

# City of DuPont



## 2019-2020 Biennial Budget

**CITY OF DUPONT**  
**WASHINGTON**

**2019-2022 MAYOR'S PROPOSED**  
**BIENNIAL 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  
Gordon Karg  
Karri Muir  
Mike Keohi  
Gus Lim  
Sabrina Kearney  
Jeff Wilson

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

**CITY OF DuPONT**

**WASHINGTON**

ORDINANCE NO. 18-1051

AN ORDINANCE ADOPTING THE BIENNIAL BUDGET OF THE CITY OF DuPONT FOR THE FISCAL YEAR ENDING DECEMBER 31, 2020.

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

Section 1. The biennial budget of the City of DuPont for the year 2019 and 2020 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 2019 and 2020 are set forth in summary form below and are hereby appropriated as follows.

**City of DuPont  
2019 Budget Summary**

| <b>Fund</b>                          | <b>Revenues</b>      | <b>Expenditures</b>  | <b>Est. Ending Fund Balance</b> |
|--------------------------------------|----------------------|----------------------|---------------------------------|
| General Fund                         | \$ 9,090,503         | \$ 8,979,622         | \$ 905,907                      |
| Revenue Stabilization Fund           | 84,000               | -                    | 490,395                         |
| Contingency Fund                     | 33,000               | -                    | 229,463                         |
| Street Fund                          | 707,464              | 734,228              | 10,150                          |
| Street Depreciation Fund             | 5,000                | 95,000               | 393,907                         |
| Hotel/Motel Tax Fund                 | 246,500              | 254,689              | 129,195                         |
| Public Safety Mitigation Fund        | 111,950              | 111,115              | 104,907                         |
| Glacier NW Settlement Fund           | 3,000                | -                    | 637,618                         |
| Donations Fund                       | 30                   | -                    | 6,421                           |
| Drug Enforcement Fund                | 80                   | -                    | 9,678                           |
| GO Bond Debt Service Fund            | 889,371              | 889,371              | -                               |
| Capital Projects Fund                | 585,782              | 894,270              | 372,246                         |
| Water Utility Fund                   | 2,562,632            | 2,286,981            | 4,044,948                       |
| Stormwater Utility Fund              | 1,362,353            | 1,469,625            | 2,701,075                       |
| Equipment Rental & Replacement Fund  | 410,914              | 167,206              | 1,347,919                       |
| Transportation Benefit District Fund | 93,250               | 94,200               | 33,745                          |
|                                      | <b>\$ 16,185,829</b> | <b>\$ 15,976,307</b> | <b>\$ 11,417,573</b>            |
| Cash Added from Fund Balances        | -                    | 209,521              |                                 |
| Total Revenues & Expenditures        | <b>\$ 16,185,829</b> | <b>\$ 16,185,829</b> |                                 |

## City of DuPont 2020 Budget Summary

| Fund                                 | Revenues             | Expenditures         | Est. Ending<br>Fund Balance |
|--------------------------------------|----------------------|----------------------|-----------------------------|
| General Fund                         | \$ 9,165,440         | \$ 9,280,368         | \$ 878,238                  |
| Revenue Stabilization Fund           | 89,000               | -                    | 579,395                     |
| Contingency Fund                     | 38,000               | -                    | 267,463                     |
| Street Fund                          | 1,293,135            | 1,296,151            | 7,134                       |
| Street Depreciation Fund             | 5,000                | 95,000               | 303,907                     |
| Hotel/Motel Tax Fund                 | 248,950              | 233,000              | 145,145                     |
| Public Safety Mitigation Fund        | 20,800               | 111,115              | 14,592                      |
| Glacier NW Settlement Fund           | 3,000                | -                    | 640,618                     |
| Donations Fund                       | 30                   | -                    | 6,451                       |
| Drug Enforcement Fund                | 80                   | -                    | 9,758                       |
| GO Bond Debt Service Fund            | 889,371              | 889,371              | -                           |
| Capital Projects Fund                | 585,782              | 619,270              | 338,758                     |
| Water Utility Fund                   | 2,611,937            | 1,929,104            | 4,727,781                   |
| Stormwater Utility Fund              | 1,389,600            | 1,571,780            | 2,518,895                   |
| Equipment Rental & Replacement Fund  | 376,638              | 146,086              | 1,578,472                   |
| Transportation Benefit District Fund | 95,110               | 96,510               | 32,345                      |
|                                      | <b>\$ 16,811,873</b> | <b>\$ 16,267,755</b> | <b>\$ 12,048,950</b>        |
| Cash Added from Fund Balances        | -                    | 544,119              |                             |
| Total Revenues & Expenditures        | <b>\$ 16,811,873</b> | <b>\$ 16,811,873</b> |                             |

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

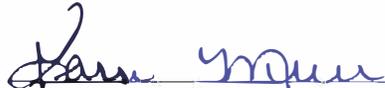
Section 4. This Ordinance shall be in force and take effect January 1, 2019, after its publication according to law.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 20 DAY OF Nov, 2018.

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.: 18-1051  
Passed by the City Council: 11-20-18  
Filed with the City Clerk: 11-20-18  
Date of Publication: 11-22-18  
Effective Date: 1-1-19

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# 2019-20 Mayor's Budget Development Guidance

## Overview

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

To the City Administrator and Staff, and Council Committees of the City of DuPont:

This is the first step of the 2019-20 Biennial Budget Development Process. I am issuing the following planning guidance to assist in your development of the 2019-20 Mayor's Budget for submission to the City Council of DuPont. For the first time in our history the City of DuPont is developing a biennial (2-year) budget proposal. This is an important step for the stability of our budgeting process and provides the most reliable governance possible to our city. Additionally, we are integrating Council Committees (Public Safety, Public Works/Community Development and Finance/Personnel) into the Budget Development Process. I have shared drafts of this document with the City Council and staff soliciting their inputs. As in previous years, my first priority is to "do no harm". My guidance is to develop a budget that addresses the following priorities:

- All current levels of staffing, services and operations are maintained or improved
- Public Safety is prioritized
- Additional staffing is provided for the Finance and Community Development Directorates
- Reserve funds increase on schedule
- Needed equipment maintenance, replacements and upgrades take place on schedule
- Facility Maintenance is scheduled and completed

Consistent with the 2017 and 2018 Budgets, the 2019-20 Budget will support DuPont's Vision, Mission, Goals and Objectives.

**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.

**Budget Development Philosophy**

As the City Staff begins the biennial budget development process, my first question remains, can we sustain our current levels of operations, programs, personnel, reserve fund contributions and debt service with known or anticipated increased costs? My second question is what increased levels of revenues can we expect and what cost reductions/efficiencies can we recognize? My third question is how do we prioritize municipal growth consistent with our Goals and Objectives and address emerging needs?

**Assumptions:**

As you begin the budget development process, these assumptions allow for coherent and coordinated planning. Your planning will include the following assumptions:

1. Significant new commercial development will provide one-time monies bridges (permitting fees, sales tax) until property tax, sales tax and B&O funding streams normalize. These developments include but are not limited to:
  - a. Indoor storage facility/ACE Hardware
  - b. Intel Campus Redevelopment
  - c. Old Fort Lake development, if approved, besides normal one-time and sustained revenues the Old Fort Lake development will provide funding for development of

historical and recreational facilities in the area around The Home Course. I do not expect to see revenues (one-time monies) from this effort until mid-2020.

- d. Potential sale of the State Farm campus.
- e. The Sequelitchew Creek Restoration Plan will begin during this biennium and separate funding will be available outside the normal budgeting process.
- f. External funding for the expansion of DuPont-Steilacoom Road will allow for timely integration of this project into the WSDOT work on I-5 and exit 119.

2019-20 Budget Initiatives: My personnel guidance is twofold: increase capacity better serving the community, and to make our exempt staff positions more competitive. Last year we addressed the positions of City Administrator and the Chiefs of Fire and Police, this year we will focus on the remaining exempt positions. There are specific maintenance and public safety efforts required in budget development. Not all increases in capacity will come from personnel growth; some increases will be through efficiency and automation. The following initiatives will be included in the proposed 2019-20 Budget:

1. Review compensation for the position of City Administrator. DuPont's current level of compensation is below the median for cities our size and smaller in the local area. As we look to recruit a new City Administrator, it is essential that we recruit and retain a fully qualified candidate for this critical position.
2. Consider creating a new position of research assistant/HR assistant to work directly for the City Council and address some of the shortfall in capability we currently have in HR.
3. Exempt Staff will receive annual COLAs consistent with the local CPI-U, and a 2% retirement contribution to the City's Deferred Compensation Plan to replace the current \$100 per month.
4. Continuing our long-term strategy to regionally recruit, retain and better compete our exempt staff positions, select exempt positions will receive a salary increase after a salary survey is complete per policy.
5. There is a need for additional professional staffing in both Finance and Community Development. During the budget development process, clarify the specific needs in each department and develop a plan to meet those needs over this biennium.
6. Add a .5 FTE CPT position in DFD in 2019 as part of our growth towards an ALS capability. This position will address Training/EMS and Safety. Plan to grow this position to 1.0 FTE in 2020.
7. Increase Deputy Clerk from .7 FTE to 1.0 FTE in 2019.

8. One additional FF/EMT and Police Officer, minimum, funded no later than 2020.
9. Council Consider/Approve a Revenue Bond for Public Works to design and build a new Public Works Facility in 2019-20. Explore a joint use facility with the Steilacoom Historical School District, but do NOT place our timeline at risk to achieve this outcome.
10. Consider a combination of grants and one-time monies to build the restrooms and kiosk at the top of the Sequelitchew Creek Trail Head.
11. Purchase at least two additional video cameras for DPD between 2019 and 2020 with a plan to add to the total each year with a planned completion within 5 years of the DPD video surveillance plan.
12. Plan the use of one-time monies in 2019 for consultant services to prepare amendments to the Transportation Element and Historic Village Element of the Comprehensive Plan; together with update to Development Regulations to implement any changes resulting from updates to the Comprehensive Plan.
13. Commit new one-time funds for replacement of flooring in City Hall and Public Safety Facilities.
14. As part of the Parks and Rec budget, begin designating ERR funds for playground equipment throughout the City. Upkeep and replacement of this equipment will be a regular part of the budgeting process.
15. Upgrade/refurbish the electronics in Council Chambers and the EOC using one-time funds.
16. Review city application of electronic reader boards to replace existing reader boards.

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

Community Center: A recurring theme throughout our City is the lack of adequate facilities for recreation and community gatherings. The summer of 2018 will see the citizens of DuPont participate in a survey that allows City leadership to understand the community's priorities for a Community Center and our Parks system. If the public response dictates, I will ask the City Council to release funds previously sequestered to allow for a design and feasibility study. There are multiple opportunities for this effort and it is important as the leaders of the City, we remain open minded and explore all of the options available to better serve the community. Potential partners for a Community Center include, but are not limited to Pierce County Public Library, Steilacoom Historical School District, NW Landing ROA/COA and others. Our effort should be holistic and address parks as well as the community center. Increased ball fields and upgraded equipment will be part of any bond effort.

As part of Community Center discussion, pending the resolution of the current lease for the Community Center in the Historic Village, as a bridge to a new community center, consider leasing space in Williamson Place to house an interim Community Center, expanding capacity over our current facility.

**Emerging Needs and Opportunities:** I want to focus on both near and long-term needs we can address as we complete our budget planning. These needs reflect both visions captured in our Comprehensive Plan and needs we see through normal operations and anticipated growth:

Near Term: (This Biennial)

- a. The increased complexity of HR requires an increase in our capacity to support personnel requirements in an ever more complex environment. State and Federal requirements continue to increase and our current staffing and software do not meet the demands. A more comprehensive personnel software solution could meet an interim need until we can fund a more holistic municipal solution.
- b. Public Safety: Police, Fire and Emergency Medical capacity continue at an undesirable level. In the near term I expect leadership to consider creative approaches to increase capacity without bringing a levy to the public or asking a greater portion of the general fund be committed to Public Safety.
- c. Street Trees and Sidewalks: The ongoing program is going extremely well. Funding the second half of the program remains an outstanding requirement. To help this effort I propose we save 5% of new, unforecasted, one-time monies for use in funding the second half of the street trees sidewalk restoration program.
- d. The long-term cost of maintaining the Center Drive medians with manual labor and herbicides suggests that we look at offsetting this sustained expense by laying weed barrier and installing dense ground cover that is flood and drought resistant, such as kinnikinnick plants, river rock, or similar products. Reducing upkeep costs and increasing ascetic quality will be considered. Look at one-time monies to fund this effort.

Long Term: (Beyond this Biennial)

- a. As the City grows in population and commercial activity, it is important that governance capacity increase to meet the demands caused by the growth. One of the most effective and efficient ways to meet emerging demand is to purchase and employ a holistic software package that integrates personnel, finance, community development and other activities into a single program. These municipal software packages exist but are expensive and take time to integrate. We need to look at the 2021-22 biennial as a window to consider fielding this type of capacity.

- b. Advanced Life Support (ALS): DuPont remains the only City in Pierce County with a population over 1000 that does not have full time committed paramedic support. I task the Public Safety Committee to work with the new Fire Chief to develop and bring to Council options to provide ALS capacity to DuPont NLT than the 2021-22 biennium. By the end of the 2019-20 biennial, I expect internally driven improvements in Public Safety to be complete. The anticipated improvements will decrease the new requirement. The growth in assessed value of the City will decrease the potential demand per \$1000. These two conditions make the potential levy request greatly reduced from previous efforts and should be more palatable to the voting public. We should also suggest the Fire Union secure professional services to run the levy.
- c. Three years ago, we added full time legal counsel to the staff. This has proven invaluable. Looking into the future, the demand for administrative/legal support is only increasing. During the 2021-22 biennial, I want to consider the addition of increased administrative/legal support. Develop a specific requirement and proposed solution during the 2019-20 biennial.
- d. DuPont possesses a relatively new infrastructure. As infrastructure ages we are beginning to recognize, additional costs tied to maintenance and replacement. The only roads eligible for matching federal grant funds, because of their arterial designation, are Center Drive, McNeil Street, Wilmington Drive, Palisades Boulevard, Barksdale Avenue and a portion of Hoffman Hill Boulevard and Bob's Hollow Lane. The upkeep of every other road in the City is our responsibility. I believe we should begin now to save funds preparing for the eventual cost of repairing/replacing our streets. To this end, I propose we save 5% of new, unforecasted, one-time monies into the street fund for future street work in these neighborhood roads.
- e. Consider a reduction of B&O/Square Footage tax over time. As one of only 41 cities in Washington with a B&O program, we currently have disincentives to businesses and create the appearance of an unfair tax code. Any considered reduction will NOT cause a reduction in total revenues to the City and should only marginally reduce revenue growth. This should be a long-term proposal and consider a floor to B&O as well as a nexus for any taxes retained (potential alignment of B&O taxes with the street fund to mitigate the increased wear on City streets by commercial traffic as example).

## Acknowledgements

This is planning guidance to facilitate development of my third budget as Mayor and DuPont's first biennial budget. 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 staffing, services and equipment for DuPont. We will continue to strive to balance the need for Public Safety, the efficiencies of better

Governance capacity and the desire for Quality of Life programs while seeking cost efficiencies and retaining a low tax rate.

### **Next Steps**

Staff you will work with Council Committees to develop the 2019-20 Mayor's Budget, consistent with this guidance, that I will then present to the entire City Council for consideration. Not all of the new programs and initiatives may be affordable at this time. Throughout the budget development process, I will be available to prioritize competing budget demands. I would like to present my budget to the City Council no later than the first Council meeting in October.

Respectfully,

A handwritten signature in black ink, appearing to read "Michael P. Courts", written over a light grey rectangular background.

Michael P. Courts  
Mayor

## 2019 BUDGET/FINANCE CALENDAR

### **MAY**

TBD Meeting: Projects, STIP & 2019 Projects May 8, 2018

### **JUNE**

Finance Prepares Budget Forecast

Mayor's Budget Development Guidance Letter June 23, 2018

### **JULY**

Finance Reviews Department Budgets July 1-16, 2018

TBD Meeting: STIP Review July 10

LTAC Part A 2019 Applications to public July 1-31

Baseline Budget, Salary & Capital Reviews due to Finance July 17

Department Directors Meet to Discuss Priorities July 23-27

Regular Council Meeting July 24

- Six-Year Transportation Improvement Program

### **AUGUST**

LTAC Committee Review of Part A 2019 Applications August 27-31, 2018

Finance: Prelim Budget Preparation August

Council Finance Committee August 28

- Review Preliminary Budget, Financial Mgt Policy Review

### **SEPTEMBER**

Regular Council Meeting September 11, 2018

- Discussion: Lodging Tax – 2019 Grants
- Six-Year Revenue Forecast

- Budget Workshop September 18
  - Revenue
  - Personnel

Council Finance Committee September 25

- Review Budget 2019/2020

### **OCTOBER**

Regular Council Meeting

- TBD Meeting: BUDGET 2019 October 9, 2018
- Mayor's Preliminary Budget (Official budget filing per RCW)

Budget Workshop October 16

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

Regular Council Meeting

Oct 23 SPECIAL MTG

- Public Hearing on 2019 Budget (1<sup>st</sup> public hearing)
- Public Hearing 2019 Property Tax
- Property Tax & EMS Ordinances - 1<sup>st</sup> reading
- Budget Workshop:
  - Parks
  - Facilities
  - Streets

---

**NOVEMBER**

Regular Council Meeting

Nov 13

- Public Hearing on 2019 Budget (2<sup>nd</sup> public hearing)
- Property Tax & EMS Ordinance- 2<sup>nd</sup> reading & adoption
- 2019 Final Budget Ordinance - 1<sup>st</sup> reading

Budget Workshop

Nov 20

- If necessary

Regular Council Meeting

Nov 27 SPECIAL MTG

- 2019 Final Budget Ordinance – 2<sup>nd</sup> reading & adoption

## 2020 BUDGET/FINANCE CALENDAR

### **FEBRUARY**

Lodging Tax – Part B 2019 Grants to Public February 8-28, 2019

### **MARCH**

Lodging Tax Meeting – Application Approval March 18- 22, 2019

### **APRIL**

Regular Council Meeting April 9, 2019

- Lodging Tax- Part B 2019 Grants

### **MAY**

TBD Meeting: Projects, STIP & 2020 Projects May 14, 2019

Council Committee Finance May 28

- Review 2019/2020 Budget

### **JUNE**

TBD Meeting: STIP Review June 11, 2019

Regular Council Meeting June 11

- Six-Year Transportation Improvement Program

### **JULY**

LTAC Part A Applications to public July 1-31, 2019

### **AUGUST**

LTAC Committee Review of Part A 2020 Applications August 5-9, 2019

Department Directors meet to discuss 2020 Budget Modifications August

Regular Council Meeting August 13

- Discussion: Lodging Tax – 2020 Grants

### **SEPTEMBER**

Regular Council Meeting September 10, 2019

- Lodging Tax – 2020 Grants

Council Committee Finance September 24

- Review 2020 Budget Modifications

### **OCTOBER**

Regular Council Meeting October 8, 2019

- Six-Year Revenue Forecast
- Mid Biennium Updates available to public, if necessary
- Public Hearing 2020 Property Tax & Property Tax & EMS Ordinances - 1<sup>st</sup> reading

### **NOVEMBER & DECEMBER**

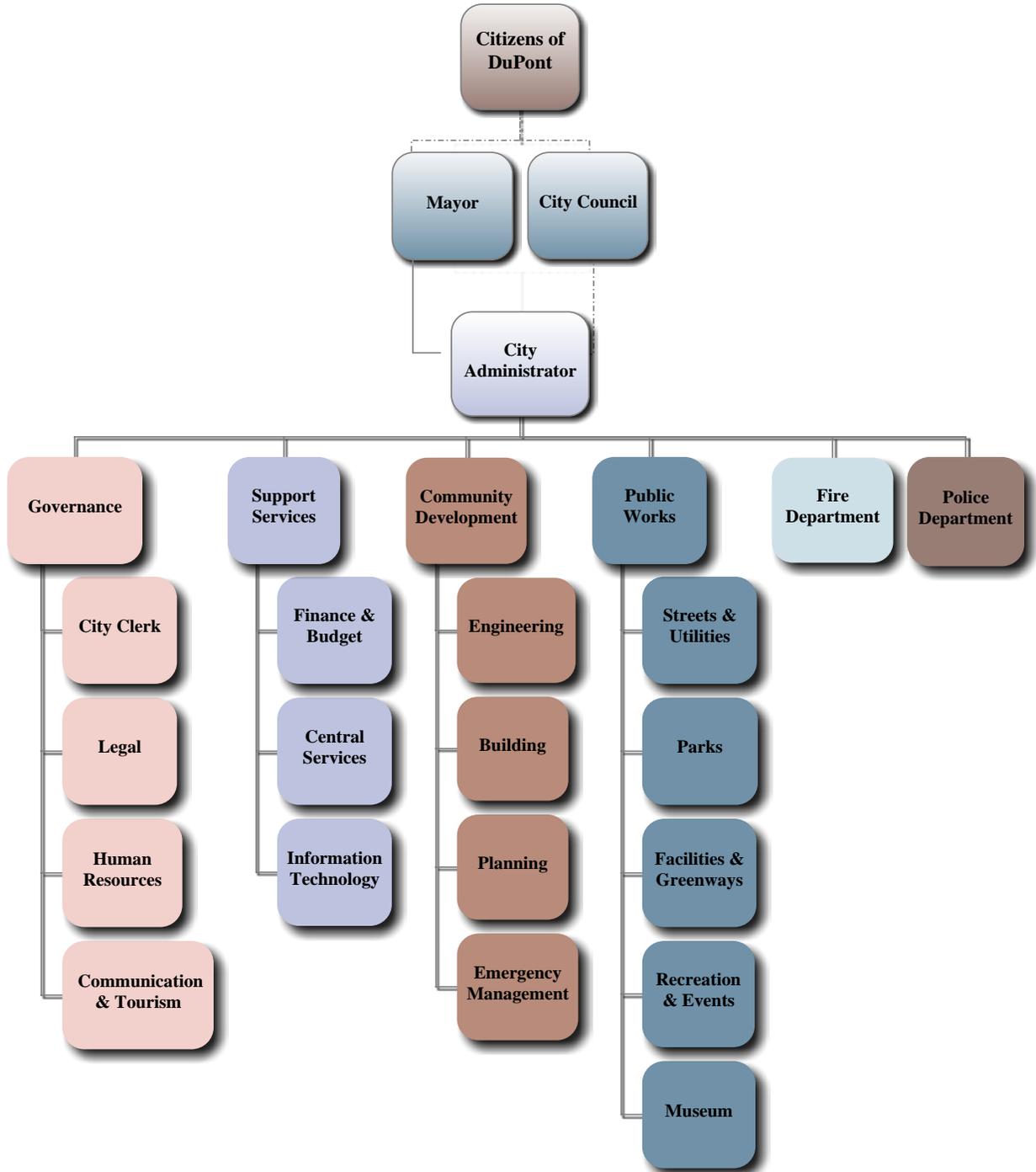
Regular Council Meeting November 12, 2019

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

Regular Council Meeting December 10, 2019

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

# City of DuPont Organizational Chart



**City of DuPont  
2019 Budget Summary**

| <b>Fund</b>                          | <b>Est. Beginning<br/>Fund Balance</b> | <b>Revenues</b>      | <b>Expenditures</b>  | <b>Est. Ending<br/>Fund Balance</b> |
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| General Fund                         | \$ 795,027                             | \$ 9,090,503         | \$ 8,979,622         | \$ 905,907                          |
| Revenue Stabilization Fund           | 406,395                                | 84,000               | -                    | 490,395                             |
| Contingency Fund                     | 196,463                                | 33,000               | -                    | 229,463                             |
| Street Fund                          | 36,914                                 | 707,464              | 734,228              | 10,150                              |
| Street Depreciation Fund             | 483,907                                | 5,000                | 95,000               | 393,907                             |
| Hotel/Motel Tax Fund                 | 137,384                                | 246,500              | 254,689              | 129,195                             |
| Public Safety Mitigation Fund        | 104,072                                | 111,950              | 111,115              | 104,907                             |
| Glacier NW Settlement Fund           | 634,618                                | 3,000                | -                    | 637,618                             |
| Donations Fund                       | 6,391                                  | 30                   | -                    | 6,421                               |
| Drug Enforcement Fund                | 9,598                                  | 80                   | -                    | 9,678                               |
| GO Bond Debt Service Fund            | -                                      | 889,371              | 889,371              | -                                   |
| Capital Projects Fund                | 680,734                                | 585,782              | 894,270              | 372,246                             |
| Water Utility Fund                   | 3,769,297                              | 2,562,632            | 2,286,981            | 4,044,948                           |
| Stormwater Utility Fund              | 2,808,347                              | 1,362,353            | 1,469,625            | 2,701,075                           |
| Equipment Rental & Replacement Fund  | 1,104,211                              | 410,914              | 167,206              | 1,347,919                           |
| Transportation Benefit District Fund | 34,695                                 | 93,250               | 94,200               | 33,745                              |
|                                      | <b>\$ 11,208,051</b>                   | <b>\$ 16,185,829</b> | <b>\$ 15,976,307</b> | <b>\$ 11,417,573</b>                |
| Cash Added from Fund Balances        |  | -                    | 209,521              |                                     |
| Total Revenues & Expenditures        |  | <b>\$ 16,185,829</b> | <b>\$ 16,185,829</b> |                                     |

**City of DuPont  
2020 Budget Summary**

| <b>Fund</b>                          | <b>Est. Beginning<br/>Fund Balance</b> | <b>Revenues</b>      | <b>Expenditures</b>  | <b>Est. Ending<br/>Fund Balance</b> |
|--------------------------------------|--|----------------------|----------------------|-------------------------------------|
| General Fund                         | \$ 905,907                             | \$ 9,165,440         | \$ 9,280,368         | \$ 790,979                          |
| Revenue Stabilization Fund           | 490,395                                | 89,000               | -                    | 579,395                             |
| Contingency Fund                     | 229,463                                | 38,000               | -                    | 267,463                             |
| Street Fund                          | 10,150                                 | 1,293,135            | 1,296,151            | 7,134                               |
| Street Depreciation Fund             | 393,907                                | 5,000                | 95,000               | 303,907                             |
| Hotel/Motel Tax Fund                 | 129,195                                | 248,950              | 233,000              | 145,145                             |
| Public Safety Mitigation Fund        | 104,907                                | 20,800               | 111,115              | 14,592                              |
| Glacier NW Settlement Fund           | 637,618                                | 3,000                | -                    | 640,618                             |
| Donations Fund                       | 6,421                                  | 30                   | -                    | 6,451                               |
| Drug Enforcement Fund                | 9,678                                  | 80                   | -                    | 9,758                               |
| GO Bond Debt Service Fund            | -                                      | 889,371              | 889,371              | -                                   |
| Capital Projects Fund                | 372,246                                | 585,782              | 619,270              | 338,758                             |
| Water Utility Fund                   | 4,044,948                              | 2,611,937            | 1,929,104            | 4,727,781                           |
| Stormwater Utility Fund              | 2,701,075                              | 1,389,600            | 1,571,780            | 2,518,895                           |
| Equipment Rental & Replacement Fund  | 1,347,919                              | 376,638              | 146,086              | 1,578,472                           |
| Transportation Benefit District Fund | 33,745                                 | 95,110               | 96,510               | 32,345                              |
|                                      | <b>\$ 11,417,573</b>                   | <b>\$ 16,811,873</b> | <b>\$ 16,267,755</b> | <b>\$ 11,961,691</b>                |
| Cash Added from Fund Balances        |  | -                    | 544,119              |                                     |
| Total Revenues & Expenditures        |  | <b>\$ 16,811,873</b> | <b>\$ 16,811,873</b> |                                     |

Revenue & Other Sources Summary

|  | 2017<br>Actual       | 2018<br>Revised      | 2018<br>Actual       | 2019<br>Adopted      | 2020<br>Adopted      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>TAXES</b>   |                      |                      |                      |                      |                      |
| Property Tax   | \$ 1,720,434         | \$ 1,721,628         | \$ 1,718,807         | \$ 1,722,733         | \$ 1,783,029         |
| Property Tax - EMS   | 710,436              | 711,036              | 747,977              | 722,859              | 737,623              |
| Local Sales & Use Tax  | 91,575               | 89,980               | 98,556               | 92,679               | 95,459               |
| Retail Sales Tax   | 904,812              | 956,320              | 1,077,008            | 1,258,010            | 1,318,750            |
| Local Criminal Justice Sales Tax                                 | 164,408              | 162,309              | 177,340              | 167,178              | 172,193              |
| Business Taxes   | 669,644              | 1,040,876            | 975,452              | 1,105,656            | 1,190,823            |
| Excise Taxes   | 155,773              | 154,021              | 157,748              | 155,242              | 158,347              |
| Utility Taxes  | 1,542,591            | 1,556,515            | 1,499,976            | 1,763,508            | 1,814,165            |
| Hotel/Motel Tax  | 213,204              | 243,188              | 274,828              | 245,000              | 247,450              |
| Real Estate Excise Tax   | 685,960              | 520,000              | 1,362,690            | 550,000              | 550,000              |
| <b>TOTAL TAXES</b>   | <b>6,858,838</b>     | <b>7,155,872</b>     | <b>8,090,382</b>     | <b>7,782,866</b>     | <b>8,067,841</b>     |
| <b>UTILITY COLLECTIONS</b>                                       |                      |                      |                      |                      |                      |
| Water  | 2,432,476            | 2,465,790            | 2,504,172            | 2,506,828            | 2,556,133            |
| Stormwater   | 1,319,559            | 1,335,640            | 2,455,073            | 1,362,353            | 1,389,600            |
| <b>TOTAL UTILITY COLLECTIONS</b>                                 | <b>3,752,035</b>     | <b>3,801,430</b>     | <b>4,959,245</b>     | <b>3,869,181</b>     | <b>3,945,733</b>     |
| <b>LICENSES &amp; PERMITS</b>                                    | <b>452,356</b>       | <b>1,352,625</b>     | <b>1,040,841</b>     | <b>948,136</b>       | <b>891,053</b>       |
| <b>INTERGOVERNMENTAL REVENUE</b>                                 | <b>719,096</b>       | <b>955,758</b>       | <b>996,744</b>       | <b>417,473</b>       | <b>878,771</b>       |
| <b>CHARGES FOR SERVICES</b>                                      | <b>872,580</b>       | <b>1,498,752</b>     | <b>1,871,742</b>     | <b>1,309,877</b>     | <b>1,029,275</b>     |
| <b>FINES, FORFEITS &amp; PENALTIES</b>                           | <b>70,250</b>        | <b>48,460</b>        | <b>55,480</b>        | <b>43,657</b>        | <b>44,711</b>        |
| <b>RENTAL &amp; INVESTMENT INCOME</b>                            | <b>169,369</b>       | <b>117,076</b>       | <b>268,502</b>       | <b>123,882</b>       | <b>123,732</b>       |
| <b>CONTRIBUTIONS &amp; DONATIONS</b>                             | <b>13,713</b>        | <b>70,000</b>        | <b>73,096</b>        | <b>23,000</b>        | <b>23,000</b>        |
| <b>OTHER REVENUE SOURCES</b><br>(Bonds, LIDs, PWTF, Misc., etc.) | <b>21,689</b>        | <b>213,412</b>       | <b>263,310</b>       | <b>9,050</b>         | <b>9,050</b>         |
| <b>NON-REVENUES &amp; DEPOSITS</b>                               | <b>88,160</b>        | <b>2,750</b>         | <b>80,863</b>        | <b>3,250</b>         | <b>3,250</b>         |
| <b>INTERFUND TRANSFERS</b>                                       | <b>1,158,022</b>     | <b>1,597,995</b>     | <b>1,451,967</b>     | <b>1,655,457</b>     | <b>1,795,457</b>     |
| <b>BEGINNING FUND BALANCE</b>                                    |                      |                      |                      |                      |                      |
| General Fund   | 882,116              | 201,378              | 201,378              | 795,027              | 905,907              |
| Revenue Stabilization  | 298,848              | 301,595              | 301,595              | 406,395              | 490,395              |
| Contingency Reserve  | 152,424              | 153,823              | 153,823              | 196,463              | 229,463              |
| Street Fund  | 21,997               | 49,192               | 49,193               | 36,914               | 10,150               |
| Street Depreciation Fund   | 503,862              | 497,638              | 497,638              | 483,907              | 393,907              |
| Hotel/Motel Tax Fund   | 175,367              | 235,829              | 235,829              | 188,284              | 180,095              |
| Public Safety Mitigation Fund                                    | 170,453              | 120,737              | 120,737              | 104,072              | 104,907              |
| Glacier NW Settlement Fund                                       | 620,239              | 626,233              | 626,233              | 634,618              | 637,618              |
| Donations Fund   | 3,104                | 3,134                | 3,134                | 6,391                | 6,421                |
| Drug Enforcement Fund  | 9,380                | 9,471                | 9,471                | 9,598                | 9,678                |
| Capital Projects Fund  | 478,174              | 542,025              | 542,025              | 680,734              | 372,246              |
| Water Fund   | 3,940,072            | 3,785,284            | 3,785,284            | 3,769,297            | 4,044,948            |
| Stormwater Fund  | 2,418,587            | 2,328,129            | 2,328,129            | 2,808,347            | 2,701,075            |
| Equipment Rental & Replacement                                   | 1,412,149            | 1,467,361            | 1,467,361            | 1,104,211            | 1,347,919            |
| Transportation Benefit District                                  | 35,642               | 62,317               | 62,316               | 34,695               | 33,745               |
| <b>TOTAL FUND BALANCES</b>                                       | <b>11,122,413</b>    | <b>10,384,146</b>    | <b>10,384,146</b>    | <b>11,258,953</b>    | <b>11,468,474</b>    |
| <b>TOTAL REVENUE FROM ALL SOURCES</b>                            | <b>\$ 25,298,522</b> | <b>\$ 27,198,277</b> | <b>\$ 29,536,318</b> | <b>\$ 27,444,782</b> | <b>\$ 28,280,347</b> |

Expenditure & Other Uses Summary

|  | 2017<br>Actual       | 2018<br>Revised      | 2018<br>Actual       | 2019<br>Adopted      | 2020<br>Adopted      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>OPERATIONS EXPENDITURES</b>                           |                      |                      |                      |                      |                      |
| Mayor/Council  | \$ 95,360            | \$ 114,448           | \$ 112,641           | \$ 134,164           | \$ 130,872           |
| Executive  | 117,159              | 156,258              | 180,833              | 185,411              | 194,037              |
| City Clerk   | 172,405              | 196,299              | 200,531              | 205,619              | 223,542              |
| Human Resources  | 139,528              | 168,179              | 167,007              | 173,891              | 185,742              |
| Legal  | 87,736               | 128,714              | 117,484              | 127,150              | 130,887              |
| Finance  | 208,634              | 312,527              | 317,070              | 269,447              | 286,342              |
| Central Services   | 42,644               | 48,700               | 43,889               | 49,600               | 49,850               |
| Information Technology                                   | 63,173               | 89,950               | 87,884               | 100,200              | 63,000               |
| Non-Departmental   | 473,906              | 440,094              | 397,369              | 445,622              | 446,997              |
| Police Department  | 1,962,259            | 2,188,056            | 2,145,668            | 2,238,957            | 2,355,191            |
| Fire Department  | 1,888,212            | 2,247,736            | 2,187,363            | 2,032,590            | 2,183,378            |
| Community Development                                    | 775,583              | 963,939              | 919,417              | 912,663              | 934,879              |
| Parks, Facilities & Greenways                            | 878,366              | 1,387,556            | 1,390,472            | 1,020,378            | 1,050,062            |
| Public Works - Streets                                   | 480,362              | 586,649              | 476,001              | 621,955              | 635,866              |
| Debt Service - General Obligation                        | 450                  | 450                  | 450                  | 450                  | 450                  |
| <b>Total Operations Expenditures</b>                     | <b>7,385,777</b>     | <b>9,029,555</b>     | <b>8,744,079</b>     | <b>8,518,098</b>     | <b>8,871,095</b>     |
| <b>PROPRIETARY EXPENDITURES</b>                          |                      |                      |                      |                      |                      |
| Water Utility  | 1,577,895            | 1,734,414            | 1,693,855            | 1,735,696            | 1,777,103            |
| Stormwater Utility                                       | 1,305,220            | 1,264,226            | 1,614,161            | 1,339,873            | 1,434,963            |
| <b>Total Proprietary Expenditures</b>                    | <b>2,883,115</b>     | <b>2,998,640</b>     | <b>3,308,016</b>     | <b>3,075,569</b>     | <b>3,212,066</b>     |
| <b>Total Operating Expenditures</b>                      | <b>10,268,893</b>    | <b>12,028,196</b>    | <b>12,052,095</b>    | <b>11,593,667</b>    | <b>12,083,161</b>    |
| <b>OTHER FINANCING USES</b>                              |                      |                      |                      |                      |                      |
| Capital Outlay/Machinery & Equipment                     | 269,775              | 102,500              | 177,787              | 43,282               | 43,282               |
| Capital Improvement Projects                             | 1,249,234            | 1,522,756            | 1,324,901            | 513,259              | 654,987              |
| Debt Service - Revenue Bond                              |                      |                      |                      | -                    | -                    |
| Debt Service - Historic Sites LID                        | 57,269               | 57,270               | 54,824               | 57,270               | 57,270               |
| Debt Service - Civic Center                              | 963,350              | 961,350              | 961,350              | 1,111,151            | 1,111,151            |
| Interfund Transfers                                      | 1,158,022            | 1,622,191            | 1,344,967            | 1,509,420            | 1,653,920            |
| Internal Service Charges                                 | 386,878              | 448,302              | 442,966              | 399,914              | 365,638              |
| Internal Services (Capital)                              | 353,295              | 327,084              | 241,976              | 167,206              | 146,086              |
| One-Time Expenditures (Operations)                       | 144,883              | 202,959              | 243,674              | 578,389              | 149,510              |
| Non-Expenditures/Deposit Refunds                         | 62,776               | 2,750                | 90,148               | 2,750                | 2,750                |
| <b>Total Other Financing Uses</b>                        | <b>4,645,483</b>     | <b>5,247,162</b>     | <b>4,882,593</b>     | <b>4,382,641</b>     | <b>4,184,594</b>     |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b>               | <b>14,914,375</b>    | <b>17,275,357</b>    | <b>16,934,688</b>    | <b>15,976,308</b>    | <b>16,267,755</b>    |
| <b>ENDING FUND BALANCES</b>                              |                      |                      |                      |                      |                      |
| Reserved for:  |                      |                      |                      |                      |                      |
| Revenue Stabilization                                    | 301,595              | 402,195              | 379,424              | 490,395              | 579,395              |
| Contingency Reserve                                      | 153,823              | 194,123              | 191,343              | 229,463              | 267,463              |
| Capital Projects   | 542,025              | 380,057              | 1,259,001            | 372,246              | 338,758              |
| Street Depreciation                                      | 497,638              | 479,838              | 497,976              | 393,907              | 303,907              |
| Hotel/Motel - Tourism                                    | 235,829              | 186,222              | 255,204              | 180,095              | 196,045              |
| Public Safety Mitigation                                 | 120,737              | 58,357               | 71,225               | 104,907              | 14,592               |
| Glacier NW Settlement                                    | 626,233              | 573,233              | 637,713              | 637,618              | 640,618              |
| Donations  | 3,134                | 3,159                | 6,537                | 6,421                | 6,451                |
| Drug Enforcement   | 9,471                | 9,511                | 9,644                | 9,678                | 9,758                |
| Proprietary Funds  | 6,113,413            | 5,739,094            | 7,044,778            | 6,746,023            | 7,246,676            |
| Internal Service Funds                                   | 1,467,361            | 1,586,568            | 1,740,192            | 1,347,919            | 1,578,472            |
| Transportation Benefit District                          | 62,316               | 53,592               | 58,252               | 33,745               | 32,345               |
| Unreserved/undesignated                                  | 250,570              | 256,970              | 450,342              | 917,056              | 798,112              |
| <b>ENDING FUND BALANCES</b>                              | <b>10,384,146</b>    | <b>9,922,920</b>     | <b>12,601,630</b>    | <b>11,469,473</b>    | <b>12,012,592</b>    |
| <b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b> | <b>\$ 25,298,521</b> | <b>\$ 27,198,277</b> | <b>\$ 29,536,318</b> | <b>\$ 27,445,781</b> | <b>\$ 28,280,347</b> |

