DuPont’s lands, sites and structures that have a historical, cultural or archaeological significance.
- Establish a DuPont Certified Local Government (CLG) Program which integrates historic preservation into city government, provides for oversight responsibility of rehabilitation projects and secures funding sources.
- Encourage the development of “Cultural Heritage Tourism.” NOTE: This means visitors traveling to DuPont to experience the places, artifacts and activities that authentically represent the stories and people of the past and present. Heritage and other forms of tourism generate economic benefits, contributes to preservation activities, educational programs, quality of life and community identity.

Community Development Department Organizational Chart



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

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

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

Admin Support Specialist – Responsible for performing routine receptionist and clerical work. Provides first line customer service for permit and planning related issues. Provides administrative support to Leadership Team Members. Performs accurate processing of cash payments and accounts receivables. Assists in processing and issuance of various permits and licenses.

City of DuPont
2018 Program Expenditure Budget
COMMUNITY DEVELOPMENT DEPARTMENT

EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 278,723	\$ 269,031	\$ 319,137	\$ 319,137	\$ 314,554	\$ 360,787
12.00 Overtime	1,138	150	400	400	153	2,500
21.00 Personnel Benefits	122,053	114,918	144,847	144,847	137,268	162,654
27.00 Uniforms	-	121	300	300	128	700
Total Salary, Wages and Benefits	\$ 401,914	\$ 384,219	\$ 464,684	\$ 464,684	\$ 452,103	\$ 526,641
31.00 Operating Supplies	\$ 3,547	\$ 1,385	\$ 1,378	\$ 1,378	\$ 979	\$ 7,960
32.00 Gas, Oil & Fuel	568	786	700	700	551	700
35.00 Small Tools & Equipment	657	279	709	709	317	749
41.00 Professional Services	256,452	138,395	323,340	323,340	277,803	317,340
41.03 Advertising	2,846	1,879	3,060	3,060	10,753	12,000
42.00 Communications	2,033	1,239	1,536	1,536	2,441	2,584
43.00 Travel and Subsistence	79	440	1,400	1,400	223	1,500
46.00 AWC-RMSA Insurance	10,697	12,030	12,271	12,271	12,288	12,605
48.00 Repair & Maintenance	2,440	2,142	3,774	3,774	4,064	5,354
49.00 Misc/Conf/Training/Printing/Dues	2,291	2,393	3,834	3,834	5,999	5,506
51.00 Intergovernmental Services	-	-	-	-	-	8,000
Total Other Expenditures	\$ 281,609	\$ 160,968	\$ 352,002	\$ 352,002	\$ 315,419	\$ 374,298
64.00 Machinery and Equipment	\$ -	\$ 4,871	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	\$ 6,571	\$ 4,617	\$ 14,006	\$ 14,006	\$ 14,006	\$ 8,010
Total Capital Outlay	\$ 6,571	\$ 9,488	\$ 14,006	\$ 14,006	\$ 14,006	\$ 8,010
TOTAL EXPENDITURES	\$ 690,094	\$ 554,675	\$ 830,692	\$ 830,692	\$ 781,528	\$ 908,949
	\$ 683,523	\$ 545,187	\$ 816,686	\$ 816,686	\$ 767,522	\$ 900,939

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT						
001-009-525-60						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
31.00 Operating Supplies	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 4,500
46.00 AWC-RMSA Insurance	115	130	130	130	130	135
48.00 Repair & Maintenance	-	-	1,600	1,600	-	1,600
51.00 Intergovernmental Services	7,799	7,863	7,800	7,800	7,931	8,000
Total Other Expenditures	\$ 7,914	\$ 7,993	\$ 14,530	\$ 14,530	\$ 8,061	\$ 14,235
TOTAL EXPENDITURES	\$ 7,914	\$ 7,993	\$ 14,530	\$ 14,530	\$ 8,061	\$ 14,235

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: BUILDING						
001-010-558-50						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 192,237	\$ 186,955	\$ 249,791	\$ 249,791	\$ 183,379	\$ 273,585
12.00 Overtime	1,138	117	400	400	104	-
21.00 Personnel Benefits	85,304	87,400	116,250	116,250	95,350	125,005
27.00 Uniforms	-	121	300	300	128	700
Total Salary, Wages and Benefits	\$ 278,679	\$ 274,592	\$ 366,741	\$ 366,741	\$ 278,961	\$ 399,290
31.00 Operating Supplies	\$ 3,247	\$ 542	\$ 918	\$ 918	\$ 7	\$ 3,000
32.00 Gas, Oil & Fuel	568	786	700	700	551	700
35.00 Small Tools & Equipment	657	-	249	249	13	249
41.00 Professional Services	14,694	4,983	17,340	17,340	2,124	17,340
41.01 Professional Services - Reimbursable	93,354	64,027	115,000	115,000	10,271	100,000
41.03 Advertising	14	-	-	-	-	-
42.01 Communications - Devices	702	833	720	720	779	840
43.00 Travel and Subsistence	79	342	500	500	169	500
45.00 Operating Rental & Leases	50	-	-	-	-	-
46.00 AWC-RMSA Insurance	6,038	6,790	6,926	6,926	6,936	7,100
48.01 Maintenance - Software	2,002	2,052	2,244	2,244	2,110	2,244
48.02 Maintenance - Vehicles	64	90	1,020	1,020	749	1,000
49.01 Conference/School/Training	600	750	1,416	1,416	1,137	1,416
49.02 Printing/Binding	20	24	-	-	-	-
49.03 Professional Dues & Subscriptions	295	400	390	390	315	390
Total Other Expenditures	\$ 122,384	\$ 81,618	\$ 147,423	\$ 147,423	\$ 25,160	\$ 134,779
91.00 Equipment Replacement Charges	\$ 6,335	\$ 4,400	\$ 13,789	\$ 13,789	\$ 13,789	\$ 7,376
Total Capital Outlay	\$ 6,335	\$ 4,400	\$ 13,789	\$ 13,789	\$ 13,789	\$ 7,376
TOTAL EXPENDITURES	\$ 407,398	\$ 360,610	\$ 527,953	\$ 527,953	\$ 317,910	\$ 541,445

- 11.00 Public Works Director (5%); Facilities Analyst (5%); Planning Mgr (50%); Building Official; Building Inspector; Administrative Support Specialist (50%); Finance Customer Service Coordinator (20%); Clerical Assistant (10%); Finance Specialist (10%); Utility Billing Clerk (5%)
- 31.00 Publications, software, tires, office supplies and toner
- 35.00 Safety equipment
- 41.00 Survey services; GIS maps; general consulting services
- 41.01 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
- 43.00 Travel associated with staff training and meetings
- 48.01 Financial software maintenance for Building Permits module
- 49.01 Continuing education required for professional certifications
- 49.02 Plan reproductions, building department forms
- 49.03 Int'l Code Council, WA Building Officials, IAPMO, certification renewals

City of DuPont
2018 Program Expenditure Budget

PROGRAM: PLANNING						
001-011-558-60						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 86,486	\$ 82,076	\$ 69,346	\$ 69,346	\$ 131,176	\$ 87,202
12.00 Overtime	-	33			49	2,500
21.00 Personnel Benefits	36,749	27,518	28,597	28,597	41,918	37,649
Total Salary, Wages and Benefits	\$ 123,235	\$ 109,627	\$ 97,943	\$ 97,943	\$ 173,142	\$ 127,351
31.00 Operating Supplies	\$ 300	\$ 843	\$ 460	\$ 460	\$ 973	\$ 460
35.00 Small Tools & Equipment	-	279	460	460	304	500
41.00 Professional Services	122,620	41,831	91,000	91,000	155,445	100,000
41.01 Professional Svcs - Reimbursable	25,783	27,554	100,000	100,000	109,963	100,000
41.03 Advertising	2,846	1,879	3,060	3,060	10,753	12,000
42.01 Communications - Other		406			732	744
42.02 Communications - Postage	1,331		816	816	930	1,000
43.00 Travel and Subsistence	-	99	900	900	54	1,000
46.00 AWC-RMSA Insurance	4,659	5,240	5,345	5,345	5,352	5,370
48.00 Repair & Maintenance	310		510	510	1,205	510
49.01 Conference/School/Training	145	85	1,000	1,000	684	1,000
49.02 Printing/Binding	546	39	460	460	2,934	2,000
49.03 Professional Dues & Subscriptions	686	524	568	568	894	700
49.05 Other	-	572	-	-	36	-
Total Other Expenditures	\$ 159,225	\$ 79,350	\$ 204,579	\$ 204,579	\$ 290,259	\$ 225,284
64.00 Machinery and Equipment	\$ -	\$ 4,871	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement Charges	\$ 236	\$ 217	\$ 217	\$ 217	\$ 217	\$ 635
Total Capital Outlay	\$ 236	\$ 5,088	\$ 217	\$ 217	\$ 217	\$ 635
TOTAL EXPENDITURES	\$ 282,697	\$ 194,065	\$ 302,739	\$ 302,739	\$ 463,618	\$ 353,270

- 11.00 Planning Manager (50%); Administrative Support Specialist (50%); Finance Customer Service Coordinator (20%); Clerical Assistant (10%)
- 31.00 Toner cartridges, binders, archiving supplies
- 41.00 Special studies/reports by consultants (not reimbursable), Hearing Examiner services (not reimbursable), transcription services
- 41.01 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
- 41.03 Public notices, including ordinance amendment texts
- 42.02 Postage for plans and notifications to developers
- 43.00 Travel associated with staff training and meetings
- 49.01 Continuing education required for professional certifications; American Planning Association conference
- 49.02 Printing of plans and documents
- 49.03 American Planning Association, AICP certification renewal

PUBLIC WORKS DEPARTMENT

MISSION

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

DESCRIPTION

The **Public Works Department** is organized into multiple functional areas. The Department has a staff of 16 FTEs who are responsible for managing, operating, and maintaining the City's Water and Stormwater Utilities, street system, unimproved City-owned property, and City-owned facilities, including the DuPont Historical Museum. The Department also manages daily operations of the City's parks and greenways and supports recreational activities and special events year-round. New in 2016 was the addition of 4 FTEs of the Street Tree and Sidewalk Team.

The Department is staffed by (1) PW Director, (1) PW Analyst, (1) PW Supervisor, (1) Recreation Coordinator, (2) Maintenance Worker (MW) III, (4) MW II, (2) MW I, (2) Grounds Maintenance Worker, (1) Tourism/Museum Coordinator, and (1) Stormwater Specialist. City Engineer and Traffic Engineer services are provided by contract consultants. The Street Tree and Sidewalk Team are comprised of a (1) Project Supervisor, (1) Clerk, (1) Equipment Operator, and (1) Mason. This team is available for the life of the project, 5-years.

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

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

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

Facilities: Public Works currently maintains seven City Facilities: Community Center Building, Museum, Public Works Operations Office and Maintenance Shop, and Civic Center City Hall and Public Safety buildings and grounds.

