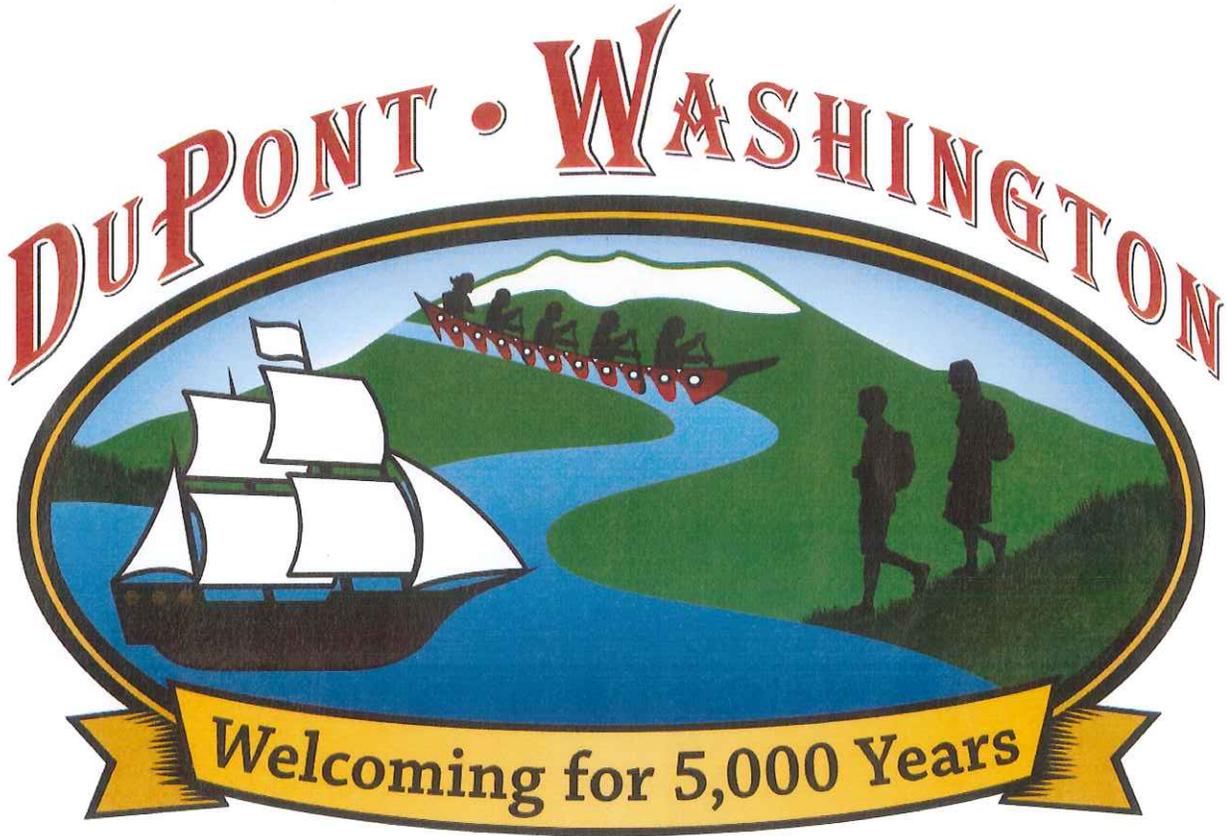


# City of DuPont

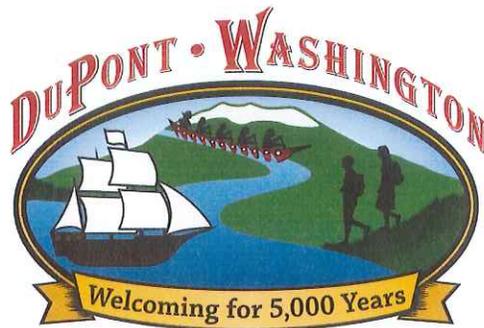


## 2011 Annual Budget

**CITY OF DUPONT  
WASHINGTON**

**2011 ADOPTED ANNUAL BUDGET**

**Prepared by:  
Support Services Department**



**Elected Officials**

Tamara Jenkins  
Penny Coffey  
John Ehrenreich  
Larry Wilcox  
Roger Westman  
Kathleen Trotter  
Jim Hills  
Michael Grayum