**Revenue & Other Sources Summary**  
**General Fund**

|  | <b>2017</b>         | <b>2018</b>         | <b>2018</b>         | <b>2019</b>         | <b>2020</b>          |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|
|  | <b>Actual</b>       | <b>Revised</b>      | <b>Actual</b>       | <b>Adopted</b>      | <b>Adopted</b>       |
| <b>TAXES</b>                           |                     |                     |                     |                     |                      |
| Property Tax                           | \$ 1,720,434        | \$ 1,721,628        | \$ 1,718,807        | \$ 1,722,733        | \$ 1,783,029         |
| Property Tax - EMS                     | 710,436             | 711,036             | 747,977             | 722,859             | 737,623              |
| Local Sales & Use Tax                  | 91,575              | 89,980              | 98,556              | 92,679              | 95,459               |
| Retail Sales Tax                       | 904,812             | 956,320             | 1,077,008           | 1,258,010           | 1,318,750            |
| Local Criminal Justice Sales Tax       | 164,408             | 162,309             | 177,340             | 167,178             | 172,193              |
| Business Taxes                         | 669,644             | 1,040,876           | 975,452             | 1,105,656           | 1,190,823            |
| Excise Taxes                           | 58,271              | 61,021              | 61,400              | 62,242              | 63,487               |
| Utility Taxes                          | 1,542,591           | 1,556,515           | 1,499,976           | 1,763,508           | 1,814,165            |
| <b>TOTAL TAXES</b>                     | <b>5,862,171</b>    | <b>6,299,684</b>    | <b>6,356,516</b>    | <b>6,894,866</b>    | <b>7,175,531</b>     |
| <b>LICENSES &amp; PERMITS</b>          | <b>451,606</b>      | <b>1,351,650</b>    | <b>1,039,191</b>    | <b>947,161</b>      | <b>890,078</b>       |
| <b>INTERGOVERNMENTAL REVENUE</b>       | <b>143,940</b>      | <b>333,589</b>      | <b>322,071</b>      | <b>140,996</b>      | <b>141,623</b>       |
| <b>CHARGES FOR SERVICES</b>            | <b>415,419</b>      | <b>848,156</b>      | <b>1,207,936</b>    | <b>708,963</b>      | <b>553,637</b>       |
| <b>FINES, FORFEITS &amp; PENALTIES</b> | <b>70,250</b>       | <b>48,460</b>       | <b>55,480</b>       | <b>43,657</b>       | <b>44,711</b>        |
| <b>RENTAL &amp; INVESTMENT INCOME</b>  | <b>75,243</b>       | <b>76,611</b>       | <b>86,766</b>       | <b>75,560</b>       | <b>75,560</b>        |
| <b>CONTRIBUTIONS &amp; DONATIONS</b>   | <b>12,713</b>       | <b>70,000</b>       | <b>69,751</b>       | <b>23,000</b>       | <b>23,000</b>        |
| <b>OTHER REVENUE SOURCES</b>           | <b>4,117</b>        | <b>5,860</b>        | <b>24,077</b>       | <b>3,050</b>        | <b>3,050</b>         |
| <b>NON-REVENUES &amp; DEPOSITS</b>     | <b>4,859</b>        | <b>2,750</b>        | <b>11,020</b>       | <b>3,250</b>        | <b>3,250</b>         |
| <b>INTERFUND TRANSFERS</b>             | <b>96,088</b>       | <b>392,661</b>      | <b>319,633</b>      | <b>250,000</b>      | <b>255,000</b>       |
| <b>BEGINNING FUND BALANCE</b>          | <b>882,116</b>      | <b>201,378</b>      | <b>201,378</b>      | <b>795,027</b>      | <b>905,907</b>       |
| <b>TOTAL REVENUE FROM ALL SOURCES</b>  | <b>\$ 8,018,521</b> | <b>\$ 9,630,799</b> | <b>\$ 9,693,819</b> | <b>\$ 9,885,529</b> | <b>\$ 10,071,347</b> |

**Expenditure & Other Uses Summary  
General Fund**

|  | 2017<br>Actual      | 2018<br>Adopted     | 2018<br>Revised     | 2018<br>Actual      | 2019<br>Adopted     | 2020<br>Adopted      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>OPERATIONS EXPENDITURES</b>                               |                     |                     |                     |                     |                     |                      |
| Mayor/Council  | \$ 95,360           | \$ 102,448          | \$ 114,448          | \$ 112,641          | \$ 134,164          | \$ 130,872           |
| Executive  | 117,159             | 156,258             | 156,258             | 180,833             | 185,411             | 194,037              |
| City Clerk   | 172,405             | 191,299             | 196,299             | 200,531             | 205,619             | 223,542              |
| Human Resources  | 139,528             | 168,179             | 168,179             | 167,007             | 173,891             | 185,742              |
| Legal  | 87,736              | 128,714             | 128,714             | 117,484             | 127,150             | 130,887              |
| Finance  | 208,634             | 262,527             | 312,527             | 317,070             | 269,447             | 286,342              |
| Central Services   | 42,644              | 48,700              | 48,700              | 43,889              | 49,600              | 49,850               |
| Information Technology                                       | 63,173              | 54,950              | 89,950              | 87,884              | 100,200             | 63,000               |
| Non-Departmental   | 473,906             | 440,094             | 440,094             | 397,369             | 445,622             | 446,997              |
| Police Department  | 1,962,259           | 2,188,056           | 2,188,056           | 2,145,668           | 2,238,957           | 2,355,191            |
| Fire Department  | 1,888,212           | 2,051,736           | 2,247,736           | 2,187,363           | 2,032,590           | 2,183,378            |
| Community Development  | 775,583             | 900,939             | 963,939             | 919,417             | 912,663             | 934,879              |
| Parks, Facilities & Greenways                                | 878,366             | 889,206             | 1,387,556           | 1,390,472           | 1,020,378           | 1,050,062            |
| <b>Total Operating Expenditures</b>                          | <b>6,904,965</b>    | <b>7,583,106</b>    | <b>8,442,456</b>    | <b>8,267,628</b>    | <b>7,895,692</b>    | <b>8,234,779</b>     |
| <b>OTHER FINANCING USES</b>                                  |                     |                     |                     |                     |                     |                      |
| Capital Outlay/Machinery & Equipment                         | 52,436              | 7,500               | 27,500              | 88,636              | 43,282              | 43,282               |
| Capital Improvement Projects                                 | -                   | -                   | -                   | 86,769              | -                   | -                    |
| Interfund Transfers  | 521,394             | 563,395             | 563,395             | 554,199             | 727,805             | 737,805              |
| Internal Service Charges                                     | 331,799             | 348,034             | 348,034             | 342,698             | 310,094             | 261,753              |
| Non-Expenditures/Deposit Refunds                             | 6,550               | 2,750               | 2,750               | 5,052               | 2,750               | 2,750                |
| <b>Total Other Financing Uses</b>                            | <b>912,179</b>      | <b>921,679</b>      | <b>941,679</b>      | <b>1,077,353</b>    | <b>1,083,931</b>    | <b>1,045,590</b>     |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b>                   | <b>7,817,144</b>    | <b>8,504,785</b>    | <b>9,384,135</b>    | <b>9,344,981</b>    | <b>8,979,623</b>    | <b>9,280,369</b>     |
| <b>ENDING FUND BALANCES</b>                                  |                     |                     |                     |                     |                     |                      |
| Unreserved/undesignated                                      | 201,377             | 1,146,004           | 246,664             | 348,838             | 905,906             | 790,978              |
| <b>ENDING FUND BALANCES</b>                                  | <b>201,377</b>      | <b>1,146,004</b>    | <b>246,664</b>      | <b>348,838</b>      | <b>905,906</b>      | <b>790,978</b>       |
| <b>TOTAL EXPENDITURES, OTHER USES,<br/>AND FUND BALANCES</b> | <b>\$ 8,018,521</b> | <b>\$ 9,650,789</b> | <b>\$ 9,630,799</b> | <b>\$ 9,693,819</b> | <b>\$ 9,885,529</b> | <b>\$ 10,071,347</b> |

**2019-2020 Revenues by Fund**

| <u>General Fund</u>                      | <u>2019</u>          | <u>2020</u>          |
|--|----------------------|----------------------|
| Property Tax                             | \$ 2,445,592         | \$ 2,520,652         |
| Sales Tax                                | 1,517,867            | 1,586,403            |
| Business & Excise Taxes                  | 1,167,899            | 1,254,311            |
| Utility Taxes                            | 1,763,508            | 1,814,165            |
| Franchise Fees                           | 242,227              | 244,256              |
| Development Related Permits              | 495,935              | 345,985              |
| Licenses & Permits                       | 148,999              | 149,838              |
| State Shared/Intergov. Revenues & Grants | 140,996              | 141,623              |
| Service Revenues                         | 290,713              | 225,077              |
| Fees & Charges                           | 255,907              | 257,271              |
| Reimbursable Services                    | 266,000              | 266,000              |
| Investment Interest                      | 3,510                | 3,510                |
| Miscellaneous/Transfers                  | 351,350              | 356,350              |
| Total General Fund                       | \$ 9,090,502         | \$ 9,165,440         |
| <br>                                     |                      |                      |
| <u>Reserve Funds</u>                     |                      |                      |
| Revenue Stabilization                    | \$ 84,000            | \$ 89,000            |
| Contingency Reserve                      | 33,000               | 38,000               |
| Total Reserves                           | \$ 117,000           | \$ 127,000           |
| <br>                                     |                      |                      |
| <u>Other Funds</u>                       |                      |                      |
| Street Fund                              | \$ 707,464           | \$ 1,293,135         |
| Street Depreciation Fund                 | 5,000                | 5,000                |
| Hotel/Motel Tax Fund                     | 246,500              | 248,950              |
| Public Safety Mitigation Fund            | 111,950              | 20,800               |
| Glacier NW Settlement Fund               | 3,000                | 3,000                |
| Donations Fund                           | 30                   | 30                   |
| Drug Enforcement Fund                    | 80                   | 80                   |
| GO Bond Debt Service Fund                | 889,371              | 889,371              |
| Capital Projects Fund                    | 585,782              | 585,782              |
| Water Utility Fund                       | 2,562,632            | 2,611,937            |
| Stormwater Utility Fund                  | 1,362,353            | 1,389,600            |
| Equipment Rental & Replacement Fund      | 410,914              | 376,638              |
| Transportation Benefit District Fund     | 93,250               | 95,110               |
| Total Other Funds                        | \$ 6,978,326         | \$ 7,519,433         |
| <br>                                     |                      |                      |
| <b>Total All Funds</b>                   | <b>\$ 16,185,829</b> | <b>\$ 16,811,873</b> |

**Detail Revenues by Type**

| <b>General Fund Revenues</b>                     | <b>2017<br/>Actual</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
|--|------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| <u>Property Tax</u>                              |                        |                         |                        |                         |                         |
| General Property Tax                             | \$ 1,720,434           | \$ 1,721,628            | \$ 1,718,807           | \$ 1,722,733            | \$ 1,783,029            |
| EMS Levy   | 710,436                | 711,036                 | 747,977                | 722,859                 | 737,623                 |
|  | <u>2,430,870</u>       | <u>2,432,664</u>        | <u>2,466,784</u>       | <u>2,445,592</u>        | <u>2,520,652</u>        |
| <u>Sales Taxes</u>                               |                        |                         |                        |                         |                         |
| Local Sales & Use Tax                            | 91,575                 | 89,980                  | 98,556                 | 92,679                  | 95,459                  |
| Retail Sales Tax                                 | 904,812                | 956,320                 | 1,077,008              | 1,258,010               | 1,318,750               |
| Criminal Justice Sales Tax                       | 164,408                | 162,309                 | 177,340                | 167,178                 | 172,193                 |
|  | <u>1,160,795</u>       | <u>1,208,608</u>        | <u>1,352,903</u>       | <u>1,517,867</u>        | <u>1,586,403</u>        |
| <u>Business Taxes</u>                            |                        |                         |                        |                         |                         |
| Business & Occupation Tax                        | 158,051                | 272,655                 | 204,921                | 282,198                 | 292,075                 |
| Square Footage Business & Occupation Tax         | 508,144                | 761,680                 | 763,141                | 816,785                 | 891,945                 |
| Electric Utility Tax                             | 502,918                | 510,107                 | 511,366                | 527,961                 | 546,439                 |
| Gas Utility Tax                                  | 183,298                | 190,000                 | 172,581                | 196,650                 | 202,550                 |
| Sewer Utility Tax                                | 133,013                | 105,687                 | 116,100                | 109,386                 | 112,668                 |
| Garbage Utility Tax                              | 125,257                | 128,828                 | 134,013                | 132,693                 | 136,674                 |
| Telephone Utility Tax                            | 174,337                | 195,191                 | 153,771                | 201,047                 | 205,068                 |
| Water Utility Tax                                | 291,813                | 299,035                 | 300,520                | 308,006                 | 317,246                 |
| Storm Drainage Utility Tax                       | 131,956                | 127,666                 | 111,626                | 287,765                 | 293,521                 |
| Gambling Tax                                     | 3,449                  | 6,541                   | 7,390                  | 6,673                   | 6,803                   |
|  | <u>2,212,235</u>       | <u>2,597,391</u>        | <u>2,475,428</u>       | <u>2,869,165</u>        | <u>3,004,989</u>        |
| <u>Excise Taxes</u>                              |                        |                         |                        |                         |                         |
| Forest Excise Tax                                | 87                     | 82                      | 111                    | 85                      | 87                      |
| Admissions Tax                                   | 58,184                 | 60,939                  | 61,288                 | 62,158                  | 63,401                  |
|  | <u>58,271</u>          | <u>61,021</u>           | <u>61,400</u>          | <u>62,242</u>           | <u>63,487</u>           |
| <u>Licenses &amp; Permits</u>                    |                        |                         |                        |                         |                         |
| Rental Property Business License                 | 41,555                 | 46,350                  | 60,205                 | 47,000                  | 46,999                  |
| Franchise Fees                                   | 223,588                | 233,737                 | 202,694                | 242,227                 | 244,256                 |
| Business Licenses                                | 85,998                 | 82,890                  | 87,491                 | 85,820                  | 86,648                  |
| Building Permits                                 | 29,779                 | 930,000                 | 608,327                | 481,065                 | 337,235                 |
| Plumbing Permits                                 | 3,305                  | 8,630                   | 8,758                  | 7,280                   | 3,000                   |
| Mechanical Permits                               | 3,220                  | 7,490                   | 8,990                  | 4,340                   | 2,500                   |
| Grading Permits                                  | -                      | 250                     | 3,040                  | 250                     | 250                     |
| Sprinkler Permits                                | 859                    | 3,000                   | 4,361                  | 3,000                   | 3,000                   |
| Miscellaneous Fire Permits                       | 4,892                  | 7,203                   | 6,153                  | 5,579                   | 5,590                   |
| Animal Licenses                                  | 6,329                  | 8,500                   | 8,107                  | 6,000                   | 6,000                   |
| Sign Permits                                     | 1,200                  | 1,000                   | 1,050                  | 1,000                   | 1,000                   |
| Miscellaneous Permits & Fees                     | 5,346                  | 1,600                   | 5,951                  | 2,600                   | 2,600                   |
| Alarm Permits                                    | 1,535                  | 1,000                   | 1,500                  | 1,000                   | 1,000                   |
|  | <u>407,606</u>         | <u>1,331,650</u>        | <u>1,006,625</u>       | <u>887,161</u>          | <u>740,078</u>          |
| <u>Grant Proceeds/Intergovernmental Revenues</u> |                        |                         |                        |                         |                         |
| Police Grants                                    | 5,300                  | 5,000                   | 1,822                  | -                       | -                       |
| Fire Grants                                      | 1,270                  | 1,270                   | 1,222                  | 1,200                   | 1,200                   |
| Miscellaneous Grants                             | -                      | 160,000                 | 152,193                | -                       | -                       |
|  | <u>6,570</u>           | <u>166,270</u>          | <u>155,237</u>         | <u>1,200</u>            | <u>1,200</u>            |

**Detail Revenues by Type**

State Shared Revenues

|                                     |         |         |         |         |         |
|-------------------------------------|---------|---------|---------|---------|---------|
| City Assistance                     | -       | 27,682  | 27,682  | -       | -       |
| Criminal Justice - Population       | 2,638   | 2,678   | 2,721   | 3,097   | 3,199   |
| Criminal Justice - Special Programs | 9,574   | 9,476   | 9,836   | 10,230  | 10,537  |
| DUI - Cities                        | 1,414   | 1,648   | 1,387   | 1,648   | 1,648   |
| Liquor Board Excise Tax             | 44,972  | 45,835  | 47,444  | 48,239  | 49,583  |
| Liquor Board Profits                | 78,772  | 80,000  | 77,763  | 76,582  | 75,456  |
|                                     | 137,370 | 167,319 | 166,834 | 139,796 | 140,423 |

Service Revenues

|                           |        |         |         |         |         |
|---------------------------|--------|---------|---------|---------|---------|
| Land Use Applications     | 44,000 | 20,000  | 32,566  | 60,000  | 150,000 |
| Sub-Division Fees         | -      | 12,000  | -       | -       | -       |
| Developer Mitigation Fees | -      | 37,500  | -       | -       | -       |
| Plan Examination Fees     | 46,370 | 250,000 | 612,059 | 221,063 | 65,427  |
| Fire Plan Review Fees     | 2,041  | 5,150   | 11,006  | 5,150   | 5,150   |
| SEPA Review Fees          | 7,500  | 4,500   | 4,500   | 4,500   | 4,500   |
|                           | 99,910 | 329,150 | 660,131 | 290,713 | 225,077 |

Fees & Charges

|                                    |         |         |         |         |         |
|------------------------------------|---------|---------|---------|---------|---------|
| Document Recording Fees            | -       | -       | 991     | -       | -       |
| Invoice Processing                 | 6,192   | 7,210   | 11,178  | 6,500   | 6,500   |
| Criminal Justice Fees              | 22,775  | 17,319  | 18,901  | 18,750  | 18,910  |
| General Copies/Postage/Misc. Sales | 2,092   | 750     | 1,129   | 450     | 450     |
| Fingerprinting Charges             | 147     | 15      | 210     | 100     | 100     |
| Impounded Vehicle Release Fee      | 9,000   | 15,000  | 4,600   | 5,000   | 5,000   |
| Inspection Fees- Fire              | 12,416  | 11,330  | 22,061  | 15,000  | 15,150  |
| Ambulance Transport Fee            | 96,727  | 104,160 | 118,897 | 80,000  | 80,000  |
| Recreation & Event Program Fees    | 97,001  | 104,677 | 110,166 | 86,450  | 86,450  |
|                                    | 246,350 | 260,461 | 288,133 | 212,250 | 212,560 |

Reimbursable Services

|  |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|
|  | 113,159 | 278,545 | 292,237 | 266,000 | 266,000 |
|--|---------|---------|---------|---------|---------|

Fines & Forfeitures

|  |        |        |        |        |        |
|--|--------|--------|--------|--------|--------|
|  | 70,250 | 48,460 | 55,480 | 43,657 | 44,711 |
|--|--------|--------|--------|--------|--------|

Investment Interest

|                       |       |       |       |       |       |
|-----------------------|-------|-------|-------|-------|-------|
| Investment Interest   | 2,487 | 2,600 | 406   | 2,000 | 2,000 |
| Property Tax Interest | 1,516 | 760   | 3,287 | 760   | 760   |
| Sales Tax Interest    | 841   | 750   | 1,560 | 750   | 750   |
|                       | 4,844 | 4,110 | 5,253 | 3,510 | 3,510 |

Miscellaneous

|                            |        |         |         |        |        |
|----------------------------|--------|---------|---------|--------|--------|
| Facilities Rentals         | 18,312 | 10,528  | 5,653   | 7,650  | 7,650  |
| Long Term Leases           | 52,087 | 61,972  | 75,860  | 64,400 | 64,400 |
| Other Property Use Charges | -      | -       | -       | -      | -      |
| Contributions & Donations  | 12,713 | 70,000  | 69,751  | 23,000 | 23,000 |
| Miscellaneous Revenue      | 2,921  | 5,860   | 5,848   | 3,050  | 3,050  |
|                            | 86,032 | 148,361 | 157,112 | 98,100 | 98,100 |

Non-Revenues/Deposits

|  |       |       |        |       |       |
|--|-------|-------|--------|-------|-------|
|  | 6,055 | 2,750 | 11,020 | 3,250 | 3,250 |
|--|-------|-------|--------|-------|-------|

Other Financing Sources

|  |   |   |        |   |   |
|--|---|---|--------|---|---|
|  | - | - | 18,229 | - | - |
|--|---|---|--------|---|---|

Operating Transfers

|  |        |         |         |         |         |
|--|--------|---------|---------|---------|---------|
|  | 96,088 | 392,661 | 319,633 | 250,000 | 255,000 |
|--|--------|---------|---------|---------|---------|

**Total General Fund Revenue**

|  |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | <b>\$ 7,136,406</b> | <b>\$ 9,429,421</b> | <b>\$ 9,492,441</b> | <b>\$ 9,090,502</b> | <b>\$ 9,165,440</b> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|

**2019-2020 Budget  
Detail Revenues by Type**

| <b>Other Fund Revenues</b>               | <b>2017</b>    |                | <b>2018</b>    |                | <b>2020</b>      |  |
|--|----------------|----------------|----------------|----------------|------------------|--|
|  | <b>Actual</b>  | <b>Revised</b> | <b>Actual</b>  | <b>Adopted</b> | <b>Adopted</b>   |  |
| <b>002 Revenue Stabilization Fund</b>    |                |                |                |                |                  |  |
| Transfers In                             | \$ -           | \$ 100,000     | \$ 72,300      | \$ 80,000      | \$ 85,000        |  |
| Interest                                 | 2,747          | 600            | 5,529          | 4,000          | 4,000            |  |
|  | <u>2,747</u>   | <u>100,600</u> | <u>77,829</u>  | <u>84,000</u>  | <u>89,000</u>    |  |
| <b>003 Contingency Reserve</b>           |                |                |                |                |                  |  |
| Transfers In                             | \$ -           | \$ 40,000      | \$ 34,700      | \$ 30,000      | \$ 35,000        |  |
| Interest                                 | 1,399          | 300            | 2,820          | 3,000          | 3,000            |  |
|  | <u>1,399</u>   | <u>40,300</u>  | <u>37,520</u>  | <u>33,000</u>  | <u>38,000</u>    |  |
| <b>101 Street Fund</b>                   |                |                |                |                |                  |  |
| Street Permits                           | \$ 750         | \$ 975         | \$ 1,650       | \$ 975         | \$ 975           |  |
| Transp. Improvement Board Grant          | 30,516         | 384,769        | 384,769        | 69,070         | 529,539          |  |
| Motor Vehicle Fuel (Gas) Tax             | 202,061        | 198,400        | 205,467        | 194,457        | 194,849          |  |
| Multimodal Transportation-City           | 9,809          | 4,000          | 13,206         | 12,950         | 12,760           |  |
| Vehicle License Fees                     | 70,133         | 95,000         | 100,208        | 90,000         | 90,000           |  |
| Investment Interest                      | 10             | -              | 19             | 12             | 12               |  |
| Transfer from REET                       | 100,000        | 125,000        | -              | 125,000        | 250,000          |  |
| Transfer from General Fund               | 160,000        | 140,000        | 225,000        | 140,000        | 140,000          |  |
| Transfer from Street Depreciation Fund   | -              | -              | -              | 75,000         | 75,000           |  |
|  | <u>573,279</u> | <u>948,144</u> | <u>930,318</u> | <u>707,464</u> | <u>1,293,135</u> |  |
| <b>102 Street Depreciation Fund</b>      |                |                |                |                |                  |  |
| Investment Interest                      | \$ 4,853       | \$ 2,200       | \$ 9,046       | \$ 5,000       | \$ 5,000         |  |
|  | <u>4,853</u>   | <u>2,200</u>   | <u>9,046</u>   | <u>5,000</u>   | <u>5,000</u>     |  |
| <b>103 Hotel/Motel Tax Fund</b>          |                |                |                |                |                  |  |
| Hotel/Motel Taxes                        | \$ 213,204     | \$ 243,188     | \$ 274,828     | \$ 245,000     | \$ 247,450       |  |
| Investment Interest                      | 1,810          | 500            | 3,507          | 1,500          | 1,500            |  |
|  | <u>215,014</u> | <u>243,688</u> | <u>278,335</u> | <u>246,500</u> | <u>248,950</u>   |  |
| <b>104 Public Safety Mitigation Fund</b> |                |                |                |                |                  |  |
| Fire Impact Fees                         | \$ 150         | \$ 118,305     | \$ 120,632     | \$ 111,000     | \$ 20,000        |  |
| Investment Interest                      | 1,424          | 950            | 2,200          | 950            | 800              |  |
|  | <u>1,574</u>   | <u>119,255</u> | <u>122,832</u> | <u>111,950</u> | <u>20,800</u>    |  |
| <b>107 Glacier NW Settlement Fund</b>    |                |                |                |                |                  |  |
| Investment Interest                      | \$ 5,995       | \$ 2,000       | \$ 11,479      | \$ 3,000       | \$ 3,000         |  |
|  | <u>5,995</u>   | <u>2,000</u>   | <u>11,479</u>  | <u>3,000</u>   | <u>3,000</u>     |  |
| <b>150 Donations Fund</b>                |                |                |                |                |                  |  |
| Investment Interest                      | \$ 30          | \$ 25          | \$ 57          | \$ 30          | \$ 30            |  |
| Contributions & Donations                | -              | -              | 3,345          | -              | -                |  |
|  | <u>30</u>      | <u>25</u>      | <u>3,402</u>   | <u>30</u>      | <u>30</u>        |  |
| <b>160 Drug Enforcement Fund</b>         |                |                |                |                |                  |  |
| Investment Interest                      | \$ 91          | \$ 40          | \$ 174         | \$ 80          | \$ 80            |  |
|  | <u>91</u>      | <u>40</u>      | <u>174</u>     | <u>80</u>      | <u>80</u>        |  |

**2019-2020 Budget**  
**Detail Revenues by Type**

| Other Fund Revenues                                | 2017                        | 2018                        | 2018                        | 2019                        | 2020                        |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|  | Actual                      | Revised                     | Actual                      | Adopted                     | Adopted                     |
| <b>202 GO Bond Debt Service Fund</b>               |                             |                             |                             |                             |                             |
| Transfer from Capital Projects Fund                | 539,205                     | 250,000                     | 250,000                     | 300,000                     | 300,000                     |
| Transfer from Public Safety Mitigation             | 96,335                      | 96,135                      | 96,135                      | 111,115                     | 111,115                     |
| Transfer from General Fund                         | 135,590                     | 423,395                     | 423,395                     | 478,256                     | 478,256                     |
|  | <u>771,131</u>              | <u>769,530</u>              | <u>769,530</u>              | <u>889,371</u>              | <u>889,371</u>              |
| <b>301 Capital Projects Fund</b>                   |                             |                             |                             |                             |                             |
| Real Estate Excise Tax - 1st .25 Percent           | \$ 343,730                  | \$ 260,000                  | \$ 681,345                  | \$ 275,000                  | \$ 275,000                  |
| Real Estate Excise Tax - 2nd .25 Percent           | 342,230                     | 260,000                     | 681,345                     | 275,000                     | 275,000                     |
| Pierce County LTAC Grant                           | 141,121                     | 35,000                      | 21,879                      | -                           | -                           |
| CTED Grant   | 20,370                      | -                           | -                           | -                           | -                           |
| Investment Interest                                | 3,123                       | 750                         | 7,655                       | 500                         | 500                         |
| Miscellaneous Revenue                              | 11,000                      | 10,000                      | 2,919                       | -                           | -                           |
| Transfer from General Fund                         | -                           | -                           | -                           | 35,282                      | 35,282                      |
|  | <u>861,574</u>              | <u>757,302</u>              | <u>1,586,694</u>            | <u>585,782</u>              | <u>585,782</u>              |
| <b>401 Water Utility Fund</b>                      |                             |                             |                             |                             |                             |
| Water Service                                      | 2,387,160                   | 2,416,890                   | 2,460,682                   | 2,465,228                   | 2,514,533                   |
| Water Turn-On Fee                                  | 53                          | -                           | 175                         | -                           | -                           |
| Permits/Inspection Fee                             | 23,778                      | 25,000                      | 22,679                      | 20,000                      | 20,000                      |
| Hydrant Use  | 1,550                       | 2,000                       | 2,630                       | 1,000                       | 1,000                       |
| Misc. Revenue - Penalties                          | 19,233                      | 20,500                      | 17,784                      | 20,500                      | 20,500                      |
| Investment Interest                                | 35,961                      | 15,000                      | 69,211                      | 25,000                      | 25,000                      |
| Miscellaneous Revenue                              | 701                         | 1,400                       | 175                         | 100                         | 100                         |
| Utility Deposits                                   | 50,441                      | -                           | 45,872                      | -                           | -                           |
| Retainage Proceeds                                 | 26,350                      | -                           | 14,262                      | -                           | -                           |
| Transfer From General Fund                         | 30,804                      | 30,804                      | 30,804                      | 30,804                      | 30,804                      |
|  | <u>2,576,032</u>            | <u>2,511,594</u>            | <u>2,664,321</u>            | <u>2,562,632</u>            | <u>2,611,937</u>            |
| <b>403 Stormwater Utility Fund</b>                 |                             |                             |                             |                             |                             |
| DOE Stormwater Grant                               | 171,279                     | -                           | 49,352                      | -                           | -                           |
| Stormwater Management                              | 1,319,559                   | 1,335,640                   | 1,366,573                   | 1,362,353                   | 1,389,600                   |
| System Development Charge                          | -                           | -                           | 1,088,500                   | -                           | -                           |
| Retainage Proceeds                                 | 6,511                       | -                           | 9,709                       | -                           | -                           |
|  | <u>1,519,471</u>            | <u>1,350,640</u>            | <u>2,556,017</u>            | <u>1,362,353</u>            | <u>1,389,600</u>            |
| <b>501 Equipment Rental &amp; Replacement Fund</b> |                             |                             |                             |                             |                             |
| Replacement Reserves                               | \$ 386,878                  | \$ 437,291                  | \$ 442,966                  | \$ 399,914                  | \$ 365,638                  |
| Investment Interest                                | 14,057                      | 3,000                       | 27,079                      | 5,000                       | 5,000                       |
| Sale of Surplus Property                           | 7,572                       | 6,000                       | 44,762                      | 6,000                       | 6,000                       |
|  | <u>408,507</u>              | <u>446,291</u>              | <u>514,807</u>              | <u>410,914</u>              | <u>376,638</u>              |
| <b>631 Transportation Benefit District Fund</b>    |                             |                             |                             |                             |                             |
| Vehicle License Fees                               | \$ 97,502                   | \$ 93,000                   | \$ 96,348                   | \$ 93,000                   | \$ 94,860                   |
| Investment Interest                                | 506                         | 100                         | 1,079                       | 250                         | 250                         |
|  | <u>98,008</u>               | <u>93,100</u>               | <u>97,427</u>               | <u>93,250</u>               | <u>95,110</u>               |
| <b>Total All Other Funds</b>                       | <u>7,039,703</u>            | <u>7,384,710</u>            | <u>9,659,730</u>            | <u>7,095,326</u>            | <u>7,646,433</u>            |
| <b>Total Revenues</b>                              | <u><b>\$ 14,176,108</b></u> | <u><b>\$ 16,814,131</b></u> | <u><b>\$ 19,152,172</b></u> | <u><b>\$ 16,185,829</b></u> | <u><b>\$ 16,811,873</b></u> |

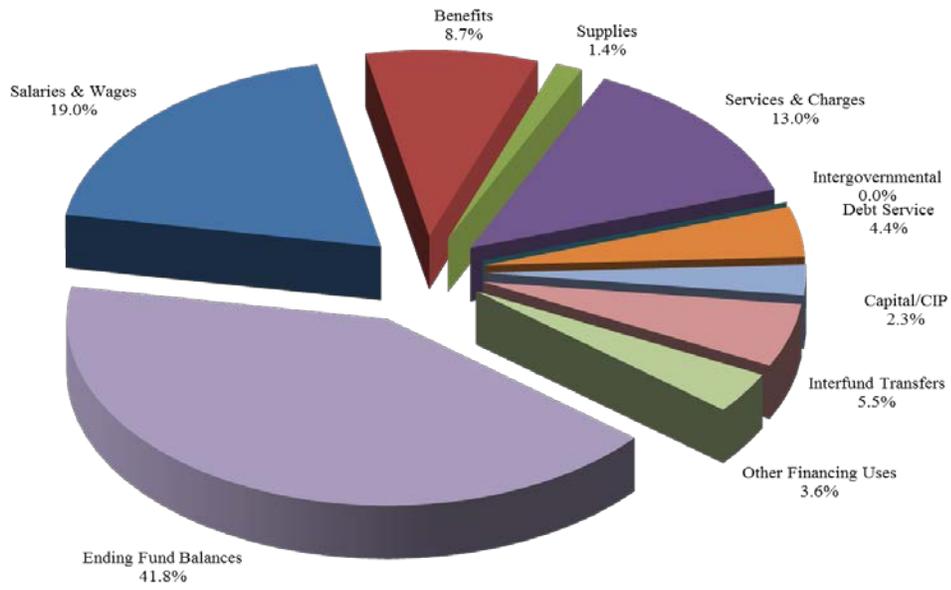
**Expenditures by Department**

| <u>General Fund</u>                      | <u>2019</u>          | <u>2020</u>          |
|--|----------------------|----------------------|
| Governance                               |                      |                      |
| Mayor & City Council                     | \$ 134,482           | \$ 131,019           |
| Executive & Legal Services               | 313,579              | 325,481              |
| City Clerk                               | 206,351              | 223,909              |
| Human Resources                          | 174,623              | 186,109              |
| Finance Department                       |                      |                      |
| Budget & Accounting                      | 270,776              | 287,619              |
| Central & I.T. Services                  | 160,158              | 118,340              |
| Police Department                        |                      |                      |
| Police Administration & Support Services | 592,418              | 619,960              |
| Police Operations                        | 1,804,520            | 1,838,395            |
| Fire Department                          |                      |                      |
| Fire Administration & Support Services   | 574,976              | 604,908              |
| Fire Operations                          | 544,035              | 581,677              |
| EMS                                      | 1,042,620            | 1,130,451            |
| Planning & Building/Comm Dev             |                      |                      |
| Emergency Management                     | 25,994               | 26,537               |
| Building                                 | 528,400              | 546,917              |
| Planning                                 | 376,886              | 382,951              |
| Parks & Greenways                        |                      |                      |
| Recreation & Events                      | 179,460              | 188,294              |
| Parks                                    | 286,513              | 300,617              |
| Museum                                   | 31,260               | 33,193               |
| Facilities                               | 251,221              | 263,558              |
| Greenways                                | 173,422              | 175,986              |
| Tourism                                  | 131,752              | 126,896              |
| Non-Departmental                         | 1,176,177            | 1,187,552            |
| Total General Fund                       | \$ 8,979,623         | \$ 9,280,369         |
| <u>Other Funds</u>                       |                      |                      |
| Street Fund                              | \$ 734,228           | \$ 1,296,151         |
| Street Depreciation Fund                 | 95,000               | 95,000               |
| Hotel/Motel Tax Fund                     | 254,689              | 233,000              |
| Public Safety Mitigation Fund            | 111,115              | 111,115              |
| GO Bond Debt Service Fund                | 889,371              | 889,371              |
| Capital Projects Fund                    | 894,270              | 619,270              |
| Water Utility Fund                       | 2,286,981            | 1,929,104            |
| Stormwater Utility Fund                  | 1,469,625            | 1,571,780            |
| Equipment Rental & Replacement Fund      | 167,206              | 146,086              |
| Transportation Benefit District Fund     | 94,200               | 96,510               |
| Total Other Funds                        | \$ 6,996,685         | \$ 6,987,386         |
| <b>Total All Funds</b>                   | <b>\$ 15,976,308</b> | <b>\$ 16,267,755</b> |