Unimproved City-owned property: The City has several undeveloped historic sites to include 1833/1843 sites, Heirloom Orchard and other properties.

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

Tourism: The City of DuPont Tourism is supported by lodging tax dollars. 2017, the City will have five hotels contributing to lodging tax revenues. Tourism is staffed by Tourism/Museum Coordinator.

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

2017 ACCOMPLISHMENTS

- Bell Hill Well #1 Repair. This well pump and motor has been in place since 1990 and was having problems. The pump shaft, pump bowls and motor were removed. Additionally, the well shaft was video recorded to review its condition. The well shaft was in good shape other than scaling. A contract to conduct well scouring and scale removal was completed. Afterwards complete replacement of the pump shaft, pump bowls, and motor, as well as electrical connections. Total cost was \$139,809. The city had drawn from 4 other wells between Hoffman Hill Wells and Bell Hill Wells during the period Bell Hill Well #1 was off line.
- Traffic Control Light Repair at Bob's Hollow Lane and Center Drive. Public Works staff provided traffic control at the intersection of Center Drive and Bob's Hollow Lane. Pierce County Public Works installed a new asphalt embedded loop detector as the previous detector was providing a false signal to the traffic control lights.
- February Snow Storm. This storm dropped 4 inches of snow from Sunday evening February 5 through the day of Monday February 6. Staff was split into shifts with 4 people to work Sunday evening and 7 people reporting to work at normal time on Monday to continue the snow removal operation. Weather forecast on Tuesday February 7 dropped below freezing, requiring anti-icer to be placed at intersections, roundabouts, and hills the evening of Monday February 6, and 1 staffer reported for work at 4 am on February 7 to address any overnight freezing. This resulted in city commuters having a safe and cleared commute on the city's main roads. Following this snow storm, staff removed fallen tree limbs and street debris during the February's snow and follow-on ice events that resulted in filling of 2 - 40 yard containers, twice our monthly normal.
- At the end of March, Public Works started use of a new computerized maintenance management system (CMMS) for tracking work and staff completion of work. This system is from Dude Solutions, North Carolina, and the system is called Mobile 311. Each staffer was issued an Android based phone with the Mobile 311 app. This web based system creates work orders, tasks out the work, and records the completion of work based on our business lines: Water, Stormwater, Roads/Streets, Parks, and Facilities. This CMMS system shows the work graphically by connecting to Google maps. GIS info related to our utilities infrastructure added to the maps in the next two months.
- Stormwater Clean Up from a residential fire at 1231 Hudson Street, March 2017. Staff began a 4-block cleanup of the stormwater system from fire debris with the fire water runoff. Staff removed surface debris from individual catch basins as well at the "end of pipe" stormwater facilities. A contract vactor truck was also used for reaching deeper catch basins. A lesson learned meeting was hosted by the

Public Works staff on how this event impacted the stormwater system and ways to assist in future fire events to prevent localized flooding for the fire department.

- **Museum Renovation.** This project renovates the museum restroom to make it Americans with Disability Act (ADA) compliant and will include new finishes and fixtures. The project will replace 6 windows. The project was awarded for \$18,694 and was supported with a Dept. of Commerce grant for \$20,370. This project was completed at the end of May 2017.
- **Hosted the spring and Fall Clean Up events in DuPont.** The April 29 and October 7, 2106 events provided home curbside pick of solid waste disposal in addition to routine weekly service. These clean up events include a bulky waste site located adjacent to City Hall. Goodwill Industries was available to receive a full trailer load of donations. The bulky was site accumulated over five 40-yard solid waste dumpsters, and 2 trailers of donations, each day. These events help our citizens keep the city clean.
- **Established bi-annual alley maintenance in the historic village.** While these specific alleys are private property, there remains a utility easement (solid waste removal) for access. Using crushed rock fill, staff provided pothole repair and road grade maintenance to maintain access through these alleys, completed in April and October 2017.
- **Public Works received new grounds maintenance equipment replacing out of service gear:** John Deere Mower with buffalo blower, and 16 feet trailer for hauling grounds maintenance equipment. Public Works also received two Ford Explorers to replace 2 aging fleet vehicles.
- **Preparation/restoration of the baseball field at Powderworks Park for Little League Opening Day Jamboree on April 15.** Work included turf and infield restoration, backstop and bases repairs, and general cleaning.
- **Bell Hill Booster Pump Upgrades.** This project scope replaces three components to the booster pumps. Replace all six existing, out dated, cable actuated control valves with simpler control valves, at the Bell Hill Booster Pump Station. Install Variable Frequency Drives (VFDs) and soft starts at the Bell Hill Booster Pump Station, improves control of both flow and electrical demand. Upgrade out dated telemetry system. Total project cost is \$491,887, and the project will be completed by December 2017.
- **Trail Markers contract was awarded May 4 2017 with completion June 20, 2017.** The trail markers provide mileage points and 2 letter designation for emergency dispatching to the specific trail site, in case of an emergency. The trail markers are located on the city's 12 major trails. These markers have room for future naming of trails. The project cost is \$12,357.
- **I-5 Sink Hole Support near Exit 119.** On May 18, Public Works staff, along with DuPont Police Department supported WSDOT to temporarily close the bridge over Exit 119 on I-5. While WSDOT made emergency repairs to a sink hole on two lanes of I-5, Public Works deployed traffic control barriers and signs to route commuters away from Exit 119 Bridge.
- **Memorial Day preparations at Ross Plaza.** The week of May 23 – 26, the Public Works staff provided hardscape cleaning, multiple mowing sessions of the plaza turf, trimming of the plants and bushes, application of landscaping wood chips, supporting volunteers who helped clean the plaza and the siting

of a 60 feet by 40 feet tent to not conflict with underground utilities, made the plaza look its very best for this important Memorial Day ceremony.

- New Street Tree and Sidewalk Team was hired in June (4 people), and operationally started June 26 at 1500 Bittner Court. The team started working in the area of Bittner Court, Heron Court, Latham Court, and Huggins Street as they build up their experience and fine tune logistics. This team will follow the future tree removal service in the Palisade Village area, between Kincaid and Thompson Streets for later this summer. The project team posts photos and status on the following site: <https://www.facebook.com/DuPontSidewalkTeam/>. A city-wide letter was mailed out in June 2017, announcing the start of this new program. New equipment was purchased to include a Kubota mini excavator, a Ford F-150 crew truck, and 2 trailers.
- Preparations for 4th of July celebration at Clock Tower Park included hardscape power washing, turf mowing, general cleaning/debris removal, tent set up, and restroom cleaning/restocking. Wisteria vines were trimmed last month in preparation for volunteer painting work at the arbor. Volunteer painters include Lions Club, military service members, and DuPont citizens.
- Electrical Connections for DuPont Community Garden. In preparation for Puget Sound Energy (PSE) installation of electrical service, staff excavated both the primary and secondary lines. PSE will complete the installation in 2 phases, early August (vaults/conduit) and late August (cable/connection). This electrical support helps create a new park for the city and allow for citizens to participate in growing vegetables for their own needs as well as donating to local food banks.
- Powderworks Park soccer field turf restoration. The soccer field was closed for the month of June to re-seed and build up the new turf. The soccer field was re-opened on June 30.
- Routine testing for Volatile Organic Compounds (VOC) samples were taken at all 5 water wells (3 wells in Bell Hill and 2 wells in Hoffman Hill) in June, and the lab results reported no detections. These samples were tested for 47 VOC regulated chemicals. WA Department of Health cycle for testing for VOC in our water wells is scheduled every 3 years.
- Safety Fair June 6. Staff provided a static display of 4 public works equipment (dump truck with snow plow, street sweeper, excavator, and sidewalk sucker), and educational material related to the City's stormwater program. During this event, 4 scheduled demonstrations of the sidewalk sucker; vacuum lifting of a sidewalk panel was provided. This set up was in conjunction with both Fire and Police Departments displays and activities.
- Street Tree Removal Contract. The tree removal contract is for removing trees in the Palisade Village and DuPont Station associated with the street tree and sidewalk repair program. The contract removes 227 trees that will not survive root pruning and another 223 trees surveyed that were too close to street lights (<15 feet) or water meter (<6 feet), for a total of 450. There are a total of 1,727 existing street trees within the Palisade Village and DuPont Station. The re-bid contract divides the Palisade Village in about half along Kincaid ST, creating north and south work groups. 252 trees to be removed in 2017 (south work group) and then 198 trees to be removed in winter 2018 (north work group). The project cost for the south work group is \$185,480.

- Vietnam Memorial Wall Support. July 26 – 30. Preparation of the soccer field turf and access at Powderworks Park. Staff also provided support in trash removal and restroom cleaning during this period of high volume of personnel visits, estimated over 1,000 people per day visited the memorial.
- Center Drive Paving, from Hamilton Avenue to International Place. The City partnered with Pierce County to award the Center Drive paving as part of their annual paving contract. The Pierce County Annual paving contract was awarded for a total of \$3.3M, of which the Center Drive paving was \$406,284. This contract was awarded in April 2017 with the work on Center Drive occurring in September 2017. The City received grant funds from State of Washington Transportation Improvement Board (TIB) in 2017, which provide 85% of the funding. With design and construction engineering, the project is valued at \$582,400.
- Historic Village Water Facilities Demolition. The Historic Village Water Reservoir (100K Gallons), pump house, and well was decommissioned in 1992 with the completion of the Bell Hill Reservoir (1M Gallons), pump house and wells. The structures have lead based paint, asbestos containing material (paint) that will require abatement and disposal. The work will demolish and remove the reservoir and pump house. This site will be back filled and grass seeded. The well will be capped 4 feet below grade. The project was awarded for \$131,303, starts in September 2017 and completes in October 2017.
- Historic Village Water Main Replacement Phase 2. Phase 2 will replace 1,170 feet of concrete waterline with ductile iron located in the vicinity of Barksdale Avenue by Iafrazi Park, retail buildings, and apartments. This work will also install the water and sewer service connection to the future Iafrazi Park Restroom and Picnic Shelter. This creates efficiency in excavating Barksdale Avenue with a single contractor and single event. The project was awarded for \$294,104, starts in September 2017 and completes in October 2017.
- Iafrazi Park Shelter, Tourism Kiosk, and Restroom. This project installs a prefabricated restroom, shelter and tourism kiosk in Iafrazi Park. This park structure will have 2 private restrooms, 2-bays of shelter for picnic benches, concrete deck, utilities, security camera, and an all-weather, touch screen computerized kiosk highlighting DuPont and Pierce County venues. This project is valued at \$215,000 with the Dept. of Commerce providing a grant up to \$166,000. The work has started in September 2017 and will complete in October 2017.
- Greenways Contract. The existing City contract for Greenways landscaping maintenance was up for re-solicitation. The present contract covered landscape maintenance on Center Drive, Center Drive Medians, McNeil Street planting strips, and McLeod Circle. The new contract was solicited with a base contract of Center Drive and Center Drive medians scope and other elements throughout the city as options (8). This contract was awarded for a base bid of \$83,811 and options for McNeil Street, McLeod Circle, McNeil Street Roundabouts, Stormwater Facilities Planting Strips, and Water Well Sites of \$43,952. This new contract will start in October 2017.
- Stormwater Highlights:
 - Created and implemented an Illicit Discharge Detection and Elimination Program (IDDE) Manual to outline City policies and procedures. The manual will assist staff in their day-to-day activities related to IDDE. It will also be used as a training tool to ensure that staff is following the same procedures in responding to illicit discharge concerns.