Mayor  
Deputy Mayor  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember

**Administration**

Dawn Masko  
Sandi Hines  
Peter Zahn  
Ron Goodpaster  
Greg Hull  
Bob Sterbank

City Administrator  
Finance Director  
Public Works Director  
Public Safety Director  
Fire Chief  
Contract City Attorney

**CITY OF DuPONT**  
**WASHINGTON**

ORDINANCE NO. 10-914

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE  
CITY OF DuPONT FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 2011.

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

Section 1. The annual budget of the City of DuPont for the year 2011 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 2011 are set forth in summary form below and are hereby appropriated as follows.

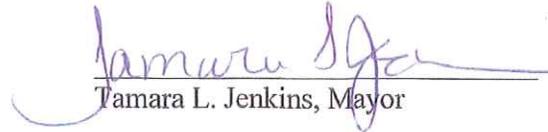
FUND	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General Fund	\$6,242,290	\$5,691,962	\$ 550,328
Street Fund	375,189	359,598	15,591
Street Depreciation Fund	611,108	17,000	594,108
Hotel/Motel Tax Fund	301,431	173,906	127,525
Public Safety Mitigation Fund	707,059	63,564	643,495
Technology Fund	2,928	0	2,928
Glacier NW Settlement Fund	634,547	0	634,547
General Obligation Bond Fund	17,582	7,235	10,347
LID Fund	387,504	62,046	325,458
Capital Projects Fund	1,347,898	1,141,646	206,252
Water Utility Fund	3,477,088	1,852,600	1,624,488
Stormwater Utility Fund	1,475,294	609,898	865,396
Equip Replacement (ER&R)	1,448,310	57,500	1,390,810
<b>GRAND TOTAL:</b>	<b>\$17,028,228</b>	<b>\$10,036,955</b>	<b>\$6,991,273</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.

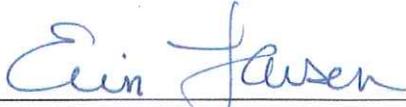
Section 4. This Ordinance shall be in force and take effect January 1, 2011, after its publication according to law.

PASSED BY THE DuPONT CITY COUNCIL and approved by the Mayor this 14<sup>th</sup> day of December, 2010.

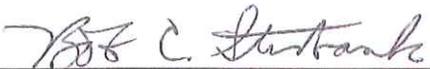
CITY OF DUPONT

  
Tamara L. Jenkins, Mayor

ATTEST/AUTHENTICATED:

  
Erin Larsen, City Clerk

APPROVED AS TO FORM:

  
Bob Sterbank, City Attorney

Ordinance No.: 10-914  
Filed with the City Clerk: 1-7-11  
Passed by the City Council: 12-14-10  
Date of Publication: 1-8-11  
Effective Date: 1-13-11



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of DuPont  
Washington**

For the Fiscal Year Beginning

**January 1, 2010**



President

Executive Director

# TABLE OF CONTENTS

## BUDGET MESSAGE

Budget Message .....	1-4
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## INTRODUCTION

Strategic Plan.....	5-9
Budget Process Calendar .....	10
City Organizational Chart.....	11

## BUDGET SUMMARY

Budget Summary .....	13
Revenue Summary.....	14
Expenditure Summary .....	15
Revenue Summary & Chart – General Fund .....	16
Expenditure Summary & Chart – General Fund.....	17
Revenue Charts.....	18
Revenues by Fund .....	19
Detail Revenues by Type.....	20-23
Expenditure Charts .....	24
Expenditures by Department .....	25
Expenditures by Object Category & Chart .....	26
Expenditures by Object Category & Chart – General Fund .....	27
Expenditures by Classification .....	28-29
Sources and Uses by Fund Category .....	30-33
Estimate of Ending Fund Balances & Chart .....	34