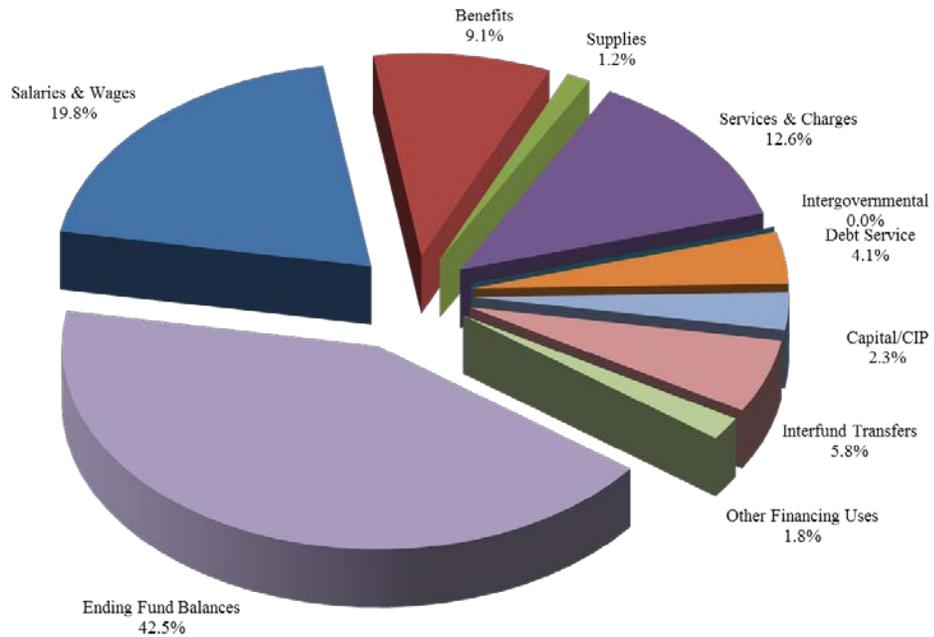
**EXPENDITURES BY OBJECT CATEGORY**

|   | 2017                 | 2018                 |                      | 2019                 | 2020                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Actual               | Rev. Budget          | Actual               | Adopted              | Adopted              |
| <b>EXPENDITURES BY OBJECT CATEGORY</b>                    |                      |                      |                      |                      |                      |
| <i>Salaries &amp; Wages</i>                               | \$ 4,443,564         | \$ 5,372,086         | \$ 5,391,082         | \$ 5,221,075         | \$ 5,594,670         |
| <i>Benefits</i>   | 1,847,453            | 2,281,049            | 2,035,266            | 2,387,963            | 2,568,918            |
| <i>Supplies</i>   | 361,856              | 364,908              | 406,760              | 374,342              | 342,649              |
| <i>Services &amp; Charges</i>                             | 3,082,873            | 3,442,400            | 3,802,753            | 3,577,764            | 3,576,474            |
| <i>Intergovernmental</i>                                  | 500,309              | 535,229              | 383,710              | -                    | -                    |
| <b>SUBTOTAL OPERATING EXPENDITURES</b>                    | <b>10,236,055</b>    | <b>11,995,672</b>    | <b>12,019,571</b>    | <b>11,561,144</b>    | <b>12,082,711</b>    |
| <i>Capital Outlay</i>                                     | 269,775              | 102,500              | 177,787              | 43,282               | 43,282               |
| <i>Capital Improvement Projects</i>                       | 1,249,234            | 1,522,756            | 1,324,901            | 513,259              | 654,987              |
| <i>Interfund Transfers</i>                                | 1,158,022            | 1,622,191            | 1,344,967            | 1,509,420            | 1,653,920            |
| <i>Debt Service - Other</i>                               | 89,657               | 89,344               | 86,898               | 89,344               | 57,270               |
| <i>Debt Service - Civic Center</i>                        | 963,800              | 961,800              | 961,800              | 1,111,601            | 1,111,601            |
| <i>Internal Service Charges</i>                           | 386,878              | 448,302              | 442,966              | 399,914              | 365,638              |
| <i>Internal Services-Capital</i>                          | 353,295              | 327,084              | 241,976              | 167,206              | 146,086              |
| <i>One-Time Expenditures (Operations)</i>                 | 144,883              | 202,959              | 243,674              | 578,389              | 149,510              |
| <i>Non-Expenditures/Deposit Refunds</i>                   | 62,776               | 2,750                | 90,148               | 2,750                | 2,750                |
| <b>SUBTOTAL OTHER FINANCING USES</b>                      | <b>4,678,321</b>     | <b>5,279,686</b>     | <b>4,915,117</b>     | <b>4,415,165</b>     | <b>4,185,044</b>     |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b>                | <b>14,914,375</b>    | <b>17,275,357</b>    | <b>16,934,688</b>    | <b>15,976,308</b>    | <b>16,267,755</b>    |
| <i>Ending Fund Balances</i>                               | 10,392,636           | 9,922,920            | 12,601,630           | 11,469,473           | 12,012,592           |
| <b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b> | <b>\$ 25,307,011</b> | <b>\$ 27,198,277</b> | <b>\$ 29,536,318</b> | <b>\$ 27,445,781</b> | <b>\$ 28,280,347</b> |

**2019 Adopted Budget by Object Category**  
**\$27,445,781**



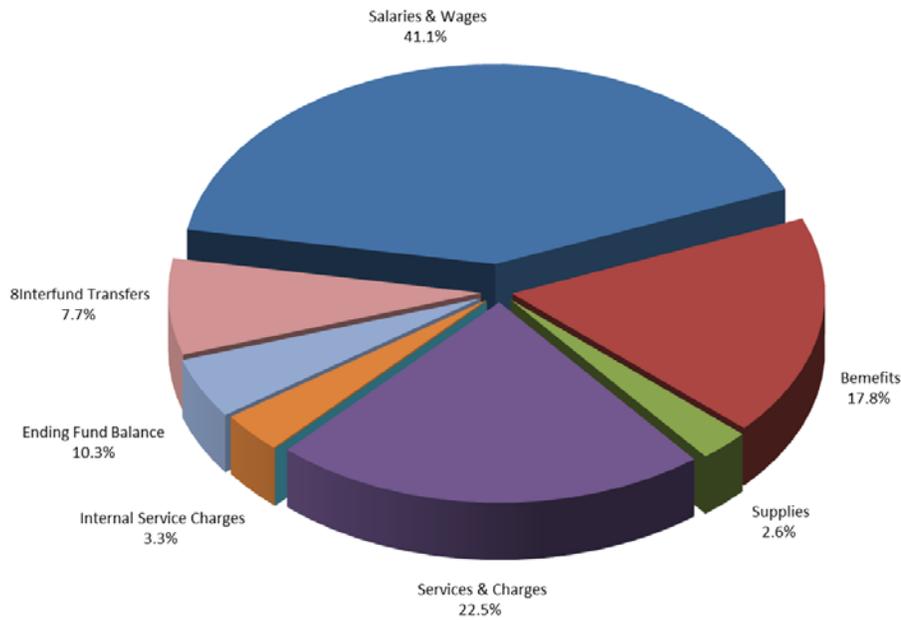
**2020 Adopted Budget by Object Category**  
**\$28,280,347**



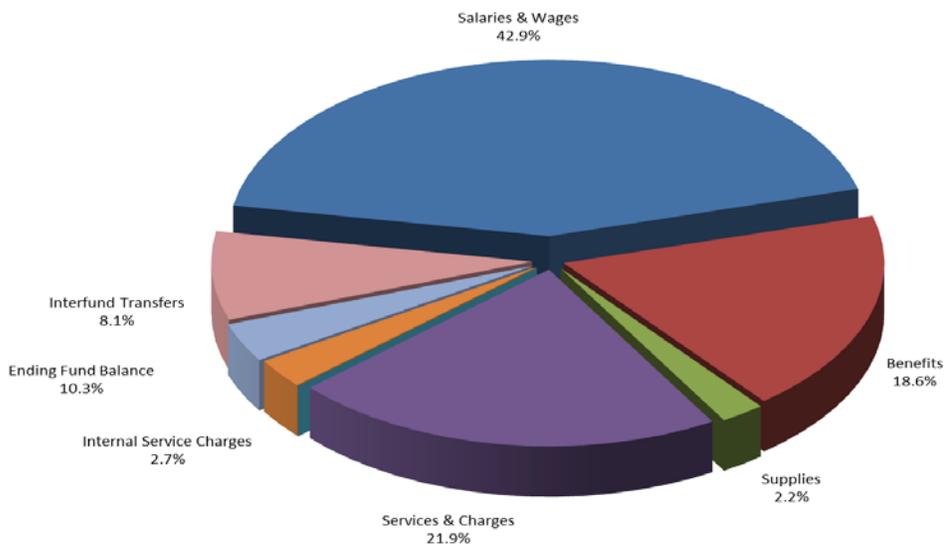
**EXPENDITURES BY OBJECT CATEGORY  
GENERAL FUND**

|   | 2017                | 2018                |                     | 2019                | 2020                 |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | Actual              | Rev. Budget         | Actual              | Adopted             | Adopted              |
| <b>EXPENDITURES BY OBJECT CATEGORY</b>                    |                     |                     |                     |                     |                      |
| <i>Salaries &amp; Wages</i>                               | \$ 3,283,321        | \$ 4,019,795        | \$ 4,127,985        | \$ 3,862,934        | \$ 4,128,790         |
| <i>Benefits</i>   | 1,308,341           | 1,610,255           | 1,448,550           | 1,674,392           | 1,790,118            |
| <i>Supplies</i>   | 217,383             | 233,418             | 246,468             | 243,642             | 213,759              |
| <i>Services &amp; Charges</i>                             | 1,595,842           | 2,044,109           | 2,061,155           | 2,114,724           | 2,102,112            |
| <i>Intergovernmental</i>                                  | 500,078             | 534,879             | 383,470             | -                   | -                    |
| <b>SUBTOTAL OPERATING EXPENDITURES</b>                    | <b>6,904,966</b>    | <b>8,442,456</b>    | <b>8,267,628</b>    | <b>7,895,692</b>    | <b>8,234,779</b>     |
| <i>Capital Outlay</i>                                     | 52,436              | 27,500              | 88,636              | 43,282              | 43,282               |
| <i>Capital Improvement Projects</i>                       | -                   | -                   | 86,769              | -                   | -                    |
| <i>Interfund Transfers</i>                                | 521,394             | 563,395             | 554,199             | 727,805             | 737,805              |
| <i>Internal Service Charges</i>                           | 331,799             | 348,034             | 342,698             | 310,094             | 261,753              |
| <i>Non-Expenditure/Deposit Refunds</i>                    | 6,550               | 2,750               | 5,052               | 2,750               | 2,750                |
| <b>SUBTOTAL OTHER FINANCING USES</b>                      | <b>912,179</b>      | <b>941,679</b>      | <b>1,077,353</b>    | <b>1,083,931</b>    | <b>1,045,590</b>     |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b>                | <b>7,817,145</b>    | <b>9,384,135</b>    | <b>9,344,981</b>    | <b>8,979,623</b>    | <b>9,280,369</b>     |
| <i>Ending Fund Balances</i>                               | 201,377             | 246,664             | 348,838             | 905,906             | 790,978              |
| <b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b> | <b>\$ 8,018,522</b> | <b>\$ 9,630,799</b> | <b>\$ 9,693,819</b> | <b>\$ 9,885,529</b> | <b>\$ 10,071,347</b> |

2019 Adopted General Fund Budget by Object Category  
\$9,885,529



2020 Adopted General Fund Budget by Object Category  
\$10,071,347



2018 Actual Expenditures  
Classification By Fund

| FUND TITLE                                  | PERSONNEL           | SUPPLIES          | SERVICES & CHARGES  | INTERGOV SERVICES | CAPITAL OUTLAY      | DEBT SERVICE        | INTERFUND TRANSFERS/CHGS/OTHER | END FUND BALANCE     | TOTAL EXPENDITURES   |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|--------------------------------|----------------------|----------------------|
| <b>GOVERNMENTAL FUNDS</b>                   |                     |                   |                     |                   |                     |                     |                                |                      |                      |
| General Fund - by department                |                     |                   |                     |                   |                     |                     |                                |                      |                      |
| Governance                                  | \$ 698,505          | \$ 3,606          | \$ 76,373           | \$ 12             | \$ -                | \$ -                | \$ 2,169                       | \$ -                 | \$ 780,665           |
| Support Services                            | 254,121             | 8,637             | 153,709             | 32,376            | -                   | -                   | 6,024                          | -                    | 454,867              |
| Police                                      | 1,745,056           | 70,474            | 171,140             | 158,998           | 9,736               | -                   | 142,289                        | -                    | 2,297,692            |
| Fire  | 1,909,251           | 29,804            | 179,470             | 68,837            | 40,977              | -                   | 141,116                        | -                    | 2,369,456            |
| Community Development                       | 527,023             | 2,619             | 381,797             | 7,977             | -                   | -                   | 8,011                          | -                    | 927,428              |
| Public Works - Parks & Greenways            | 432,463             | 130,940           | 825,575             | 1,494             | 124,693             | -                   | 43,089                         | -                    | 1,558,254            |
| Non-Departmental/Other Financing Uses       | 10,115              | 389               | 273,089             | 113,776           | -                   | -                   | 559,251                        | 348,838              | 1,305,457            |
| <b>General Fund Total</b>                   | <b>5,576,534</b>    | <b>246,468</b>    | <b>2,061,155</b>    | <b>383,470</b>    | <b>175,405</b>      | <b>-</b>            | <b>901,948</b>                 | <b>348,838</b>       | <b>9,693,819</b>     |
| Reserve funds                               |                     |                   |                     |                   |                     |                     |                                |                      |                      |
| Public Works - Streets                      | \$ 203,864          | \$ 17,866         | \$ 254,265          | \$ 6              | \$ 365,381          | \$ -                | \$ 36,625                      | \$ 570,767           | \$ 979,511           |
| Street Depreciation                         | -                   | -                 | -                   | -                 | 8,707               | -                   | -                              | 497,976              | 506,683              |
| Hotel/Motel Tax                             | -                   | -                 | 126,327             | 3,000             | -                   | -                   | 129,633                        | 255,204              | 514,164              |
| Public Safety Mitigation                    | 12,856              | -                 | -                   | -                 | 63,354              | -                   | 96,135                         | 71,225               | 243,569              |
| Glacier NW Settlement                       | -                   | -                 | -                   | -                 | -                   | -                   | -                              | 637,713              | 637,713              |
| Donations                                   | -                   | -                 | -                   | -                 | -                   | -                   | -                              | 6,537                | 6,537                |
| Drug Enforcement                            | -                   | -                 | -                   | -                 | -                   | -                   | -                              | 9,644                | 9,644                |
| Debt Service                                | -                   | -                 | 450                 | -                 | -                   | 769,080             | -                              | -                    | 769,530              |
| Capital Improvements                        | -                   | -                 | -                   | -                 | 246,975             | 54,824              | 567,919                        | 1,259,001            | 2,128,719            |
| <b>TOTAL GOV'T FUND EXPENDITURES</b>        | <b>5,793,254</b>    | <b>264,334</b>    | <b>2,442,197</b>    | <b>386,476</b>    | <b>859,821</b>      | <b>823,904</b>      | <b>1,732,260</b>               | <b>3,758,408</b>     | <b>16,060,655</b>    |
| <b>PROPRIETARY FUNDS</b>                    |                     |                   |                     |                   |                     |                     |                                |                      |                      |
| Water                                       | \$ 827,522          | \$ 66,606         | \$ 767,596          | \$ 57             | \$ 494,064          | \$ 147,436          | \$ 110,977                     | \$ 4,035,347         | \$ 6,449,605         |
| Stormwater                                  | 818,428             | 75,820            | 719,736             | 178               | 148,804             | 76,908              | 34,843                         | 3,009,431            | 4,884,146            |
| <b>TOTAL PROPRIETARY FUND EXPENDITURES</b>  | <b>1,645,951</b>    | <b>142,427</b>    | <b>1,487,332</b>    | <b>235</b>        | <b>642,867</b>      | <b>224,344</b>      | <b>145,820</b>                 | <b>7,044,778</b>     | <b>11,333,751</b>    |
| <b>INTERNAL SERVICE FUND</b>                |                     |                   |                     |                   |                     |                     |                                |                      |                      |
| Equipment Rental & Replacement              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 241,976          | \$ -                | \$ -                           | \$ 1,740,192         | \$ 1,982,168         |
| <b>TOTAL INTERNAL SVC FUND EXPENDITURES</b> | <b>-</b>            | <b>-</b>          | <b>-</b>            | <b>-</b>          | <b>241,976</b>      | <b>-</b>            | <b>-</b>                       | <b>1,740,192</b>     | <b>1,982,168</b>     |
| <b>FIDUCIARY FUND</b>                       |                     |                   |                     |                   |                     |                     |                                |                      |                      |
| Transportation Benefit District             | \$ -                | \$ -              | \$ 1,283            | \$ 100,208        | \$ -                | \$ -                | \$ -                           | \$ 58,252            | \$ 159,743           |
| <b>TOTAL FIDUCIARY FUND EXPENDITURES</b>    | <b>-</b>            | <b>-</b>          | <b>1,283</b>        | <b>100,208</b>    | <b>-</b>            | <b>-</b>            | <b>-</b>                       | <b>58,252</b>        | <b>159,743</b>       |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 7,439,205</b> | <b>\$ 406,761</b> | <b>\$ 3,930,813</b> | <b>\$ 486,918</b> | <b>\$ 1,744,665</b> | <b>\$ 1,048,248</b> | <b>\$ 1,878,080</b>            | <b>\$ 12,601,629</b> | <b>\$ 29,536,317</b> |

2019 Adopted Expenditures  
Classification By Fund

| FUND TITLE                                  | PERSONNEL           | SUPPLIES          | SERVICES & CHARGES  | CAPITAL OUTLAY    | DEBT SERVICE        | INTERFUND TRANSFERS/CHGS/OTHER | END FUND BALANCE     | TOTAL EXPENDITURES   |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|--------------------------------|----------------------|----------------------|
| <b>GOVERNMENTAL FUNDS</b>                   |                     |                   |                     |                   |                     |                                |                      |                      |
| General Fund - by department                |                     |                   |                     |                   |                     |                                |                      |                      |
| Governance                                  | \$ 721,815          | \$ 5,300          | \$ 99,120           | \$ -              | \$ -                | \$ 2,800                       | \$ -                 | \$ 829,035           |
| Support Services                            | 224,872             | 37,450            | 156,925             | -                 | -                   | 11,687                         | -                    | 430,934              |
| Police                                      | 1,849,723           | 69,614            | 319,619             | -                 | -                   | 157,981                        | -                    | 2,396,938            |
| Fire  | 1,777,141           | 24,900            | 230,549             | 8,000             | 35,282              | 85,759                         | -                    | 2,161,631            |
| Community Development                       | 546,261             | 7,628             | 358,774             | -                 | -                   | 18,617                         | -                    | 931,280              |
| Public Works - Parks & Greenways            | 413,513             | 98,000            | 508,865             | -                 | -                   | 33,250                         | -                    | 1,053,628            |
| Non-Departmental/Other Financing Uses       | 4,000               | 750               | 440,872             | -                 | -                   | 730,555                        | 905,906              | 2,082,083            |
| <b>General Fund Total</b>                   | <b>5,537,326</b>    | <b>243,642</b>    | <b>2,114,724</b>    | <b>8,000</b>      | <b>35,282</b>       | <b>1,040,649</b>               | <b>905,906</b>       | <b>9,885,529</b>     |
| Reserve funds                               |                     |                   |                     |                   |                     |                                |                      |                      |
| Public Works - Streets                      | \$ 226,638          | \$ 46,600         | \$ 348,717          | \$ 81,259         | \$ -                | \$ 31,014                      | \$ 719,858           | \$ 744,378           |
| Street Depreciation                         | -                   | -                 | -                   | 20,000            | -                   | 75,000                         | 393,907              | 488,907              |
| Hotel/Motel Tax                             | -                   | -                 | 84,189              | -                 | -                   | 170,500                        | 180,095              | 434,784              |
| Public Safety Mitigation                    | -                   | -                 | -                   | -                 | -                   | 111,115                        | 104,907              | 216,022              |
| Glacier NW Settlement                       | -                   | -                 | -                   | -                 | -                   | -                              | 673,618              | 673,618              |
| Donations                                   | -                   | -                 | -                   | -                 | -                   | -                              | 6,421                | 6,421                |
| Drug Enforcement                            | -                   | -                 | -                   | -                 | -                   | -                              | 9,678                | 9,678                |
| Debt Service                                | -                   | -                 | 450                 | -                 | 888,921             | -                              | 372,246              | 1,261,617            |
| Capital Improvements                        | -                   | -                 | 400,000             | 12,000            | 57,270              | 425,000                        | 950,513              | 1,844,783            |
| <b>TOTAL GOV'T FUND EXPENDITURES</b>        | <b>5,763,965</b>    | <b>290,242</b>    | <b>2,948,080</b>    | <b>121,259</b>    | <b>981,473</b>      | <b>1,853,277</b>               | <b>4,327,299</b>     | <b>16,285,595</b>    |
| <b>PROPRIETARY FUNDS</b>                    |                     |                   |                     |                   |                     |                                |                      |                      |
| Water                                       | \$ 915,448          | \$ 59,000         | \$ 729,174          | \$ 400,000        | \$ 165,097          | \$ 18,262                      | \$ 4,044,948         | \$ 6,331,929         |
| Stormwater                                  | 929,625             | 25,100            | 385,149             | -                 | 88,892              | 40,860                         | 2,701,075            | 4,170,700            |
| <b>TOTAL PROPRIETARY FUND EXPENDITURES</b>  | <b>1,845,074</b>    | <b>84,101</b>     | <b>1,114,323</b>    | <b>400,000</b>    | <b>253,989</b>      | <b>59,121</b>                  | <b>6,746,023</b>     | <b>10,502,629</b>    |
| <b>INTERNAL SERVICE FUND</b>                |                     |                   |                     |                   |                     |                                |                      |                      |
| Equipment Rental & Replacement              | \$ -                | \$ -              | \$ 50               | \$ 167,156        | \$ -                | \$ -                           | \$ 1,347,919         | \$ 1,515,125         |
| <b>TOTAL INTERNAL SVC FUND EXPENDITURES</b> | <b>-</b>            | <b>-</b>          | <b>50</b>           | <b>167,156</b>    | <b>-</b>            | <b>-</b>                       | <b>1,347,919</b>     | <b>1,515,125</b>     |
| <b>FIDUCIARY FUND</b>                       |                     |                   |                     |                   |                     |                                |                      |                      |
| Transportation Benefit District             | \$ -                | \$ -              | \$ 94,200           | \$ -              | \$ -                | \$ -                           | \$ 33,745            | \$ 127,945           |
| <b>TOTAL FIDUCIARY FUND EXPENDITURES</b>    | <b>-</b>            | <b>-</b>          | <b>94,200</b>       | <b>-</b>          | <b>-</b>            | <b>-</b>                       | <b>33,745</b>        | <b>127,945</b>       |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 7,609,039</b> | <b>\$ 374,343</b> | <b>\$ 4,156,653</b> | <b>\$ 688,415</b> | <b>\$ 1,235,462</b> | <b>\$ 1,912,399</b>            | <b>\$ 12,454,986</b> | <b>\$ 28,431,294</b> |

2020 Adopted Expenditures  
Classification By Fund

| FUND TITLE                                  | PERSONNEL           | SUPPLIES          | SERVICES & CHARGES  | CAPITAL OUTLAY    | DEBT SERVICE        | INTERFUND TRANSFERS/CHGS/OTHER | END FUND BALANCE     | TOTAL EXPENDITURES   |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|--------------------------------|----------------------|----------------------|
| <b>GOVERNMENTAL FUNDS</b>                   |                     |                   |                     |                   |                     |                                |                      |                      |
| General Fund - by department                |                     |                   |                     |                   |                     |                                |                      |                      |
| Governance                                  | \$ 764,782          | \$ 5,300          | \$ 94,997           | \$ -              | \$ -                | \$ 1,438                       | \$ -                 | \$ 866,517           |
| Support Services                            | 241,117             | 8,050             | 150,025             | -                 | -                   | 6,767                          | -                    | 405,959              |
| Police                                      | 1,959,100           | 73,410            | 322,681             | -                 | -                   | 103,164                        | -                    | 2,458,355            |
| Fire  | 1,926,970           | 24,900            | 231,509             | 8,000             | 35,282              | 90,375                         | -                    | 2,317,036            |
| Community Development                       | 582,118             | 3,799             | 348,962             | -                 | -                   | 21,527                         | -                    | 956,406              |
| Public Works - Parks & Greenways            | 440,821             | 97,550            | 511,691             | -                 | -                   | 38,481                         | -                    | 1,088,544            |
| Non-Departmental/Other Financing Uses       | 4,000               | 750               | 442,247             | -                 | -                   | 740,555                        | 790,978              | 1,978,530            |
| <b>General Fund Total</b>                   | <b>5,918,908</b>    | <b>213,759</b>    | <b>2,102,112</b>    | <b>8,000</b>      | <b>35,282</b>       | <b>1,002,308</b>               | <b>790,978</b>       | <b>10,071,347</b>    |
| Reserve funds                               |                     |                   |                     |                   |                     |                                |                      |                      |
| Public Works - Streets                      | \$ 242,859          | \$ 44,290         | \$ 348,717          | \$ 622,987        | \$ -                | \$ 37,298                      | \$ 846,858           | \$ 1,303,285         |
| Street Depreciation                         | -                   | -                 | -                   | 20,000            | -                   | 75,000                         | 303,907              | 398,907              |
| Hotel/Motel Tax                             | -                   | -                 | 53,000              | -                 | -                   | 180,000                        | 196,045              | 429,045              |
| Public Safety Mitigation                    | -                   | -                 | -                   | -                 | -                   | 111,115                        | 14,592               | 125,707              |
| Glacier NW Settlement                       | -                   | -                 | -                   | -                 | -                   | -                              | 640,618              | 640,618              |
| Donations                                   | -                   | -                 | -                   | -                 | -                   | -                              | 6,451                | 6,451                |
| Drug Enforcement                            | -                   | -                 | -                   | -                 | -                   | -                              | 9,758                | 9,758                |
| Debt Service                                | -                   | -                 | 450                 | -                 | 888,921             | -                              | -                    | 889,371              |
| Capital Improvements                        | -                   | -                 | -                   | 12,000            | 57,270              | 550,000                        | 338,758              | 958,028              |
| <b>TOTAL GOV'T FUND EXPENDITURES</b>        | <b>6,161,767</b>    | <b>258,049</b>    | <b>2,504,279</b>    | <b>662,987</b>    | <b>981,473</b>      | <b>1,955,721</b>               | <b>3,155,099</b>     | <b>15,679,374</b>    |
| <b>PROPRIETARY FUNDS</b>                    |                     |                   |                     |                   |                     |                                |                      |                      |
| Water                                       | \$ 983,041          | \$ 59,500         | \$ 734,562          | \$ -              | \$ 133,338          | \$ 18,663                      | \$ 4,727,781         | \$ 6,656,885         |
| Stormwater                                  | 1,018,780           | 25,100            | 391,084             | -                 | 88,892              | 47,924                         | 2,518,895            | 4,090,675            |
| <b>TOTAL PROPRIETARY FUND EXPENDITURES</b>  | <b>2,001,822</b>    | <b>84,601</b>     | <b>1,125,645</b>    | <b>-</b>          | <b>222,230</b>      | <b>66,588</b>                  | <b>7,246,676</b>     | <b>10,747,560</b>    |
| <b>INTERNAL SERVICE FUND</b>                |                     |                   |                     |                   |                     |                                |                      |                      |
| Equipment Rental & Replacement              | \$ -                | \$ -              | \$ 50               | \$ 146,036        | \$ -                | \$ -                           | \$ 1,578,472         | \$ 1,724,558         |
| <b>TOTAL INTERNAL SVC FUND EXPENDITURES</b> | <b>-</b>            | <b>-</b>          | <b>50</b>           | <b>146,036</b>    | <b>-</b>            | <b>-</b>                       | <b>1,578,472</b>     | <b>1,724,558</b>     |
| <b>FIDUCIARY FUND</b>                       |                     |                   |                     |                   |                     |                                |                      |                      |
| Transportation Benefit District             | \$ -                | \$ -              | \$ 96,510           | \$ -              | \$ -                | \$ -                           | \$ 32,345            | \$ 128,855           |
| <b>TOTAL FIDUCIARY FUND EXPENDITURES</b>    | <b>-</b>            | <b>-</b>          | <b>96,510</b>       | <b>-</b>          | <b>-</b>            | <b>-</b>                       | <b>32,345</b>        | <b>128,855</b>       |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 8,163,589</b> | <b>\$ 342,650</b> | <b>\$ 3,726,484</b> | <b>\$ 809,023</b> | <b>\$ 1,203,703</b> | <b>\$ 2,022,308</b>            | <b>\$ 12,012,592</b> | <b>\$ 28,280,347</b> |

**ESTIMATE OF ENDING FUND BALANCES**

| <b>Fund</b>                | <b>2017 Actual</b>   | <b>2018 Actual</b>   | <b>2019 Adopted Budget</b> | <b>2020 Adopted Budget</b> |
|----------------------------|----------------------|----------------------|----------------------------|----------------------------|
| General                    | \$ 209,868           | \$ 348,838           | \$ 905,906                 | \$ 790,978                 |
| Revenue Stabalization Fund | \$ 301,595           | \$ 379,424           | \$ 490,395                 | \$ 579,395                 |
| Contingency Fund           | \$ 153,823           | \$ 191,343           | \$ 229,463                 | \$ 267,463                 |
| Street                     | \$ 49,193            | \$ 101,504           | \$ 10,150                  | \$ 7,134                   |
| Street Depreciation        | \$ 497,638           | \$ 497,976           | \$ 393,907                 | \$ 303,907                 |
| Hotel/Motel Tax            | \$ 235,829           | \$ 255,204           | \$ 180,095                 | \$ 196,045                 |
| Public Safety Migration    | \$ 120,737           | \$ 71,225            | \$ 104,907                 | \$ 14,592                  |
| Glacier NW Settlement      | \$ 626,233           | \$ 637,713           | \$ 637,618                 | \$ 640,618                 |
| Donations                  | \$ 3,134             | \$ 6,537             | \$ 6,421                   | \$ 6,451                   |
| Drug Enforcment            | \$ 9,471             | \$ 9,644             | \$ 9,678                   | \$ 9,758                   |
| Capital Projects           | \$ 542,025           | \$ 392,486           | \$ 372,246                 | \$ 338,758                 |
| Water Utility              | \$ 3,785,284         | \$ 4,035,347         | \$ 4,044,948               | \$ 4,727,781               |
| Stormwater Utlity          | \$ 2,328,129         | \$ 3,009,431         | \$ 2,701,075               | \$ 2,518,895               |
| ER&R                       | \$ 1,467,361         | \$ 1,740,192         | \$ 1,347,919               | \$ 1,578,472               |
| Trans. Benefit Board       | \$ 62,316            | \$ 58,252            | \$ 33,745                  | \$ 32,345                  |
| <b>Total</b>               | <b>\$ 10,392,636</b> | <b>\$ 11,735,117</b> | <b>\$ 11,468,474</b>       | <b>\$ 12,012,592</b>       |

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## BUDGET DOCUMENT

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

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

## BUDGET PROCESS

The City of DuPont operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year’s budget is indicative of the base required for the following year. Any increases are incremental and are based on need, emerging issues, Council goals, and available resources. The City of DuPont established a biennial budget process in 2018 for the 2019-2020 season and thereafter.

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

As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in late September. Public hearings are held to obtain taxpayer’s comments, and Council budget workshops are held throughout the fall. The Council makes its adjustments to the

preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final operating budget as adopted is published, distributed, and made available to the public during the first quarter of the following year.

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

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

## **BASIS OF ACCOUNTING AND BUDGETING**

### **Basis of Presentation – Fund Accounting**

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

### **Governmental Fund Types**

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

#### General Fund

This fund is the primary fund of the City of DuPont. It accounts for all financial resources except those required or elected to be accounted for in another fund. It is used to meet the basic services that your local government provides. The General Fund covers Public Works, Police, Fire, EMS, Parks and Recreation, Administration, Engineering, Planning, Building Development, Finance, Legal, and Legislative Services. Major revenue sources include taxes, fees, licenses and permits, and intergovernmental revenues (Federal, State and County).

#### Special Revenues Funds

These funds account for revenues that are legally restricted or designated to finance particular activities. The Street Fund is a Special Revenue Fund. Gas taxes are collected into the Street Fund and must be used for the maintenance of our arterial streets, sidewalks, and trails. Other Special Revenue funds include the Street Depreciation Fund, Hotel/Motel Tax Fund, Public Safety Mitigation Fund, Glacier NW Settlement Fund, Donations Fund, and Drug Enforcement Fund.

*Debt Service Funds*

These funds account for financial resources which are designated for the retirement of debt. The General Obligation Fund and the Local Improvement District (LID) Fund are Debt Service Funds. The General Obligation bonds were issued in 2015 and 2016 to refinance the outstanding 2008 Certificates of Participation which were used to construct the Civic Center. The LID bonds are special assessment bonds used to construct the streets, utility infrastructure, sidewalks, etc. for the first phase of development in Northwest Landing. LID bonds are paid for through assessments against the benefited properties in the first phase of development. The LID bonds were paid off in 2006 with the final assessment being paid in full in 2012.

*Capital Project Fund*

This fund accounts for financial resources which are designated for the acquisition or construction of general government capital projects. A portion of the revenues received into this fund (such as Real Estate Excise Taxes or “REET”) are restricted by law to be used for general capital improvements. The City’s Civic Center project, which was completed in 2009, consisting of a new City Hall, Public Safety Building housing both Police and Fire, and Civic Drive, was included in the Capital Projects fund.

**Proprietary Fund Types**

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category:

*Enterprise Funds*

These funds account for operations that provide goods or services to the general public and are supported primarily by user charges. The Water Utility Fund and the Stormwater Fund are enterprise funds. These Utility Funds cover the City’s water utility, as well as the maintenance and costs of the City’s stormwater system. The City turned over its sewer utility to Pierce County in July 2008.

*Internal Service Fund*

This fund accounts for operations that provide goods or services to other departments or funds of the City on a cost-reimbursement basis. The Equipment Rental & Replacement (ER&R) Fund is an internal service fund. The ER&R Fund collects user fees from those departments with vehicles and major equipment. These fees are used to replace the vehicles or equipment based on a predetermined schedule.

With the exception of the General Fund, money within each fund cannot be used in other funds. Many of the revenues received in each fund are restricted in use by law and/or by legislative action. Funds may make interfund loans to other funds. However, any interfund loan must be paid back based on a predetermined schedule and must pay prevailing interest rates. The General Fund can make transfers to other funds if money is available.

**Basis of Accounting**

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

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

## **Budgets and Budgetary Accounting**

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

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

## **FINANCIAL POLICIES**

### **Adoption of Policies**

The City Council adopted a revised comprehensive set of Financial Policies on September 11, 2018. These policies address revenue, expenditures, operating budget, capital management, accounting, debt, cash management, investments, and reserves. Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

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

### **Reserve Policy**

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

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

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

## **Investment Policy**

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

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

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

## **Purchasing Policy**

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

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first 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 2019-2020 get 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 2019-2020 are projected to increase by 2.0 percent over 2018 tax collections. 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 \$1.60 per \$1,000 assessed valuation, went to the City. This includes the general levy and the EMS levy. For 2019, the total property tax rate for DuPont is \$10.19 per \$1,000 of assessed valuation. Of that total, \$1.61 per \$1,000 assessed valuation, will go to the City.

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

In 2007, the Washington State Supreme Court ruled Initiative 747 unconstitutional. The Governor convened a special session of the Legislature to address the issue and a bill was passed to reinstate the one percent cap on annual property tax increases by taxing districts. The Legislature also approved a measure that allows home owners earning less than the combined disposable income (currently \$40,000 per year) to defer up to half of their property taxes. Although they will have to pay the taxes with interest upon the sale of the house this will have an immediate impact on local taxing districts.

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

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

DuPont voters renewed a six-year EMS levy in November 2017, which went into effect in January 2018. These funds must be used for EMS purposes. 2019 EMS property tax funds are projected to be \$722,859 and in 2020 they are projected to be \$737,623. The 2019 proposed budget has appropriated \$1,042,620 for daily EMS operations and 2020 \$1,130,451; 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 \$92,679 in 2019 and \$95,459 in 2020.

### **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 \$167,178 for 2019 and \$172,193 in 2020.

### **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, 2018, population figure used in the 2019 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 and 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 2019 and 2020, the water service rates will increase by 2 percent each year.