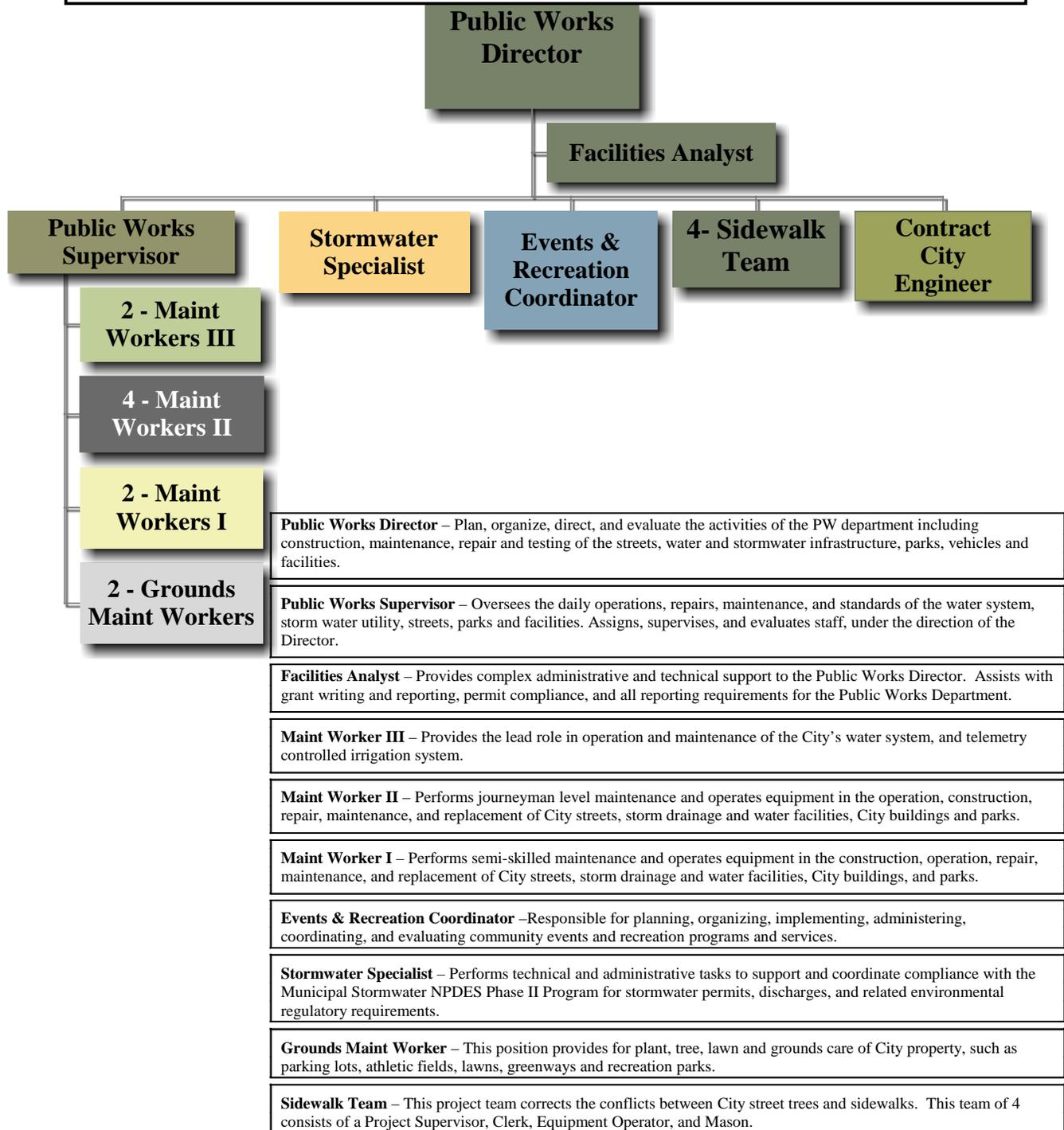
- Completed a Citywide Outfall Reconnaissance Inventory (ORI) with 63 discharge points. This inventory located discharge points for each circuit of the stormwater system.
- Stormwater Education and Outreach in the form of utility bill inserts, children activity books, educational brochures. These handouts were also provided three city events (Safety Fair, Fourth of July, and Pumpkin Patch). A total of 114 educational items were distributed.
- With the aid of Pierce County Conservation District and Washington Conservation Corp, the Sinclair Storm Pond was planted with native vegetation in October 2017. These plants will create a natural aesthetic that enhances vegetation diversity and wildlife habitat in urban areas while discouraging volunteer plants that could potentially damage the pond or impede maintenance. The plants also will aid in the breakdown of pollutants, increase water absorption, and increase bank stability.
- To increase public awareness and as a community outreach project, a Boy Scout seeking to earn his Eagle Scout award installed drain markers throughout the City. These vinyl markers help establish a logo that is consistent within the city, and with other cities. The markers provide a visual way to advise citizens not to dump waste down storm drains.
- An investigator responded to department and citizen request of several stormwater pollution concerns. Many of the investigations resulted enforced and cleanup of illicit discharge. As of August, there were 17 cases investigated.
- The City has adopted Ecology's most recent Stormwater Management Manual for Western Washington and updated the stormwater ordinance.
- Completed and submitted or published annual reports:
 - Water Quality Report. Published February 2017, and provides information on the source of the city's water, a description of the water system, and information on testing results.
 - Department of Ecology, annual Stormwater Management Plan was submitted March 2017. This report provides maintenance, improvements, spill prevention, and educational requirements as part of the city's National Pollutant Discharge Elimination System (NPDES) permit
 - 6-Year Transportation Improvement Plan submitted in July 2017. This plan layout a series of construction projects and studies for improvement of the city's transportation infrastructure.
- Recreation Highlights:
 - Established relationships to contract out approximately 80% of our youth sports and classes. In an effort to reach a more diverse audience, Parks & Recreation offered programs and classes for teens and seniors.
 - In collaboration with the community and local service groups, helped to oversee over 5000 volunteers hours. Fundraised over \$30,000 for community projects and city's off leash area.
 - In collaboration with local businesses and JBLM, hosted a first class Memorial Day Ceremony and Celebration of Life for Medal of Honor Recipient Wilburn K Ross.

- Hosted a series of 4 Concerts in the Park. The City also hosted a regional BBQ competition attracting an additional 3,000 to 5,000 visitors over the weekend for our Annual Hudson's Bay Heritage Days. Advertising efforts for this year's events was the main contributor to our success. Staff was able to successfully track and report visitors to the City Council for all events.
- Developed a multi-year Tourism Business Plan that includes marketing, communications, tracking, site development and staffing needs.
- Improve the Special Event Process to include tracking and billing for City staff time and resources.
- New Staff Hires: 4 Members of the Street Tree and Sidewalk Team, and an additional Grounds Maintenance Worker.

2018 MAJOR GOALS

- Study the relocation of the Public Works shop out from aging buildings.
- Deliver a multi-year solution to repair the conflict between street trees and sidewalks.
- Deliver over \$480,000 of improvements to the Water System to include spot repair to the Hoffman Hill Reservoir, Chlorine Delivery System at Bell Hill, Well Houses at Bell Hill, Security Improvements, and Water System Plan Updates.
- Deliver over \$500,000 of improvements to the Stormwater System to include stormwater facility rehabilitation, storm drain adjustment on Kittson Street, and a study to improve the existing stormwater system in the Historic Village.
- Continue to pursue available grant, donation, and other funding opportunities to support projects.
- Continue to represent the City in various ongoing regional committees, stakeholder groups, meetings, and forums and continue to collaborate with agencies, jurisdictions, and other governmental entities to advocate for interests and priorities identified by the City.
- Continue implementation of plans, programs, code revisions, and other steps to ensure compliance with the NPDES Municipal Stormwater Permit and Water System standards and requirements.
- Continue to expand and enhance the City's recreational programs and activities through increased partnerships with various sports and program providers. Enhance revenue-generating programs.
- Continue to track visitors and participants at events.
- Double our fundraising efforts through the Parks & Recreation Auction and other fundraising events throughout the year.
- Send a Semi-Annual Recreation Guide for Spring/Summer and Fall/Winter. Solidify a marketing, advertising and sponsorship policy. Continue to work collaboratively with community partners for event and recreational needs

Public Works Department Organizational Chart



City of DuPont
2018 Program Expenditure Budget

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

EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 189,005	\$ 198,230	\$ 199,691	\$ 199,691	\$ 160,368	\$ 206,150
12.00 Overtime	14,682	9,077	29,200	29,200	27,891	12,002
21.00 Personnel Benefits	77,929	112,517	121,716	121,716	124,136	117,914
26.00 Uniform Cleaning	539	741	1,050	1,050	835	850
27.00 Uniforms	105	700	1,700	1,700	1,291	1,700
Total Salary, Wages and Benefits	\$ 282,260	\$ 321,265	\$ 353,357	\$ 353,357	\$ 314,521	\$ 338,616
31.00 Operating Supplies	\$ 53,758	\$ 67,855	\$ 83,850	\$ 83,850	\$ 82,522	74,750
32.00 Gas, Oil & Fuel	5,266	4,651	6,000	6,000	5,665	6,000
35.00 Small Tools & Equipment	7,135	16,941	10,300	10,300	13,216	10,050
39.00 Software	-	153	2,000	2,000	2,402	2,500
41.00 Professional Services	165,807	193,579	160,127	160,127	171,205	156,527
41.03 Advertising	1,524	16,960	19,500	19,500	18,412	14,500
42.00 Communications	9,323	8,678	10,815	10,815	9,714	10,755
43.00 Travel and Subsistence	138	1,054	2,500	2,500	2,586	2,500
44.00 Taxes & Assessments	1,508	1,688	2,000	2,000	1,641	1,500
45.00 Operating Rental & Leases	3,429	4,628	4,900	4,900	9,471	5,600
46.00 AWC-RMSA Insurance	26,033	29,277	29,760	29,760	29,801	30,073
47.00 Utilities	174,794	188,964	189,100	189,100	192,442	189,750
48.00 Repair & Maintenance	15,469	35,179	36,670	36,670	16,969	30,500
49.00 Conf/Training/Printing/Dues	4,764	4,777	15,600	15,600	5,173	13,475
51.00 Intergovernmental Services	1,013	932	1,260	1,260	1,732	2,110
Total Other Expenditures	\$ 469,963	\$ 575,317	\$ 574,382	\$ 574,382	\$ 562,951	\$ 550,590
63.00 Other Improvements	\$ 70,357	\$ 44,260	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	3,386	157	-	-	12,961	-
91.00 Equipment Replacement Charges	17,497	19,755	26,455	26,455	26,455	43,089
Total Capital Outlay	\$ 91,239	\$ 64,172	\$ 26,455	\$ 26,455	\$ 39,416	\$ 43,089
TOTAL EXPENDITURES	\$ 843,462	\$ 960,754	\$ 954,194	\$ 954,194	\$ 916,887	\$ 932,295