## BUDGET GUIDE

Budget Document and Process .....	35-36
Basis of Accounting and Budgeting .....	36-38
Financial Policies .....	38-39
City Revenues.....	40-47
Major Budget Assumptions .....	47-48
Risk Management .....	48
Salaries and Benefits .....	48-49
Fund Balances .....	49

## OPERATING BUDGET

GENERAL FUND.....	51-52
Governance Department.....	53-57
Mayor-Council .....	58
Executive.....	59
Legal .....	59
Emergency Management .....	60
Support Services Department .....	61-64
Finance .....	65
Central Services .....	66
Information Technology.....	67
Newsletter .....	67
Police Department.....	68-71
Police Administration.....	72
Police Operations .....	73
Police Services .....	74
Fire Department.....	75-79
Fire Administration .....	80
Fire Operations.....	81
Fire Support Services .....	82
EMS .....	83

## TABLE OF CONTENTS

Community Development Department .....	84-88
Engineering .....	89
Building .....	90
Planning .....	91
Public Works Department .....	92-96
Recreation and Community Events .....	97
Parks .....	98
Museum .....	99
Facilities .....	100
Greenways .....	101
Non-Departmental Department .....	102
Non-Departmental .....	103

### FUND BUDGETS

SPECIAL REVENUE FUNDS .....	105
Road & Street Maintenance Fund .....	106
Street Depreciation Fund .....	107
Hotel/Motel Tax Fund .....	108
Public Safety Mitigation Fund .....	109
Technology Fund .....	110
Glacier NW Settlement Fund .....	111
DEBT SERVICE FUNDS .....	112
General Obligation Bonds Fund .....	113
Local Improvement District (LID) Fund .....	114
CAPITAL PROJECTS FUND .....	115
Capital Projects Fund .....	116-117
PROPRIETARY FUNDS .....	118
Utility Fund Charts .....	119-120
Water Utility Fund .....	121
Sewer Utility Fund .....	122
Stormwater Utility Fund .....	123
Equipment Rental & Replacement (ER&R) Fund .....	124

### APPENDIX

Vision Statement .....	125
General Information .....	126-127
Boards, Commissions and Agencies .....	128-129
Debt Service .....	130
Property Tax Charts .....	131-132
Personnel Summary .....	133
2011 Salary Ranges .....	134
Largest Taxpayers and Principal Employers .....	135
Sales and Property Tax Per Capita .....	136
Glossary of Budget Terms .....	137-150
Comprehensive Land Use Map .....	151

# Budget Message



## 2011 Budget Message Redefining Normal

The City of DuPont has assertively managed our expenditures during these past several years. We have continued to provide core services for a growing community while weathering the worst economic recession in history. This has required service level reductions, significant cuts in personnel, and in many cases, redefining the way we do business, to align our service delivery costs with decreasing revenues. Through all of this, our prudent management of fiscal resources has allowed us to continue to deliver quality core public services to our citizens. While it is encouraging to see some improvement in the economy, the slow process of recovery allowing for little growth will require local governments to “redefine normal”. The economy will recover from where it is now, but a new baseline has been established.

While these have been difficult times, we have many accomplishments to be proud of in DuPont, and we have an exciting future ahead. City Council and staff has exercised fiscal discipline and used creativity, innovation, and a strong commitment to efficiency to maintain our core service levels in the face of significant revenue shortfalls. Despite the many challenges that we have faced, and will continue to face in 2011 and beyond, we will continue to provide pro-active leadership that is responsive to the current and future residents and businesses of DuPont to ensure that we remain a wonderful City in which to live, work, and play.

The 2011 Budget takes care of our obligations today but also looks to the bright future before us and lays more of the groundwork that will get us there. Our focus is to continue to respond strategically to the economic crisis while also planning for the future. Our finances are more stable than they have been in recent years due to the strategic cuts we have taken, and we will continue to seek to redefine our organization in ways that preserves our basic core services, offers no frills, and is supportable by the general public.