### **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.

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## **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 \$80,000 in 2019 and \$85,000 in 2020 from the General Fund.
- Contingency Fund is budgeted to receive transfers in the amount of \$30,000 in 2019 and \$35,000 in 2020 from the General Fund.
- Street Fund is budgeted to receive an operating transfer in the amount of \$140,000 from the General Fund, \$125,000 from the Capital Projects Fund, and \$75,000 from the Street Depreciation Fund in 2019. In 2020, it is budgeted to receive an operating transfer in the amount of \$140,000 from the General Fund, \$250,000 from the Capital Projects Fund, and \$75,000 from the Street Depreciation Fund.
- The Debt Service Fund is budgeted to receive \$889,371 in both 2019 and 2020 from the General Fund, Capital Projects Fund, and Public Safety Mitigation Fund for funding of the Civic Center debt service payment.
- General Fund is budgeted to receive an operating transfer in the amount of \$250,000 from the Hotel/Motel Tax Fund in 2019 and \$255,000 in 2020.

## **MAJOR BUDGET ASSUMPTIONS**

- The 2018 population figure used in the 2019 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 2019 proposed assessed valuation (AV) is \$1,554,410,017. 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 \$1.61 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 2019-2020 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 2019-2020 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 \$7,590,330 for 2019 and \$8,141,840 for 2020. This 2019-2020 budget does not add any additional staff. 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 2019, DEA contract in negotiations in 2020, and the DPA contract ending in 2021.

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 2018.

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

Regence health insurance rates estimated to increase by approximately 3.3 percent and Kaiser Permanente rates are estimated to increase to 7.3 percent. Willamette Dental is estimated to increase by 8 percent. Vision Services Providers rates are estimated to decrease by 3 percent. Delta Dental, long term disability and life insurance rates are expected to stay the same. In 2018 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 2019.

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.

### 2019-2020 Program Expenditure Budget GENERAL FUND

| EXPENDITURES                             | 2017<br>Actual      | 2018<br>Adopted     | 2018<br>Revised     | 2018 Actual         | 2019<br>Adopted     | 2020 Adopted        |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 11.00 Salaries and Wages                 | 2,970,476           | 3,537,650           | 3,662,150           | 3,795,784           | 3,684,312           | 3,937,611           |
| 12.00 Overtime                           | 304,936             | 170,345             | 335,345             | 327,507             | 173,122             | 185,679             |
| 13.00 Reserves & Other Wages             | 7,909               | 22,300              | 22,300              | 4,694               | 5,500               | 5,500               |
| 21.00 Personnel Benefits                 | 1,280,858           | 1,515,705           | 1,574,205           | 1,400,420           | 1,639,092           | 1,755,218           |
| 26.00 Uniform Cleaning                   | 1,485               | 1,550               | 1,550               | 1,394               | 1,450               | 1,450               |
| 27.00 Uniforms                           | 24,381              | 29,500              | 29,500              | 43,100              | 28,850              | 28,450              |
| 28.00 Personal Protective Equip/Clothing | 1,617               | 5,000               | 5,000               | 3,636               | 5,000               | 5,000               |
| <b>Total Salary, Wages and Benefits</b>  | <b>\$ 4,591,662</b> | <b>\$ 5,282,050</b> | <b>\$ 5,630,050</b> | <b>\$ 5,576,534</b> | <b>\$ 5,537,326</b> | <b>\$ 5,918,908</b> |
| 31.00 Operating Supplies                 | \$ 134,309          | \$ 138,122          | \$ 144,622          | \$ 162,822          | \$ 139,029          | \$ 134,700          |
| 32.00 Gas, Oil & Fuel                    | 47,822              | 41,700              | 41,700              | 51,943              | 43,700              | 44,300              |
| 35.00 Small Tools & Equipment            | 32,850              | 43,199              | 43,199              | 30,798              | 60,913              | 34,759              |
| 39.00 Software                           | 2,402               | 3,897               | 3,897               | 905                 | -                   | -                   |
| 41.00 Professional Services              | 597,660             | 612,846             | 896,346             | 918,076             | 695,747             | 682,021             |
| 41.03 Advertising                        | 31,812              | 30,700              | 40,700              | 26,376              | 31,400              | 28,400              |
| 42.00 Communications                     | 62,186              | 65,616              | 65,616              | 71,094              | 287,389             | 291,074             |
| 43.00 Travel and Subsistence             | 17,238              | 25,910              | 25,910              | 23,580              | 30,750              | 28,050              |
| 44.00 Taxes & Assessments                | 1,751               | 1,650               | 1,650               | 1,711               | 30,560              | 30,660              |
| 45.00 Operating Rental & Leases          | 17,978              | 16,500              | 16,500              | 22,816              | 17,900              | 18,950              |
| 46.00 AWC-RMSA Insurance                 | 183,337             | 183,972             | 183,972             | 185,706             | 189,375             | 191,269             |
| 47.00 Utilities                          | 243,276             | 240,480             | 272,480             | 272,331             | 246,009             | 250,494             |
| 48.00 Repair & Maintenance               | 183,887             | 153,439             | 303,439             | 189,305             | 154,600             | 146,700             |
| 49.00 Misc/Conf/Training/Printing/Dues   | 256,717             | 233,146             | 237,496             | 350,161             | 430,994             | 434,494             |
| 51.00 Intergovernmental Services         | 500,078             | 509,879             | 534,879             | 383,470             | -                   | -                   |
| <b>Total Other Expenditures</b>          | <b>\$ 2,313,303</b> | <b>\$ 2,301,056</b> | <b>\$ 2,812,406</b> | <b>\$ 2,691,093</b> | <b>\$ 2,358,366</b> | <b>\$ 2,315,871</b> |
| 63.00 Capital Improvements               | \$ -                | \$ -                | \$ -                | \$ 86,769           | \$ -                | \$ -                |
| 64.00 Machinery and Equipment            | 52,436              | 7,500               | 27,500              | 88,636              | 43,282              | 43,282              |
| 91.00 Equipment Replacement Charges      | 331,799             | 348,034             | 348,034             | 342,698             | 310,094             | 261,753             |
| <b>Total Capital Outlay</b>              | <b>\$ 384,235</b>   | <b>\$ 355,534</b>   | <b>\$ 375,534</b>   | <b>\$ 518,102</b>   | <b>\$ 353,376</b>   | <b>\$ 305,035</b>   |
| 55.00 Interfund Loan Repayment           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| 99.00 Operating Transfers                | \$ 521,394          | \$ 563,395          | \$ 563,395          | \$ 554,199          | \$ 727,805          | \$ 737,805          |
| 00.00 Debt issuance costs                |                     |                     |                     |                     |                     |                     |
| 00.00 State Building Surcharge           | 180                 | 250                 | 250                 | 447                 | 250                 | 250                 |
| 00.00 Deposit Refunds                    | 6,370               | 2,500               | 2,500               | 4,605               | 2,500               | 2,500               |
| <b>Other Financing Uses</b>              | <b>\$ 527,944</b>   | <b>\$ 566,145</b>   | <b>\$ 566,145</b>   | <b>\$ 559,251</b>   | <b>\$ 730,555</b>   | <b>\$ 740,555</b>   |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 7,817,144</b> | <b>\$ 8,504,785</b> | <b>\$ 9,384,135</b> | <b>\$ 9,344,981</b> | <b>\$ 8,979,623</b> | <b>\$ 9,280,369</b> |
| <b>Ending Fund Balances</b>              |                     |                     |                     |                     |                     |                     |
| Unreserved/Undesignated                  | \$ 201,377          | \$ 1,146,004        | \$ 246,664          | \$ 348,838          | \$ 459,718          | \$ 344,789          |
| <b>Ending Fund Balances</b>              | <b>\$ 201,377</b>   | <b>\$ 1,146,004</b> | <b>\$ 246,664</b>   | <b>\$ 348,838</b>   | <b>\$ 459,718</b>   | <b>\$ 344,789</b>   |
| <b>GENERAL FUND TOTAL</b>                | <b>\$ 8,018,520</b> | <b>\$ 9,650,789</b> | <b>\$ 9,630,799</b> | <b>\$ 9,693,819</b> | <b>\$ 9,439,341</b> | <b>\$ 9,625,158</b> |

## GOVERNANCE DEPARTMENT

### MISSION

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

### DESCRIPTION

The **Governance** Department is organized into five sections. The staffing is five permanent employees: the City Administrator, City Attorney, City Clerk, Human Resources Director and a Human Resources Analyst/Executive Assistant. There is one part-time Deputy 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 Tourism Coordinator and supervises the tourism activities of the Recreation Coordinator.

The **City Clerk** reports to the City Administrator and is responsible for providing support for City Council meetings including agendas, meeting minutes, packets, and legal notices. The Clerk is responsible for Citywide records management, including public disclosure, 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.

## 2018 ACCOMPLISHMENTS

- *Continue to focus on reducing City's risk management liability through staff training and aggressive claims management.*  
In progress: HR, Legal and Department Heads manage claims against the City closely, settling where extra court costs do not make sense and denying spurious claims. HR received Risk training and taught Department Heads how to lessen risk in the workplace.
- *Aggressively pursue cost savings in salaries and benefits.*  
Complete: Labor contracts fall within Financial Policies of not spending more than the increase in revenues. Fire is exploring adding personnel by revamping outdated fees and cost recovery charges; this will not affect DuPont residents. The City has almost 20 volunteers in various departments saving at least 4-5 full-time positions we would otherwise have to pay for.
- *Address personnel shortages and overtime budgets.*  
Area of concern: This problem continues to vex DuPont, and other smaller cities without the resources to attract and maintain talent. The City Administrator's salary is over \$30,000 less than the state average for cities our size, including Eastern Washington locales. Raising the range as is proposed

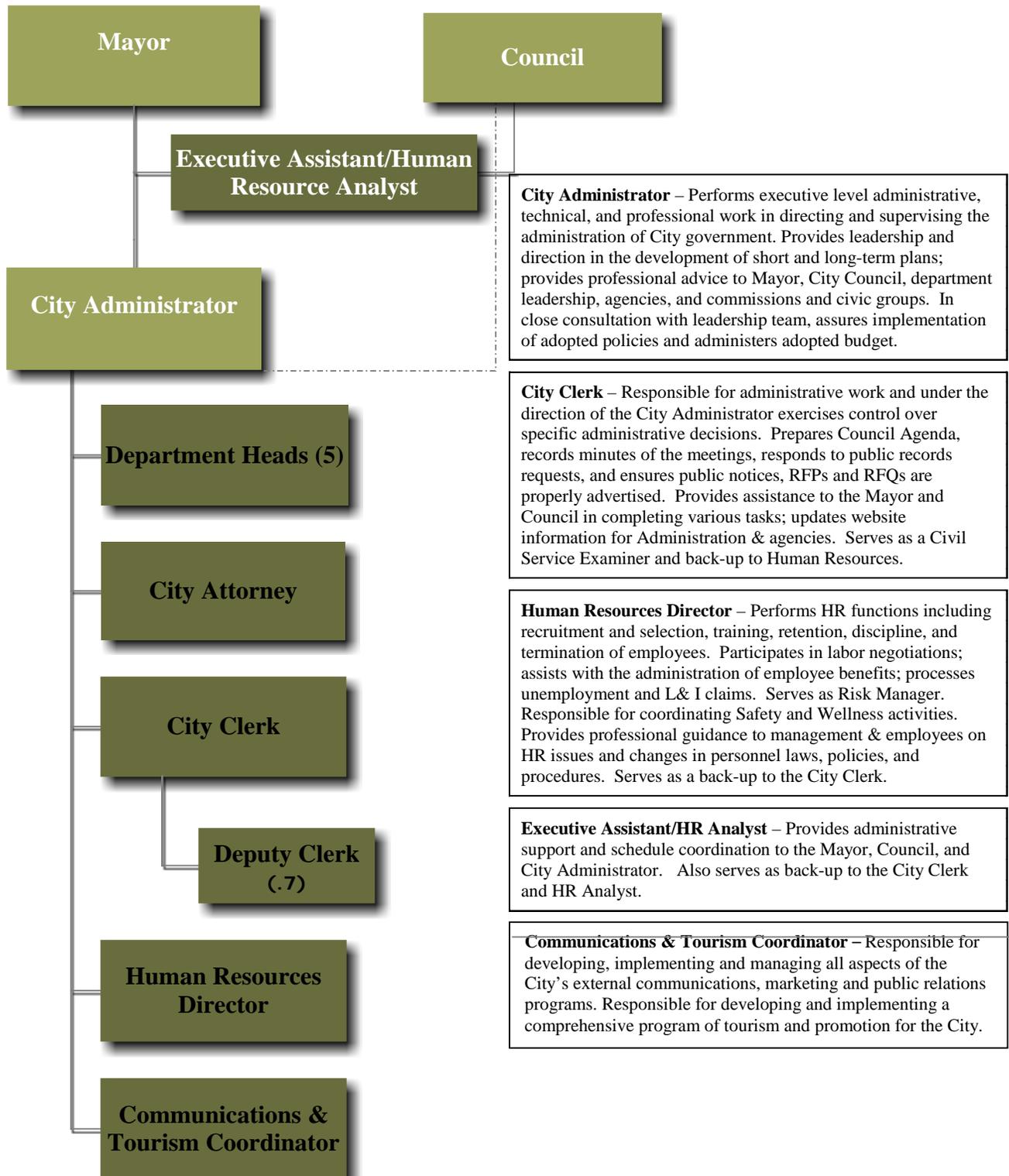
will help; even so it will remain well behind salaries in the region and below the 2016 state average of \$151,000. DPD is down three officers and we have been unable to fill an allocated position from the last budget putting us down 4 officers. We are unable to offer signing or retention bonuses like other departments and our officers' pay needs to be increased. We hope to hire three officers by the end of the year, but we will not be able to reach full staffing this year. Public Works struggles to fill vacancies as employees leave DuPont for higher paying municipal jobs in the area; we have had a Mason position open since early summer. With the chronic shortages, we have been unable to make progress in overtime budgets, especially in Police and Public Works.

- *Institutionalize all City agencies, boards, councils, commissions, and districts into departmental responsibilities and reflect such on organizational charts.*  
In progress: standardization of rules has occurred for boards, commissions and agencies. Standards of behavior for all City officials, hired or volunteer are almost complete. Incorporation into org charts has not occurred, but departments have incorporated the various boards' work.
- *Conduct scientific survey of interest for community center.*  
Complete: A survey was conducted by Seattle University showing over 80% support for a community center in DuPont. Senior and youth (school-age) programs also scored in the 70-80% range as desired in the city. Residents also expressed strong interest in co-locating the Pierce County Library in the community center. The next step is to conduct a community design of the facility with citizens and potential partners like the Library, and study the feasibility and sustainability of building a facility. After the design and operational feasibility study is complete, the issue will go to a vote of the people for a Parks Bond vote on this and other facilities identified in the survey like upgraded parks equipment, splash pads, skate parks, etc.
- *Start Neighborhood Planning in Historic Village.*
- In progress: Numerous challenges to development projects in the city delayed the effort, taking staff and legal time away from this work.

## **MAJOR 2019-2020 GOALS**

- Conduct community center design and feasibility study and put to a vote.
- Address personnel shortages while keeping salaries within Financial Policies.
- Identify and implement HR software as a bridge until major technological system update, to improve the City's ability to support department functions and compliance with increased federal, state and local requirements.
- Continue building on existing Employee Wellness Program to enhance employee involvement, to continue earning the annual AWC Well City designation, which results in the 2% medical premium reduction.
- Comprehensive review and implementation of the City's personnel policies and procedures updates to remain current.
- Set policies and law to support recouping more city costs during vehicle accidents and ambulance transports; if revenues increase as projected, use additional revenue to hire an additional firefighter.
- Start DuPont Neighborhood Planning program in Historic Village.
- Study and implement Complete Streets Ordinance.
- Institutionalize all City agencies, boards, councils, commissions, and districts into departmental responsibilities and reflect such on organizational charts.

# Governance Organizational Chart



City of DuPont  
2019-2020 Program Expenditure Budget

GOVERNANCE

| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11.00 Salaries and Wages                | \$ 374,124        | \$ 474,147        | \$ 489,647        | \$ 539,661        | \$ 527,630        | \$ 556,366        |
| 12.00 Overtime                          | -                 | -                 | -                 | 97                | -                 | -                 |
| 21.00 Personnel Benefits                | 117,577           | 155,434           | 156,934           | 158,746           | 194,185           | 208,416           |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 491,701</b> | <b>\$ 629,581</b> | <b>\$ 646,581</b> | <b>\$ 698,505</b> | <b>\$ 721,815</b> | <b>\$ 764,782</b> |
| 31.00 Operating Supplies                | \$ 2,924          | \$ 5,200          | \$ 5,200          | \$ 3,180          | 4,200             | 4,200             |
| 35.00 Small Tools & Equipment           | 1,470             | 1,650             | 1,650             | 426               | 1,100             | 1,100             |
| 39.00 Software                          | -                 | 1,397             | 1,397             | -                 | -                 | -                 |
| 41.00 Professional Services             | 65,010            | 43,900            | 43,900            | 23,505            | 37,250            | 32,750            |
| 41.03 Advertising                       | 45                | 2,000             | 2,000             | -                 | 1,500             | 1,500             |
| 42.00 Communications                    | 1,532             | 1,000             | 1,000             | 1,456             | 1,450             | 1,450             |
| 43.00 Travel and Subsistence            | 7,242             | 8,910             | 8,910             | 10,941            | 8,200             | 8,200             |
| 46.00 AWC-RMSA Insurance                | 17,084            | 17,110            | 17,110            | 17,304            | 17,650            | 17,827            |
| 48.00 Repair & Maintenance              | 10,602            | 10,825            | 10,825            | 3,041             | 13,000            | 13,200            |
| 49.00 Misc/Conf/Training/Printing/Dues  | 14,530            | 21,825            | 21,825            | 20,127            | 20,070            | 20,070            |
| 51.00 Intergovernmental Services        | 48                | 3,500             | 3,500             | 12                | -                 | -                 |
| <b>Total Other Expenditures</b>         | <b>\$ 120,487</b> | <b>\$ 117,317</b> | <b>\$ 117,317</b> | <b>\$ 79,991</b>  | <b>\$ 104,420</b> | <b>\$ 100,297</b> |
| 64.00 Machinery and Equipment           | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 91.00 Equipment Replacement Charges     | 2,122             | 2,169             | 2,169             | 2,169             | 2,800             | 1,438             |
| <b>Total Capital Outlay</b>             | <b>\$ 2,122</b>   | <b>\$ 2,169</b>   | <b>\$ 2,169</b>   | <b>\$ 2,169</b>   | <b>\$ 2,800</b>   | <b>\$ 1,438</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 614,310</b> | <b>\$ 749,067</b> | <b>\$ 766,067</b> | <b>\$ 780,665</b> | <b>\$ 829,035</b> | <b>\$ 866,517</b> |

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

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: MAYOR-COUNCIL                  |                  |                   |                   |                   |                   |                   |
|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-001-511-60                          |                  |                   |                   |                   |                   |                   |
| EXPENDITURES                            | 2017<br>Actual   | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
| 11.00 Salaries and Wages                | \$ 63,130        | \$ 62,442         | \$ 74,442         | \$ 76,063         | \$ 93,694         | \$ 94,795         |
| 21.00 Personnel Benefits                | 9,356            | 8,906             | 8,906             | 11,061            | 12,319            | 12,825            |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 72,486</b> | <b>\$ 71,348</b>  | <b>\$ 83,348</b>  | <b>\$ 87,124</b>  | <b>\$ 106,013</b> | <b>\$ 107,620</b> |
| 31.00 Operating Supplies                | \$ 1,683         | \$ 2,000          | \$ 2,000          | 2,081             | \$ 2,000          | \$ 2,000          |
| 35.00 Small Tools & Equipment           | 450              | 500               | 500               |                   |                   |                   |
| 41.00 Professional Services             | 67               | 7,500             | 7,500             |                   | 5,000             |                   |
| 42.01 Communications - Devices          | 706              | 500               | 500               | 563               | 650               | 650               |
| 42.02 Postage                           | -                | 500               | 500               |                   |                   |                   |
| 43.00 Travel and Subsistence            | 5,579            | 3,500             | 3,500             | 9,309             | 5,000             | 5,000             |
| 46.00 AWC-RMSA Insurance                | 9,680            | 9,700             | 9,700             | 9,805             | 10,002            | 10,102            |
| 49.01 Conference/School/Training        | 3,532            | 3,900             | 3,900             | 3,343             | 4,000             | 4,000             |
| 49.02 Printing/Binding                  | 705              | 2,500             | 2,500             | 416               | 1,000             | 1,000             |
| 49.03 Professional Dues & Subscriptions | 391              | 500               | 500               | -                 | 500               | 500               |
| 49.05 Other - Election Costs (MISC)     | 80               | -                 | -                 |                   |                   |                   |
| <b>Total Other Expenditures</b>         | <b>\$ 22,873</b> | <b>\$ 31,100</b>  | <b>\$ 31,100</b>  | <b>\$ 25,517</b>  | <b>\$ 28,152</b>  | <b>\$ 23,252</b>  |
| 64.00 Machinery and Equipment           | \$ -             | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 91.00 Equipment Replacement             | 714              | 715               | 715               | 715               | 317               | 147               |
| <b>Total Capital Outlay</b>             | <b>\$ 714</b>    | <b>\$ 715</b>     | <b>\$ 715</b>     | <b>\$ 715</b>     | <b>\$ 317</b>     | <b>\$ 147</b>     |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 96,074</b> | <b>\$ 103,163</b> | <b>\$ 115,163</b> | <b>\$ 113,356</b> | <b>\$ 134,482</b> | <b>\$ 131,019</b> |

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

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

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

49.01 City Annual Legislative Conference; AWC Annual Conference

City of DuPont  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: EXECUTIVE</b>               |                        |                         |                         |                        |                         |                         |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 001-002-513-10                          |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>                     | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 11.00 Salaries and Wages                | \$ 88,100              | \$ 111,393              | \$ 111,393              | \$ 136,662             | \$ 123,844              | \$ 129,091              |
| 12.00 Overtime                          | -                      | -                       | -                       | 97                     | -                       | -                       |
| 21.00 Personnel Benefits                | 22,997                 | 34,935                  | 34,935                  | 32,893                 | 51,813                  | 55,169                  |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 111,097</b>      | <b>\$ 146,328</b>       | <b>\$ 146,328</b>       | <b>\$ 169,653</b>      | <b>\$ 175,657</b>       | <b>\$ 184,260</b>       |
| 31.00 Operating Supplies                | \$ 183                 | \$ 200                  | \$ 200                  | 281                    | \$ 200                  | 200                     |
| 35.00 Small Tools & Equipment           | 87                     | 200                     | 200                     | 426                    | 100                     | 100                     |
| 41.00 Professional Services             | 2,610                  | 4,000                   | 4,000                   | 2,000                  | 3,000                   | 3,000                   |
| 42.01 Communications - Devices          | -                      | -                       | -                       | 64                     | -                       | -                       |
| 43.00 Travel and Subsistence            | 428                    | 1,000                   | 1,000                   | 960                    | 1,000                   | 1,000                   |
| 46.00 AWC-RMSA Insurance                | 2,278                  | 2,280                   | 2,280                   | 2,308                  | 2,354                   | 2,377                   |
| 49.01 Conference/School/Training        | 312                    | 750                     | 750                     | 1,274                  | 1,500                   | 1,500                   |
| 49.02 Printing/Binding                  | -                      | -                       | -                       | 47                     | -                       | -                       |
| 49.03 Professional Dues & Subscriptions | 164                    | 1,400                   | 1,400                   | 1,320                  | 1,400                   | 1,400                   |
| 49.05 Miscellaneous                     | -                      | 100                     | 100                     | 2,500                  | 200                     | 200                     |
| <b>Total Other Expenditures</b>         | <b>\$ 6,062</b>        | <b>\$ 9,930</b>         | <b>\$ 9,930</b>         | <b>\$ 11,180</b>       | <b>\$ 9,754</b>         | <b>\$ 9,777</b>         |
| 91.00 Equipment Replacement Charges     | \$ 311                 | \$ 397                  | \$ 397                  | \$ 397                 | \$ 470                  | \$ 557                  |
| <b>Total Capital Outlay</b>             | <b>\$ 311</b>          | <b>\$ 397</b>           | <b>\$ 397</b>           | <b>\$ 397</b>          | <b>\$ 470</b>           | <b>\$ 557</b>           |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 117,470</b>      | <b>\$ 156,655</b>       | <b>\$ 156,655</b>       | <b>\$ 181,230</b>      | <b>\$ 185,881</b>       | <b>\$ 194,594</b>       |

- 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  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: CITY CLERK</b>              |                        |                         |                         |                        |                         |                         |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 001-002-514-20                          |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>                     | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 11.00 Salaries and Wages                | \$ 114,265             | \$ 124,117              | \$ 127,617              | \$ 144,666             | \$ 131,866              | \$ 144,883              |
| 21.00 Personnel Benefits                | 41,945                 | 45,882                  | 47,382                  | 48,348                 | 52,342                  | 57,218                  |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 156,210</b>      | <b>\$ 169,999</b>       | <b>\$ 174,999</b>       | <b>\$ 193,014</b>      | <b>\$ 184,208</b>       | <b>\$ 202,101</b>       |
| 31.00 Operating Supplies                | 546                    | 550                     | \$ 550                  | 510                    | \$ 550                  | \$ 550                  |
| 35.00 Small Tools & Equipment           | 727                    | 800                     | 800                     |                        | 800                     | 800                     |
| 41.00 Professional Services             | 1,825                  | 3,500                   | 3,500                   | 2,246                  | 3,250                   | 3,250                   |
| 43.00 Travel and Subsistence            | 972                    | 1,610                   | 1,610                   | 286                    | 1,500                   | 1,500                   |
| 46.00 AWC-RMSA Insurance                | 2,847                  | 2,850                   | 2,850                   | 2,884                  | 2,941                   | 2,971                   |
| 48.01 Maintenance - Software            | 7,400                  | 7,400                   | 7,400                   | 438                    | 10,000                  | 10,000                  |
| 49.01 Conference/School/Training        | 965                    | 1,725                   | 1,725                   | 335                    | 1,500                   | 1,500                   |
| 49.02 Printing/Binding                  | 22                     | 50                      | 50                      | -                      | 50                      | 50                      |
| 49.03 Professional Dues & Subscriptions | 890                    | 815                     | 815                     | 819                    | 820                     | 820                     |
| 51.00 Intergovernmental Services        | -                      | 2,000                   | 2,000                   | -                      |                         |                         |
| <b>Total Other Expenditures</b>         | <b>\$ 16,194</b>       | <b>\$ 21,300</b>        | <b>\$ 21,300</b>        | <b>\$ 7,518</b>        | <b>\$ 21,411</b>        | <b>\$ 21,441</b>        |
| 91.00 Equipment Replacement Charges     | \$ 386                 | \$ 377                  | \$ 377                  | \$ 377                 | \$ 732                  | \$ 367                  |
| <b>Total Capital Outlay</b>             | <b>\$ 386</b>          | <b>\$ 377</b>           | <b>\$ 377</b>           | <b>\$ 377</b>          | <b>\$ 732</b>           | <b>\$ 367</b>           |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 172,791</b>      | <b>\$ 191,676</b>       | <b>\$ 196,676</b>       | <b>\$ 200,908</b>      | <b>\$ 206,351</b>       | <b>\$ 223,909</b>       |

- 11.00 City Clerk; Deputy Clerk (0.7 FTE)
- 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
- 51.00 2019-2020 Reclassified to 41.00

City of DuPont  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: HUMAN RESOURCES</b>         |                        |                         |                         |                        |                         |                         |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 001-002-518-10                          |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>                     | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 11.00 Salaries and Wages                | \$ 47,717              | \$ 106,748              | \$ 106,748              | \$ 108,259             | \$ 106,696              | \$ 113,920              |
| 21.00 Personnel Benefits                | 22,892                 | 40,291                  | 40,291                  | 43,907                 | 49,092                  | 52,995                  |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 70,609</b>       | <b>\$ 147,039</b>       | <b>\$ 147,039</b>       | <b>\$ 152,166</b>      | <b>\$ 155,787</b>       | <b>\$ 166,914</b>       |
| 31.00 Operating Supplies                | \$ 296                 | \$ 450                  | \$ 450                  | 179                    | \$ 450                  | \$ 450                  |
| 35.00 Small Tools & Equipment           | 173                    | 100                     | 100                     | -                      | 100                     | 100                     |
| 41.00 Professional Services             | 60,448                 | 8,500                   | 8,500                   | 6,323                  | 6,000                   | 6,500                   |
| 41.03 Advertising                       | 45                     | 2,000                   | 2,000                   | -                      | 1,500                   | 1,500                   |
| 43.00 Travel and Subsistence            | -                      | 800                     | 800                     | 179                    | 200                     | 200                     |
| 46.00 AWC-RMSA Insurance                | 2,278                  | 2,280                   | 2,280                   | 2,307                  | 2,354                   | 2,377                   |
| 48.01 Maintenance - Software            | 3,202                  | 3,425                   | 3,425                   | 2,603                  | 3,000                   | 3,200                   |
| 49.01 Conference/School/Training        | 100                    | 1,500                   | 1,500                   | 820                    | 1,500                   | 1,500                   |
| 49.03 Professional Dues & Subscriptions | 2,329                  | 585                     | 585                     | 2,417                  | 2,500                   | 2,500                   |
| 49.05 Miscellaneous                     |                        |                         | -                       |                        | 500                     | 500                     |
| 51.00 Intergovernmental Services        | 48                     | 1,500                   | 1,500                   | 12                     |                         |                         |
| <b>Total Other Expenditures</b>         | <b>\$ 68,920</b>       | <b>\$ 21,140</b>        | <b>\$ 21,140</b>        | <b>\$ 14,841</b>       | <b>\$ 18,104</b>        | <b>\$ 18,827</b>        |
| 91.00 Equipment Replacement Charges     | 462                    | 431                     | 431                     | 431                    | 732                     | 367                     |
| <b>Total Capital Outlay</b>             | <b>\$ 462</b>          | <b>\$ 431</b>           | <b>\$ 431</b>           | <b>\$ 431</b>          | <b>\$ 732</b>           | <b>\$ 367</b>           |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 139,990</b>      | <b>\$ 168,610</b>       | <b>\$ 168,610</b>       | <b>\$ 167,438</b>      | <b>\$ 174,623</b>       | <b>\$ 186,109</b>       |

- 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. 2019-2020 Reclassified to 49.05

City of DuPont  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: LEGAL</b>                       |                        |                         |                         |                        |                         |                         |  |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|--|
| 001-003-515-30                              |                        |                         |                         |                        |                         |                         |  |
| <b>EXPENDITURES</b>                         | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |  |
| 11.00 Salaries and Wages                    | \$ 60,912              | \$ 69,447               | \$ 69,447               | \$ 74,011              | \$ 71,531               | \$ 73,677               |  |
| 21.00 Personnel Benefits                    | 20,387                 | 25,420                  | 25,420                  | 22,538                 | 28,619                  | 30,210                  |  |
| <b>Total Salary, Wages and Benefits</b>     | <b>\$ 81,299</b>       | <b>\$ 94,867</b>        | <b>\$ 94,867</b>        | <b>\$ 96,548</b>       | <b>\$ 100,150</b>       | <b>\$ 103,887</b>       |  |
| 31.00 Operating Supplies                    | \$ 217                 | \$ 2,000                | \$ 2,000                | 128                    | \$ 1,000                | \$ 1,000                |  |
| 35.00 Small Tools & Equipment               | 33                     | 50                      | 50                      |                        | 100                     | 100                     |  |
| 39.00 Software                              | -                      | 1,397                   | 1,397                   |                        |                         |                         |  |
| 41.01 Prof Svcs - Specialized Legal Counsel | 60                     | 20,400                  | 20,400                  | 12,936                 | 20,000                  | 20,000                  |  |
| 42.00 Communications                        | 826                    |                         | -                       | 829                    | 800                     | 800                     |  |
| 43.00 Travel and Subsistence                | 263                    | 2,000                   | 2,000                   | 207                    | 500                     | 500                     |  |
| 49.01 Conference/School/Training            | 751                    | 4,000                   | 4,000                   | 1,525                  | 1,000                   | 1,000                   |  |
| 49.03 Professional Dues & Subscriptions     | 4,277                  | 3,500                   | 3,500                   | 5,312                  | 3,500                   | 3,500                   |  |
| 49.05 Miscellaneous                         | 10                     | 500                     | 500                     | -                      | 100                     | 100                     |  |
| <b>Total Other Expenditures</b>             | <b>\$ 6,437</b>        | <b>\$ 33,847</b>        | <b>\$ 33,847</b>        | <b>\$ 20,936</b>       | <b>\$ 27,000</b>        | <b>\$ 27,000</b>        |  |
| 91.00 Equipment Replacement                 | 249                    | 249                     | 249                     | 249                    | 548                     | 0                       |  |
| <b>Total Capital Outlay</b>                 | <b>\$ 249</b>          | <b>\$ 249</b>           | <b>\$ 249</b>           | <b>\$ 249</b>          | <b>\$ 548</b>           | <b>\$ -</b>             |  |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 87,985</b>       | <b>\$ 128,963</b>       | <b>\$ 128,963</b>       | <b>\$ 117,733</b>      | <b>\$ 127,698</b>       | <b>\$ 130,887</b>       |  |

- 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, two 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: biennial 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 citywide phone services.

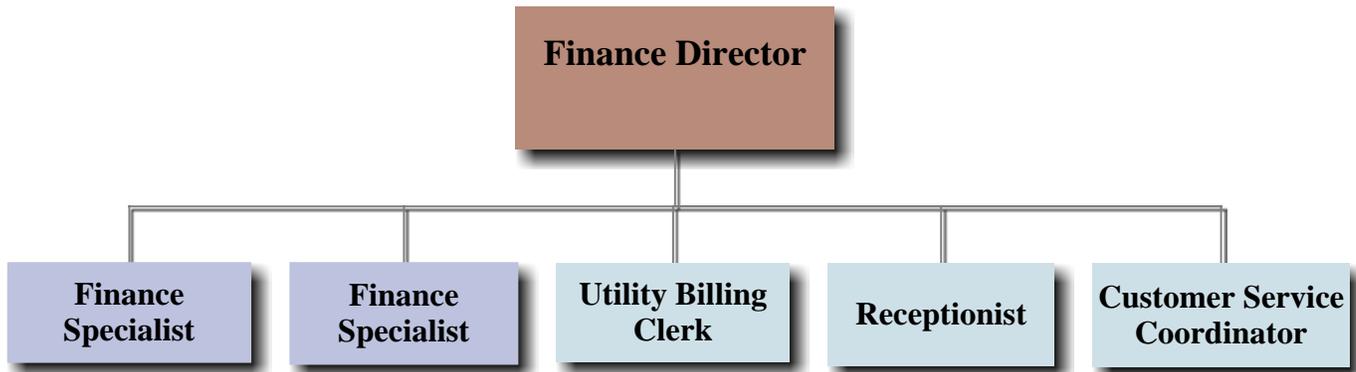
### 2018 ACCOMPLISHMENTS

- 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.
- Revised the Financial Policies of the City.
- Outsourced the utility billing and mailing to reduce staff time and expense.
- Completed a security audit of the City's Information Technology.