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: PARKS							
001-012-576-80							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ 77,328	\$ 48,853	\$ 49,215	\$ 49,215	\$ 41,988	\$ 55,128	
12.00 Overtime	2,572	490	1,182	1,182	892	1,371	
21.00 Personnel Benefits	27,308	23,809	27,994	27,994	34,384	31,166	
26.00 Uniform Cleaning	269	371	700	700	418	500	
27.00 Uniforms	27	620	600	600	794	600	
Total Salary, Wages and Benefits	\$ 107,504	\$ 74,143	\$ 79,691	\$ 79,691	\$ 78,476	\$ 88,765	
31.00 Operating Supplies	\$ 13,055	\$ 19,803	\$ 26,000	\$ 26,000	\$ 25,250	\$ 26,000	
32.00 Gas, Oil & Fuel	5,266	4,651	6,000	6,000	5,665	6,000	
35.00 Small Tools & Equipment	3,529	3,419	3,400	3,400	2,705	3,400	
39.00 Software		76			-	-	
41.00 Professional Services	11,285	5,532	7,650	7,650	9,163	7,650	
41.03 Advertising	181	371			-	-	
42.00 Communications	780	-	800	800	-	800	
43.00 Travel and Subsistence	-	21	500	500	16	500	
45.00 Operating Rental & Leases	2,302	2,024	2,200	2,200	2,176	2,200	
46.00 AWC-RMSA Insurance	5,341	6,007	6,127	6,127	6,135	6,135	
47.00 Utilities	78,147	81,705	81,600	81,600	80,397	81,600	
48.00 Repair & Maintenance	1,468	2,352	2,000	2,000	432	1,000	
48.02 Maintenance- Vehicles	867	1,118	2,000	2,000	2,999	3,500	
49.01 Conference/School/Training	160	120	2,100	2,100	159	2,100	
49.02 Printing/Binding	62	265	-	-	-	-	
49.03 Professional Dues & Subscriptions	125	-	300	300	73	150	
51.00 Intergovernmental Services	763	676	750	750	823	850	
Total Other Expenditures	\$ 123,331	\$ 128,141	\$ 141,427	\$ 141,427	\$ 135,995	\$ 141,885	
63.00 Capital Improvements	\$ 70,357	\$ 44,260	\$ -	\$ -	\$ -	\$ -	
64.00 Machinery and Equipment	\$ 3,000				\$ 4,461	\$ -	
91.00 Equipment Replacement Charges	11,153	11,821	15,841	15,841	15,841	28,538	
Total Capital Outlay	\$ 84,510	\$ 56,081	\$ 15,841	\$ 15,841	\$ 20,302	\$ 28,538	
TOTAL EXPENDITURES	\$ 315,344	\$ 258,365	\$ 236,959	\$ 236,959	\$ 234,772	\$ 259,188	

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: MUSEUM						
001-013-575-30						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 6,214	\$ 14,228	\$ 15,719	\$ 15,719	\$ 8,915	\$ -
12.00 Overtime	446	-			38	-
21.00 Personnel Benefits	4,764	11,093	11,004	11,004	4,636	-
Total Salary, Wages and Benefits	\$ 11,425	\$ 25,321	\$ 26,723	\$ 26,723	\$ 13,588	\$ -
31.00 Operating Supplies	\$ 795	\$ 748	\$ 2,000	\$ 2,000	\$ 690	\$ 1,500
35.00 Small Tools & Equipment	176	136	1,000	1,000	1,322	750
41.00 Professional Services	1,600	1,110	1,300	1,300	3,670	1,300
41.03 Advertising	900	2,646	2,000	2,000	1,307	2,000
42.00 Communications	880	1,041	850	850	1,074	850
42.01 Communications - Devices	1,116	1,044	1,125	1,125	1,035	1,125
43.00 Travel and Subsistence	37	-	-	-	-	-
45.00 Operating Rental & Leases					908	-
46.00 AWC-RMSA Insurance	2,200	2,474	2,523	2,523	2,526	2,526
47.00 Utilities	4,736	6,699	5,500	5,500	5,673	5,500
48.00 Repair & Maintenance	-		500	500	-	500
49.02 Printing/Binding	687	554	1,000	1,000	-	1,000
51.00 Intergovernmental Services	7	7	10	10	8	10
Total Other Expenditures	\$ 13,132	\$ 16,458	\$ 17,808	\$ 17,808	\$ 18,212	\$ 17,061
TOTAL EXPENDITURES	\$ 24,557	\$ 41,779	\$ 44,531	\$ 44,531	\$ 31,801	\$ 17,061

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: FACILITIES						
001-014-518-30						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 52,706	\$ 44,535	\$ 46,869	\$ 46,869	\$ 29,686	\$ 50,844
12.00 Overtime	339	529	914	914	772	1,153
21.00 Personnel Benefits	18,163	20,379	24,120	24,120	29,987	26,216
26.00 Uniform Cleaning	270	371	350	350	418	350
27.00 Uniforms	78	80	600	600	398	600
Total Salary, Wages and Benefits	\$ 71,555	\$ 65,894	\$ 72,853	\$ 72,853	\$ 61,260	\$ 79,163
31.00 Operating Supplies	\$ 8,803	\$ 11,881	\$ 10,000	\$ 10,000	\$ 13,369	\$ 9,000
35.00 Small Tools & Equipment	2,528	1,960	3,900	3,900	5,834	3,900
39.00 Software		76	2,000	2,000	2,402	2,500
41.00 Professional Services	37,358	58,130	20,600	20,600	34,925	25,000
41.03 Advertising	34	569			-	-
42.00 Communications	1,886	2,557	1,900	1,900	2,585	1,900
42.01 Communications - Devices	2,081	2,137	4,880	4,880	2,016	4,880
43.00 Travel and Subsistence		94	300	300	6	300
44.00 Taxes & Assessments	420	467	500	500	269	500
45.00 Operating Rental & Leases	101	-	-	-	845	-
46.00 AWC-RMSA Insurance	13,951	15,689	16,003	16,003	16,025	16,025
47.00 Utilities	35,046	38,704	37,000	37,000	44,044	37,000
48.00 Repair & Maintenance	13,084	31,340	31,670	31,670	13,538	25,000
48.02 Maintenance - Vehicles	50	370	500	500	-	500
49.01 Conference/School/Training	85	30	1,200	1,200	216	1,200
49.02 Printing/Binding		328	-	-	101	75
49.03 Professional Dues & Subscriptions	-	175	200	200	460	200
49.05 Miscellaneous	343	41	-	-	130	50
51.00 Intergovernmental Services	243	21	500	500	24	250
Total Other Expenditures	\$ 116,015	\$ 164,567	\$ 131,153	\$ 131,153	\$ 136,790	\$ 128,280
64.00 Machinery and Equipment	\$ 386	\$ 157	\$ -	\$ -	\$ 8,500	\$ -
91.00 Equipment Replacement Charges	1,085	7,934	10,614	10,614	10,614	14,551
Total Capital Outlay	\$ 1,471	\$ 8,091	\$ 10,614	\$ 10,614	\$ 19,114	\$ 14,551
TOTAL EXPENDITURES	\$ 189,040	\$ 238,553	\$ 214,620	\$ 214,620	\$ 217,164	\$ 221,994

- 11.00 PW Director (5%); PW Clerk (5%); PW Supervisor (5%); Maintenance Worker III (7%); Maintenance Workers II (% varies); Maint Worker I (10%); Grounds Maint Worker (20%); 20% of temporary seasonal workers
- 31.00 Paper products & operating supplies for City buildings, repair supplies for City facilities - paint, plumbing, electrical
- 35.00 Padlocks, door locks, exit lights, small tools, keys
- 41.00 Facilities and City Hall custodial services; pest control; fire alarm monitoring; mat cleaning
- 42.00 PW facility phones
- 42.01 Cable services for City facilities
- 44.00 Excise taxes on facility rental revenue
- 47.00 Utilities for City facilities
- 48.00 Repairs and maintenance to City facilities; HVAC service contract for Civic Center facilities
- 49.01 Facilities related training
- 49.05 Delivery expenses
- 51.00 Pressure vessel permits (Labor & Industries inspection/permitting); Pierce County noxious weed assessment

City of DuPont
2018 Program Expenditure Budget

PROGRAM: GREENWAYS						
001-015-542-70						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
31.00 Operating Supplies	\$ 4,344	\$ 2,213	\$ 11,250	\$ 11,250	\$ 12,028	\$ 11,250
35.00 Small Tools & Equipment	40	6,596			1,484	-
41.00 Professional Services	65,119	63,869	90,000	90,000	83,197	90,000
42.00 Communications	1,191	175	-	-	706	-
42.01 Communications - Other	10					-
45.00 Equipment Rental	54	-	200	200	-	200
46.00 AWC-RMSA Insurance	2,114	2,377	2,377	2,377	2,380	2,380
47.00 Utilities	56,865	61,856	65,000	65,000	62,329	65,650
Total Other Expenditures	\$ 129,735	\$ 137,087	\$ 168,827	\$ 168,827	\$ 162,124	\$ 169,480
91.00 Equipment Replacement Charges	\$ 5,259	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 5,259	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 134,994	\$ 137,087	\$ 168,827	\$ 168,827	\$ 162,124	\$ 169,480

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS							
001-016-571-10							
EXPENDITURES		2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00	Salaries and Wages	\$ 52,757	\$ 36,857	\$ 34,751	\$ 34,751	\$ 40,480	\$ 62,495
12.00	Overtime	11,325	5,837	22,104	22,104	17,041	9,478
21.00	Personnel Benefits	27,695	22,197	22,272	22,272	29,384	36,443
27.00	Uniforms	-	-	500	500	99	500
	Total Salary, Wages and Benefits	\$ 91,776	\$ 64,891	\$ 79,627	\$ 79,627	\$ 87,004	\$ 108,916
31.00	Operating Supplies	\$ 26,763	\$ 26,595	\$ 30,000	\$ 30,000	\$ 22,642	\$ 25,000
35.00	Small Tools & Equipment	863	468	2,000	2,000	1,870	2,000
41.00	Professional Services	50,446	43,981	40,577	40,577	36,542	30,577
41.03	Advertising	409	1,388	1,000	1,000	363	500
42.01	Communications - Devices	1,379	1,689	1,260	1,260	1,368	1,200
42.02	Communications - Postage	-	35	-	-	930	-
43.00	Travel and Subsistence	102	879	1,700	1,700	1,634	1,700
44.00	Taxes & Assessments	1,088	1,221	1,500	1,500	1,372	1,000
45.00	Operating Rental & Leases	971	2,846	2,500	2,500	5,203	3,200
46.00	AWC-RMSA Insurance	2,427	2,730	2,730	2,730	2,734	3,007
49.01	Conference/School/Training	-	360	1,800	1,800	1,098	1,800
49.02	Printing/Binding	177	601	7,000	7,000	60	5,000
49.03	Professional Dues & Subscriptions	629	398	500	500	1,373	750
49.05	Miscellaneous	1,546	121	500	500	-	250
51.00	Intergovernmental Services	950	228	1,000	1,000	876	1,000
	Total Other Expenditures	\$ 87,750	\$ 83,541	\$ 94,067	\$ 94,067	\$ 78,065	\$ 76,984
	TOTAL EXPENDITURES	\$ 179,526	\$ 148,431	\$ 173,694	\$ 173,694	\$ 165,069	\$ 185,900