## 2019-2020 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.
- Expand online processing to all types of financial transactions.
- Revise and implement city policies on purchasing and the 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  
2019-2020 Program Expenditure Budget  
SUPPORT SERVICES DEPARTMENT

| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11.00 Salaries and Wages                | \$ 120,879        | \$ 154,548        | \$ 179,548        | \$ 187,902        | \$ 149,540        | \$ 159,514        |
| 12.00 Overtime                          | 524               | 1,643             | 1,643             | 410               | 2,075             | 1,832             |
| 21.00 Personnel Benefits                | 61,810            | 69,374            | 69,374            | 65,809            | 73,257            | 79,771            |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 183,213</b> | <b>\$ 225,565</b> | <b>\$ 250,565</b> | <b>\$ 254,121</b> | <b>\$ 224,872</b> | <b>\$ 241,117</b> |
| 31.00 Operating Supplies                | \$ 6,567          | \$ 7,250          | \$ 7,250          | \$ 7,398          | \$ 7,250          | \$ 7,300          |
| 35.00 Small Tools & Equipment           | 209               | 750               | 750               | 1,239             | 30,200            | 750               |
| 41.00 Professional Services             | 11,126            | 17,950            | 17,950            | 21,800            | 35,200            | 35,900            |
| 41.03 Advertising                       | -                 | 200               | 200               | -                 | 100               | 100               |
| 42.00 Communication                     | 22,267            | 26,500            | 26,500            | 26,127            | 26,500            | 26,500            |
| 43.00 Travel and Subsistence            | 87                | 2,000             | 2,000             | 877               | 2,000             | 2,000             |
| 45.00 Operating Rental & Leases         | 3,124             | 4,500             | 4,500             | 3,617             | 4,600             | 4,700             |
| 46.00 AWC-RMSA Insurance                | 4,912             | 4,912             | 4,912             | 4,975             | 5,025             | 5,075             |
| 48.00 Repair & Maintenance              | 70,106            | 54,500            | 89,500            | 87,509            | 69,700            | 61,500            |
| 49.00 Misc/Conf/Training/Printing/Dues  | 12,840            | 13,550            | 13,550            | 8,805             | 13,800            | 14,250            |
| 51.00 Intergovernmental Services        | -                 | 8,500             | 33,500            | 32,376            | -                 | -                 |
| <b>Total Other Expenditures</b>         | <b>\$ 131,237</b> | <b>\$ 140,612</b> | <b>\$ 200,612</b> | <b>\$ 194,722</b> | <b>\$ 194,375</b> | <b>\$ 158,075</b> |
| 91.00 Equipment Replacement Charges     | 5,740             | 6,024             | 6,024             | 6,024             | 11,687            | 6,767             |
| <b>Total Capital Outlay</b>             | <b>\$ 5,740</b>   | <b>\$ 6,024</b>   | <b>\$ 6,024</b>   | <b>\$ 6,024</b>   | <b>\$ 11,687</b>  | <b>\$ 6,767</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 320,190</b> | <b>\$ 372,201</b> | <b>\$ 457,201</b> | <b>\$ 454,867</b> | <b>\$ 430,934</b> | <b>\$ 405,959</b> |

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

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: FINANCE                        |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-004-514-23                          |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
| 11.00 Salaries and Wages                | \$ 120,879        | \$ 154,548        | \$ 179,548        | \$ 187,902        | \$ 149,540        | \$ 159,514        |
| 12.00 Overtime                          | 524               | 1,643             | 1,643             | 410               | 2,075             | 1,832             |
| 21.00 Personnel Benefits                | 61,810            | 69,374            | 69,374            | 65,809            | 73,257            | 79,771            |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 183,213</b> | <b>\$ 225,565</b> | <b>\$ 250,565</b> | <b>\$ 254,121</b> | <b>\$ 224,872</b> | <b>\$ 241,117</b> |
| 31.00 Operating Supplies                | \$ 586            | \$ 750            | \$ 750            | \$ 530            | \$ 750            | \$ 800            |
| 35.00 Small Tools & Equipment           | 209               | 250               | 250               | -                 | 200               | 250               |
| 41.00 Professional Services             | 1,589             | 3,500             | 3,500             | 6,076             | 19,700            | 19,900            |
| 41.03 Advertising                       |                   | 200               | 200               |                   | 100               | 100               |
| 43.00 Travel and Subsistence            | 87                | 2,000             | 2,000             | 877               | 2,000             | 2,000             |
| 46.00 AWC-RMSA Insurance                | 4,912             | 4,912             | 4,912             | 4,975             | 5,025             | 5,075             |
| 48.01 Maintenance - Software            | 16,471            | 11,000            | 11,000            | 15,459            | 12,000            | 12,000            |
| 49.01 Conference/School/Training        | 230               | 2,000             | 2,000             | 940               | 2,200             | 2,500             |
| 49.02 Printing/Binding                  | 407               | 1,250             | 1,250             | -                 | 1,000             | 1,000             |
| 49.03 Professional Dues & Subscriptions | 225               | 600               | 600               | 645               | 600               | 600               |
| 49.05 Miscellaneous                     | 705               | 2,000             | 2,000             | 1,072             | 1,000             | 1,000             |
| 51.00 Intergovernmental Services        | -                 | 8,500             | 33,500            | 32,376            |                   |                   |
| <b>Total Other Expenditures</b>         | <b>\$ 25,420</b>  | <b>\$ 36,962</b>  | <b>\$ 61,962</b>  | <b>\$ 62,949</b>  | <b>\$ 44,575</b>  | <b>\$ 45,225</b>  |
| 91.00 Equipment Replacement Charges     | \$ 1,283          | \$ 1,567          | \$ 1,567          | \$ 1,567          | \$ 1,329          | \$ 1,277          |
| <b>Total Capital Outlay</b>             | <b>\$ 1,283</b>   | <b>\$ 1,567</b>   | <b>\$ 1,567</b>   | <b>\$ 1,567</b>   | <b>\$ 1,329</b>   | <b>\$ 1,277</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 209,917</b> | <b>\$ 264,094</b> | <b>\$ 314,094</b> | <b>\$ 318,637</b> | <b>\$ 270,776</b> | <b>\$ 287,619</b> |

269,447

- 11.00 Finance Director (45%); Finance Specialist (Business Tax/License) (65%); Finance Specialist (Payroll, AR, AP, GL) (35%); Finance Custom 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
- 48.01 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 2019-2020 reclassified to 41.00

City of DuPont  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: CENTRAL SERVICES</b> |                        |                         |                         |                        |                         |                         |
|----------------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 001-005-518-50                   |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>              | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 31.00 Operating Supplies         | \$ 5,980               | \$ 6,500                | \$ 6,500                | \$ 6,868               | \$ 6,500                | \$ 6,500                |
| 35.00 Small Tools & Equipment    | -                      |                         |                         | 1,239                  | -                       | -                       |
| 42.00 Communications             | 18,455                 | 22,000                  | 22,000                  | 19,737                 | 22,500                  | 22,500                  |
| 42.02 Communications - Postage   | 3,813                  | 4,500                   | 4,500                   | 6,390                  | 4,000                   | 4,000                   |
| 45.00 Operating Rental & Leases  | 3,124                  | 4,500                   | 4,500                   | 3,617                  | 4,600                   | 4,700                   |
| 48.00 Repair & Maintenance       | -                      | 3,500                   | 3,500                   | -                      | 3,000                   | 3,000                   |
| 49.02 Printing/Binding           | 5,523                  | 1,200                   | 1,200                   | 6,038                  | 2,500                   | 2,650                   |
| 49.05 Miscellaneous              | 5,750                  | 6,500                   | 6,500                   | -                      | 6,500                   | 6,500                   |
| <b>Total Other Expenditures</b>  | <b>\$ 42,644</b>       | <b>\$ 48,700</b>        | <b>\$ 48,700</b>        | <b>\$ 43,889</b>       | <b>\$ 49,600</b>        | <b>\$ 49,850</b>        |
| <b>TOTAL EXPENDITURES</b>        | <b>\$ 42,644</b>       | <b>\$ 48,700</b>        | <b>\$ 48,700</b>        | <b>\$ 43,889</b>       | <b>\$ 49,600</b>        | <b>\$ 49,850</b>        |

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

City of DuPont  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: INFORMATION TECHNOLOGY</b> |                        |                         |                         |                        |                         |                         |
|--|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 001-005-518-81                         |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>                    | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 35.00 Small Tools & Equipment          | -                      | 500                     | 500                     | -                      | 30,000                  | 500                     |
| 41.00 Professional Services - I.T.     | 9,537                  | 14,450                  | 14,450                  | 15,724                 | 15,500                  | 16,000                  |
| 48.01 Hardware/Software Maintenance    | 53,636                 | 40,000                  | 75,000                  | 72,051                 | 54,700                  | 46,500                  |
| 49.03 Dues & Subscriptions             | -                      | -                       | -                       | 109                    | -                       | -                       |
| <b>Total Other Expenditures</b>        | <b>\$ 63,173</b>       | <b>\$ 54,950</b>        | <b>\$ 89,950</b>        | <b>\$ 87,884</b>       | <b>\$ 100,200</b>       | <b>\$ 63,000</b>        |
| 91.00 Equipment Replacement Charges    | 4,457                  | 4,457                   | 4,457                   | 4,457                  | 10,358                  | 5,490                   |
| <b>Total Capital Outlay</b>            | <b>\$ 4,457</b>        | <b>\$ 4,457</b>         | <b>\$ 4,457</b>         | <b>\$ 4,457</b>        | <b>\$ 10,358</b>        | <b>\$ 5,490</b>         |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 67,630</b>       | <b>\$ 59,407</b>        | <b>\$ 94,407</b>        | <b>\$ 92,341</b>       | <b>\$ 110,558</b>       | <b>\$ 68,490</b>        |

- 35.00 Cables, supplies for server, Computers and software for Council, City Clerk and Finance
- 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.

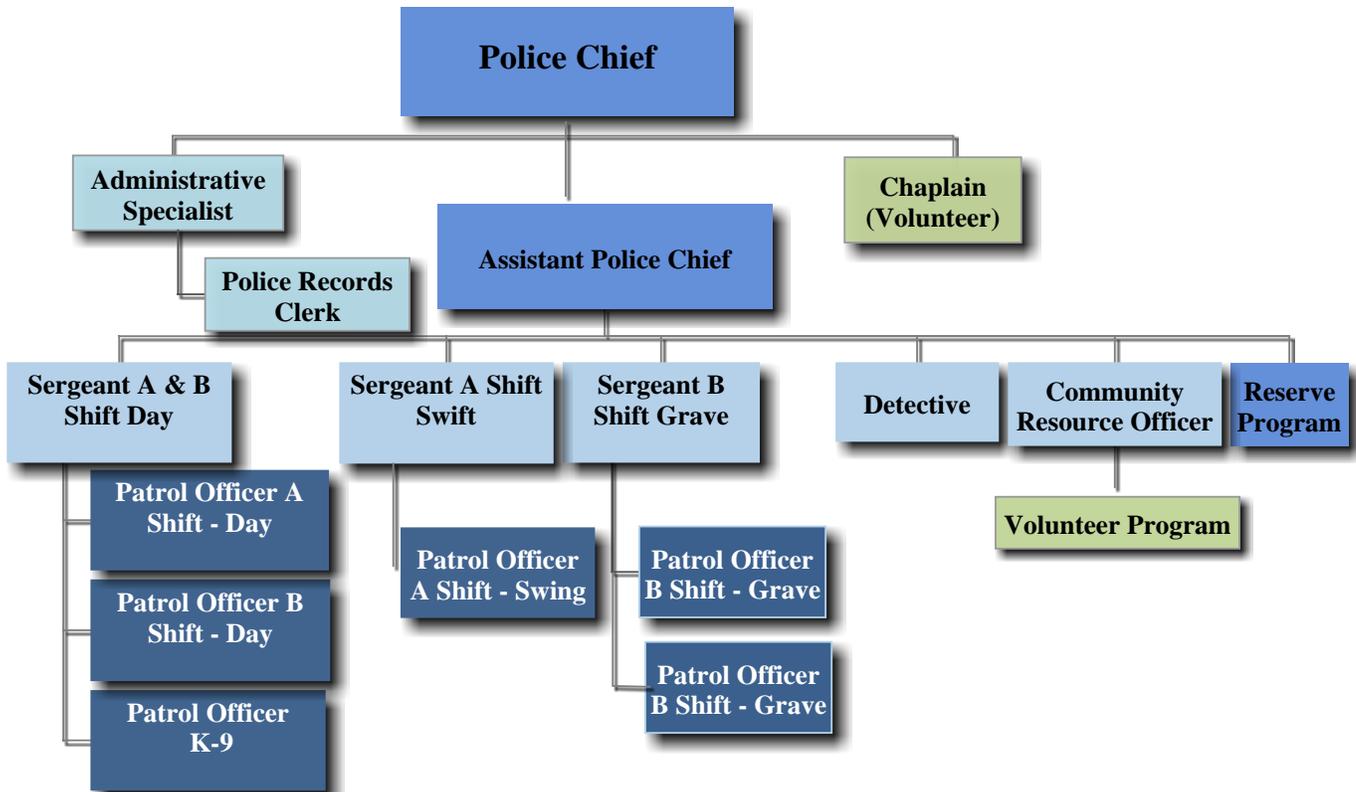
## **2018 MAJOR ACCOMPLISHMENTS**

- Fully implemented Parking Enforcement Program
- Hired two Patrol Officers
- Updated Reserve Officer Policy
- Recruited and Trained two Reserve Officers
- Appointed new Community Resource Officer
- Created a working Inventory of all department equipment
- Started the process of updating Department Policies and Procedures
- Officers received Active Shooter Training
- Hosted Law Enforcement Training at the Intel Building
- Hosted a Citizens Academy
- Developed a standardized Patrol Officer First Aid Kit
- Awarded School Zone Safety Grant from The Washington State Traffic Commission
- Awarded Traffic Safety Grant from Washington Association of Sheriffs and Police Chiefs
- Hosted FBI LEEDA Leadership Training

## **2019-2020 MAJOR GOALS**

- Fully staff the Police Department to budgeted positions
- Hire new Police Chief and promote a third Sergeant
- Complete Department Policies and Procedures update
- Reestablish the Drug K9 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
- Provide First Level Supervisor Training to all Patrol Officers
- Add two surveillance cameras
- Develop Active Shooter Response Protocol
- Host a Citizens Academy
- Acquire Grant Writing Training for Staff

# 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  
2019-2020 Program Expenditure  
Budget

**POLICE DEPARTMENT**

| <b>EXPENDITURES</b>                     | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 11.00 Salaries and Wages                | \$ 989,821             | \$ 1,174,782            | \$ 1,174,782            | \$ 1,204,556           | \$ 1,205,737            | \$ 1,278,053            |
| 12.00 Overtime                          | 108,857                | 83,469                  | 83,469                  | 84,035                 | 86,552                  | 91,857                  |
| 21.00 Personnel Benefits                | 409,288                | 511,928                 | 511,928                 | 426,168                | 539,835                 | 571,591                 |
| 26.00 Uniform Cleaning                  | 650                    | 700                     | 700                     | 496                    | 600                     | 600                     |
| 27.00 Uniforms & Equipment Allowance    | 17,854                 | 18,000                  | 18,000                  | 29,801                 | 17,000                  | 17,000                  |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 1,526,469</b>    | <b>\$ 1,788,879</b>     | <b>\$ 1,788,879</b>     | <b>\$ 1,745,056</b>    | <b>\$ 1,849,723</b>     | <b>\$ 1,959,100</b>     |
| 31.00 Operating Supplies                | \$ 25,663              | \$ 22,712               | \$ 22,712               | \$ 18,078              | \$ 23,700               | \$ 23,700               |
| 32.00 Gas, Oil & Fuel                   | 34,199                 | 27,000                  | 27,000                  | 34,147                 | 29,000                  | 29,500                  |
| 35.00 Small Tools & Equipment           | 16,249                 | 24,000                  | 24,000                  | 18,249                 | 16,914                  | 20,210                  |
| 41.00 Professional Services             | 36,109                 | 33,739                  | 33,739                  | 29,391                 | 22,000                  | 20,300                  |
| 41.03 Advertising                       | -                      | 500                     | 500                     | 374                    | 500                     | 500                     |
| 42.00 Communications                    | 21,412                 | 19,899                  | 19,899                  | 22,587                 | 178,784                 | 181,449                 |
| 43.00 Travel and Subsistence            | 6,999                  | 8,500                   | 8,500                   | 5,132                  | 7,500                   | 7,800                   |
| 45.00 Operating Rental & Leases         | 5,383                  | 6,000                   | 6,000                   | 5,366                  | 6,100                   | 6,500                   |
| 46.00 AWC-RMSA Insurance                | 45,554                 | 45,557                  | 45,557                  | 46,143                 | 47,065                  | 47,536                  |
| 47.00 Utilities                         | 20,736                 | 19,380                  | 19,380                  | 18,167                 | 19,574                  | 19,800                  |
| 48.00 Repair & Maintenance              | 46,866                 | 25,610                  | 25,610                  | 28,657                 | 24,750                  | 24,750                  |
| 49.00 Conf/Training/Printing/Dues       | 15,806                 | 15,090                  | 15,090                  | 15,323                 | 13,346                  | 14,046                  |
| 51.00 Intergovernmental Services        | 160,814                | 151,190                 | 151,190                 | 158,998                | -                       | -                       |
| <b>Total Other Expenditures</b>         | <b>\$ 435,790</b>      | <b>\$ 399,177</b>       | <b>\$ 399,177</b>       | <b>\$ 400,612</b>      | <b>\$ 389,233</b>       | <b>\$ 396,091</b>       |
| 64.00 Machinery and Equipment           | \$ 23,435              | \$ -                    | \$ -                    | \$ 9,736               | \$ -                    | \$ -                    |
| 91.00 Equipment Replacement Charges     | 131,327                | 147,626                 | 147,626                 | 142,289                | 157,981                 | 103,164                 |
| <b>Total Capital Outlay</b>             | <b>\$ 154,762</b>      | <b>\$ 147,626</b>       | <b>\$ 147,626</b>       | <b>\$ 152,025</b>      | <b>\$ 157,981</b>       | <b>\$ 103,164</b>       |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 2,117,021</b>    | <b>\$ 2,335,682</b>     | <b>\$ 2,335,682</b>     | <b>\$ 2,297,692</b>    | <b>\$ 2,396,938</b>     | <b>\$ 2,458,355</b>     |

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

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICES |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-007-521-10                                    |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                                      | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
| 11.00 Salaries and Wages                          | \$ 237,213        | \$ 335,325        | \$ 335,325        | \$ 352,586        | \$ 332,168        | \$ 346,424        |
| 12.00 Overtime                                    | 3,009             | 4,768             | 4,768             | 1,672             | 4,781             | 4,860             |
| 21.00 Personnel Benefits                          | 83,198            | 135,372           | 135,372           | 109,100           | 146,214           | 155,208           |
| 26.00 Uniform Cleaning                            | 630               | 500               | 500               | 468               | 500               | 500               |
| 27.00 New Uniforms & Equipment Allowance          | 4,913             | 5,000             | 5,000             | 3,900             | 5,000             | 5,000             |
| <b>Total Salary, Wages and Benefits</b>           | <b>\$ 328,964</b> | <b>\$ 480,965</b> | <b>\$ 480,965</b> | <b>\$ 467,725</b> | <b>\$ 488,663</b> | <b>\$ 511,993</b> |
| 31.00 Operating Supplies                          | \$ 16,772         | \$ 12,712         | \$ 12,712         | \$ 9,834          | \$ 13,500         | \$ 13,500         |
| 35.00 Small Tools & Equipment                     | 4,460             | 10,000            | 10,000            | 1,332             | 3,914             | 6,710             |
| 41.00 Professional Services                       | 32,655            | 16,000            | 16,000            | 26,622            | 18,500            | 16,500            |
| 41.03 Advertising                                 |                   | 500               | 500               | 374               | 500               | 500               |
| 42.00 Communications                              | 7,050             | 6,840             | 6,840             | 7,716             | 14,289            | 16,629            |
| 42.01 Communications - Devices                    | 1,338             | 2,200             | 2,200             | 1,976             | 2,000             | 2,200             |
| 42.02 Communications - Postage                    | 67                | 200               | 200               | -                 | 100               | 100               |
| 43.00 Travel and Subsistence                      | 5,207             | 3,500             | 3,500             | 2,027             | 2,500             | 2,800             |
| 45.00 Operating Rental & Leases                   | 3,196             | 4,000             | 4,000             | 4,556             | 4,300             | 4,500             |
| 46.00 AWC-RMSA Insurance                          | 14,597            | 14,600            | 14,600            | 14,786            | 15,082            | 15,232            |
| 47.00 Utilities                                   | 20,736            | 19,380            | 19,380            | 18,167            | 19,574            | 19,800            |
| 48.00 Repair & Maintenance                        | -                 | -                 | -                 | -                 | 500               | -                 |
| 48.01 Maintenance - Software                      | 13,671            | 5,360             | 5,360             | 2,707             | 3,500             | 3,500             |
| 48.02 Maintenance - Vehicles                      | 2,259             | 250               | 250               | -                 | 250               | 250               |
| 49.01 Conference/School/Training                  | 3,740             | 5,500             | 5,500             | 1,649             | 3,000             | 3,500             |
| 49.02 Printing/Binding                            | 809               | 1,220             | 1,220             | 870               | 220               | 220               |
| 49.03 Professional Dues & Subscriptions           | 1,796             | -                 | -                 | 2,192             | 1,626             | 1,626             |
| 49.05 Miscellaneous                               | 1,342             | 310               | 310               | 515               | 400               | 400               |
| 51.00 Intergovernmental Services                  | 10,270            | 5,100             | 5,100             | 12,908            |                   |                   |
| <b>Total Other Expenditures</b>                   | <b>\$ 139,964</b> | <b>\$ 107,672</b> | <b>\$ 107,672</b> | <b>\$ 108,233</b> | <b>\$ 103,755</b> | <b>\$ 107,967</b> |
| 64.00 Machinery & Equipment                       |                   |                   |                   | \$ 1,640          |                   |                   |
| 91.00 Equipment Replacement Charges               |                   |                   |                   |                   |                   |                   |
| <b>Total Capital Outlay</b>                       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,640</b>   | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 468,927</b> | <b>\$ 588,637</b> | <b>\$ 588,637</b> | <b>\$ 577,599</b> | <b>\$ 592,418</b> | <b>\$ 619,960</b> |

- 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  
2019-2020 Program Expenditure Budget

| PROGRAM: POLICE OPERATIONS               |                     |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 001-007-521-22                           |                     |                     |                     |                     |                     |                     |
| EXPENDITURES                             | 2017 Actual         | 2018 Adopted        | 2018 Revised        | 2018 Actual         | 2019 Adopted        | 2020 Adopted        |
| 11.00 Salaries and Wages                 | \$ 752,608          | \$ 839,457          | \$ 839,457          | \$ 851,970          | \$ 873,568          | \$ 931,629          |
| 12.00 Overtime                           | 105,848             | 78,701              | 78,701              | 82,363              | 81,771              | 86,997              |
| 21.00 Personnel Benefits                 | 326,089             | 376,556             | 376,556             | 317,068             | 393,621             | 416,382             |
| 26.00 Uniform Cleaning                   | 20                  | 200                 | 200                 | 28                  | 100                 | 100                 |
| 27.00 New Uniforms & Equipment Allowance | 12,940              | 13,000              | 13,000              | 25,901              | 12,000              | 12,000              |
| <b>Total Salary, Wages and Benefits</b>  | <b>\$ 1,197,506</b> | <b>\$ 1,307,914</b> | <b>\$ 1,307,914</b> | <b>\$ 1,277,331</b> | <b>\$ 1,361,060</b> | <b>\$ 1,447,108</b> |
| 31.00 Operating Supplies                 | \$ 8,891            | \$ 10,000           | \$ 10,000           | \$ 8,244            | \$ 10,200           | \$ 10,200           |
| 32.00 Gas, Oil & Fuel                    | 34,199              | 27,000              | 27,000              | 34,147              | 29,000              | 29,500              |
| 35.00 Small Tools & Equipment            | 11,789              | 14,000              | 14,000              | 16,917              | 13,000              | 13,500              |
| 41.00 Professional Services              | 3,454               | 17,739              | 17,739              | 2,769               | 3,500               | 3,800               |
| 42.00 Communications                     | -                   | -                   | -                   | -                   | 151,470             | 151,470             |
| 42.01 Communications - Devices           | 12,958              | 10,659              | 10,659              | 12,644              | 10,875              | 11,000              |
| 42.02 Communications - Postage           | -                   | -                   | -                   | 250                 | 50                  | 50                  |
| 43.00 Travel and Subsistence             | 1,791               | 5,000               | 5,000               | 3,104               | 5,000               | 5,000               |
| 45.00 Operating Rental & Leases          | 2,188               | 2,000               | 2,000               | 811                 | 1,800               | 2,000               |
| 46.00 AWC-RMSA Insurance                 | 30,957              | 30,957              | 30,957              | 31,357              | 31,984              | 32,304              |
| 47.00 Utilities                          | -                   | -                   | -                   | -                   | -                   | -                   |
| 48.00 Repair & Maintenance               | -                   | -                   | -                   | 1,694               | -                   | -                   |
| 48.02 Maintenance - Vehicles             | 30,936              | 20,000              | 20,000              | 24,256              | 20,500              | 21,000              |
| 49.01 Conference/School/Training         | 5,500               | 5,500               | 5,500               | 6,069               | 5,500               | 5,700               |
| 49.02 Printing/Binding                   | 141                 | 60                  | 60                  | 613                 | 100                 | 100                 |
| 49.03 Professional Dues & Subscriptions  | 2,294               | 2,500               | 2,500               | 3,414               | 2,500               | 2,500               |
| 49.05 Miscellaneous                      | 183                 | -                   | -                   | -                   | -                   | -                   |
| 51.00 Intergovernmental Services         | 150,545             | 146,090             | 146,090             | 146,090             | -                   | -                   |
| <b>Total Other Expenditures</b>          | <b>\$ 295,826</b>   | <b>\$ 291,505</b>   | <b>\$ 291,505</b>   | <b>\$ 292,378</b>   | <b>\$ 285,479</b>   | <b>\$ 288,124</b>   |
| 64.00 Machinery and Equipment            | \$ 23,435           | -                   | \$ -                | \$ 8,096            | \$ -                | \$ -                |
| 91.00 Equipment Replacement Charges      | 131,327             | 147,626             | 147,626             | 142,289             | 157,981             | 103,164             |
| <b>Total Capital Outlay</b>              | <b>\$ 154,762</b>   | <b>\$ 147,626</b>   | <b>\$ 147,626</b>   | <b>\$ 150,384</b>   | <b>\$ 157,981</b>   | <b>\$ 103,164</b>   |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 1,648,094</b> | <b>\$ 1,747,045</b> | <b>\$ 1,747,045</b> | <b>\$ 1,720,093</b> | <b>\$ 1,804,520</b> | <b>\$ 1,838,395</b> |

- 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, semination, range equipment, crime scene material, drug testing supplies, film, flex cuffs, flares, vehicle supplies
- 35.00 Camera equipment, radio batteries, less lethal shotguns and supplies, taser upgrades and supplies, gun cleaning tube
- 41.00 Roll call training, background checks, psychological tests, polygraphs, medical samples and exams
- 42.01 Wireless connections for mobile computers, pagers, and cell phones
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training fees and materials
- 49.03 Annual update for LEXIPOL (general orders)
- 51.00 South Sound 911 dispatch services, Olympia Police Department firing range contract, Tacoma Police Department radar testing.  
2019-2020 reclassified to 42.00
- 64.00 Equipment (Camera system, Lidar, Trailer, Shed)

## FIRE DEPARTMENT

### MISSION

*The primary mission of the DuPont Fire Department is to maintain readiness and the capability to provide professional emergency services, immediately, competently and with compassion.*

### DESCRIPTION

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

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

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

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

**Operational Status:** The DuPont Fire Department is under staffed and equipped. The Chief has designed a vision statement and a three-year plan to significantly improve all areas of operations including training, equipment, safety, and staffing, and to do it within budget parameters.

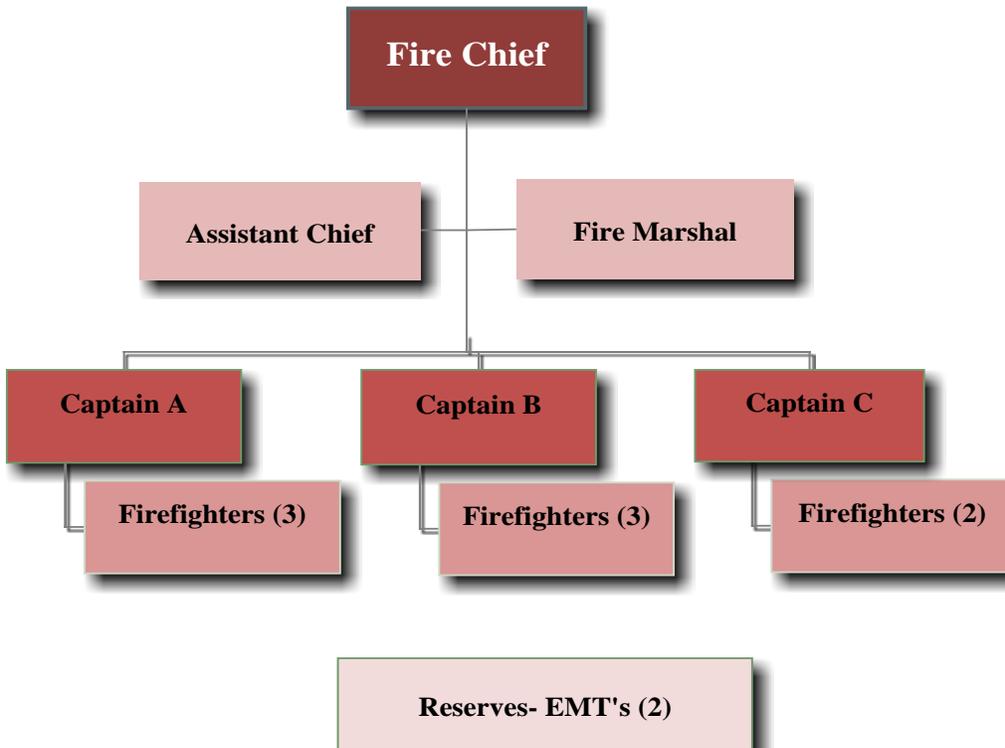
## 2018 ACCOMPLISHMENTS

- Hired the new Fire Chief
- Created the new administrative team and increased productivity
- Assessed Department capabilities and deficiencies
- Created the new Departmental vision statement and strategic plan
- Planned and started many improvements and repairs of infrastructure, small equipment and safety
- Started improvements for shift personnel based on input, concerns and requests
- Crafted budget options and specifications for two new fire engines and a new vehicle plan for the rest of the fleet
- Hired two replacement firefighters
- Set new, improved guidelines for efficiency and professional operations
- Crafted a plan for a joint project to build a regional training center with Bates Technical College and JBLM
- Created a cooperative agreement for use of a reserve engine in the event of an emergency from West Pierce Fire and Rescue
- Created a cooperative agreement with West Pierce for major vehicle maintenance starting in 2019
- Received a grant for a UTV small off-road response vehicle for EMS and brush fire response in remote areas

## 2019-2020 GOALS

- Receive and place in service, two new pumpers and surplus three old pumpers
- Hire a Training/EMS/Safety Captain (part-time). “Training/EMS” will be considered to be a separate division, but subordinate to the Operations Chief in the chain of command
- Improve Department training significantly
- Improve off-duty command staff response capability
- Continue modernization, infrastructure and operational improvements
- Hire an additional firefighter
- Plan and prepare for a paramedic program
- Continue to modify and improve the strategic plan as required
- Continue to improve administrative efficiency and productivity
- Complete all unfinished projects started in 2018
- Purchase and place in-service the UTV vehicle
- Station digital alerting (holdover project from 2018)

# Fire Department Organizational Chart



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

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

**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.

**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.

**City of DuPont  
FIRE DEPARTMENT  
2019-2020 Program Expenditure Budget**

| <b>EXPENDITURES</b>                            | <b>2017 Actual</b>  | <b>2018 Adopted</b> | <b>2018 Revised</b> | <b>2018 Actual</b>  | <b>2019 Adopted</b> | <b>2020 Adopted</b> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 11.00 Salaries and Wages                       | \$ 1,010,729        | \$ 1,167,236        | \$ 1,167,236        | \$ 1,194,461        | \$ 1,181,241        | \$ 1,287,926        |
| 12.00 Overtime                                 | 167,511             | 70,731              | 235,731             | 224,292             | 71,386              | 78,158              |
| 13.00 Reserve Firefighter/EMTs/Paramedics      | 7,909               | 22,300              | 22,300              | 4,694               | 5,500               | 5,500               |
| 21.00 Personnel Benefits                       | 428,909             | 494,401             | 525,401             | 470,801             | 504,115             | 540,485             |
| 26.00 Uniform Cleaning                         | -                   | -                   | -                   | 11                  | -                   | -                   |
| 27.00 Uniforms                                 | 5,109               | 9,100               | 9,100               | 11,355              | 9,900               | 9,900               |
| 28.00 Personal Protective Equip/Clothing       | 1,617               | 5,000               | 5,000               | 3,636               | 5,000               | 5,000               |
| <b>Total Salary, Wages and Benefits</b>        | <b>\$ 1,621,784</b> | <b>\$ 1,768,768</b> | <b>\$ 1,964,768</b> | <b>\$ 1,909,251</b> | <b>\$ 1,777,141</b> | <b>\$ 1,926,970</b> |
| 31.00 Operating Supplies                       | \$ 14,831           | \$ 19,500           | \$ 19,500           | \$ 17,230           | \$ 14,700           | \$ 14,700           |
| 32.00 Gas, Oil & Fuel                          | 7,407               | 8,000               | 8,000               | 10,035              | 8,000               | 8,000               |
| 35.00 Small Tools & Equipment                  | 1,389               | 6,000               | 6,000               | 2,539               | 2,200               | 2,200               |
| 41.00 Professional Services                    | 10,552              | 15,200              | 15,200              | 15,357              | 11,700              | 11,700              |
| 42.00 Communications                           | 4,821               | 4,878               | 4,878               | 6,220               | 65,510              | 65,710              |
| 43.00 Travel and Subsistence                   | 101                 | 2,500               | 2,500               | 1,329               | 2,000               | 2,000               |
| 46.00 AWC-RMSA Insurance                       | 73,546              | 73,690              | 73,690              | 74,496              | 75,986              | 76,746              |
| 47.00 Utilities                                | 30,098              | 31,350              | 31,350              | 26,311              | 32,500              | 32,500              |
| 48.00 Repair & Maintenance                     | 35,279              | 26,650              | 26,650              | 35,585              | 21,950              | 21,950              |
| 49.00 Misc/Conf/Training/Printing/Dues         | 21,039              | 25,200              | 25,200              | 20,172              | 20,903              | 20,903              |
| 51.00 Intergovernmental Services               | 67,365              | 69,600              | 69,600              | 68,837              | -                   | -                   |
| <b>Total Other Expenditures</b>                | <b>\$ 266,429</b>   | <b>\$ 282,968</b>   | <b>\$ 282,968</b>   | <b>\$ 278,112</b>   | <b>\$ 255,449</b>   | <b>\$ 256,409</b>   |
| 64.00 Machinery and Equipment                  | 10,465              | 7,500               | 27,500              | 40,977              | 8,000               | 8,000               |
| 75.00 Capital Lease -Principal- Fire Apparatus |                     |                     |                     |                     | 23,680              | 24,632              |
| 83.00 Capital Lease -Interest- Fire Apparatus  |                     |                     |                     |                     | 11,602              | 10,650              |
| 91.00 Equipment Replacement Charges            | 152,149             | 141,116             | 141,116             | 141,116             | 85,759              | 90,375              |
| 99.00 Transfer Out- Capital Lease              | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Capital Outlay</b>                    | <b>\$ 162,614</b>   | <b>\$ 148,616</b>   | <b>\$ 168,616</b>   | <b>\$ 182,093</b>   | <b>\$ 129,041</b>   | <b>\$ 133,657</b>   |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 2,050,826</b> | <b>\$ 2,200,352</b> | <b>\$ 2,416,352</b> | <b>\$ 2,369,456</b> | <b>\$ 2,161,631</b> | <b>\$ 2,317,036</b> |

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

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICES |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-008-522-10                                  |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                                    | 2017 Actual       | 2018 Adopted      | 2018 Revised      | 2018 Actual       | 2019 Adopted      | 2020 Adopted      |
| 11.00 Salaries and Wages                        | \$ 155,343        | \$ 260,279        | \$ 260,279        | \$ 234,772        | \$ 263,579        | \$ 284,201        |
| 12.00 Overtime                                  | 260               | 150               | 150               |                   | -                 | -                 |
| 21.00 Personnel Benefits                        | 44,401            | 93,464            | 93,464            | 56,390            | 56,275            | 60,244            |
| 27.00 Uniforms                                  | 1,459             | 1,100             | 1,100             | 2,795             | 2,400             | 2,400             |
| <b>Total Salary, Wages and Benefits</b>         | <b>\$ 201,463</b> | <b>\$ 354,993</b> | <b>\$ 354,993</b> | <b>\$ 293,957</b> | <b>\$ 322,254</b> | <b>\$ 346,845</b> |
| 31.00 Operating Supplies                        | \$ 1,010          | \$ 3,500          | \$ 3,500          | \$ 1,957          | \$ 2,000          | \$ 2,000          |
| 32.00 Gas, Oil & Fuel                           | 7,407             | 8,000             | 8,000             | 10,035            | 8,000             | 8,000             |
| 35.00 Small Tools & Equipment                   | 13                | 1,500             | 1,500             | 1,383             | 200               | 200               |
| 41.00 Professional Services                     | 3,306             | 7,000             | 7,000             | 6,591             | 7,000             | 7,000             |
| 42.00 Communications                            | 1,534             | 1,428             | 1,428             | 1,563             | 1,500             | 1,500             |
| 42.01 Communications - Devices                  | 3,287             | 2,650             | 2,650             | 4,642             | 3,200             | 3,400             |
| 42.02 Communications - Postage                  |                   | 800               | 800               | 15                | 50                | 50                |
| 43.00 Travel and Subsistence                    | 101               | 1,000             | 1,000             | 306               | 1,000             | 1,000             |
| 46.00 AWC-RMSA Insurance                        | 50,771            | 51,000            | 51,000            | 51,427            | 52,456            | 52,980            |
| 47.00 Utilities                                 | 30,098            | 31,350            | 31,350            | 26,311            | 32,500            | 32,500            |
| 48.00 Repair & Maintenance                      | 14,549            | 7,000             | 7,000             | 11,205            | 8,500             | 8,500             |
| 48.01 Maintenance - Software                    | 8,548             | -                 | -                 | 658               | 1,500             | 1,500             |
| 48.02 Maintenance - Vehicles                    | 4,987             | 10,000            | 10,000            | 19,640            | 5,500             | 5,500             |
| 49.00 Investigation Services                    |                   |                   |                   |                   |                   |                   |
| 49.01 Conference/School/Training                | 1,175             | 2,000             | 2,000             | 425               | 1,500             | 1,500             |
| 49.02 Printing/Binding                          | 349               | 500               | 500               | 48                | 75                | 75                |
| 49.03 Professional Dues & Subscriptions         | 3,572             | 4,000             | 4,000             | 6,020             | 4,500             | 4,500             |
| 49.05 Miscellaneous                             | 556               | 200               | 200               | 91                | 2,200             | 2,200             |
| 51.00 Intergovernmental Services                | 1,749             | 1,800             | 1,800             | 1,831             |                   |                   |
| <b>Total Other Expenditures</b>                 | <b>\$ 133,013</b> | <b>\$ 133,728</b> | <b>\$ 133,728</b> | <b>\$ 144,147</b> | <b>\$ 131,681</b> | <b>\$ 132,405</b> |
| 64.00 Machinery and Equipment                   | \$ 2,223          | \$ -              | \$ -              | \$ 47             | \$ -              | \$ -              |
| 75.00 Capital Lease -Principal- Fire Apparatus  | \$ -              | \$ -              | \$ -              | \$ -              | \$ 23,680         | \$ 24,632         |
| 83.00 Capital Lease -Interest- Fire Apparatus   | \$ -              | \$ -              | \$ -              | \$ -              | \$ 11,602         | \$ 10,650         |
| 91.00 Equipment Replacement                     | 152,149           | 141,116           | 141,116           | 141,116           | 85,759            | 90,375            |
| <b>Total Capital Outlay</b>                     | <b>\$ 154,372</b> | <b>\$ 141,116</b> | <b>\$ 141,116</b> | <b>\$ 141,163</b> | <b>\$ 121,041</b> | <b>\$ 125,657</b> |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 488,847</b> | <b>\$ 629,837</b> | <b>\$ 629,837</b> | <b>\$ 579,268</b> | <b>\$ 574,976</b> | <b>\$ 604,908</b> |