- 11.00 Recreation & Events Coordinator (50%); Clerical Assistant (20%)
- 12.00 Overtime
- 31.00 Recreation programs, special events, and activities supplies
- 35.00 Tools and equipment for programs and activities
- 41.00 Contracted (fee for service) programs, instructors, entertainers, etc.
- 43.00 Travel costs associated with staff training and meetings
- 44.00 Excise taxes on recreation programs and events
- 45.00 Program and event equipment rentals (sani-can rentals, etc)
- 49.01 WA Recreation & Parks Association Conference and other training
- 49.02 Banners, flyers, brochures
- 49.03 On-line team scheduling subscription; WA Recreation & Parks Association dues
- 49.05 Program permits; duck raffle prizes

City of DuPont
2018 Program Expenditure Budget

PROGRAM: TOURISM							
001-017-571-10							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ -	\$ 53,757	\$ 53,137	\$ 53,137	\$ 39,299	\$ 37,683	
12.00 Overtime		2,220	5,000	5,000	9,147	-	
21.00 Personnel Benefits		35,039	36,326	36,326	25,746	24,089	
Total Salary, Wages and Benefits	\$ -	\$ 91,016	\$ 94,463	\$ 94,463	\$ 74,193	\$ 61,772	
31.00 Operating Supplies	\$ -	\$ 6,616	\$ 4,600	\$ 4,600	\$ 8,542	\$ 2,000	
35.00 Small Tools & Equipment		4,363	-	-	-	-	
41.00 Professional Services		20,714	-	-	3,708	2,000	
41.03 Advertising		11,987	16,500	16,500	16,742	12,000	
43.00 Travel and Subsistence		61	-	-	930	-	
45.00 Operating Rental & Leases			-	-	339	-	
49.01 Conference/School/Training		42	-	-	1,083	-	
49.02 Printing/Binding		-	-	-	420	-	
49.03 Professional Dues & Subscriptions		1,740	-	-	895	900	
Total Other Expenditures	\$ -	\$ 45,523	\$ 21,100	\$ 21,100	\$ 32,659	\$ 16,900	
TOTAL EXPENDITURES	\$ -	\$ 136,539	\$ 115,563	\$ 115,563	\$ 106,852	\$ 78,672	

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

NON-DEPARTMENTAL DEPARTMENT

DESCRIPTION

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

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

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

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

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

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

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

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

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

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES						
001-099						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
21.00 Benefits				\$ -	\$ 378	\$ 500
21.01 Tuition Reimbursement	1,455	1,468	10,000	10,000	1,492	3,500
32.00 Gas, Oil & Fuel	-	-	-	-	-	-
31.00 Operating Supplies - Animal Licensing	85	80	100	100	85	100
31.00 Operating Supplies-Safety/Wellness Prog.	890	350	1,000	1,000	738	650
31.00 Operating Supplies	46	-	-	-	-	-
41.00 Prof Svcs - Health Plan Administration	12,800	14,200	14,200	14,200	15,900	17,490
41.00 Prof Svcs - Flu Vaccinations	25	-	200	200	200	200
41.00 Prof Svcs - Citywide Employee Trng		-	500	500	500	500
41.00 Prof Svcs - Workers Comp Retro Pgm	6,696	7,150	8,000	8,000	9,255	10,000
41.03 Legal Advertising & Postings	4,440	2,670	4,000	4,000	2,601	1,500
44.00 Taxes & Assessments		-			111	150
46.00 AWC-RMSA Insurance	21	22	23	23	23	25
49.03 Professional Dues & Subscriptions	35,154	63,211	61,022	61,022	55,676	30,000
49.04 Recording Fees		167	1,000	1,000	-	1,000
49.05 Miscellaneous - Credit Card Fees	39,111	20,085	20,000	20,000	602	7,500
49.05 Miscellaneous - Judgments & Settlements		367,664	124,158	124,158	124,157	100,000
51.00 Intergov. Svcs. - Liquor Taxes/Profits	2,099	2,461	2,200	2,200	2,479	2,200
51.00 Intergov. Svcs. - Election Fees	-	14,453	25,000	25,000	12,690	18,000
51.00 Intergov. Svcs. - Voter Maint. Fees	13,003	2,461	20,000	20,000	11,487	7,500
51.00 Intergov. Svcs. - Court Services	89,042	131,060	140,000	140,000	181,439	181,439
51.00 Intergov. Svcs. - Jail Services	13,494	13,679	15,000	15,000	19,113	15,000
51.00 Intergov. Svcs. - Animal Control	33,430	34,337	42,000	42,000	34,980	42,840
Total Other Expenditures	\$ 251,791	\$ 675,518	\$ 488,403	\$ 488,403	\$ 473,906	\$ 440,094
55.00 Interfund Loan Repayment	\$ -	\$ -				
99.00 Transfer-Out - Fire Hydrant Maint Cost	\$ 30,195	\$ 30,200	\$ 30,804	\$ 30,804	\$ 30,804	\$ -
99.00 Transfer-Out - Capital Projects Fund			8,140	8,140	-	
99.00 Transfer-Out - Debt Svc Fund	512,000	476,676	424,795	424,795	330,590	423,395
99.00 Transfer-Out - Revenue Stabilization	160,000	138,000	26,000	26,000	-	-
99.00 Transfer-Out - Contingency Fund	80,000	72,000	13,000	13,000	-	-
99.00 Transfer-Out - Street Fund	140,000	210,000	160,000	160,000	160,000	140,000
00.00 Debt issuance costs	80,400	43,800	-	-	-	-
00.00 State Building Surcharge	246	212	300	300	239	250
00.00 Deposit Refunds	2,960	3,152	3,000	3,000	4,620	2,500
Other Financing Uses	\$ 1,005,801	\$ 974,040	\$ 666,039	\$ 666,039	\$ 526,253	\$ 566,145
Total Expenditures & Transfers	\$ 1,257,592	\$ 1,649,558	\$ 1,154,442	\$ 1,154,442	\$ 1,000,158	\$ 1,006,239
TOTAL NON-DEPARTMENTAL	\$ 1,257,592	\$ 1,649,558	\$ 1,154,442	\$ 1,154,442	\$ 1,000,158	\$ 1,006,239

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

SPECIAL REVENUE FUNDS

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

The **Street Depreciation Fund** provides for the planning of the City's pavement management program. The primary source of revenue is from an annual contribution from Northwest Landing Residential Owners Association (ROA) and Commercial Owners Association (COA) for depreciation. The source of these funds is from developers such as Quadrant which are passed through the ROA/COA to the City. This contribution is supplemented by interest earnings on the accumulated funds.

The **Hotel/Motel Tax Fund** was created by Ordinance No. 96-531 in 1996. This fund accounts for revenues from a two percent hotel/motel tax collected by the State for lodging within the City's boundaries. State law requires the funds be used for the acquisition, construction and operation of tourism-related facilities or to provide cultural, promotion and entertainment activities, programs and improvements to enhance tourism in DuPont. The Lodging Tax Advisory committee provides an open, public process for the review and recommendation for use of hotel/motel tax revenues. DuPont's six member committee was established in 2006 and develops and recommends a budget annually to the City Council. The City Council retains final budget approval authority.

The **Public Safety Mitigation Fund** was established for the purpose of receiving payments that mitigate a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services are reasonably necessary as a direct result of commercial and industrial development. This fund collects proceeds from voluntary mitigation agreements with developers as allowed by RCW 82.08.020, as well as impact fees on new residential, commercial and industrial development in the City.

The **Technology Fund** was established with a grant from the Intel Corporation. This grant has helped the City purchase replacements for outdated equipment, including computer workstations, laptops, servers, and software, as well as other equipment to improve the City's network infrastructure.

The **Glacier NW Settlement Fund** was established in 2003 to account for a settlement received from LoneStar (formerly known as Glacier NW, and now known as CalPortland).

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

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-542						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 98,198	\$ 120,452	\$ 126,831	\$ 126,831	\$ 134,348	\$ 130,643
12.00 Overtime	1,995	1,312	2,611	2,611	1,558	2,402
21.00 Personnel Benefits	36,359	48,090	56,243	56,243	62,284	59,397
26.00 Uniform Cleaning	270	371	600	600	418	600
27.00 Uniforms	82	569	750	750	853	600
Total Salary, Wages and Benefits	\$ 136,904	\$ 170,794	\$ 187,035	\$ 187,035	\$ 199,459	\$ 193,642
31.00 Operating Supplies	\$ 12,077	\$ 15,688	\$ 31,690	\$ 31,690	\$ 16,452	\$ 31,690
32.00 Gas, Oil & Fuel	5,147	4,437	6,000	6,000	5,665	6,000
35.00 Small Tools & Equipment	4,083	13,896	5,600	5,600	2,252	5,600
39.00 Software		229	1,000	1,000	1,201	1,000
41.00 Professional Services	122,163	70,238	67,740	67,740	56,238	67,740
42.00 Communications	564	762	500	500	771	500
42.01 Communications - Other	310	325	1,940	1,940	241	1,940
43.00 Travel and Subsistence	39	258	600	600	213	600
45.00 Operating Rental & Leases	789	3,412	1,500	1,500	1,153	1,500
46.00 AWC-RMSA Insurance	9,824	11,048	11,269	11,269	11,285	11,285
47.00 Utilities	179,399	199,330	182,660	182,660	170,626	182,660
48.00 Repair & Maintenance	10,745	44,768	32,500	32,500	13,046	30,000
48.02 Maintenance - Vehicles	1,558	739	2,000	2,000	743	2,000
49.01 Conference/School/Training	328	530	500	500	386	500
49.02 Printing/Binding	-	336	100	100	576	100
49.03 Professional Dues & Subscriptions	34	207	100	100	54	100
49.05 Miscellaneous	471	5,587	500	-	-	-
Total Other Expenditures	\$ 347,548	\$ 371,916	\$ 346,199	\$ 345,699	\$ 280,903	\$ 343,215
63.00 Other Improvements	\$ 9,929	\$ 391,045	\$ 582,400	\$ 582,400	\$ 45,713	-
64.00 Machinery and Equipment	289	118				
91.00 Equipment Replacement	6,560	21,128	20,008	20,008	20,008	36,625
Total Capital Outlay	\$ 16,778	\$ 412,291	\$ 602,408	\$ 602,408	\$ 65,721	\$ 36,625
TOTAL EXPENDITURES	\$ 501,230	\$ 955,000	\$ 1,135,642	\$ 1,135,142	\$ 546,083	\$ 573,482
Ending Fund Balance	\$ 36,331	\$ 21,997	\$ 51,672	\$ 23,376	\$ 49,193	\$ 58,128
STREET FUND TOTAL	\$ 537,561	\$ 976,998	\$ 1,187,314	\$ 1,158,518	\$ 595,276	\$ 631,610

11.00 City Administrator (10%); City Attorney (10%); Finance Director (10%); Finance Spec (5%); Clerical Assistant (10%); PW Director (15%); PW Clerk (15%); PW Supervisor (15%); Maintenance Worker III (10%); Maintenance Workers II (25%); Maintenance Worker I (10%); Grounds Maint Worker (20%); 20% of temporary seasonal workers

31.00 Ice melt, safety supplies, sign brackets

35.00 Barricades, street signs, hand tools

41.00 Engineering

45.00 Tool and equipment rental

47.00 Utilities and street lights

48.00 Signal maintenance; asphalt repair, striping; equipment repair

49.01 Training and seminar registration

49.02 Street standards, brochures

49.03 National and state association dues

**City of DuPont
2018 Program Expenditure Budget**

PROGRAM: STREET DEPRECIATION						
102-020-541-30						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
63.00 Capital Improvements	\$ 19,157	\$ 11,350	\$ 20,000	\$ 20,000	\$ 11,077	\$ 20,000
Total Capital Outlay	\$ 19,157	\$ 11,350	\$ 20,000	\$ 20,000	\$ 11,077	\$ 20,000
97.00 Transfer-Out -Street Fund	\$ -	\$ 57,485	\$ 87,360	\$ 87,360	\$ -	\$ -
Total Operating Transfers	\$ -	\$ 57,485	\$ 87,360	\$ 87,360	\$ -	\$ -
TOTAL EXPENDITURES	\$ 19,157	\$ 68,835	\$ 107,360	\$ 107,360	\$ 11,077	\$ 20,000
Ending Fund Balance	\$ 567,317	\$ 503,862	\$ 388,261	\$ 397,702	\$ 497,638	\$ 407,564
STREET DEPRECIATION FUND TOTAL	\$ 586,473	\$ 572,696	\$ 495,621	\$ 505,062	\$ 508,714	\$ 427,564

63.00 Pavement management - crack sealing

The primary source of revenue in the Street Depreciation Fund is from an annual contribution from Northwest Landing Residential Owners Association and Commercial Owners Association (ROA/COA) for depreciation. The source of these funds was from developers such as Quadrant which are passed thru the ROA/COA to the City. This is not related to citizen's ROA homeowner dues. Each right-of-way maintenance agreement has a specified expiration date of approximately seven years. When the agreements expire, there will be no further contribution from the Associations to the City for street maintenance. The contributions from the Associations are supplemented by interest earnings on the accumulated funds.

City of DuPont
2018 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND 103-000-573-90						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 38,284	\$ -	\$ -	\$ -	\$ -	\$ -
12.00 Overtime	1,951	-	-	-	-	-
21.00 Personnel Benefits	23,356	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 63,591	\$ -				
31.00 Operating Supplies	\$ 14,492	\$ 2,879	-	-	-	-
35.00 Small Tools & Equipment	845	-	-	-	-	-
39.00 Software	937	-	-	-	-	-
41.00 Professional Services	24,413	15,223	37,955	37,955	58,464	61,084
41.03 Advertising	13,528	-	-	-	-	-
43.00 Travel & Subsistence	112	-	-	-	-	-
45.00 Equipment Rental	2,389	-	-	-	-	-
49.01 Conference/School/Training	295	-	-	-	-	-
49.02 Printing/Binding	1,912	-	-	-	-	-
49.03 Professional Dues & Subscriptions	18,852	-	-	-	-	-
51.00 Intergovernmental Services	-	-	3,000	3,000	-	3,000
Total Other Expenditures	\$ 77,776	\$ 18,102	\$ 40,955	\$ 40,955	\$ 58,464	\$ 64,084
64.00 Machinery and Equipment	\$ 25,604	-	\$ -	\$ -	\$ -	\$ -
01.00 Transfer out to General Fund	48,000	154,077	136,153	136,153	96,088	178,311
Total Capital Outlay	\$ 73,604	\$ 154,077	\$ 136,153	\$ 136,153	\$ 96,088	\$ 178,311
TOTAL EXPENDITURES	\$ 214,971	\$ 172,179	\$ 177,108	\$ 177,108	\$ 154,552	\$ 242,395
Ending Fund Balances						
Historic Sites Development Reserve	\$ 83,123	\$ 52,279	\$ 52,279	\$ 52,279	\$ 52,279	\$ 38,779
Unreserved/Undesignated	126,759	123,088	91,559	120,086	183,550	84,090
Ending Fund Balance	\$ 209,882	\$ 175,367	\$ 143,838	\$ 172,365	\$ 235,829	\$ 122,869
HOTEL/MOTEL TAX FUND TOTAL	\$ 424,853	\$ 347,546	\$ 320,946	\$ 349,473	\$ 390,381	\$ 365,264

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

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

Budget Note

The Hotel/Motel Tax Fund was created by Ordinance No. 96-531 in 1996. The sole source of revenue is the Hotel/Motel tax that is derived by taking 2 percent of the state's 6.5 percent sales tax and rebating it back to the community for local programs to promote tourism. Most cities may impose a "basic" two percent tax under RCW 67.28.180 on all charges for furnishing lodging at hotels, motels, and similar establishments (including bed & breakfasts and RV parks) for a continuous period of less than one month. This tax is taken as a credit against the state sales tax, so that what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction.

All revenue from taxes imposed under this statute shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism related facilities.

Tourism promotion is defined as activities and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of special events and festivals designed to attract tourists.

Additionally, tourism-related facility means real or tangible personal property with a usable life of three or more years or constructed with volunteer labor, and used to support tourism, performing arts, or to accommodate tourist activities.

A Lodging Tax Advisory Committee provides recommendations to the City Council on the use of these funds.

**City of DuPont
2018 Program Expenditure Budget**

PROGRAM: PUBLIC SAFETY MITIGATION FUND						
104-000-522-20						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
28.00 Personal Protective Equip/Clothing	\$ 3,685	\$ 10,974	\$ 14,500	14,500	\$ 7,193	\$ 10,500
Total Salary, Wages and Benefits	\$ 3,685	\$ 10,974	\$ 14,500	\$ 14,500	\$ 7,193	\$ 10,500
35.00 Small Tools & Equipment - Fire	\$ -	\$ 8,862	\$ 14,000	\$ 14,000	\$ 13,429	\$ 20,000
49.05 Miscellaneous	-	-	-	-	-	-
Total Other Expenditures	\$ -	\$ 8,862	\$ 14,000	\$ 14,000	\$ 13,429	\$ 20,000
64.00 Machinery and Equipment - Fire	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 55,000
Total Capital Outlay	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 55,000
79.00 Debt Svc Principal - Civic Center	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ -
83.00 Debt Svc Interest - Civic Center	60,388	-	-	-	-	-
01.00 Transfer out to Debt Service Fund	-	95,329	96,335	96,335	30,668	96,135
Total Other Expenditures	\$ 121,388	\$ 95,329	\$ 96,335	\$ 96,335	\$ 30,668	\$ 96,135
TOTAL EXPENDITURES	\$ 125,073	\$ 116,165	\$ 124,835	\$ 124,835	\$ 51,289	\$ 181,635
Ending Fund Balance	\$ 278,364	\$ 170,453	\$ 279,362	\$ 193,367	\$ 120,737	\$ 80,123
PUBLIC SAFETY MITIGATION TOTAL	\$ 403,437	\$ 286,618	\$ 404,197	\$ 318,202	\$ 172,026	\$ 261,758

- 35.00 Fire hose and nozzles
- 64.00 Technology Upgrade
- 01.00 Change in accounting for governmental debt to pay it out of the debt service fund

The Public Safety Mitigation Fund is a special revenue fund which was established for the sole purpose of receiving payments that mitigate a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services are reasonably necessary as a direct result of commercial and industrial development. At this time the City's preferred mitigation is payment of pro-rata contributions via voluntary agreements with developers as is allowed by RCW 82.02.020.

The City of DuPont also collects impact fees on development activities as part of the financing for public facilities, including fire protection facilities. New growth and development, both residential and non-residential, creates additional demand and need for public safety facilities. Pursuant to RCW 82.02, the City Council adopted an Ordinance on October 12, 2004 to assess fire impact fees on new residential, commercial and industrial development in the City. These funds are also deposited into the Public Safety Mitigation Fund.

City of DuPont
2018 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND						
105-000-518-10						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
44.00 Taxes & Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93.00 Operating Transfers	\$ 1,969	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,969	\$ -	\$ -	\$ -	\$ -	\$ -
TECHNOLOGY FUND TOTAL	\$ 1,969	\$ -	\$ -	\$ -	\$ -	\$ -

The Technology Fund was established with a \$47,000 grant from Intel Corporation. This grant will help the City meet the technology needs of the City by allowing for the replacement of outdated equipment, providing new workstations, laptops, servers, and software, as well as other equipment to improve the City's network infrastructure. The grant also supports training for City employees on computing basics, troubleshooting and support.

The remaining balance in the fund was used during 2015 towards computer replacements.

City of DuPont
2018 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND						
107-000-597-00						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
97.00 Transfer-Out - Capital Fund	-	-	-	-	-	55,000
97.00 Transfer-Out -Street Fund	\$ 20,000		\$ -	\$ -	\$ -	
Operating Transfers	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 55,000
TOTAL EXPENDITURES	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Ending Fund Balance	\$ 617,373	\$ 620,239	\$ 620,977	\$ 621,839	\$ 626,233	\$ 572,539
GLACIER NW FUND TOTAL	\$ 637,373	\$ 620,239	\$ 620,977	\$ 621,839	\$ 626,233	\$ 627,539

97.00 Transfer out to Capital Project Fund 301

In 1996 the City received a \$1,000,000 settlement from LoneStar (formerly known as Glacier NW, now CalPortland), which was receipted into the General Fund. In 1997, \$378,000 was transferred into the Utility Fund for the Sewer Utility. In 2003 the City established the Glacier NW Settlement Fund to segregate the settlement funds. These funds are not mitigation funds and accordingly are not currently restricted.