- 11.00 Fire Chief (0.8 FTE), Operations 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
- 49.05 Fire investigation services. Reclassified from 51.00 in 2019-2020.
- 75.00 Capital Lease Principal for new fire apparatus
- 83.00 Capital Lease Interest for new fire apparatus

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: FIRE OPERATIONS                 |                   |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-008-522-20                           |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                             | 2017 Actual       | 2018 Adopted      | 2018 Revised      | 2018 Actual       | 2019 Adopted      | 2020 Adopted      |
| 11.00 Salaries and Wages                 | \$ 246,581        | \$ 272,087        | \$ 272,087        | \$ 297,645        | \$ 275,298        | \$ 301,118        |
| 12.00 Overtime                           | 50,176            | 21,174            | 86,174            | 67,288            | 21,416            | 23,448            |
| 13.00 Reserve Firefighter/EMTs           | 2,373             | 6,300             | 6,300             | 1,408             | 1,000             | 1,000             |
| 21.00 Personnel Benefits                 | 115,353           | 121,080           | 152,080           | 124,322           | 134,352           | 144,072           |
| 26.00 Uniform Cleaning                   | -                 | -                 | -                 | 11                | -                 | -                 |
| 27.00 Uniforms                           | 3,650             | 7,000             | 7,000             | 6,163             | 7,000             | 7,000             |
| 28.00 Personal Protective Equip/Clothing | 1,617             | 5,000             | 5,000             | 3,636             | 5,000             | 5,000             |
| <b>Total Salary, Wages and Benefits</b>  | <b>\$ 419,749</b> | <b>\$ 432,641</b> | <b>\$ 528,641</b> | <b>\$ 500,474</b> | <b>\$ 444,066</b> | <b>\$ 481,637</b> |
| 31.00 Operating Supplies                 | \$ 5,305          | \$ 8,000          | \$ 8,000          | \$ 8,751          | \$ 5,000          | \$ 5,000          |
| 31.12 Prevention/Education Supplies      | 930               | 1,500             | 1,500             | 640               | 1,200             | 1,200             |
| 35.00 Small Tools & Equipment            | 1,376             | 3,000             | 3,000             | -                 | 1,000             | 1,000             |
| 41.00 Professional Services              | 1,034             | 3,100             | 3,100             | 930               | 700               | 700               |
| 42.00 Communications                     | -                 | -                 | -                 | -                 | 60,760            | 60,760            |
| 43.00 Travel & Subsistence               | -                 | 1,500             | 1,500             | 1,023             | 1,000             | 1,000             |
| 45.00 Operating Rentals & Leases         | -                 | 400               | 400               | -                 | -                 | -                 |
| 46.00 AWC-RMSA Insurance                 | 6,832             | 6,850             | 6,850             | 6,921             | 7,059             | 7,130             |
| 48.00 Repair & Maintenance               | 6,746             | 9,150             | 9,150             | 3,668             | 6,200             | 6,200             |
| 49.01 Conference/School/Training         | 10,716            | 10,000            | 10,000            | 9,037             | 8,500             | 8,500             |
| 49.02 Printing/Brinding                  | 45                | 50                | 50                | 24                | 50                | 50                |
| 49.03 Prof Dues & Subscriptions          | 2,019             | 2,200             | 2,200             | 383               | 500               | 500               |
| 51.00 Intergovernmental Services         | 10,206            | 11,000            | 11,000            | 7,655             | -                 | -                 |
| 51.01 Dispatch Services                  | 55,410            | 56,800            | 56,800            | 59,352            | -                 | -                 |
| <b>Total Other Expenditures</b>          | <b>\$ 100,619</b> | <b>\$ 113,550</b> | <b>\$ 113,550</b> | <b>\$ 98,384</b>  | <b>\$ 91,969</b>  | <b>\$ 92,040</b>  |
| 64.00 Machinery and Equipment            | \$ 8,242          | \$ 7,500          | \$ 27,500         | \$ 40,929         | \$ 8,000          | \$ 8,000          |
| <b>Total Capital Outlay</b>              | <b>\$ 8,242</b>   | <b>\$ 7,500</b>   | <b>\$ 27,500</b>  | <b>\$ 40,929</b>  | <b>\$ 8,000</b>   | <b>\$ 8,000</b>   |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 528,610</b> | <b>\$ 553,691</b> | <b>\$ 669,691</b> | <b>\$ 639,788</b> | <b>\$ 544,035</b> | <b>\$ 581,677</b> |

- 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. 2019-2020 Reclassified to 42.00

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: EMS                            |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 001-008-522-21                          |                     |                     |                     |                     |                     |                     |
| EXPENDITURES                            | 2017 Actual         | 2018 Adopted        | 2018 Revised        | 2018 Actual         | 2019 Adopted        | 2020 Adopted        |
| 11.00 Salaries and Wages                | \$ 608,804          | \$ 634,870          | \$ 634,870          | \$ 662,044          | \$ 642,363          | \$ 702,608          |
| 12.00 Overtime                          | 117,076             | 49,407              | 149,407             | 157,004             | 49,970              | 54,711              |
| 13.00 Reserve Firefighter/EMTs          | 5,536               | 16,000              | 16,000              | 3,286               | 4,500               | 4,500               |
| 21.00 Personnel Benefits                | 269,156             | 279,857             | 279,857             | 290,089             | 313,488             | 336,169             |
| 27.00 Uniforms                          | -                   | 1,000               | 1,000               | 2,397               | 500                 | 500                 |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 1,000,573</b> | <b>\$ 981,134</b>   | <b>\$ 1,081,134</b> | <b>\$ 1,114,820</b> | <b>\$ 1,010,821</b> | <b>\$ 1,098,487</b> |
| 31.00 Operating Supplies                | \$ 7,585            | \$ 6,500            | \$ 6,500            | \$ 5,881            | \$ 6,500            | \$ 6,500            |
| 35.00 Small Tools & Equipment           |                     | 1,500               | 1,500               | 1,156               | 1,000               | 1,000               |
| 41.00 Professional Services             | 6,212               | 5,100               | 5,100               | 7,837               | 4,000               | 4,000               |
| 46.00 AWC-RMSA Insurance                | 15,942              | 15,840              | 15,840              | 16,148              | 16,471              | 16,636              |
| 48.00 Repairs & Maintenance             | 450                 | 500                 | 500                 | 415                 | 250                 | 250                 |
| 49.01 Conference/School/Training        | 2,255               | 5,000               | 5,000               | 1,480               | 1,500               | 1,500               |
| 49.02 Printing/Binding                  | -                   | 250                 | 250                 | 481                 | 481                 | 481                 |
| 49.03 Dues & Subscriptions              | 353                 | 1,000               | 1,000               | 2,183               | 1,597               | 1,597               |
| <b>Total Other Expenditures</b>         | <b>\$ 32,796</b>    | <b>\$ 35,690</b>    | <b>\$ 35,690</b>    | <b>\$ 35,580</b>    | <b>\$ 31,799</b>    | <b>\$ 31,964</b>    |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 1,033,369</b> | <b>\$ 1,016,824</b> | <b>\$ 1,116,824</b> | <b>\$ 1,150,400</b> | <b>\$ 1,042,620</b> | <b>\$ 1,130,451</b> |

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

Department Staffing (4 FTE's):

- Administration (1.90 FTE: Director, Community Development Administrative Specialists)
- Planning Division
- Building Division (2 FTE's: Building Official, Building Inspector)
- Emergency Management Division (.10 FTE)
- Engineering Division (Contracted)
- Land Use Projects (Contracted as needed)

The duties and responsibilities of the divisions are:

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

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

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

## 2018 ACCOMPLISHMENTS

- Completed rezone of Old Fort Lake Business and Technology Park area, to Mixed Use Village to implement the 2017 Comprehensive Land Use Plan update
- Completed rezone of the Industrial and Manufacturing/Research Park area at the intersection of DuPont-Steilacoom Road and Center Drive to “Community Business” to implement the 2017 Comprehensive Land Use Plan update
- 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
- Completed update to DMC Chapter 25.10 – Definitions to update with new terms and clarify existing terms for consistency of application
- Completed reviews and issuance of permits for several major new construction projects
- Adopted new development regulations for “Mixed-Use Village” and “Community Business” zoning districts to implement the 2017 Comprehensive Plan update
- Fulfilled our contraction obligations with Pierce County for Commute Trip Reduction goals for City employees
- Conducted Emergency Managements Training for all City Staff to meet Federal Standards
- Obtained a Grant from the Washington State Department of Ecology to support out required 2019

update to the City Shoreline Master Plan

- Conducted a “Land Use” training class for citizens with an outside land use expert

## **MAJOR 2019-2020 GOALS**

- Initiate work on 2019 update to the Shoreline Master Program (adoption required by June 2019).
- Continued updates to our Zoning Code to ensure compliance with the Comprehensive Plan, all applicable State and Federal Requirements and to improve flexibility without compromising function.
- Initiate and adopt updates to the Transportation Element and Historic Village elements of the Comprehensive Plan.
- Evaluate and select a Web based Permit Tracking System to increase public transparency in the permitting process.
- Updated the Zoning Code to implement new improved standards for public notice signs for new developments for greater public transparency.
- Update the Zoning Code regulations for Signs to adhere to recent court decisions.
- Adopt “Complete Street” regulations in the zoning code.
- Continue to update the City’s Emergency Management Plan and staff training.
- Continue work to upgrade the City’s Emergency Operations Center (EOC).
- Evaluate software solutions for on-line permit submittals for both Planning and Building permits.
- 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.

**Administrative Support Specialist** – Performs a variety of routine and complex clerical, administrative and technical work in support of Community Development goals and programs. The position receives and processes administrative planning permits, maintains department files, database and website, assists with processing department invoices, serves as recording secretary for Boards and Committees in support of Community Development and Emergency Management responsibilities, assists in administering the City Commute Trip Reduction Program, and, performs other duties as assigned. This position requires attendance at Planning Commission and other related meetings as needed, works various evenings and/or extended work hours.

City of DuPont  
2019-2020 Program Expenditure Budget

COMMUNITY DEVELOPMENT DEPARTMENT

| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 11.00 Salaries and Wages                | \$ 314,554        | \$ 360,787        | \$ 369,787        | \$ 378,897        | \$ 369,973        | \$ 390,912        |
| 12.00 Overtime                          | 153               | 2,500             | 2,500             | 952               | 400               | 400               |
| 21.00 Personnel Benefits                | 137,268           | 162,654           | 166,654           | 147,005           | 175,188           | 190,506           |
| 27.00 Uniforms                          | 128               | 700               | 700               | 170               | 700               | 300               |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 452,103</b> | <b>\$ 526,641</b> | <b>\$ 539,641</b> | <b>\$ 527,023</b> | <b>\$ 546,261</b> | <b>\$ 582,118</b> |
| 31.00 Operating Supplies                | \$ 979            | \$ 7,960          | \$ 7,960          | \$ 1,683          | \$ 6,179          | 2,350             |
| 32.00 Gas, Oil & Fuel                   | 551               | 700               | 700               | 863               | 700               | 700               |
| 35.00 Small Tools & Equipment           | 317               | 749               | 749               | 74                | 749               | 749               |
| 41.00 Professional Services             | 277,803           | 317,340           | 367,340           | 351,321           | 318,200           | 313,200           |
| 41.03 Advertising                       | 10,753            | 12,000            | 12,000            | 9,444             | 15,000            | 10,000            |
| 42.00 Communications                    | 2,441             | 2,584             | 2,584             | 1,836             | 1,690             | 1,700             |
| 43.00 Travel and Subsistence            | 223               | 1,500             | 1,500             | 241               | 1,450             | 1,450             |
| 46.00 AWC-RMSA Insurance                | 12,418            | 12,605            | 12,605            | 12,579            | 12,834            | 12,962            |
| 48.00 Repair & Maintenance              | 4,064             | 5,354             | 5,354             | 1,976             | 4,800             | 4,800             |
| 49.00 Misc/Conf/Training/Printing/Dues  | 5,999             | 5,506             | 5,506             | 4,399             | 4,800             | 4,850             |
| 51.00 Intergovernmental Services        | 7,931             | 8,000             | 8,000             | 7,977             | -                 | -                 |
| <b>Total Other Expenditures</b>         | <b>\$ 323,480</b> | <b>\$ 374,298</b> | <b>\$ 424,298</b> | <b>\$ 392,394</b> | <b>\$ 366,402</b> | <b>\$ 352,761</b> |
| 64.00 Machinery and Equipment           | \$ 5,574          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 91.00 Equipment Replacement Charges     | \$ 14,006         | \$ 8,010          | \$ 8,010          | \$ 8,011          | \$ 18,617         | \$ 21,527         |
| <b>Total Capital Outlay</b>             | <b>\$ 19,580</b>  | <b>\$ 8,010</b>   | <b>\$ 8,010</b>   | <b>\$ 8,011</b>   | <b>\$ 18,617</b>  | <b>\$ 21,527</b>  |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 795,164</b> | <b>\$ 908,949</b> | <b>\$ 971,949</b> | <b>\$ 927,428</b> | <b>\$ 931,280</b> | <b>\$ 956,406</b> |

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  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: EMERGENCY MANAGEMENT</b>    |                    |                     |                     |                    |                     |                     |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| 001-009-525-60                          |                    |                     |                     |                    |                     |                     |
| <b>EXPENDITURES</b>                     | <b>2017 Actual</b> | <b>2018 Adopted</b> | <b>2018 Revised</b> | <b>2018 Actual</b> | <b>2019 Adopted</b> | <b>2020 Adopted</b> |
| 11.00 Salaries and Wages                | \$ -               | \$ -                | \$ -                | \$ -               | \$ 11,440           | \$ 11,784           |
| 21.00 Personnel Benefits                | -                  | -                   | -                   | -                  | 3,716               | 3,914               |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ 15,156</b>    | <b>\$ 15,698</b>    |
| 31.00 Operating Supplies                | \$ -               | \$ 4,500            | \$ 4,500            | \$ -               | \$ 1,000            | \$ 1,000            |
| 41.00 Professional Services             | \$ -               | \$ -                | \$ -                | \$ -               | \$ 8,200            | \$ 8,200            |
| 46.00 AWC-RMSA Insurance                | 130                | 135                 | 135                 | 132                | 138                 | 139                 |
| 48.00 Repair & Maintenance              | -                  | 1,600               | 1,600               | -                  | 1,500               | 1,500               |
| 51.00 Intergovernmental Services        | 7,931              | 8,000               | 8,000               | 7,977              |                     |                     |
| <b>Total Other Expenditures</b>         | <b>\$ 8,061</b>    | <b>\$ 14,235</b>    | <b>\$ 14,235</b>    | <b>\$ 8,109</b>    | <b>\$ 10,838</b>    | <b>\$ 10,839</b>    |
| 64.00 Machinery and Equipment           | \$ 5,574           | \$ -                | \$ -                | \$ -               | \$ -                | \$ -                |
| <b>Total Capital Outlay</b>             | <b>\$ 5,574</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 13,635</b>   | <b>\$ 14,235</b>    | <b>\$ 14,235</b>    | <b>\$ 8,109</b>    | <b>\$ 25,994</b>    | <b>\$ 26,537</b>    |

11.00 Emergency Management Coordinator (10%)

48.00 Audio/visual equipment maintenance contract for EOC

51.00 Interagency contract with Pierce County Department of Emergency Management. 2019-2020 reclassified to 41.00.

City of DuPont  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: BUILDING</b>                   |                    |                     |                     |                    |                     |                     |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| 001-010-558-50                             |                    |                     |                     |                    |                     |                     |
| <b>EXPENDITURES</b>                        | <b>2017 Actual</b> | <b>2018 Adopted</b> | <b>2018 Revised</b> | <b>2018 Actual</b> | <b>2019 Adopted</b> | <b>2020 Adopted</b> |
| 11.00 Salaries and Wages                   | \$ 183,379         | \$ 273,585          | \$ 273,585          | \$ 305,878         | \$ 257,489          | \$ 272,371          |
| 12.00 Overtime                             | 104                | -                   | -                   | 459                | -                   | -                   |
| 21.00 Personnel Benefits                   | 95,350             | 125,005             | 125,005             | 122,523            | 119,423             | 129,911             |
| 27.00 Uniforms                             | 128                | 700                 | 700                 | 170                | 700                 | 300                 |
| <b>Total Salary, Wages and Benefits</b>    | <b>\$ 278,961</b>  | <b>\$ 399,290</b>   | <b>\$ 399,290</b>   | <b>\$ 429,030</b>  | <b>\$ 377,611</b>   | <b>\$ 402,582</b>   |
| 31.00 Operating Supplies                   | \$ 7               | \$ 3,000            | \$ 3,000            | \$ 386             | \$ 4,279            | \$ 450              |
| 32.00 Gas, Oil & Fuel                      | 551                | 700                 | 700                 | 863                | 700                 | 700                 |
| 35.00 Small Tools & Equipment              | 13                 | 249                 | 249                 | 74                 | 249                 | 249                 |
| 41.00 Professional Services                | 2,124              | 17,340              | 17,340              | 7,303              | 15,000              | 10,000              |
| 41.01 Professional Services - Reimbursable | 10,271             | 100,000             | 100,000             | 110,614            | 100,000             | 100,000             |
| 42.01 Communications - Devices             | 779                | 840                 | 840                 | 1,103              | 840                 | 850                 |
| 43.00 Travel and Subsistence               | 169                | 500                 | 500                 | 241                | 450                 | 450                 |
| 46.00 AWC-RMSA Insurance                   | 6,936              | 7,100               | 7,100               | 7,025              | 7,166               | 7,237               |
| 48.01 Maintenance - Software               | 2,110              | 2,244               | 2,244               | 1,789              | 2,250               | 2,250               |
| 48.02 Maintenance - Vehicles               | 749                | 1,000               | 1,000               | 187                | 500                 | 500                 |
| 49.01 Conference/School/Training           | 1,137              | 1,416               | 1,416               | 1,000              | 1,500               | 1,500               |
| 49.02 Printing/Binding                     | -                  | -                   | -                   | -                  | -                   | -                   |
| 49.03 Professional Dues & Subscriptions    | 315                | 390                 | 390                 | 323                | 350                 | 350                 |
| <b>Total Other Expenditures</b>            | <b>\$ 25,160</b>   | <b>\$ 134,779</b>   | <b>\$ 134,779</b>   | <b>\$ 130,908</b>  | <b>\$ 133,284</b>   | <b>\$ 124,536</b>   |
| 91.00 Equipment Replacement Charges        | \$ 13,789          | \$ 7,376            | \$ 7,376            | \$ 7,376           | \$ 17,505           | \$ 19,799           |
| <b>Total Capital Outlay</b>                | <b>\$ 13,789</b>   | <b>\$ 7,376</b>     | <b>\$ 7,376</b>     | <b>\$ 7,376</b>    | <b>\$ 17,505</b>    | <b>\$ 19,799</b>    |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ 317,910</b>  | <b>\$ 541,445</b>   | <b>\$ 541,445</b>   | <b>\$ 567,313</b>  | <b>\$ 528,400</b>   | <b>\$ 546,917</b>   |

- 11.00 Public Works Director (5%); Facilities Analyst (5%); Planning Manager (45%); Building Official; Building Inspector; Administrative Support Specialist; 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  
2019-2020 Program Expenditure Budget

| PROGRAM: PLANNING                       |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-011-558-60                          |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
| 11.00 Salaries and Wages                | \$ 131,176        | \$ 87,202         | \$ 96,202         | \$ 73,019         | \$ 101,045        | \$ 106,757        |
| 12.00 Overtime                          | 49                | 2,500             | 2,500             | 493               | 400               | 400               |
| 21.00 Personnel Benefits                | 41,918            | 37,649            | 41,649            | 24,482            | 52,049            | 56,681            |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 173,142</b> | <b>\$ 127,351</b> | <b>\$ 140,351</b> | <b>\$ 97,994</b>  | <b>\$ 153,494</b> | <b>\$ 163,838</b> |
| 31.00 Operating Supplies                | \$ 973            | \$ 460            | \$ 460            | \$ 1,297          | \$ 900            | \$ 900            |
| 32.00 Gas, Oil & Fuel                   |                   |                   | \$ -              |                   |                   |                   |
| 35.00 Small Tools & Equipment           | 304               | 500               | 500               | -                 | 500               | 500               |
| 41.00 Professional Services             | 155,445           | 100,000           | 100,000           | 59,034            | 45,000            | 45,000            |
| 41.01 Professional Svcs - Reimbursable  | 109,963           | 100,000           | 150,000           | 174,371           | 150,000           | 150,000           |
| 41.03 Advertising                       | 10,753            | 12,000            | 12,000            | 9,444             | 15,000            | 10,000            |
| 42.01 Communications - Other            | 732               | 744               | 744               | 734               | 750               | 750               |
| 42.02 Communications - Postage          | 930               | 1,000             | 1,000             | -                 | 100               | 100               |
| 43.00 Travel and Subsistence            | 54                | 1,000             | 1,000             | -                 | 1,000             | 1,000             |
| 46.00 AWC-RMSA Insurance                | 5,352             | 5,370             | 5,370             | 5,421             | 5,530             | 5,585             |
| 48.00 Repair & Maintenance              | 1,205             | 510               | 510               | -                 | 550               | 550               |
| 49.01 Conference/School/Training        | 684               | 1,000             | 1,000             | 972               | 1,500             | 1,500             |
| 49.02 Printing/Binding                  | 2,934             | 2,000             | 2,000             | 48                | 500               | 500               |
| 49.03 Professional Dues & Subscriptions | 894               | 700               | 700               | 993               | 700               | 750               |
| 49.05 Recording Fees                    | 36                | -                 | -                 | 1,063             | 250               | 250               |
| 50.00 Intergovernmental Services        | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Total Other Expenditures</b>         | <b>\$ 290,259</b> | <b>\$ 225,284</b> | <b>\$ 275,284</b> | <b>\$ 253,377</b> | <b>\$ 222,280</b> | <b>\$ 217,385</b> |
| 91.00 Equipment Replacement Charges     | 217               | 635               | 635               | 635               | 1,112             | 1,728             |
| <b>Total Capital Outlay</b>             | <b>\$ 217</b>     | <b>\$ 635</b>     | <b>\$ 635</b>     | <b>\$ 635</b>     | <b>\$ 1,112</b>   | <b>\$ 1,728</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 463,618</b> | <b>\$ 353,270</b> | <b>\$ 416,270</b> | <b>\$ 352,006</b> | <b>\$ 376,886</b> | <b>\$ 382,951</b> |

- 11.00 Planning Manager (45%); Administrative Support Specialist (80%); 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 2017 was the addition of four full time employees 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) 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, and (2) Masons. This team is available for the life of the project five 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, etc.

**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. Since 2017, the City has had five hotels contributing to lodging tax revenues. This position is staffed by Tourism and the Museum Coordinator.

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

## 2018 ACCOMPLISHMENTS

- **Palisade Street Tree Re-Planting.** Re-planting trees was completed in the southern half of Palisade Village. The tree planting started in November 2017 and finished in January 2018. 123 total replanted trees with a break out of the following species:
  - Red Oaks – 19
  - Crimson Cloud Hawthorns – 12
  - Crimson Sunset Maple – 11
  - Urban Sunset Maple – 41
  - Hophornbeam – 40
- **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. This project demolished an out of service pump station, reservoir, and water well near Penniman ST and Barksdale AVE. The structures had lead based paint, asbestos containing material (paint) that were abated and disposed. The site was back filled and grass seeded. The well was capped 4 feet below grade. The project was awarded for \$131,303, started in September 2017 and completed in February 2018.
- **Bell Hill Booster Pump Upgrades.** This project scope replaced three components to the booster pumps. Replaced all six existing, out dated, cable actuated control valves with simpler control valves, at the Bell Hill Booster Pump Station. Installed Variable Frequency Drives (VFDs) and soft starts at the Bell Hill Booster Pump Station, improves control of both flow and electrical demand. Upgraded out dated telemetry system. Total project cost was \$491,887. The project started in September 2017 and completed February 2018.
- **Historic Village Water Main Replacement Phase 2.** Phase 2 replaced 1,170 feet of concrete waterline with ductile iron located in the vicinity of Barksdale AVE by Iafrati Park, retail buildings, and apartments. The project was awarded for \$294,104, started in September 2017 and completed in February 2018.
- **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 were removed in 2017

(south work group) and then 198 trees were removed in February 2018 (north work group). The project cost for the north work group was \$176,153.

- **Iafrati Park Shelter, Tourism Kiosk, and Restroom.** This project installed a prefabricated restroom, shelter and tourism kiosk in Iafrati Park. This park structure has 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 \$250,000 and the Pierce County Development providing a grant up to \$166,000. The work started in September 2017 and completed March 2018.
- **February Snow and Ice.** The month of February experienced snow and ice on city roads. Over 1,500 gallons of anti-ice (salt brine) was applied on the city's main streets, bus routes, and trouble spots. The anti-ice was applied over a 3-week period where the city experienced below freezing temperatures, as well as rain during the day. One snow event (February 21 – 22) had more than 1 inch of snow accumulation requiring snow plowing. Other snow events during this month did not accumulate and melted during the day. The staff's work resulted in city commuters having a safe and cleared commute on the city's main roads.
- **Center Drive Median Improvements.** February 2018, staff prepared the Center DR median located between McNeil ST and I-5 Exit 118 by removing the dead or dying plants. This then followed with the installation of 22 pink flair trees between I-5 Exit 118 and Wilmington DR, and 3 Hogyoku Japanese Maple trees and 8 Japanese Stewartia trees. River rock was installed to create "ribbons or borders or bands" inside the median. March 3 was the volunteer event (Lions Club and Tree Board Members) installed 200 understory plants in the same median. The trees flowered during the spring season. Adjustment of the existing sprinkler system for the new location of trees and plants was completed in April 2018.
- **Traffic Control Light Repair at Wilmington DR near Center DR.** March 24, 2018, Public Works staff provided traffic control at the intersection of Wilmington DR and Center DR. Washington State Dept. of Transportation (WSDOT) staff installed two new asphalt embedded loop detectors as the previous detectors were providing false signals to the intersection traffic control lights.
- **Spring and Fall Clean Up events in DuPont.** The April 21 and October 13, 2018 events provided home curbside pickup of solid waste disposal in addition to routine weekly service. These clean up events include a bulky waste site located adjacent to City Hall. Northwest Center and Goodwill Industries were available to receive a full trailer load of donations. The bulky waste site accumulated over five 40-yard solid waste dumpsters, and a trailer 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 2018.
- **Tree City USA.** The Arbor Day Foundation awarded the City with its 9th award as a Tree City USA for the period of 2017. More than 3,400 communities have made the commitment to becoming a Tree City USA. Tree City USA status is attained by meeting four core standards of sound urban forestry

management: maintaining a tree board, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day.

- Public Works received a new Doosan trailer mounted air compressor replacing aging equipment.
- Memorial Day preparations at Ross Plaza. The week of May 21 – 25, 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 (6<sup>th</sup> Military Police Group) 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. Ross Plaza became a pet free park to eliminate problematic left behind pet waste at this park.
- Safety Fair June 9. Staff provided a static display of four public works equipment (dump truck with snow plow, street sweeper, excavator, and sidewalk sucker), and distributed educational material related to the City’s stormwater program to over 50 people. 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.
- Transportation Coordination Committee (TCC) Selection Committee May 21 – 23 and June. Participation in region-wide and countywide competition for Federal Highway Administration (FHWA) funds to included scoring of 46 countywide projects. The city was awarded FHWA funds (\$631K) for a re-paving preservation segment on Center DR for 2021/2022 via Puget Sound Regional Council (PSRC).
- Preparations for 4<sup>th</sup> of July celebration at Clock Tower Park included hardscape power washing, turf mowing, general cleaning/debris removal, tent set up, barriers installation for parade route and restroom cleaning/restocking. Staff was on hand to assist with the day of the event to include street barriers installation and removal for the parade; general maintenance throughout the event; and an educational outreach table for Stormwater education and best practices.
- Tree Trimming. Completed street tree trimming on McNeil ST, Center DR by McNeil ST, McCleod CIR, Bragget ST, Fisher ST and Jensen AVE. Removed lower tree limbs for improved vehicle and pedestrian access.
- Stormwater Pond Maintenance Mowing at all 22 storm ponds citywide. This work maintains the infiltration capability of the ponds for use during the winter rainy season.
- Civic Center Painting. This \$59K project was awarded on May 2018 and was completed in September 2018. This was project was for exterior painting of City Hall and the Public Safety Building of the Police and Fire Departments. At the same time were repairs to the fire station overhead doors replacing windows and top mounting panels for continued daily use.
- Ethel Lumsdon Park. A community meeting was hosted on March 15, 2018 at the Community Center to solicit input on the renovations to Ethel Lumsdon Park. Park toys were selected to include structures for 2 – 5 years old, 5 – 12 years old, and swing set. The park toys will be over a rubber matting for

improved fall protection. At least half of the park will be grass turf allowing for activity and use of picnic tables. The value of the park toys and matting was \$90,000.

- Bell Hill Chlorination Station and Well House. This project to be awarded by November of 2018 and completed in 2019. This \$265K project will replace the existing chlorination station with a simpler system and install a pre-fabricated shelter around Bell Hill Well 1.
- Water System Update. This plan is a requirement from the Dept. of Health, State of Washington regulator for water utility service providers. This document is updated every 5-years. This project started in April 2018 and to be finalized with the Dept. of Health by February 2019. The plan includes chapters in water system description/analysis, planning for consumption demand, water use efficiency, well head protection, operations & maintenance program, capital improvements, and financial analysis. A new addition will be on asset inventory management. This effort is valued at \$100K.
- Multi Field Sports Complex Feasibility Study. This project is to develop an economic feasibility study for a multi sports field complex on over 110 acres of federal property of Joint Base Lewis McChord (JBLM), the Solo Point area. The site may accommodate up to 30 fields with mix of artificial and grass turf fields, and a single championship field with covered seating for 4,000 people. The study will analyze economic feasibility for a private party to design, build, operate, and maintain the multi sports fields. The study must be completed by December 31, 2018. The project is being funded by a Lodging Tax Advisory Committee (LTAC) grant from Pierce County for \$150K.
- DuPont Steilacoom Road Improvements. WSDOT will be expanding the capacity of I-5 within the JBLM corridor. Part of the improvements will build a grade separated on/off ramp at I-5 Exit 119. Improvements to the connecting DuPont Steilacoom Road will gain economies of scale if built at the same time of the Exit 119 work. The City, in concert with WSDOT, Pierce County, and JBLM, contracted for consultants to provide design, surveying, and environmental documents for expanding DuPont-Steilacoom RD from two lanes to four lanes, completing the documents by December 31, 2019.
- Street Tree and Sidewalk Team. Work has completed to over 50% of Palisade Village with the remaining work in Palisade to be completed in 2019. The project team posts photos and status on the following site: <https://www.facebook.com/DuPontSidewalkTeam/>.
- Stormwater Highlights:
  - With the assistance of the Washington Conservation Corp, maintenance and clearing of our Sinclair pond, Regional pond, and bioswales were accomplished during October and November. This accomplishment helps insure the proper function of the stormwater facilities and the control of invasive plants that threaten the native vegetation.
  - Over 1,600 Stormwater drains were inspected and cleaned from September through October and November. The inspections record the structural condition of the stormwater system. Cleanup benefits are increased system capacity, and the prevention of blockage and flooding during the rainy season, as well as the reduction of pollutants that could possibly discharge into our local waterways.

- Continued implementation of the Illicit Discharge Detection and Elimination Program (IDDE). An investigator responded to department and citizen requests regarding stormwater pollution concerns. Many of the IDDE investigations resulted in enforced actions, voluntary compliance, and cleanup of illicit discharge or illegal dumping. Opportunity for stormwater education has been addressed with property owners or operators during investigations. As of August, there were eight cases investigated and addressed.
- As construction activities increased in 2018, construction inspection continued with the establishment of NPDES temporary erosion and sediment control inspections compliance during the different stages of new construction.
- Stormwater education and outreach program continued focus on our community members on how we can reduce/eliminate stormwater pollution and enlighten on the benefits of keeping water clean. Outreach was in the form of utility bill inserts, children activity books, and educational brochures covered topics such as hazard waste material disposal, illegal dumping, natural yard care, reduction of pesticide, etc. A total of 988 items were distributed from the Stormwater Education booth set at the Safety Fair, Fourth of July, and Pumpkin Patch City events.
- Completed and submitted or published annual reports:
  - Water Quality Report. Published February 2018, 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 2018. 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 lays out a series of construction projects and studies for improvement of the city's transportation infrastructure.
- Recreation Highlights:
  - Extended our recreational programming outreach to reach a more diverse population to include seniors and teens. This outreach includes forming two separate teen leagues, who specifically serve middle and high school aged youth.
  - Continue to improve the Special Event Process to include tracking and billing for City staff time and resources. The city is also tracking visitors who are attending these special events by tracking and recording zip codes.
  - In collaboration with the community and local service groups, helped to oversee over 5,000 volunteers hours. Fundraised over \$35,000 for recreational programming within the city.
  - Hosted a series of 5 Concerts in the Park with 300 – 500 in attendance per event. The City also hosted a regional BBQ competition attracting an additional 4,000 – 6,000 visitors over the weekend for our Annual Hudson's Bay Days. Staff was able to successfully track and report visitors for all events.

- Conducted a scientific recreational survey focused on community need for recreational facilities. An overwhelming support rate indicated a need for additional recreational facilities. The survey was conducted by Seattle University and funded through a grant from the Nisqually Tribe.
- Published three Recreation Guides that were distributed seasonally throughout the city. Helped offset costs of the guide by selling advertising/sponsorships.
- Replacement Staff Hires: A Project Supervisor for the Sidewalk Team, a Stormwater Specialist, and a Grounds Maintenance Worker.

## **2019-2020 MAJOR GOALS**

- Deliver a multi-year replacement of the Public Works shop and move out from existing deficient facilities.
- 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. Develop sponsorship/revenue generating opportunities for all events.
- Continue to track visitors and participants at events.
- Double our fundraising efforts through the Parks & Recreation Auction and other fundraising events throughout the year.
- Open a Senior/Youth Center within the community and continue to pursue additional recreational space at a local venue. Continue to pursue partnerships and funding options to build a Community Center, as indicated in the 2014 Parks Master Plan and 2018 Recreational Facility Survey.

# Public Works Department Organizational Chart



- Public Works Director** – Plan, organize, direct, and evaluate the activities of the PW department including construction, maintenance, repair and testing of the streets, water and stormwater infrastructure, parks, vehicles and facilities.
- Public Works Supervisor** – Oversees the daily operations, repairs, maintenance, and standards of the water system, storm water utility, streets, parks and facilities. Assigns, supervises, and evaluates staff, under the direction of the Director.
- Facilities Analyst** – Provides complex administrative and technical support to the Public Works Director. Assists with grant writing and reporting, permit compliance, and all reporting requirements for the Public Works Department.
- Maint Worker III** – Provides the lead role in operation and maintenance of the City’s water system, and telemetry controlled irrigation system.
- Maint Worker II** – Performs journeyman level maintenance and operates equipment in the operation, construction, repair, maintenance, and replacement of City streets, storm drainage and water facilities, City buildings and parks.
- Maint Worker I** – Performs semi-skilled maintenance and operates equipment in the construction, operation, repair, maintenance, and replacement of City streets, storm drainage and water facilities, City buildings, and parks.
- Events & Recreation Coordinator** – Responsible for planning, organizing, implementing, administering, coordinating, and evaluating community events and recreation programs and services.
- Museum Coordinator** – Implements the City’s museum and tourism program. They provide leadership and direction for the volunteers and DuPont Historical Society that operate the Museum.
- Stormwater Specialist** – Performs technical and administrative tasks to support and coordinate compliance with the Municipal Stormwater NPDES Phase II Program for stormwater permits, discharges, and related environmental regulatory requirements.
- Grounds Maint Worker** – This position provides for plant, tree, lawn and grounds care of City property, such as parking lots, athletic fields, lawns, greenways and recreation parks.
- Sidewalk Team** – This project team corrects the conflicts between City street trees and sidewalks. This team of 4 consists of a Project Supervisor, Clerk, and 2 Masons.