City of DuPont
2018 Program Expenditure Budget

PROGRAM: DONATIONS FUND						
150-000-519-90						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
41.00 Professional Services	-	-	-	-	-	-
44.00 Taxes & Assessments	-	-	-	-	-	-
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,090	\$ 3,104	\$ 3,108	\$ 3,112	\$ 3,134	\$ 3,156
DONATIONS FUND TOTAL	\$ 3,090	\$ 3,104	\$ 3,108	\$ 3,112	\$ 3,134	\$ 3,156

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
2018 Program Expenditure Budget

PROGRAM: DRUG ENFORCEMENT FUND						
160-000-500-00						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 9,313	\$ 9,380	\$ 9,371	\$ 9,408	\$ 9,471	\$ 9,487
DRUG ENFORCEMENT FUND TOTAL	\$ 9,313	\$ 9,380	\$ 9,371	\$ 9,408	\$ 9,471	\$ 9,487

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

DEBT SERVICE FUNDS

The **General Obligation Bonds Fund** accounts for the accumulation of resources for and the payment of general long-term obligation principal and interest. Revenues for this purpose include ad valorem property taxes on voted bond issues. Costs charged to this fund include scheduled principal and interest payments, debt issue costs, fiscal agent fees, and other debt-related costs. Debt service currently scheduled for payment from this fund includes the 2015 Limited Tax General Obligation Refunding Bonds as well as the remaining 2009 Certificates of Participation for the financing of the Civic Center project.

Municipal Debt Capacity

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. The 1.5% can be used for any municipal purpose, including using the entire amount for bonds. Currently, the City's remaining debt capacity within the 2.5% limit is estimated to be approximately \$18.2 million as of September 1, 2015.

Under RCW 39.36.020(4), the public may vote to approve bond issues for park facilities and utilities, each of which is limited to 2.5% of the City's assessed valuation. A total of 7.5% of the City's assessed valuation may be issued in bonds. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

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

City of DuPont
2018 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS						
202-000-591						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
49.05 Miscellaneous- Administrative Fee	\$ -	\$ -	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
Total Other Expenditures	\$ -	\$ -	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
71.00 LTGO - Principal Payment	\$ 420,900	\$ 332,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 284,000
83.00 LTGO - Interest Payment	416,680	430,630	490,680	490,680	490,680	485,080
Other Operating Uses	\$ 837,580	\$ 762,630	\$ 770,680	\$ 770,680	\$ 770,680	\$ 769,080
TOTAL EXPENDITURES	\$ 837,580	\$ 762,630	\$ 771,130	\$ 771,130	\$ 771,130	\$ 769,530
Ending Fund Balance	\$ 1,001	\$ (1)	\$ -	\$ -	\$ 0.53	\$ -
DEBT SVC FUND TOTAL	\$ 838,580	\$ 762,629	\$ 771,130	\$ 771,130	\$ 771,131	\$ 769,530

The Limited Tax General Obligation Refunding Bonds were issued in 2015 to realize significant savings in interest paid over the life of the debt. These bonds refunded approximately half of the remaining debt service on the Certificates of Participation (COP) that were issued in 2009 for the funding of the Civic Center. The second half of the COP's were refunded in 2016 resulting in significant savings over the life of the bonds.

CAPITAL PROJECTS FUND

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

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

The first .25% of REET proceeds must be spent solely on capital projects that are listed in the Capital Facilities Plan. The definition of capital projects includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities.

The second .25% of REET proceeds (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). This portion is to help defray the costs of implementing GMA. The definition of capital projects which qualify for use by these proceeds includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. Use of these funds for the acquisition of land for parks is not permitted. Additionally, up to the greater of 35% of the available funds or \$100,000 can be spent on Operations and Maintenance of existing capital projects as defined above.

City of DuPont
2018 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND						
301-000-5XX						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
35.00 Community Center - Small Equip	\$ 4,390	\$ -	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services	2,666				7,893	
49.05 Miscellaneous	450	450			-	
Total Other Expenditures	\$ 7,506	\$ 450	\$ -	\$ -	\$ 7,893	\$ -
63.00 Capital Improvements - Trail Markers	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 2,000
63.00 Capital Improvements - Center Drive Medians	-	-	10,000	10,000	35,309	10,000
63.00 Capital Improvements - Train Project	10,611		-	-	-	-
63.00 Capital Improvements - Facilities	-	61,449	234,899	235,899	187,379	35,000
63.00 Capital Improvements - Environmental Resortoration	-	-	-	-	-	-
64.00 Machinery and Equipment	2,339				-	
Total Capital Outlay	\$ 12,950	\$ 61,449	\$ 264,899	\$ 265,899	\$ 222,688	\$ 47,000
79.00 LID Principal - Historic Sites	46,054	46,054	46,054	46,054	46,054	46,054
82.00 LID Interest - Historic Sites	16,106	13,661	11,216	11,216	11,215	11,216
99.00 Transfer Out - General Fund	65,000	52,500			-	
99.00 Transfer Out - Reserve Funds			125,000	125,000		140,000
99.00 Transfer Out - Streets	60,000	55,000	100,000	100,000	100,000	125,000
99.00 Transfer Out - Debt Service Fund	323,304	189,620	250,000	250,000	409,872	250,000
Other Financing Uses	\$ 510,464	\$ 356,835	\$ 532,270	\$ 532,270	\$ 567,142	\$ 572,270
TOTAL EXPENDITURES	\$ 530,920	\$ 418,734	\$ 797,169	\$ 798,169	\$ 797,723	\$ 619,270
Ending Fund Balance	\$ 183,877	\$ 478,173	\$ 571,407	\$ 625,815	\$ 542,025	\$ 392,486
CAPITAL PROJECTS FUND TOTAL	\$ 714,797	\$ 896,907	\$ 1,368,576	\$ 1,423,984	\$ 1,339,748	\$ 1,011,756

63.00 Trail Markers, Center Drive Median Improvements, Sequelitchew Creek Kiosk, Sequelitchew Creek Culvert replacement design, Sequelitchew Creek Salmon Restoration Test & Center Drive Culvert replacement design.

79.00 Debt Service Payment - Civic Center and Historic Sites LID

82.00 LID Interest - Historic Sites

99.00 Transfer to General Fund and Streets for operation and maintenance of Capital Projects, Transfer to Debt Service Fund

The Capital Projects Fund is intended to facilitate the general governmental and transportation portion of the Capital Facilities Plan. The primary source of revenue for this fund is the Real Estate Excise Tax (REET). This tax is levied on all sales of real estate, measured by the full selling price, including any liens, mortgages, and other debts given to secure the purchase. The state levies this tax at the rate of 1.2 percent. A locally imposed tax is also authorized. The City of DuPont has imposed this part of the tax.

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

PROPRIETARY FUNDS

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

There are two types of proprietary funds: 1) Enterprise funds, and 2) Internal Service funds. The City of DuPont currently uses 2 enterprise funds and 1 internal service fund.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the City is that the costs and expenses of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units on a cost-reimbursement basis.

ENTERPRISE FUNDS

The **Water Fund** operates the water distribution system and provides for the delivery of safe, high quality water for all water users. Charges for services make up nearly all of the revenue in this fund.

The **Stormwater Fund** provides for the maintenance and operation of the City's storm drainage facilities. This fund receives its revenues mostly from user fees. Good maintenance of the drainage facilities reduces the impact of heavy rain or prolonged wet weather conditions.

INTERNAL SERVICE FUND

The **Equipment Rental & Replacement Fund** accounts for the replacement of all City vehicles and equipment. The major source of revenue is user charges to other departments within the City. The replacement rates are established to create a reserve for the necessary replacement of City equipment and vehicles.

City of DuPont
2018 Program Expenditure Budget

PROGRAM: WATER UTILITY						
401-025-534-50						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
11.00 Salaries and Wages	\$ 467,174	\$ 510,623	\$ 593,101	\$ 593,101	\$ 539,891	\$ 601,152
12.00 Overtime	7,050	7,697	18,233	18,233	7,987	11,307
21.00 Personnel Benefits	194,063	220,606	284,112	284,112	248,208	299,841
26.00 Uniform Cleaning	270	371	600	600	418	600
27.00 Uniforms	935	2,292	2,000	2,000	1,385	1,500
Total Salary, Wages and Benefits	\$ 669,492	\$ 741,588	\$ 898,046	\$ 898,046	\$ 797,889	\$ 914,400
31.00 Operating Supplies	\$ 18,094	\$ 31,231	\$ 33,000	\$ 33,000	\$ 20,973	\$ 35,000
32.00 Gas, Oil & Fuel	11,151	9,760	13,500	13,500	12,442	10,500
35.00 Small Tools & Equipment	21,730	11,902	15,600	15,600	14,762	15,600
39.00 Software		611	1,000	1,000	1,201	1,500
41.00 Professional Services	75,413	83,761	50,000	50,000	23,026	55,000
41.01 Professional Svcs - reimbursable	96	168				
41.03 Advertising	47				424	
42.00 Communications	4,855	5,942	5,000	5,000	6,073	5,000
42.01 Communications - Devices	3,941	3,611	4,940	4,940	6,862	4,940
42.02 Communications - Postage	7,013	5,964	7,500	7,500	6,717	7,500
43.00 Travel and Subsistence	138	239	1,500	1,500	37	1,200
44.00 Utility Tax	402,722	409,340	397,857	397,857	401,771	397,857
45.00 Operating Rental & Leases	1,310	3,675	1,675	1,675	1,582	1,675
46.00 AWC-RMSA Insurance	32,673	36,740	37,477	37,477	37,529	37,268
47.00 Utilities	151,387	155,757	158,100	158,100	162,811	158,100
48.00 Repair & Maintenance	16,183	30,881	20,000	20,000	6,173	20,000
48.01 Maintenance - Software	12,567	13,014	6,200	6,200	12,587	6,200
48.02 Maintenance - Vehicles	4,063	3,164	4,500	4,500	3,442	4,500
49.01 Conference/School/Training	2,851	2,920	4,000	4,000	2,718	4,000
49.02 Printing/Binding	893	142	1,500	1,500	281	1,500
49.03 Professional Dues & Subscriptions	6,751	6,374	7,000	7,000	6,395	7,000
49.05 Miscellaneous	14,490	11,456	15,000	15,000	19,772	13,500
51.00 Intergovernmental Services	32	31	100	100	38	100
Total Other Expenditures	\$ 788,400	\$ 826,686	\$ 785,449	\$ 785,449	\$ 747,618	\$ 787,940
63.00 Capital Improvements	\$ 169,248	\$ 391,464	\$ 715,640	\$ 895,640	\$ 887,305	\$ 480,000
64.00 Machinery and Equipment	27,707	21,493	-	-	77,807	-
79.00 Debt Svc Principal - Civic Center	79,300	49,800	42,000	42,000	42,000	42,600
78.00 Principal - Public Works Trust Fund Loan	31,445	31,445	31,445	31,445	31,445	31,445
83.00 Debt Svc Interest - Civic Center	78,505	64,595	73,602	73,602	73,602	72,762
83.00 Interest - Public Works Trust Fund Loan	1,441	1,258	944	944	943	629
91.00 Equipment Replacement Charges	18,411	13,694	15,983	15,983	15,983	28,800
00.00 Utility Deposit Refunds	51,332	57,307			56,226	
00.00 Retainage Payable	-					
Total Capital Outlay	\$ 457,389	\$ 631,055	\$ 879,614	\$ 1,059,614	\$ 1,185,312	\$ 656,236
TOTAL EXPENDITURES	\$ 1,915,282	\$ 2,199,329	\$ 2,563,109	\$ 2,743,109	\$ 2,730,819	\$ 2,358,576
Ending Fund Balance	\$ 3,592,238	\$ 3,940,072	\$ 3,488,063	\$ 3,615,600	\$ 3,785,284	\$ 3,760,507
WATER UTILITY FUND TOTAL	\$ 5,507,520	\$ 6,139,401	\$ 6,051,172	\$ 6,358,709	\$ 6,516,103	\$ 6,119,083