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

| <b>EXPENDITURES</b>                     | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 11.00 Salaries and Wages                | \$ 160,368             | \$ 206,150              | \$ 281,150              | \$ 290,307             | \$ 250,191              | \$ 264,840              |
| 12.00 Overtime                          | 27,891                 | 12,002                  | 12,002                  | 17,720                 | 12,710                  | 13,432                  |
| 21.00 Personnel Benefits                | 124,136                | 117,914                 | 139,914                 | 121,776                | 148,513                 | 160,449                 |
| 26.00 Uniform Cleaning                  | 835                    | 850                     | 850                     | 887                    | 850                     | 850                     |
| 27.00 Uniforms                          | 1,291                  | 1,700                   | 1,700                   | 1,773                  | 1,250                   | 1,250                   |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 314,521</b>      | <b>\$ 338,616</b>       | <b>\$ 435,616</b>       | <b>\$ 432,463</b>      | <b>\$ 413,513</b>       | <b>\$ 440,821</b>       |
| 31.00 Operating Supplies                | \$ 82,522              | \$ 74,750               | \$ 81,250               | \$ 114,866             | 82,250                  | 81,700                  |
| 32.00 Gas, Oil & Fuel                   | 5,665                  | 6,000                   | 6,000                   | 6,899                  | 6,000                   | 6,100                   |
| 35.00 Small Tools & Equipment           | 13,216                 | 10,050                  | 10,050                  | 8,271                  | 9,750                   | 9,750                   |
| 39.00 Software                          | 2,402                  | 2,500                   | 2,500                   | 905                    | -                       | -                       |
| 41.00 Professional Services             | 171,205                | 156,527                 | 390,027                 | 460,622                | 198,500                 | 194,000                 |
| 41.03 Advertising                       | 18,412                 | 14,500                  | 24,500                  | 13,336                 | 12,800                  | 14,800                  |
| 42.00 Communications                    | 9,714                  | 10,755                  | 10,755                  | 12,868                 | 13,455                  | 14,265                  |
| 43.00 Travel and Subsistence            | 2,586                  | 2,500                   | 2,500                   | 5,060                  | 9,600                   | 6,600                   |
| 44.00 Taxes & Assessments               | 1,641                  | 1,500                   | 1,500                   | 1,591                  | 2,610                   | 2,610                   |
| 45.00 Operating Rental & Leases         | 9,471                  | 5,600                   | 5,600                   | 13,833                 | 7,200                   | 7,750                   |
| 46.00 AWC-RMSA Insurance                | 29,801                 | 30,073                  | 30,073                  | 30,186                 | 30,790                  | 31,098                  |
| 47.00 Utilities                         | 192,442                | 189,750                 | 221,750                 | 227,853                | 193,935                 | 198,194                 |
| 48.00 Repair & Maintenance              | 16,969                 | 30,500                  | 145,500                 | 32,536                 | 20,400                  | 20,500                  |
| 49.00 Conf/Training/Printing/Dues       | 6,068                  | 13,475                  | 17,825                  | 27,690                 | 19,575                  | 21,875                  |
| 51.00 Intergovernmental Services        | 1,732                  | 2,110                   | 2,110                   | 1,494                  | -                       | -                       |
| <b>Total Other Expenditures</b>         | <b>\$ 563,846</b>      | <b>\$ 550,590</b>       | <b>\$ 951,940</b>       | <b>\$ 958,009</b>      | <b>\$ 606,865</b>       | <b>\$ 609,241</b>       |
| 63.00 Other Improvements                | \$ -                   | \$ -                    | \$ -                    | \$ 86,769              | \$ -                    | \$ -                    |
| 64.00 Machinery and Equipment           | 12,961                 | -                       | -                       | 37,923                 | -                       | -                       |
| 91.00 Equipment Replacement Charges     | 26,455                 | 43,089                  | 43,089                  | 43,089                 | 33,250                  | 38,481                  |
| <b>Total Capital Outlay</b>             | <b>\$ 39,416</b>       | <b>\$ 43,089</b>        | <b>\$ 43,089</b>        | <b>\$ 167,782</b>      | <b>\$ 33,250</b>        | <b>\$ 38,481</b>        |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 917,782</b>      | <b>\$ 932,295</b>       | <b>\$ 1,430,645</b>     | <b>\$ 1,558,254</b>    | <b>\$ 1,053,628</b>     | <b>\$ 1,088,544</b>     |

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

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: PARKS                          |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-012-576-80                          |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
| 11.00 Salaries and Wages                | \$ 41,988         | \$ 55,128         | \$ 74,128         | \$ 78,685         | \$ 67,749         | \$ 71,696         |
| 12.00 Overtime                          | 892               | 1,371             | 1,371             | 641               | 1,732             | 1,810             |
| 21.00 Personnel Benefits                | 34,384            | 31,166            | 39,166            | 36,320            | 44,484            | 47,927            |
| 26.00 Uniform Cleaning                  | 418               | 500               | 500               | 443               | 500               | 500               |
| 27.00 Uniforms                          | 794               | 600               | 600               | 1,222             | 600               | 600               |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 78,476</b>  | <b>\$ 88,765</b>  | <b>\$ 115,765</b> | <b>\$ 117,311</b> | <b>\$ 115,066</b> | <b>\$ 122,533</b> |
| 31.00 Operating Supplies                | \$ 25,250         | \$ 26,000         | \$ 28,500         | \$ 26,081         | \$ 26,250         | \$ 26,500         |
| 32.00 Gas, Oil & Fuel                   | 5,665             | 6,000             | 6,000             | 6,899             | 6,000             | 6,100             |
| 35.00 Small Tools & Equipment           | 2,705             | 3,400             | 3,400             | 5,949             | 3,500             | 3,500             |
| 39.00 Software                          | -                 | -                 | -                 | 905               | -                 | -                 |
| 41.00 Professional Services             | 9,163             | 7,650             | 172,650           | 172,404           | 10,000            | 10,000            |
| 41.03 Advertising                       | -                 | -                 | -                 | 1,062             | -                 | -                 |
| 42.00 Communications                    | -                 | 800               | 800               | -                 | 800               | 800               |
| 42.01 Communications - Other            | -                 | -                 | -                 | 1,219             | 1,080             | 1,140             |
| 43.00 Travel and Subsistence            | 16                | 500               | 500               | -                 | 500               | 500               |
| 44.00 Taxes & Assessments               | -                 | -                 | -                 | -                 | 1,000             | 1,000             |
| 45.00 Operating Rental & Leases         | 2,176             | 2,200             | 2,200             | 2,842             | 2,200             | 2,500             |
| 46.00 AWC-RMSA Insurance                | 6,135             | 6,135             | 6,135             | 6,215             | 6,339             | 6,403             |
| 47.00 Utilities                         | 80,397            | 81,600            | 81,600            | 91,473            | 83,232            | 84,897            |
| 48.00 Repair & Maintenance              | 432               | 1,000             | 1,000             | 2,068             | 1,000             | 1,000             |
| 48.02 Maintenance- Vehicles             | 2,999             | 3,500             | 3,500             | 2,649             | 3,700             | 3,800             |
| 49.01 Conference/School/Training        | 159               | 2,100             | 2,100             | 15                | 2,100             | 2,200             |
| 49.02 Printing/Binding                  | -                 | -                 | -                 | -                 | -                 | -                 |
| 49.03 Professional Dues & Subscriptions | 73                | 150               | 150               | 320               | 150               | 150               |
| 49.05 Miscellaneous                     | -                 | -                 | -                 | 17                | -                 | -                 |
| 51.00 Intergovernmental Services        | 823               | 850               | 850               | 911               | -                 | -                 |
| <b>Total Other Expenditures</b>         | <b>\$ 135,995</b> | <b>\$ 141,885</b> | <b>\$ 309,385</b> | <b>\$ 321,029</b> | <b>\$ 147,851</b> | <b>\$ 150,489</b> |
| 63.00 Capital Improvements              | \$ -              | \$ -              | \$ -              | \$ 86,769         | \$ -              | \$ -              |
| 64.00 Machinery and Equipment           | 4,461             | -                 | 75,000            | 1,512             | -                 | -                 |
| 91.00 Equipment Replacement Charges     | 15,841            | 28,538            | 28,538            | 28,538            | 23,596            | 27,595            |
| <b>Total Capital Outlay</b>             | <b>\$ 20,302</b>  | <b>\$ 28,538</b>  | <b>\$ 103,538</b> | <b>\$ 116,820</b> | <b>\$ 23,596</b>  | <b>\$ 27,595</b>  |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 234,772</b> | <b>\$ 259,188</b> | <b>\$ 528,688</b> | <b>\$ 555,160</b> | <b>\$ 286,513</b> | <b>\$ 300,617</b> |

- 11.00 PW Director (5%); PW Clerk (5%); PW Supervisor (5%); Maintenance Worker III (5%);  
Maintenance Workers II (% varies); Maint Worker I (25%); Ground Maintenance Workers (33%); 20% of temporary seasonal workers
- 31.00 Topsoil, bark, grass seed, fertilizer, fencing supplies, "Dogi Pot" station supplies, garbage receptacle and restroom supplies, repair supplies  
for Parks facilities
- 32.00 Fuel for vehicles and equipment
- 35.00 Lawn mower equipment, small tools, safety supplies
- 41.00 General engineering services for Parks; tree services
- 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. 2019-2020 Reclassified to 44.00

City of DuPont  
2019-2020 Program Expenditure Budget

| <b>PROGRAM: MUSEUM</b>                  |                        |                         |                         |                        |                         |                         |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 001-013-575-30                          |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>                     | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 11.00 Salaries and Wages                | \$ 8,915               | \$ -                    | \$ 35,000               | \$ 17,600              | \$ 9,082                | \$ 9,780                |
| 12.00 Overtime                          | 38                     | -                       | -                       | -                      | -                       | -                       |
| 21.00 Personnel Benefits                | 4,636                  | -                       | 5,000                   | 3,281                  | 5,032                   | 5,692                   |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 13,588</b>       | <b>\$ -</b>             | <b>\$ 40,000</b>        | <b>\$ 20,881</b>       | <b>\$ 14,115</b>        | <b>\$ 15,472</b>        |
| 31.00 Operating Supplies                | \$ 690                 | \$ 1,500                | \$ 1,500                | \$ 726                 | \$ 1,000                | \$ 1,000                |
| 35.00 Small Tools & Equipment           | 1,322                  | 750                     | 750                     | -                      | 750                     | 750                     |
| 41.00 Professional Services             | 3,670                  | 1,300                   | 1,300                   | 2,322                  | 2,000                   | 2,000                   |
| 41.03 Advertising                       | 1,307                  | 2,000                   | 2,000                   | 1,500                  | 1,800                   | 1,800                   |
| 42.00 Communications                    | 1,074                  | 850                     | 850                     | 1,097                  | 850                     | 900                     |
| 42.01 Communications - Devices          | 1,035                  | 1,125                   | 1,125                   | 1,060                  | 1,125                   | 1,125                   |
| 43.00 Travel and Subsistence            | -                      | -                       | -                       | 42                     | -                       | -                       |
| 44.00 Taxes & Assessments               | -                      | -                       | -                       | -                      | 10                      | 10                      |
| 45.00 Operating Rental & Leases         | 908                    | -                       | -                       | 270                    | -                       | -                       |
| 46.00 AWC-RMSA Insurance                | 2,526                  | 2,526                   | 2,526                   | 2,559                  | 2,610                   | 2,636                   |
| 47.00 Utilities                         | 5,673                  | 5,500                   | 5,500                   | 5,345                  | 6,000                   | 6,500                   |
| 48.00 Repair & Maintenance              | -                      | 500                     | 500                     | -                      | 500                     | 500                     |
| 49.02 Printing/Binding                  | -                      | 1,000                   | 1,000                   | 4,561                  | 500                     | 500                     |
| 51.00 Intergovernmental Services        | 8                      | 10                      | 10                      | 9                      | -                       | -                       |
| <b>Total Other Expenditures</b>         | <b>\$ 18,212</b>       | <b>\$ 17,061</b>        | <b>\$ 17,061</b>        | <b>\$ 19,490</b>       | <b>\$ 17,145</b>        | <b>\$ 17,721</b>        |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 31,801</b>       | <b>\$ 17,061</b>        | <b>\$ 57,061</b>        | <b>\$ 40,372</b>       | <b>\$ 31,260</b>        | <b>\$ 33,193</b>        |

- 11.00 Museum Coordinator - .5 FTE
- 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. 2019-2020 Reclassified to 44.00

City of DuPont  
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| <b>PROGRAM: FACILITIES</b>              |                    |                     |                     |                    |                     |                     |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| 001-014-518-30                          |                    |                     |                     |                    |                     |                     |
| <b>EXPENDITURES</b>                     | <b>2017 Actual</b> | <b>2018 Adopted</b> | <b>2018 Revised</b> | <b>2018 Actual</b> | <b>2019 Adopted</b> | <b>2020 Adopted</b> |
| 11.00 Salaries and Wages                | \$ 29,686          | \$ 50,844           | \$ 71,844           | \$ 78,290          | \$ 63,003           | \$ 66,588           |
| 12.00 Overtime                          | 772                | 1,153               | 1,153               | 558                | 1,500               | 1,567               |
| 21.00 Personnel Benefits                | 29,987             | 26,216              | 35,216              | 31,484             | 39,142              | 42,174              |
| 26.00 Uniform Cleaning                  | 418                | 350                 | 350                 | 443                | 350                 | 350                 |
| 27.00 Uniforms                          | 398                | 600                 | 600                 | 542                | 600                 | 600                 |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 61,260</b>   | <b>\$ 79,163</b>    | <b>\$ 109,163</b>   | <b>\$ 111,317</b>  | <b>\$ 104,595</b>   | <b>\$ 111,279</b>   |
| 31.00 Operating Supplies                | \$ 13,369          | \$ 9,000            | \$ 9,000            | \$ 16,135          | \$ 12,000           | \$ 12,000           |
| 35.00 Small Tools & Equipment           | 5,834              | 3,900               | 3,900               | 1,886              | 3,500               | 3,500               |
| 39.00 Software                          | 2,402              | 2,500               | 2,500               |                    |                     |                     |
| 41.00 Professional Services             | 34,925             | 25,000              | 25,000              | 118,820            | 43,000              | 46,000              |
| 42.00 Communications                    | 2,585              | 1,900               | 1,900               | 2,624              | 2,000               | 2,000               |
| 42.01 Communications - Devices          | 2,016              | 4,880               | 4,880               | 2,006              | 3,500               | 4,000               |
| 43.00 Travel and Subsistence            | 6                  | 300                 | 300                 |                    | 300                 | 300                 |
| 44.00 Taxes & Assessments               | 269                | 500                 | 500                 | 56                 | 600                 | 600                 |
| 45.00 Operating Rental & Leases         | 845                | -                   | -                   | 1,129              | 1,000               | 1,000               |
| 46.00 AWC-RMSA Insurance                | 16,025             | 16,025              | 16,025              | 16,232             | 16,557              | 16,722              |
| 47.00 Utilities                         | 44,044             | 37,000              | 37,000              | 36,789             | 37,740              | 38,495              |
| 48.00 Repair & Maintenance              | 13,538             | 25,000              | 140,000             | 21,833             | 15,000              | 15,000              |
| 48.01 Maintenance - Software            |                    |                     | -                   | 5,430              |                     |                     |
| 48.02 Maintenance - Vehicles            | -                  | 500                 | 500                 | 123                | 200                 | 200                 |
| 49.01 Conference/School/Training        | 216                | 1,200               | 1,200               | -                  | 1,200               | 1,200               |
| 49.02 Printing/Binding                  | 101                | 75                  | 75                  | 69                 | 75                  | 75                  |
| 49.03 Professional Dues & Subscriptions | 460                | 200                 | 200                 | 135                | 200                 | 200                 |
| 49.05 Miscellaneous                     | 130                | 50                  | 50                  | -                  | 100                 | 100                 |
| 51.00 Intergovernmental Services        | 24                 | 250                 | 250                 | 34                 |                     |                     |
| <b>Total Other Expenditures</b>         | <b>\$ 136,790</b>  | <b>\$ 128,280</b>   | <b>\$ 243,280</b>   | <b>\$ 223,302</b>  | <b>\$ 136,972</b>   | <b>\$ 141,392</b>   |
| 64.00 Machinery and Equipment           | \$ 8,500           | \$ -                | \$ -                | \$ 36,411          |                     |                     |
| 91.00 Equipment Replacement Charges     | 10,614             | 14,551              | 14,551              | 14,551             | 9,654               | 10,886              |
| <b>Total Capital Outlay</b>             | <b>\$ 19,114</b>   | <b>\$ 14,551</b>    | <b>\$ 14,551</b>    | <b>\$ 50,962</b>   | <b>\$ 9,654</b>     | <b>\$ 10,886</b>    |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 217,164</b>  | <b>\$ 221,994</b>   | <b>\$ 366,994</b>   | <b>\$ 385,581</b>  | <b>\$ 251,221</b>   | <b>\$ 263,558</b>   |

- 11.00 PW Director (5%); PW Clerk (5%); PW Supervisor (5%); Maintenance Worker III (7%);  
Maintenance Workers II (% varies); Maint Worker I (10%); Grounds Maint Worker (33%); 20% of temporary seasonal workers
- 31.00 Paper products & operating supplies for City buildings, repair supplies for City facilities - paint, plumbing, electrical
- 35.00 Padlocks, door locks, exit lights, small tools, keys
- 41.00 Facilities and City Hall custodial services; pest control; fire alarm monitoring; 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 Pierce County noxious weed assessment. 2019-2020 Reclassified to 44.00

City of DuPont  
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| <b>PROGRAM: GREENWAYS</b>       |                        |                         |                         |                        |                         |                         |  |
|---------------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|--|
| 001-015-542-70                  |                        |                         |                         |                        |                         |                         |  |
| <b>EXPENDITURES</b>             | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |  |
| 31.00 Operating Supplies        | \$ 12,028              | \$ 11,250               | \$ 11,250               | \$ 10,858              | \$ 12,000               | \$ 12,200               |  |
| 35.00 Small Tools & Equipment   | 1,484                  | -                       | -                       |                        |                         |                         |  |
| 41.00 Professional Services     | 83,197                 | 90,000                  | 90,000                  | 105,700                | 92,000                  | 93,000                  |  |
| 42.00 Communications            | 706                    | -                       | -                       | 721                    |                         |                         |  |
| 46.00 AWC-RMSA Insurance        | 2,380                  | 2,380                   | 2,380                   | 2,411                  | 2,459                   | 2,484                   |  |
| 47.00 Utilities                 | 62,329                 | 65,650                  | 97,650                  | 94,246                 | 66,963                  | 68,302                  |  |
| <b>Total Other Expenditures</b> | <b>\$ 162,124</b>      | <b>\$ 169,480</b>       | <b>\$ 201,480</b>       | <b>\$ 213,935</b>      | <b>\$ 173,422</b>       | <b>\$ 175,986</b>       |  |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 162,124</b>      | <b>\$ 169,480</b>       | <b>\$ 201,480</b>       | <b>\$ 213,935</b>      | <b>\$ 173,422</b>       | <b>\$ 175,986</b>       |  |

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

City of DuPont  
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| PROGRAM: RECREATION & COMMUNITY EVENTS  |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001-016-571-10                          |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
| 11.00 Salaries and Wages                | \$ 40,480         | \$ 62,495         | \$ 62,495         | \$ 57,157         | \$ 52,622         | \$ 55,050         |
| 12.00 Overtime                          | 17,041            | 9,478             | 9,478             | 13,342            | 9,478             | 10,055            |
| 21.00 Personnel Benefits                | 29,384            | 36,443            | 36,443            | 27,082            | 29,285            | 31,436            |
| 27.00 Uniforms                          | 99                | 500               | 500               | 9                 | 50                | 50                |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 87,004</b>  | <b>\$ 108,916</b> | <b>\$ 108,916</b> | <b>\$ 97,590</b>  | <b>\$ 91,436</b>  | <b>\$ 96,591</b>  |
| 31.00 Operating Supplies                | \$ 22,642         | \$ 25,000         | \$ 25,000         | \$ 34,600         | \$ 25,000         | \$ 25,000         |
| 35.00 Small Tools & Equipment           | 1,870             | 2,000             | 2,000             | 436               | 2,000             | 2,000             |
| 41.00 Professional Services             | 36,542            | 30,577            | 59,077            | 45,662            | 32,000            | 33,000            |
| 41.03 Advertising                       | 363               | 500               | 500               | 1,354             | 1,000             | 1,000             |
| 42.01 Communications - Devices          | 1,368             | 1,200             | 1,200             | 1,848             | 1,300             | 1,400             |
| 42.02 Communications - Postage          | 930               | -                 | -                 | 2,293             | 2,800             | 2,900             |
| 43.00 Travel and Subsistence            | 1,634             | 1,700             | 1,700             | 700               | 1,800             | 1,800             |
| 44.00 Taxes & Assessments               | 1,372             | 1,000             | 1,000             | 1,535             | 1,000             | 1,000             |
| 45.00 Operating Rental & Leases         | 5,203             | 3,200             | 3,200             | 8,160             | 4,000             | 4,250             |
| 46.00 AWC-RMSA Insurance                | 2,734             | 3,007             | 3,007             | 2,769             | 2,824             | 2,853             |
| 49.01 Conference/School/Training        | 1,098             | 1,800             | 1,800             | 1,284             | 1,900             | 2,000             |
| 49.02 Printing/Binding                  | 60                | 5,000             | 5,000             | 12,354            | 10,000            | 12,000            |
| 49.03 Professional Dues & Subscriptions | 1,373             | 750               | 750               | 2,610             | 1,000             | 1,000             |
| 49.05 Miscellaneous                     | -                 | 250               | 250               | 344               | 1,400             | 1,500             |
| 51.00 Intergovernmental Services        | 876               | 1,000             | 1,000             | 540               |                   |                   |
| <b>Total Other Expenditures</b>         | <b>\$ 78,065</b>  | <b>\$ 76,984</b>  | <b>\$ 105,484</b> | <b>\$ 116,489</b> | <b>\$ 88,024</b>  | <b>\$ 91,703</b>  |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 165,069</b> | <b>\$ 185,900</b> | <b>\$ 214,400</b> | <b>\$ 214,080</b> | <b>\$ 179,460</b> | <b>\$ 188,294</b> |

11.00 Recreation & Events Coordinator (50%); Clerical Assistant (20%)

12.00 Overtime

31.00 Recreation programs, special events, and activities supplies

35.00 Tools and equipment for programs and activities

41.00 Contracted (fee for service) programs, instructors, entertainers, etc.

43.00 Travel costs associated with staff training and meetings

44.00 Excise taxes on recreation programs and events

45.00 Program and event equipment rentals (sani-can rentals, etc)

49.01 WA Recreation & Parks Association Conference 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

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| <b>PROGRAM: TOURISM</b>                 |                    |                     |                     |                    |                     |                     |  |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--|
| 001-017-571-10                          |                    |                     |                     |                    |                     |                     |  |
| <b>EXPENDITURES</b>                     | <b>2017 Actual</b> | <b>2018 Adopted</b> | <b>2018 Revised</b> | <b>2018 Actual</b> | <b>2019 Adopted</b> | <b>2020 Adopted</b> |  |
| 11.00 Salaries and Wages                | \$ 39,299          | \$ 37,683           | \$ 37,683           | \$ 58,574          | \$ 57,734           | \$ 61,725           |  |
| 12.00 Overtime                          | 9,147              | -                   | -                   | 3,179              | -                   | -                   |  |
| 21.00 Personnel Benefits                | 25,746             | 24,089              | 24,089              | 23,610             | 30,568              | 33,220              |  |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 74,193</b>   | <b>\$ 61,772</b>    | <b>\$ 61,772</b>    | <b>\$ 85,363</b>   | <b>\$ 88,302</b>    | <b>\$ 94,946</b>    |  |
| 31.00 Operating Supplies                | \$ 8,542           | \$ 2,000            | \$ 6,000            | \$ 26,466          | \$ 6,000            | \$ 5,000            |  |
| 41.00 Professional Services             | 3,708              | 2,000               | 42,000              | 15,714             | 19,500              | 10,000              |  |
| 41.03 Advertising                       | 16,742             | 12,000              | 22,000              | 9,420              | 10,000              | 12,000              |  |
| 43.00 Travel and Subsistence            | 930                | -                   | -                   | 4,318              | 7,000               | 4,000               |  |
| 45.00 Operating Rental & Leases         | 339                | -                   | -                   | 1,432              |                     |                     |  |
| 48.00 Repair & Maintenance              | -                  | -                   | -                   | 433                |                     |                     |  |
| 49.01 Conference/School/Training        | 1,083              | -                   | -                   | 1,105              | 250                 | 250                 |  |
| 49.02 Printing/Binding                  | 420                | -                   | 4,350               | 4,595              | 200                 | 200                 |  |
| 49.03 Professional Dues & Subscriptions | 895                | 900                 | 900                 | 281                | 500                 | 500                 |  |
| <b>Total Other Expenditures</b>         | <b>\$ 32,659</b>   | <b>\$ 16,900</b>    | <b>\$ 75,250</b>    | <b>\$ 63,763</b>   | <b>\$ 43,450</b>    | <b>\$ 31,950</b>    |  |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 106,852</b>  | <b>\$ 78,672</b>    | <b>\$ 137,022</b>   | <b>\$ 149,126</b>  | <b>\$ 131,752</b>   | <b>\$ 126,896</b>   |  |

11.00 Recreation & Events Coordinator (50%); Communications & Tourism Coordinator (50%) Museum Coordinator (50%)

31.00 Office supplies

41.00 Website update

41.03 Marketing, advertising, publications

## NON-DEPARTMENTAL DEPARTMENT

### DESCRIPTION

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

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

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

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

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

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

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

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

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

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

City of DuPont  
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| PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES |                     |                     |                     |                   |                     |                     |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| 001-099  |                     |                     |                     |                   |                     |                     |
| EXPENDITURES                                     | 2017<br>Actual      | 2018<br>Adopted     | 2018<br>Revised     | 2018<br>Actual    | 2019<br>Adopted     | 2020<br>Adopted     |
| 21.00 Benefits                                   | \$ 378              | \$ 500              | \$ 500              | \$ -              | \$ 500              | \$ 500              |
| 21.01 Tuition Reimbursement                      | 1,492               | 3,500               | 3,500               | 10,115            | 3,500               | 3,500               |
| 31.00 Operating Supplies - Animal Licensing      | 85                  | 100                 | 100                 | 202               | 100                 | 100                 |
| 31.00 Operating Supplies-Safety/Wellness Prog    | 738                 | 650                 | 650                 | 187               | 650                 | 650                 |
| 41.00 Prof Svcs - Health Plan Administration     | 15,900              | 17,490              | 17,490              | 15,900            | 16,000              | 16,200              |
| 41.00 Prof Svcs - Flu Vaccinations               | 200                 | 200                 | 200                 | 180               | 200                 | 200                 |
| 41.00 Prof Svcs - Citywide Employee Trng         | 500                 | 500                 | 500                 | -                 | 500                 | 500                 |
| 41.00 Prof Svcs - Workers Comp Retro Pgm         | 9,255               | 10,000              | 10,000              | -                 | 2,500               | 2,500               |
| 41.00 Prof Svcs - Animal Control                 | -                   | -                   | -                   | -                 | 43,697              | 44,571              |
| 41.02 Prof Svcs - Jail Contract                  | -                   | -                   | -                   | -                 | 10,000              | 10,200              |
| 41.03 Legal Advertising & Postings               | 2,601               | 1,500               | 1,500               | 3,222             | 1,500               | 1,500               |
| 44.00 Taxes & Assessments                        | 111                 | 150                 | 150                 | 120               | 2,450               | 2,550               |
| 44.00 Election Fees                              | -                   | -                   | -                   | -                 | 18,000              | 18,000              |
| 44.00 Voter Maintenance Fees                     | -                   | -                   | -                   | -                 | 7,500               | 7,500               |
| 46.00 AWC-RMSA Insurance                         | 23                  | 25                  | 25                  | 24                | 25                  | 26                  |
| 49.02 Printing/Binding                           | -                   | -                   | -                   | -                 | -                   | -                   |
| 49.03 Professional Dues & Subscriptions          | 55,676              | 30,000              | 30,000              | 66,986            | 50,000              | 50,000              |
| 49.04 Recording Fees                             | -                   | 1,000               | 1,000               | 175               | 500                 | 500                 |
| 49.05 Miscellaneous - Credit Card Fees           | 602                 | 7,500               | 7,500               | 15,582            | 6,000               | 6,000               |
| 49.05 Miscellaneous - Judgments & Settlements    | 124,157             | 100,000             | 100,000             | 170,902           | 100,000             | 100,000             |
| 49.05 Miscellaneous - Court Services             | -                   | -                   | -                   | -                 | 182,000             | 182,000             |
| 51.00 Intergov. Svcs. - Liquor Taxes/Profits     | 2,479               | 2,200               | 2,200               | 2,396             | -                   | -                   |
| 51.00 Intergov. Svcs. - Election Fees            | 12,690              | 18,000              | 18,000              | 7,327             | -                   | -                   |
| 51.00 Intergov. Svcs. - Voter Maint. Fees        | 11,487              | 7,500               | 7,500               | 15,643            | -                   | -                   |
| 51.00 Intergov. Svcs. - Court Services           | 181,439             | 181,439             | 181,439             | 40,301            | -                   | -                   |
| 51.00 Intergov. Svcs. - Jail Services            | 19,113              | 15,000              | 15,000              | 14,818            | -                   | -                   |
| 51.00 Intergov. Svcs. - Animal Control           | 34,980              | 42,840              | 42,840              | 33,291            | -                   | -                   |
| <b>Total Other Expenditures</b>                  | <b>\$ 473,906</b>   | <b>\$ 440,094</b>   | <b>\$ 440,094</b>   | <b>\$ 397,369</b> | <b>\$ 445,622</b>   | <b>\$ 446,997</b>   |
| 99.00 Transfer-Out - Fire Hydrant Maint Cost     | \$ 30,804           | \$ -                | \$ -                | \$ 30,804         | \$ -                | \$ -                |
| 99.00 Transfer-Out - Capital Projects Fund       | -                   | -                   | -                   | -                 | -                   | -                   |
| 99.00 Transfer-Out - Debt Svc Fund               | 330,590             | 423,395             | 423,395             | 423,395           | 477,805             | 477,805             |
| 99.00 Transfer-Out - Revenue Stabilization       | -                   | -                   | -                   | -                 | 80,000              | 85,000              |
| 99.00 Transfer-Out - Contingency Fund            | -                   | -                   | -                   | -                 | 30,000              | 35,000              |
| 99.00 Transfer-Out - Street Fund                 | 160,000             | 140,000             | 140,000             | 100,000           | 140,000             | 140,000             |
| 00.00 State Building Surcharge                   | 180                 | 250                 | 250                 | 447               | 250                 | 250                 |
| 00.00 Deposit Refunds                            | 6,370               | 2,500               | 2,500               | 4,605             | 2,500               | 2,500               |
| <b>Other Financing Uses</b>                      | <b>\$ 527,944</b>   | <b>\$ 566,145</b>   | <b>\$ 566,145</b>   | <b>\$ 559,251</b> | <b>\$ 730,555</b>   | <b>\$ 740,555</b>   |
| <b>Total Expenditures &amp; Transfers</b>        | <b>\$ 1,001,850</b> | <b>\$ 1,006,239</b> | <b>\$ 1,006,239</b> | <b>\$ 956,619</b> | <b>\$ 1,176,177</b> | <b>\$ 1,187,552</b> |
| <b>TOTAL NON-DEPARTMENTAL</b>                    | <b>\$ 1,001,850</b> | <b>\$ 1,006,239</b> | <b>\$ 1,006,239</b> | <b>\$ 956,619</b> | <b>\$ 1,176,177</b> | <b>\$ 1,187,552</b> |

49.03 Citywide Dues: Rainier Cable Commission; Puget Sound Regional Council; Puget Sound Clean Air Agency; AWC Service Fee; Pierce County Cities & Towns Association; AWC Drug/Alcohol Consortium; Public Risk Management Association; WA PRIMA; State Purchasing Cooperative; MRSC Rosters; PEG Fees  
51.00 2019-2020 Reclassified all 51.00 expenses to other codes

## SPECIAL REVENUE FUNDS

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

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

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

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

The **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  
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| PROGRAM: ROAD & STREET MAINTENANCE      |                   |                   |                   |                   |                   |                     |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| 101-020-542                             |                   |                   |                   |                   |                   |                     |
| EXPENDITURES                            | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted     |
| 11.00 Salaries and Wages                | \$ 134,348        | \$ 130,643        | \$ 130,643        | \$ 139,610        | \$ 146,730        | \$ 156,515          |
| 12.00 Overtime                          | 1,558             | 2,402             | 2,402             | 1,228             | 2,175             | 2,287               |
| 21.00 Personnel Benefits                | 62,284            | 59,397            | 59,397            | 61,661            | 76,534            | 82,856              |
| 26.00 Uniform Cleaning                  | 418               | 600               | 600               | 443               | 500               | 500                 |
| 27.00 Uniforms                          | 853               | 600               | 600               | 922               | 700               | 700                 |
| <b>Total Salary, Wages and Benefits</b> | <b>\$ 199,459</b> | <b>\$ 193,642</b> | <b>\$ 193,642</b> | <b>\$ 203,864</b> | <b>\$ 226,638</b> | <b>\$ 242,859</b>   |
| 31.00 Operating Supplies                | \$ 16,452         | \$ 31,690         | \$ 31,690         | \$ 9,706          | \$ 34,000         | \$ 31,690           |
| 32.00 Gas, Oil & Fuel                   | 5,665             | 6,000             | 6,000             | 6,982             | 6,000             | 6,000               |
| 35.00 Small Tools & Equipment           | 2,252             | 5,600             | 5,600             | 1,178             | 5,600             | 5,600               |
| 39.00 Software                          | 1,201             | 1,000             | 1,000             | -                 | 1,000             | 1,000               |
| 41.00 Professional Services             | 56,238            | 67,740            | 117,532           | 30,422            | 117,532           | 117,532             |
| 41.03 Advertising                       | -                 | -                 | -                 | 1,427             | -                 | -                   |
| 42.00 Communications                    | 771               | 500               | 500               | 788               | 500               | 500                 |
| 42.01 Communications - Other            | 241               | 1,940             | 1,940             | 342               | 1,940             | 1,940               |
| 43.00 Travel and Subsistence            | 213               | 600               | 600               | -                 | 600               | 600                 |
| 45.00 Operating Rental & Leases         | 1,153             | 1,500             | 1,500             | 1,927             | 1,500             | 1,500               |
| 46.00 AWC-RMSA Insurance                | 11,285            | 11,285            | 11,285            | 11,430            | 11,285            | 11,285              |
| 47.00 Utilities                         | 170,626           | 182,660           | 182,660           | 150,809           | 182,660           | 182,660             |
| 48.00 Repair & Maintenance              | 13,046            | 30,000            | 30,000            | 55,541            | 30,000            | 30,000              |
| 48.02 Maintenance - Vehicles            | 743               | 2,000             | 2,000             | 501               | 2,000             | 2,000               |
| 49.01 Conference/School/Training        | 386               | 500               | 500               | 420               | 500               | 500                 |
| 49.02 Printing/Binding                  | 576               | 100               | 100               | 531               | 100               | 100                 |
| 49.03 Professional Dues & Subscriptions | 54                | 100               | 100               | 127               | 100               | 100                 |
| 51.00 Intergovernmental Services        | -                 | -                 | -                 | 6                 | -                 | -                   |
| <b>Total Other Expenditures</b>         | <b>\$ 280,903</b> | <b>\$ 343,215</b> | <b>\$ 393,007</b> | <b>\$ 272,137</b> | <b>\$ 395,317</b> | <b>\$ 393,007</b>   |
| 63.00 Other Improvements                | \$ 45,713         | \$ -              | \$ 363,756        | \$ 365,381        | \$ 81,259         | \$ 622,987          |
| 91.00 Equipment Replacement             | 20,008            | 36,625            | 36,625            | 36,625            | 31,014            | 37,298              |
| <b>Total Capital Outlay</b>             | <b>\$ 65,721</b>  | <b>\$ 36,625</b>  | <b>\$ 400,381</b> | <b>\$ 402,006</b> | <b>\$ 112,273</b> | <b>\$ 660,285</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 546,083</b> | <b>\$ 573,482</b> | <b>\$ 987,030</b> | <b>\$ 878,007</b> | <b>\$ 734,228</b> | <b>\$ 1,296,151</b> |
| <b>Ending Fund Balance</b>              | <b>\$ 49,193</b>  | <b>\$ 58,128</b>  | <b>\$ 10,306</b>  | <b>\$ 101,504</b> | <b>\$ 74,740</b>  | <b>\$ 71,724</b>    |
| <b>STREET FUND TOTAL</b>                | <b>\$ 595,276</b> | <b>\$ 631,610</b> | <b>\$ 997,336</b> | <b>\$ 979,511</b> | <b>\$ 808,968</b> | <b>\$ 1,367,875</b> |

- 11.00 City Administrator (10%); City Attorney (10%); Finance Director (10%); Finance Spec (5%); Clerical Assistant (10%); PW Director (15%); PW Clerk (15%); PW Supervisor (15%); Maintenance Worker III (10%); Maintenance Workers II (25%); Maintenance Worker I (10%); Grounds Maint Worker (20%); 20% of temporary seasonal workers
- 31.00 Ice melt, safety supplies, sign brackets
- 35.00 Barricades, street signs, hand tools
- 41.00 Engineering
- 45.00 Tool and equipment rental
- 47.00 Utilities and street lights
- 48.00 Signal maintenance; asphalt repair, striping; equipment repair
- 49.01 Training and seminar registration
- 49.02 Street standards, brochures
- 49.03 National and state association dues

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

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| PROGRAM: STREET DEPRECIATION          |                   |                   |                   |                   |                   |                   |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 102-020-541-30                        |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                          | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020 Adopted      |
| 63.00 Capital Improvements            | \$ 11,077         | \$ 20,000         | \$ 20,000         | \$ 8,707          | \$ 20,000         | \$ 20,000         |
| <b>Total Capital Outlay</b>           | <b>\$ 11,077</b>  | <b>\$ 20,000</b>  | <b>\$ 20,000</b>  | <b>\$ 8,707</b>   | <b>\$ 20,000</b>  | <b>\$ 20,000</b>  |
| 97.00 Transfer-Out -Street Fund       | \$ -              | \$ -              | \$ -              | \$ -              | \$ 75,000         | \$ 75,000         |
| <b>Total Operating Transfers</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 75,000</b>  | <b>\$ 75,000</b>  |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 11,077</b>  | <b>\$ 20,000</b>  | <b>\$ 20,000</b>  | <b>\$ 8,707</b>   | <b>\$ 95,000</b>  | <b>\$ 95,000</b>  |
| <b>Ending Fund Balance</b>            | <b>\$ 497,638</b> | <b>\$ 407,564</b> | <b>\$ 479,838</b> | <b>\$ 497,976</b> | <b>\$ 407,976</b> | <b>\$ 317,976</b> |
| <b>STREET DEPRECIATION FUND TOTAL</b> | <b>\$ 508,714</b> | <b>\$ 427,564</b> | <b>\$ 499,838</b> | <b>\$ 506,683</b> | <b>\$ 502,976</b> | <b>\$ 412,976</b> |

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.