- 11.00 City Administrator (15%); Finance Director (35%); City Attorney (15%); HR Analyst (15%); HR Analyst 0.7 FTE (15%); Finance Customer Service Coordinator (5%); Finance Specialists (55%); Utility Billing Clerk (50%); Clerical Assistant (20%); PW Director (35%); PW Clerk (35%); PW Supervisor (57%); Maintenance Worker III (100%); Maintenance Worker III (70%); Maintenance Worker II (100%); Maintenance Worker II (47%); Maintenance Worker II (38%); Maintenance Worker II (32%); Maintenance Worker I (25%); Grounds Maint Worker (20%); 20% of temporary seasonal workers
- 31.00 Cross connection supplies, treatment chemicals, safety supplies
- 41.00 Water testing; excavation notices; engineering services; leak detection survey, conservation program marketing
- 44.00 City utility tax, State utility and B&O taxes
- 47.00 Power for pumps and water facilities
- 48.01 Financial software maintenance; autoread software support; routine IT maintenance; 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
- 64.00 New and replacement water meters

The City's water utility serves all properties within City limits. The Water Utility Fund is an enterprise fund that provides for all aspects of operating the City's water utility, including operations, maintenance, administration and capital construction. The fund is independent in that all revenues generated by the utility are used to cover expenses incurred by the utility, and conversely, all expenses incurred by the utility must be supported by utility revenues.

City of DuPont
2018 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY 403-035-531-5X							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
11.00 Salaries and Wages	\$ 231,439	\$ 283,639	\$ 354,734	\$ 515,791	\$ 470,139	\$ 596,468	
12.00 Overtime	3,250	4,592	9,999	9,999	6,320	10,319	
21.00 Personnel Benefits	101,426	125,379	181,999	264,631	222,501	306,656	
21.01 Tuition reimbursement		-			-		
26.00 Uniform Cleaning	270	371	600	600	418	600	
27.00 Uniforms	262	1,831	1,000	1,000	2,629	1,000	
Total Salary, Wages and Benefits	\$ 336,646	\$ 415,813	\$ 548,332	\$ 792,021	\$ 702,007	\$ 915,043	
31.00 Operating Supplies	\$ 4,765	\$ 7,226	\$ 9,000	\$ 27,232	\$ 37,646	\$ 7,500	
32.00 Gas, Oil & Fuel	5,001	4,881	6,100	6,100	5,738	5,000	
35.00 Small Tools & Equipment	8,052	11,112	10,600	10,600	24,845	10,600	
39.00 Software	6,631	1,678	1,000	1,000	1,296	1,500	
41.00 Professional Services	125,850	53,087	100,000	398,080	265,317	100,000	
41.03 Advertising	24				979	1,000	
42.00 Communications	564	762	600	600	771	600	
42.01 Communications - Devices	2,437	2,974	3,950	3,950	6,421	3,950	
42.02 Communications - Postage	3,776	3,212	3,400	3,400	6,279	4,800	
43.00 Travel and Subsistence	-	26	500	500	16	500	
44.00 Utility Tax	133,344	135,266	137,700	137,700	150,703	143,208	
45.00 Operating Rental & Leases	440	5,986	450	450	23,538	900	
46.00 AWC-RMSA Insurance	11,374	12,791	13,047	13,047	13,065	13,065	
47.00 Utilities	15,350	32,172	16,364	16,364	24,948	17,182	
48.00 Repair & Maintenance	127	1,272	1,200	1,200	10,555	1,200	
48.01 Maintenance - Software	8,531	9,110	1,305	1,305	8,224	1,450	
48.02 Maintenance - Vehicles	5,725	9,971	10,120	10,120	2,773	9,800	
49.01 Conference/School/Training	394	1,597	2,500	2,500	644	2,500	
49.02 Printing/Binding	303	43	500	500	1,213	2,000	
49.03 Professional Dues & Subscriptions	8,112	16,756	16,678	16,678	8,766	16,678	
49.05 Miscellaneous	4,896	7,295	5,000	5,000	9,283	5,500	
51.00 Intergovernmental Services	133	131	128	128	193	250	
Total Other Expenditures	\$ 345,829	\$ 317,349	\$ 340,142	\$ 656,454	\$ 603,213	\$ 349,183	
63.00 Capital Improvements	\$ -	\$ 195,670	\$ 257,000	\$ 257,000	\$ 82,451	\$ 502,000	
64.00 Machinery and Equipment	289	29,939		143,000	126,102	-	
79.00 Debt Svc Principal - Civic Center	48,800	33,200	28,000	28,000	28,000	28,400	
83.00 Debt Svc Interest - Civic Center	48,311	43,063	49,068	49,068	49,068	48,508	
91.00 Equipment Replacement Charges	17,015	28,164	19,088	19,088	19,088	34,843	
00.00 Retainage Payable							
Total Capital Outlay	\$ 114,415	\$ 330,036	\$ 353,156	\$ 496,156	\$ 304,709	\$ 613,751	
TOTAL EXPENDITURES	\$ 796,890	\$ 1,063,198	\$ 1,241,630	\$ 1,944,631	\$ 1,609,929	\$ 1,877,977	
Ending Fund Balance	\$ 2,271,480	\$ 2,418,587	\$ 2,576,511	\$ 1,734,456	\$ 2,328,129	\$ 1,536,364	
STORMWATER UTILITY FUND TOTAL	\$ 3,068,370	\$ 3,481,785	\$ 3,818,141	\$ 3,679,087	\$ 3,938,058	\$ 3,414,341	

11.00 Stormwater Specialist (100%); City Administrator (15%); City Attorney (15%); HR Director (10%); Finance Director (10%); Finance Cstmr Srvc Coordinator (5%); Finance Specialist (20%); Utility Billing Clerk (30%); Clerical Assistant (15%); PW Director (35%); PW Clerk (35%); PW Supervisor (18%); Project Clerk (100%), Project Supervisor (100%), Equipment Operator (100%), Mason (100%), Maintenance Worker III (8%); Maintenance Worker II (100%); Maintenance Worker II (25%); Maintenance Worker II (35%); Maintenance Worker II (25%); Maintenance, Worker I (30%); Grounds Maint Worker (20%); 20% of temporary seasonal workers.

- 31.00 Safety & vehicle supplies, tires, vegetation control supplies
- 32.00 Fuel for sideboom mower, vehicles & equipment
- 35.00 Signs, hand tools
- 41.00 Street sweeping, vacator cleaning, landscaping contract, utility billing service (cost shared with Water Utility), Comp Plan and engineering services
- 42.01 Cell phones
- 42.02 Mailing of utility bills (cost shared with Water Utility)
- 43.00 Travel costs associated with staff training and meetings
- 47.00 Edmonds Village Pump Station power; share of Public Works facility buildings
- 48.01 Financial software maintenance contract
- 49.01 Training registration
- 49.02 NPDES - Phase II - stormwater program implementation; educational materials
- 49.03 Western Washington Phase II Municipal Stormwater permit
- 49.05 Merchant Credit Card Fees

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

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

In 2017, we added 4 team members for the Sidewalk and Trees Five Year Project. Increases will be seen in salaries and other expenses.

2018 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND						
501-000-548-78						
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted
35.00 Small Tools & Equipment	\$ 7,632	\$ 1,646	\$ -	\$ -	\$ -	\$ -
39.00 Software	6,576	5,622			-	
44.00 Taxes & Assessments	11	1,035			36	50
48.02 Maintenance - Vehicles		4,687			-	
49.00 Miscellaneous	48	-	-	-	-	-
49.05 Other	164		-	-	-	-
Total Other Expenditures	\$ 14,431	\$ 12,990	\$ -	\$ -	\$ 36	\$ 50
64.00 Machinery and Equipment - I.T.	\$ 1,903	\$ 4,779	\$ 2,141	\$ 2,141	\$ 1,922	\$ 23,254
64.00 Machinery and Equipment	235,942	149,083	333,998	353,021	351,338	143,780
Total Capital Outlay	\$ 237,845	\$ 153,862	\$ 336,139	\$ 355,162	\$ 353,259	\$ 167,034
TOTAL EXPENDITURES	\$ 252,276	\$ 166,852	\$ 336,139	\$ 355,162	\$ 353,295	\$ 167,084
Ending Fund Balance	\$ 1,320,538	\$ 1,412,149	\$ 1,559,968	\$ 1,446,865	\$ 1,467,361	\$ 1,785,436
EQUIPMENT RENTAL TOTAL	\$ 1,572,814	\$ 1,579,001	\$ 1,896,107	\$ 1,802,027	\$ 1,820,656	\$ 1,952,520

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 2018:

Computer Replacements

Public Works Laptops	3,121
Police Patrol Laptops	20,133
Police Radars	16,780
Total	\$ 40,033.98

Vehicle & Equipment Replacements

Police - Patrol Car	55,000
Community Development Vehicle	50,000
Public Works - Air Compressor	22,000
Total	\$ 127,000.00

FIDUCIARY FUND

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

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

City of DuPont 2018 Program Expenditure Budget

PROGRAM: TRANSPORTATION BENEFIT DISTRICT							
631-020							
EXPENDITURES	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2017 Actual	2018 Adopted	
41.03 Advertising	\$ 322	\$ 215	\$ 309	\$ 309		\$ 315	
46.00 AWC-RMSA Insurance	1,200	1,200	1,260	1,260	1,200	1,300	
51.00 Intergovernmental Services	59,410	94,097	90,210	90,210	70,133	100,210	
Total Other Expenditures	\$ 60,932	\$ 95,512	\$ 91,779	\$ 91,779	\$ 71,333	\$ 101,825	
TOTAL EXPENDITURES	\$ 60,932	\$ 95,512	\$ 91,779	\$ 91,779	\$ 71,333	\$ 101,825	
Ending Fund Balance	\$ 33,440	\$ 35,642	\$ 11,467	\$ 34,903	\$ 62,316	\$ 26,558	
TRANSP. BENEFIT DIST FUND TOTAL	\$ 94,372	\$ 131,154	\$ 103,246	\$ 126,682	\$ 133,650	\$ 128,383	

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

51-00 detail	<u>2018</u>
Operations Funding for Street fund	80,000
Project Funding for Street Fund	15,000
Audit Fees	2,210
Administration	3,000
	<u>\$ 100,210</u>