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| PROGRAM: HOTEL/MOTEL TAX FUND      |                   |                   |                   |                   |                   |                   |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 103-000-573-90                     |                   |                   |                   |                   |                   |                   |
| EXPENDITURES                       | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted   |
| 41.00 Professional Services        | \$ 58,464         | \$ 61,084         | \$ 87,634         | \$ 126,327        | \$ 84,189         | \$ 53,000         |
| 51.00 Intergovernmental Services   | -                 | 3,000             | 3,000             | 3,000             |                   |                   |
| <b>Total Other Expenditures</b>    | <b>\$ 58,464</b>  | <b>\$ 64,084</b>  | <b>\$ 90,634</b>  | <b>\$ 129,327</b> | <b>\$ 84,189</b>  | <b>\$ 53,000</b>  |
| 01.00 Transfer out to General Fund | 96,088            | 178,311           | 202,661           | 129,633           | 170,500           | 180,000           |
| <b>Total Capital Outlay</b>        | <b>\$ 96,088</b>  | <b>\$ 178,311</b> | <b>\$ 202,661</b> | <b>\$ 129,633</b> | <b>\$ 170,500</b> | <b>\$ 180,000</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 154,552</b> | <b>\$ 242,395</b> | <b>\$ 293,295</b> | <b>\$ 258,960</b> | <b>\$ 254,689</b> | <b>\$ 233,000</b> |
| <b>Ending Fund Balances</b>        |                   |                   |                   |                   |                   |                   |
| Historic Sites Development Reserve | \$ 52,279         | \$ 38,779         | \$ 38,779         | \$ 33,779         | \$ 38,779         | \$ 38,779         |
| Unreserved/Undesignated            | 183,550           | 84,090            | 147,443           | 221,425           | 208,236           | 224,186           |
| <b>Ending Fund Balance</b>         | <b>\$ 235,829</b> | <b>\$ 122,869</b> | <b>\$ 186,222</b> | <b>\$ 255,204</b> | <b>\$ 247,015</b> | <b>\$ 262,965</b> |
| <b>HOTEL/MOTEL TAX FUND TOTAL</b>  | <b>\$ 390,381</b> | <b>\$ 365,264</b> | <b>\$ 479,517</b> | <b>\$ 514,164</b> | <b>\$ 501,704</b> | <b>\$ 495,965</b> |

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

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

**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.

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| PROGRAM: PUBLIC SAFETY MITIGATION FUND   |                   |                   |                   |                   |                   |                    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| 104-000-522-20                           |                   |                   |                   |                   |                   |                    |
| EXPENDITURES                             | 2017<br>Actual    | 2018<br>Adopted   | 2018<br>Revised   | 2018<br>Actual    | 2019<br>Adopted   | 2020<br>Adopted    |
| 28.00 Personal Protective Equip/Clothing | \$ 7,193          | \$ 10,500         | 10,500            | \$ 12,856         |                   |                    |
| <b>Total Salary, Wages and Benefits</b>  | <b>\$ 7,193</b>   | <b>\$ 10,500</b>  | <b>\$ 10,500</b>  | <b>\$ 12,856</b>  | \$ -              | \$ -               |
| 35.00 Small Tools & Equipment - Fire     | \$ 13,429         | \$ 20,000         | \$ 20,000         | \$ 10,103         | \$ -              | \$ -               |
| 49.05 Miscellaneous                      |                   |                   |                   |                   |                   |                    |
| <b>Total Other Expenditures</b>          | <b>\$ 13,429</b>  | <b>\$ 20,000</b>  | <b>\$ 20,000</b>  | <b>\$ 10,103</b>  | <b>\$ -</b>       | <b>\$ -</b>        |
| 64.00 Machinery and Equipment - Fire     | \$ -              | \$ 55,000         | \$ 55,000         | \$ 53,251         |                   | \$ -               |
| <b>Total Capital Outlay</b>              | <b>\$ -</b>       | <b>\$ 55,000</b>  | <b>\$ 55,000</b>  | <b>\$ 53,251</b>  | <b>\$ -</b>       | <b>\$ -</b>        |
| 01.00 Transfer out to Debt Service Fund  | 30,668            | 96,135            | 96,135            | 96,135            | 111,115           | 111,115            |
| <b>Total Other Expenditures</b>          | <b>\$ 30,668</b>  | <b>\$ 96,135</b>  | <b>\$ 96,135</b>  | <b>\$ 96,135</b>  | <b>\$ 111,115</b> | <b>\$ 111,115</b>  |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 51,289</b>  | <b>\$ 181,635</b> | <b>\$ 181,635</b> | <b>\$ 172,344</b> | <b>\$ 111,115</b> | <b>\$ 111,115</b>  |
| <b>Ending Fund Balance</b>               | <b>\$ 120,737</b> | <b>\$ 80,123</b>  | <b>\$ 58,357</b>  | <b>\$ 71,225</b>  | <b>\$ 72,060</b>  | <b>\$ (18,255)</b> |
| <b>PUBLIC SAFETY MITIGATION TOTAL</b>    | <b>\$ 172,026</b> | <b>\$ 261,758</b> | <b>\$ 239,992</b> | <b>\$ 243,569</b> | <b>\$ 183,175</b> | <b>\$ 92,860</b>   |

- 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.

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| <b>PROGRAM: GLACIER NW SETTLEMENT FUND</b> |                        |                         |                         |                        |                         |                         |
|--|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 107-000-597-00                             |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>                        | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 97.00 Transfer-Out - Capital Fund          | -                      | 55,000                  | 55,000                  | -                      | -                       | -                       |
| <b>Operating Transfers</b>                 | \$ -                   | \$ 55,000               | \$ 55,000               | \$ -                   | \$ -                    | \$ -                    |
| <b>TOTAL EXPENDITURES</b>                  | \$ -                   | \$ 55,000               | \$ 55,000               | \$ -                   | \$ -                    | \$ -                    |
| <b>Ending Fund Balance</b>                 | \$ 626,233             | \$ 572,539              | \$ 573,233              | \$ 637,713             | \$ 640,713              | \$ 643,713              |
| <b>GLACIER NW FUND TOTAL</b>               | <b>\$ 626,233</b>      | <b>\$ 627,539</b>       | <b>\$ 628,233</b>       | <b>\$ 637,713</b>      | <b>\$ 640,713</b>       | <b>\$ 643,713</b>       |

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.

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| <b>PROGRAM: DONATIONS FUND</b> |                        |                         |                         |                        |                         |                         |
|--------------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 150-000-519-90                 |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>            | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| <b>TOTAL EXPENDITURES</b>      | \$ -                   | \$ -                    | \$ -                    | \$ -                   | \$ -                    | \$ -                    |
| <b>Ending Fund Balance</b>     | \$ 3,134               | \$ 3,156                | \$ 3,159                | \$ 6,537               | \$ 6,567                | \$ 6,597                |
| <b>DONATIONS FUND TOTAL</b>    | <b>\$ 3,134</b>        | <b>\$ 3,156</b>         | <b>\$ 3,159</b>         | <b>\$ 6,537</b>        | <b>\$ 6,567</b>         | <b>\$ 6,597</b>         |

In 2010 the City received donations from private sources that were receipted into the General Fund for the construction of a Community Memorial Wall. The cost of the memorial construction was less than the donations received and the remaining funds were earmarked for maintenance of the memorial structure and surrounding landscaping. In 2011 the remaining funds were segregated into the Donations Fund. Any future donations will be receipted into the Donations Fund as well as all future maintenance costs of the memorial will be appropriated and expended from this fund.

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| <b>PROGRAM: DRUG ENFORCEMENT FUND</b> |                        |                         |                         |                        |                     |                         |
|---------------------------------------|------------------------|-------------------------|-------------------------|------------------------|---------------------|-------------------------|
| 160-000-500-00                        |                        |                         |                         |                        |                     |                         |
| <b>EXPENDITURES</b>                   | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019 Adopted</b> | <b>2020<br/>Adopted</b> |
| <b>TOTAL EXPENDITURES</b>             | \$ -                   | \$ -                    | \$ -                    | \$ -                   | \$ -                | \$ -                    |
| <b>Ending Fund Balance</b>            | \$ 9,471               | \$ 9,487                | \$ 9,511                | \$ 9,644               | \$ 9,724            | \$ 9,804                |
| <b>DRUG ENFORCEMENT FUND TOTAL</b>    | \$ 9,471               | \$ 9,487                | \$ 9,511                | \$ 9,644               | \$ 9,724            | \$ 9,804                |

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.

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| <b>PROGRAM: GENERAL OBLIGATION BONDS</b> |                        |                         |                         |                        |                         |                     |
|--|------------------------|-------------------------|-------------------------|------------------------|-------------------------|---------------------|
| 202-000-591                              |                        |                         |                         |                        |                         |                     |
| <b>EXPENDITURES</b>                      | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020 Adopted</b> |
| 49.05 Miscellaneous- Administrative Fee  | \$ 450.00              | \$ 450.00               | \$ 450.00               | \$ 450.00              | \$ 450.00               | \$ 450.00           |
| <b>Total Other Expenditures</b>          | <b>\$ 450.00</b>       | <b>\$ 450.00</b>        | <b>\$ 450.00</b>        | <b>\$ 450.00</b>       | <b>\$ 450.00</b>        | <b>\$ 450.00</b>    |
| 71.00 LTGO - Principal Payment           | \$ 280,000             | \$ 284,000              | \$ 284,000              | \$ 284,000             | \$ 412,000              | \$ 424,000          |
| 83.00 LTGO - Interest Payment            | 490,680                | 485,080                 | 485,080                 | 485,080                | 476,921                 | 464,921             |
| <b>Other Operating Uses</b>              | <b>\$ 770,680</b>      | <b>\$ 769,080</b>       | <b>\$ 769,080</b>       | <b>\$ 769,080</b>      | <b>\$ 888,921</b>       | <b>\$ 888,921</b>   |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 771,130</b>      | <b>\$ 769,530</b>       | <b>\$ 769,530</b>       | <b>\$ 769,530</b>      | <b>\$ 889,371</b>       | <b>\$ 889,371</b>   |
| <b>Ending Fund Balance</b>               | <b>\$ 1</b>            | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>         |
| <b>DEBT SVC FUND TOTAL</b>               | <b>\$ 771,131</b>      | <b>\$ 769,530</b>       | <b>\$ 769,530</b>       | <b>\$ 769,530</b>      | <b>\$ 889,371</b>       | <b>\$ 889,371</b>   |

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

## CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities and parks. The City's park projects, capital facility improvements, and general governmental projects make up the activity in this fund. The general tax-funded portion of the Civic Center debt payments was scheduled in this fund through 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  
2019-2020 Program Expenditure Budget

| PROGRAM: CAPITAL PROJECTS FUND<br>301-000-5XX          |                     |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES   | 2017<br>Actual      | 2018<br>Adopted     | 2018<br>Revised     | 2018<br>Actual      | 2019<br>Adopted     | 2020<br>Adopted     |
| 41.00 Professional Services                            | 7,893               |                     | -                   |                     | 400,000             | -                   |
| <b>Total Other Expenditures</b>                        | <b>\$ 7,893</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 400,000</b>   | <b>\$ -</b>         |
| 63.00 Capital Improvements - Trail Markers             | -                   | 2,000               | 2,000               | -                   | 2,000               | 2,000               |
| 63.00 Capital Improvements - Center Drive Medians      | 35,309              | 10,000              | 10,000              | 9,979               | 10,000              | 10,000              |
| 63.00 Capital Improvements - Train Project             | -                   | -                   | -                   | -                   | -                   | -                   |
| 63.00 Capital Improvements - Facilities                | 187,379             | 35,000              | 145,000             | 236,996             | -                   | -                   |
| 63.00 Capital Improvements - Historical Sites          | -                   | -                   | -                   | -                   | -                   | -                   |
| 63.00 Capital Improvements - Environmental Restoration | -                   | -                   | -                   | -                   | -                   | -                   |
| 64.00 Machinery and Equipment                          | -                   | -                   | -                   | -                   | -                   | -                   |
| 64.00 Capital Outlay                                   | -                   | -                   | -                   | -                   | -                   | -                   |
| 64.00 Capital Equipment                                | -                   | -                   | -                   | -                   | -                   | -                   |
| 64.00 Police Equipment                                 | -                   | -                   | -                   | -                   | -                   | -                   |
| 83.00 Loan Payments                                    | -                   | -                   | -                   | -                   | -                   | -                   |
| 91.00 Equipment Replacement                            | -                   | -                   | -                   | -                   | -                   | -                   |
| 92.00 Utility Tax                                      | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Capital Outlay</b>                            | <b>\$ 222,688</b>   | <b>\$ 47,000</b>    | <b>\$ 157,000</b>   | <b>\$ 246,975</b>   | <b>\$ 12,000</b>    | <b>\$ 12,000</b>    |
| 75.00 Debt Svc Revenue Bond                            | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| 79.00 LID Principal - Historic Sites                   | \$ 46,054           | \$ 46,054           | \$ 46,054           | \$ 46,054           | \$ 46,054           | \$ 46,054           |
| 82.00 LID Interest - Historic Sites                    | 11,215              | 11,216              | 11,216              | 8,770               | 11,216              | 11,216              |
| 99.00 Transfer Out - General Fund                      | -                   | -                   | 190,000             | 190,000             | -                   | -                   |
| 99.00 Transfer Out - Reserve Funds/ER & R              | -                   | 140,000             | 140,000             | -                   | -                   | -                   |
| 99.00 Transfer Out - Streets                           | 100,000             | 125,000             | 125,000             | 125,000             | 125,000             | 250,000             |
| 99.00 Transfer Out - Debt Service Fund                 | 409,872             | 250,000             | 250,000             | 250,000             | 300,000             | 300,000             |
| 00.00 Retainage Payable                                | -                   | -                   | -                   | 2,919               | -                   | -                   |
| <b>Other Financing Uses</b>                            | <b>\$ 567,142</b>   | <b>\$ 572,270</b>   | <b>\$ 762,270</b>   | <b>\$ 622,743</b>   | <b>\$ 482,270</b>   | <b>\$ 607,270</b>   |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$ 797,723</b>   | <b>\$ 619,270</b>   | <b>\$ 919,270</b>   | <b>\$ 869,718</b>   | <b>\$ 894,270</b>   | <b>\$ 619,270</b>   |
| <b>Ending Fund Balance</b>                             | <b>\$ 542,025</b>   | <b>\$ 392,486</b>   | <b>\$ 380,057</b>   | <b>\$ 1,259,001</b> | <b>\$ 950,513</b>   | <b>\$ 917,025</b>   |
| <b>CAPITAL PROJECTS FUND TOTAL</b>                     | <b>\$ 1,339,748</b> | <b>\$ 1,011,756</b> | <b>\$ 1,299,327</b> | <b>\$ 2,128,719</b> | <b>\$ 1,844,783</b> | <b>\$ 1,536,295</b> |

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

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

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

## PROPRIETARY FUNDS

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

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

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

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

## ENTERPRISE FUNDS

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

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

## INTERNAL SERVICE FUND

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

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: WATER UTILITY<br>401-025-534-50       |                     |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES                                   | 2017<br>Actual      | 2018<br>Adopted     | 2018<br>Revised     | 2018<br>Actual      | 2019<br>Adopted     | 2020<br>Adopted     |
| 11.00 Salaries and Wages                       | \$ 539,891          | \$ 601,152          | \$ 601,152          | \$ 561,886          | \$ 591,920          | \$ 632,838          |
| 12.00 Overtime                                 | 7,987               | 11,307              | 11,307              | 6,796               | 10,989              | 11,718              |
| 21.00 Personnel Benefits                       | 248,208             | 299,841             | 299,841             | 256,458             | 310,440             | 336,386             |
| 26.00 Uniform Cleaning                         | 418                 | 600                 | 600                 | 443                 | 600                 | 600                 |
| 27.00 Uniforms                                 | 1,385               | 1,500               | 1,500               | 1,939               | 1,500               | 1,500               |
| <b>Total Salary, Wages and Benefits</b>        | <b>\$ 797,889</b>   | <b>\$ 914,400</b>   | <b>\$ 914,400</b>   | <b>\$ 827,522</b>   | <b>\$ 915,448</b>   | <b>\$ 983,041</b>   |
| 31.00 Operating Supplies                       | \$ 20,973           | \$ 35,000           | \$ 35,000           | \$ 36,982           | \$ 35,000           | \$ 35,500           |
| 32.00 Gas, Oil & Fuel                          | 12,442              | 10,500              | 10,500              | 13,508              | 10,500              | 10,500              |
| 35.00 Small Tools & Equipment                  | 14,762              | 15,600              | 15,600              | 15,733              | 12,000              | 12,000              |
| 39.00 Software                                 | 1,201               | 1,500               | 1,500               | 383                 | 1,500               | 1,500               |
| 41.00 Professional Services                    | 23,026              | 55,000              | 55,000              | 53,101              | 50,000              | 50,000              |
| 41.03 Advertising                              | 424                 | -                   | -                   | -                   | -                   | -                   |
| 42.00 Communications                           | 6,073               | 5,000               | 5,000               | 6,193               | 5,500               | 6,000               |
| 42.01 Communications - Devices                 | 6,862               | 4,940               | 4,940               | 7,720               | 5,000               | 5,200               |
| 42.02 Communications - Postage                 | 6,717               | 7,500               | 7,500               | 4,639               | 7,500               | 7,500               |
| 43.00 Travel and Subsistence                   | 37                  | 1,200               | 1,200               | -                   | 1,200               | 1,200               |
| 44.00 Utility Tax                              | 401,771             | 397,857             | 397,857             | 416,826             | 402,100             | 405,100             |
| 45.00 Operating Rental & Leases                | 1,582               | 1,675               | 1,675               | 2,453               | 1,700               | 1,700               |
| 46.00 AWC-RMSA Insurance                       | 37,529              | 37,268              | 37,268              | 38,014              | 38,774              | 39,162              |
| 47.00 Utilities                                | 162,811             | 158,100             | 158,100             | 170,110             | 160,000             | 161,000             |
| 48.00 Repair & Maintenance                     | 6,173               | 20,000              | 20,000              | 17,656              | 20,000              | 20,000              |
| 48.01 Maintenance - Software                   | 12,587              | 6,200               | 6,200               | 9,113               | 8,000               | 8,000               |
| 48.02 Maintenance - Vehicles                   | 3,442               | 4,500               | 4,500               | 4,556               | 4,500               | 4,800               |
| 49.01 Conference/School/Training               | 2,718               | 4,000               | 4,000               | 3,002               | 4,000               | 4,000               |
| 49.02 Printing/Binding                         | 281                 | 1,500               | 1,500               | 2,001               | 1,000               | 1,000               |
| 49.03 Professional Dues & Subscriptions        | 6,395               | 7,000               | 7,000               | 5,872               | 7,000               | 7,000               |
| 49.05 Miscellaneous                            | 19,772              | 13,500              | 13,500              | 26,341              | 12,900              | 12,900              |
| 51.00 Intergovernmental Services               | 38                  | 100                 | 100                 | 57                  | -                   | -                   |
| <b>Total Other Expenditures</b>                | <b>\$ 747,618</b>   | <b>\$ 787,940</b>   | <b>\$ 787,940</b>   | <b>\$ 834,259</b>   | <b>\$ 788,174</b>   | <b>\$ 794,062</b>   |
| 63.00 Capital Improvements                     | \$ 887,305          | \$ 480,000          | \$ 480,000          | \$ 472,891          | \$ 400,000          | \$ -                |
| 64.00 Machinery and Equipment                  | 77,807              | -                   | -                   | 21,173              | -                   | -                   |
| 79.00 Debt Svc Principal - Civic Center        | 42,000              | 42,600              | 42,600              | 42,600              | 61,800              | 63,600              |
| 78.00 Principal - Public Works Trust Fund Loan | 31,445              | 31,445              | 31,445              | 31,445              | 31,759              | -                   |
| 83.00 Debt Svc Interest - Civic Center         | 73,602              | 72,762              | 72,762              | 72,762              | 71,538              | 69,738              |
| 83.00 Interest - Public Works Trust Fund Loan  | 943                 | 629                 | 629                 | 629                 | 314                 | -                   |
| 91.00 Equipment Replacement Charges            | 15,983              | 28,800              | 28,800              | 28,800              | 17,947              | 18,663              |
| 00.00 Utility Deposit Refunds                  | 56,226              | -                   | -                   | 82,177              | -                   | -                   |
| <b>Total Capital Outlay</b>                    | <b>\$ 1,185,312</b> | <b>\$ 656,236</b>   | <b>\$ 656,236</b>   | <b>\$ 752,476</b>   | <b>\$ 583,359</b>   | <b>\$ 152,001</b>   |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 2,730,819</b> | <b>\$ 2,358,576</b> | <b>\$ 2,358,576</b> | <b>\$ 2,414,258</b> | <b>\$ 2,286,981</b> | <b>\$ 1,929,104</b> |
| <b>Ending Fund Balances</b>                    |                     |                     |                     |                     |                     |                     |
| Revenue Stabilization                          | \$ -                | \$ -                | \$ -                | \$ -                | 431,100             | 499,383             |
| Unreserved/Undesignated                        | 3,785,284           | 3,760,507           | 3,938,302           | 4,035,347           | 3,879,898           | 4,494,448           |
| <b>Ending Fund Balance</b>                     | <b>\$ 3,785,284</b> | <b>\$ 3,760,507</b> | <b>\$ 3,938,302</b> | <b>\$ 4,035,347</b> | <b>\$ 4,310,998</b> | <b>\$ 4,993,831</b> |
| <b>WATER UTILITY FUND TOTAL</b>                | <b>\$ 6,516,103</b> | <b>\$ 6,119,083</b> | <b>\$ 6,296,878</b> | <b>\$ 6,449,605</b> | <b>\$ 6,166,879</b> | <b>\$ 6,423,552</b> |

11.00 City Administrator (15%); Finance Director (35%); City Attorney (15%); HR Director (15%); HR Analyst 0.7 FTE (15%); Finance Customer Service Coordinator (5%); Finance Specialists (55%); Utility Billing Clerk (50%); Finance Customer Service Coord (5%); Clerical Assistant (20%); PW Director (35%); Facilities Analyst (35%); PW Supervisor (57%); Maintenance Worker III (100%); Maintenance Worker III (varies); Maintenance Worker(s)II (varies); Maintenance Worker I (25%); 20% of temporary seasonal workers

31.00 Cross connection supplies, treatment chemicals, safety supplies  
 41.00 Water testing; excavation notices; engineering services; leak detection survey, conservation program marketing  
 44.00 City utility tax, State utility and B&O taxes, Noxious weed & conservation (previously under 51.00)  
 47.00 Power for pumps and water facilities  
 48.01 Financial software maintenance; autoread software support; routine IT maintenance; maintenance and upgrades  
 49.02 Water quality report, informational brochures, door hangers  
 49.03 Health permit & certification fees; operating permits, water certifications  
 49.05 Credit Card Fees and Collection Charges  
 63.00 Capital projects: Bell Hill Well Houses (#1, #2) & Replacement of Chlorine Delivery System at Bell Hill  
 64.00 New and replacement water meters

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

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: STORMWATER UTILITY<br>403-035-531-5X |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES                                  | 2017<br>Actual      | 2018<br>Adopted     | 2018<br>Revised     | 2018<br>Actual      | 2019<br>Adopted     | 2020<br>Adopted     |
| 11.00 Salaries and Wages                      | \$ 470,139          | \$ 596,468          | \$ 596,468          | \$ 551,142          | \$ 596,320          | \$ 651,608          |
| 12.00 Overtime                                | 6,320               | 10,319              | 10,319              | 2,437               | 10,009              | 10,914              |
| 21.00 Personnel Benefits                      | 222,501             | 306,656             | 306,656             | 261,456             | 321,197             | 354,158             |
| 26.00 Uniform Cleaning                        | 418                 | 600                 | 600                 | 443                 | 600                 | 600                 |
| 27.00 Uniforms                                | 2,629               | 1,000               | 1,000               | 2,950               | 1,500               | 1,500               |
| <b>Total Salary, Wages and Benefits</b>       | <b>\$ 702,007</b>   | <b>\$ 915,043</b>   | <b>\$ 915,043</b>   | <b>\$ 818,428</b>   | <b>\$ 929,625</b>   | <b>\$ 1,018,780</b> |
| 31.00 Operating Supplies                      | \$ 37,646           | \$ 7,500            | \$ 7,500            | \$ 58,607           | \$ 8,000            | \$ 8,000            |
| 32.00 Gas, Oil & Fuel                         | 5,738               | 5,000               | 5,000               | 6,946               | 5,000               | 5,000               |
| 35.00 Small Tools & Equipment                 | 24,845              | 10,600              | 10,600              | 10,267              | 10,600              | 10,600              |
| 39.00 Software                                | 1,296               | 1,500               | 1,500               | 1,500               | 1,500               | 1,500               |
| 41.00 Professional Services                   | 265,317             | 100,000             | 100,000             | 452,479             | 150,000             | 150,000             |
| 41.03 Advertising                             | 979                 | 1,000               | 1,000               | -                   | 1,000               | 1,000               |
| 42.00 Communications                          | 771                 | 600                 | 600                 | 848                 | 600                 | 600                 |
| 42.01 Communications - Devices                | 6,421               | 3,950               | 3,950               | 7,463               | 4,000               | 4,000               |
| 42.02 Communications - Postage                | 6,279               | 4,800               | 4,800               | 3,571               | 3,500               | 4,000               |
| 43.00 Travel and Subsistence                  | 16                  | 500                 | 500                 | -                   | 500                 | 500                 |
| 44.00 Utility Tax                             | 150,703             | 143,208             | 143,208             | 148,726             | 145,250             | 150,250             |
| 45.00 Operating Rental & Leases               | 23,538              | 900                 | 900                 | 16,248              | 9,000               | 9,000               |
| 46.00 AWC-RMSA Insurance                      | 13,065              | 13,065              | 13,065              | 13,234              | 13,499              | 13,634              |
| 47.00 Utilities                               | 24,948              | 17,182              | 17,182              | 27,957              | 20,000              | 20,000              |
| 48.00 Repair & Maintenance                    | 10,555              | 1,200               | 1,200               | 6,227               | 1,500               | 1,500               |
| 48.01 Maintenance - Software                  | 8,224               | 1,450               | 1,450               | 2,539               | 4,000               | 4,000               |
| 48.02 Maintenance - Vehicles                  | 2,773               | 9,800               | 9,800               | 4,663               | 5,000               | 5,000               |
| 49.01 Conference/School/Training              | 644                 | 2,500               | 2,500               | 5,670               | 2,000               | 2,000               |
| 49.02 Printing/Binding                        | 1,213               | 2,000               | 2,000               | 2,322               | 1,500               | 1,500               |
| 49.03 Professional Dues & Subscriptions       | 8,766               | 16,678              | 16,678              | 13,079              | 16,800              | 16,900              |
| 49.05 Miscellaneous                           | 9,283               | 5,500               | 5,500               | 14,711              | 7,000               | 7,200               |
| 51.00 Intergovernmental Services              | 193                 | 250                 | 250                 | 178                 | -                   | -                   |
| <b>Total Other Expenditures</b>               | <b>\$ 603,213</b>   | <b>\$ 349,183</b>   | <b>\$ 349,183</b>   | <b>\$ 795,733</b>   | <b>\$ 410,249</b>   | <b>\$ 416,184</b>   |
| 63.00 Capital Improvements                    | \$ 82,451           | \$ 502,000          | \$ 502,000          | \$ 144,178          | \$ -                | \$ -                |
| 64.00 Machinery and Equipment                 | 126,102             | -                   | -                   | 4,625               | -                   | -                   |
| 79.00 Debt Svc Principal - Civic Center       | 28,000              | 28,400              | 28,400              | 28,400              | 41,200              | 42,400              |
| 83.00 Debt Svc Interest - Civic Center        | 49,068              | 48,508              | 48,508              | 48,508              | 47,692              | 46,492              |
| 91.00 Equipment Replacement Charges           | 19,088              | 34,843              | 34,843              | 34,843              | 40,860              | 47,924              |
| 00.00 Retainage Payable                       | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Capital Outlay</b>                   | <b>\$ 304,709</b>   | <b>\$ 613,751</b>   | <b>\$ 613,751</b>   | <b>\$ 260,555</b>   | <b>\$ 129,752</b>   | <b>\$ 136,816</b>   |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 1,609,929</b> | <b>\$ 1,877,977</b> | <b>\$ 1,877,977</b> | <b>\$ 1,874,716</b> | <b>\$ 1,469,625</b> | <b>\$ 1,571,780</b> |
| <b>Ending Fund Balances</b>                   |                     |                     |                     |                     |                     |                     |
| Revenue Stabilization                         | \$ -                | \$ -                | \$ -                | \$ -                | 290,216             | 271,998             |
| Unreserved/Undesignated                       | 2,328,129           | 1,536,364           | 1,800,792           | 3,009,431           | 2,611,942           | 2,447,980           |
| <b>Ending Fund Balance</b>                    | <b>\$ 2,328,129</b> | <b>\$ 1,536,364</b> | <b>\$ 1,800,792</b> | <b>\$ 3,009,431</b> | <b>\$ 2,902,158</b> | <b>\$ 2,719,978</b> |
| <b>STORMWATER UTILITY FUND TOTAL</b>          | <b>\$ 3,938,058</b> | <b>\$ 3,414,341</b> | <b>\$ 3,678,769</b> | <b>\$ 4,884,146</b> | <b>\$ 4,081,567</b> | <b>\$ 4,019,760</b> |

- 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 (35%); Clerical Assistant (15%); PW Director (35%); Facilities Analyst (35%); PW Supervisor (18%); Project Clerk (100%), Project Supervisor (100%), Masons (100%), Maintenance Worker III (8%); Maintenance Worker II (50%) Maintenance Worker II (35%); Maintenance Worker II (25%); Maintenance Worker I (30%); 20% of temporary seasonal workers.
- 31.00 Safety & vehicle supplies, tires, vegetation control supplies
- 32.00 Fuel for sideboom mower, vehicles & equipment
- 35.00 Signs, hand tools
- 41.00 Street sweeping, 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.

City of DuPont  
2019-2020 Program Expenditure Budget

| PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND |                     |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 501-000-548-78                               |                     |                     |                     |                     |                     |                     |
| EXPENDITURES                                 | 2017<br>Actual      | 2018<br>Adopted     | 2018<br>Revised     | 2018<br>Actual      | 2019<br>Adopted     | 2020<br>Adopted     |
| 44.00 Taxes & Assessments                    | 36                  | 50                  | 50                  | -                   | 50                  | 50                  |
| <b>Total Other Expenditures</b>              | <b>\$ 36</b>        | <b>\$ 50</b>        | <b>\$ 50</b>        | <b>\$ -</b>         | <b>\$ 50</b>        | <b>\$ 50</b>        |
| 64.00 Machinery and Equipment - I.T.         | \$ 1,922            | \$ 23,254           | \$ 23,254           | \$ 4,146            | \$ 27,816           | \$ 60,325           |
| 64.00 Machinery and Equipment                | 351,338             | 143,780             | 303,780             | 237,830             | 139,340             | 85,711              |
| <b>Total Capital Outlay</b>                  | <b>\$ 353,259</b>   | <b>\$ 167,034</b>   | <b>\$ 327,034</b>   | <b>\$ 241,976</b>   | <b>\$ 167,156</b>   | <b>\$ 146,036</b>   |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 353,295</b>   | <b>\$ 167,084</b>   | <b>\$ 327,084</b>   | <b>\$ 241,976</b>   | <b>\$ 167,206</b>   | <b>\$ 146,086</b>   |
| <b>Ending Fund Balance</b>                   | <b>\$ 1,467,361</b> | <b>\$ 1,785,436</b> | <b>\$ 1,586,568</b> | <b>\$ 1,740,192</b> | <b>\$ 1,983,900</b> | <b>\$ 2,214,452</b> |
| <b>EQUIPMENT RENTAL TOTAL</b>                | <b>\$ 1,820,656</b> | <b>\$ 1,952,520</b> | <b>\$ 1,913,652</b> | <b>\$ 1,982,168</b> | <b>\$ 2,151,106</b> | <b>\$ 2,360,538</b> |

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

An equipment replacement program is a financially prudent way to accumulate funds for future scheduled capital replacements. The following is a list of assets to be replaced in 2019 & 2020:

| 2019                         |                  |
|------------------------------|------------------|
| <b>Computer Replacements</b> |                  |
| Finance Cashier Desktop      | 1,104            |
| Public Works Laptop          | 1,043            |
| Police Patrol Laptops        | 25,669           |
| <b>Total</b>                 | <b>\$ 27,816</b> |

|   |                   |
|---|-------------------|
| <b>Vehicle &amp; Equipment Replacements</b> |                   |
| Public Works- Riding Mowers (2)             | 30,000            |
| Public Works- Message Trailer               | 5,858             |
| Police - Patrol Cars                        | 91,606            |
| Fire - Camera                               | 11,875            |
|   | <b>\$ 139,340</b> |
| <b>Grand Total</b>                          | <b>\$ 167,156</b> |

| 2020                         |                  |
|------------------------------|------------------|
| <b>Computer Replacements</b> |                  |
| Governance Laptops           | 3,881            |
| Server Replacement           | 11,131           |
| Public Works Laptops         | 4,289            |
| Fire Laptops                 | 3,312            |
| Police Patrol Laptops        | 21,151           |
| Police Radars                | 16,561           |
| <b>Total</b>                 | <b>\$ 60,325</b> |

|   |                   |
|---|-------------------|
| <b>Vehicle &amp; Equipment Replacements</b> |                   |
| Public Works- Vehicle                       | 39,200            |
| Police - Patrol Car                         | 46,511            |
|   | <b>\$ 85,711</b>  |
| <b>Grand Total</b>                          | <b>\$ 146,036</b> |

## 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 2019-2020 Program Expenditure Budget

| <b>PROGRAM: TRANSPORTATION BENEFIT DISTRICT</b> |                        |                         |                         |                        |                         |                         |
|---|------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| 631-020   |                        |                         |                         |                        |                         |                         |
| <b>EXPENDITURES</b>                             | <b>2017<br/>Actual</b> | <b>2018<br/>Adopted</b> | <b>2018<br/>Revised</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Adopted</b> | <b>2020<br/>Adopted</b> |
| 31.00 Operating Supplies                        | \$ -                   | \$ -                    | \$ -                    | \$ -                   | \$ -                    | \$ -                    |
| 35.00 Small Tools & Equipment                   | -                      | -                       | -                       | -                      | -                       | -                       |
| 41.00 Professional Services                     | -                      | -                       | -                       | -                      | 3,000                   | 5,210                   |
| 41.00 Professional Services- trf street fund    |                        |                         |                         |                        | 90,000                  | 90,000                  |
| 41.03 Advertising                               |                        | \$ 315                  | \$ 315                  | \$ 83                  |                         |                         |
| 46.00 AWC-RMSA Insurance                        | 1,200                  | 1,300                   | 1,300                   | 1,200                  | 1,200                   | 1,300                   |
| 51.00 Intergovernmental Services                | 70,133                 | 100,210                 | 100,210                 | 100,208                |                         |                         |
| <b>Total Other Expenditures</b>                 | <b>\$ 71,333</b>       | <b>\$ 101,825</b>       | <b>\$ 101,825</b>       | <b>\$ 101,491</b>      | <b>\$ 94,200</b>        | <b>\$ 96,510</b>        |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 71,333</b>       | <b>\$ 101,825</b>       | <b>\$ 101,825</b>       | <b>\$ 101,491</b>      | <b>\$ 94,200</b>        | <b>\$ 96,510</b>        |
| <b>Ending Fund Balance</b>                      | <b>\$ 62,316</b>       | <b>\$ 26,558</b>        | <b>\$ 53,592</b>        | <b>\$ 58,252</b>       | <b>\$ 57,302</b>        | <b>\$ 55,902</b>        |
| <b>TRANSP. BENEFIT DIST FUND TOTAL</b>          | <b>\$ 133,650</b>      | <b>\$ 128,383</b>       | <b>\$ 155,417</b>       | <b>\$ 159,743</b>      | <b>\$ 151,502</b>       | <b>\$ 152,412</b>       |

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

| 41-00 detail                       | 2019             | 2020             |
|------------------------------------|------------------|------------------|
| Operations Funding for Street fund | 75,000           | 75,000           |
| Project Funding for Street Fund    | 15,000           | 15,000           |
| Audit Fees                         |                  | 2,210            |
| Administration                     | 3,000            | 3,000            |
|                                    | <b>\$ 93,000</b> | <b>\$ 95,210</b> |