Since 2009 the City of DuPont has found itself scrambling to reduce costs and by necessity the levels of service provided by the organization. Most notably the Fire, Public Works, and Community Development Departments shrank in response to failed tax measures (both Metropolitan Park District and Fire proposals) and a drastic reduction in development activity. The Police Department has gone with a vacant position to reduce costs; other City positions have been reduced or eliminated. The Community Development Director position has been vacant for over 2 years and, while filling this position would have allowed the City to address not only development needs but support efforts to stimulate our local economy and address other emerging and ongoing issues, this position was not funded again in 2011. Maintenance and operating budgets have reduced significantly. More reductions are slated in 2011 as part of the need to realign budgets to address emerging needs with limited resources. The General Fund finished 2010 almost 8 percent below the revised 2010 Budget.

There were some notable successes in 2010 including the completion of the update of the Strategic Plan, a well-attended 4<sup>th</sup> of July/Operation We Love Our Military Event, a flourishing recreation program providing classes for citizens of all ages, the transition of a new City Administrator and hiring of a new Finance Director, the implementation of greenway management alternatives, and the repair and enhancement of the Sequatchew Creek Trail, including signage and trail maps. The Tourism Board has continued to successfully promote DuPont as a destination and the 2010 US Amateur Championship Golf Tournament co-hosted at The Home Course brought much attention to our community, resulting in DuPont being selected to host four major tournaments in 2011.

### Budget Overview

The 2011 Budget totals \$10,036,954 in all funds, including \$7.4 million in operating funds. This is a reduction from the 2010 adopted operating funds of almost \$400,000. The City organization will by necessity remain lean with little room to enhance the core priorities. In addition, our management team will continue to transition with the hiring of a Police Chief. This budget also allows for the hiring of the vacant Police Officer position. We are fortunate that development in our community is beginning to ramp up – including another hotel, a skilled nursing facility, and mixed use development projects. While the Community Development Director position was not funded in this budget, there are dollars allotted for a consultant to address current issues including an update to our sign code.

### Revenues

Total budgeted resources for 2011 are \$17,028,228, including a projected beginning fund balance for all funds in 2011 of \$7,073,712 and total revenues of \$9,954,516. The regular property tax rate is \$1.073 per \$1,000 of assessed valuation, as opposed to \$1.024 in 2010. Total assessed city property values decreased by \$16.2 million (1.3 percent) to \$1.279 billion. The EMS levy increased from \$0.429 in 2010 to \$0.449, with a total collection of \$574,244 in 2011.

Budgeted operating revenues (total revenues minus transfers, donations and grants) for 2011 are \$9,377,150 as compared to \$8,766,412 budgeted in 2010. Taxes make up 47 percent (\$4,662,383) and charges for services, including utility services, are 31 percent (\$3,060,453) of total citywide revenues.

The General Fund relies on three major revenue streams to fund services for its citizens: sales tax, property tax, and utility tax. In 2011, these revenue streams are expected to make up 71 percent of all General Fund revenues. The Puget Sound Economic Forecaster projects taxable retail sales to increase 5.2 percent in 2011. Staff projects our sales tax receipts more conservatively and have used 2 percent as our projection rate. Property tax collections are projected to be almost 4 percent higher than 2010, which is mostly attributable to new construction. Utility taxes are projected to be almost 1.0 percent lower than the 2010 revised budget due to declining gas, electric and garbage tax revenue; this is despite increasing water and stormwater rates – the first utility rate increase in ten years – and a 3 percent increase in the water utility tax rate.

## Expenditures

Total budgeted expenditures for 2011 are \$10,036,954, an increase of \$52,811 from the 2010 revised budget. The 2011 budget for operating expenditures (total expenditures minus transfers, certain one-time expenditures, and capital outlays) is \$7,340,644 compared to \$7,416,648 budgeted in 2010. Total budgeted ending fund balance across all funds is \$6,991,273, which represents a \$149,244 decrease from the 2010 revised budget. A \$550,328 ending balance is projected for the General Fund in 2011 which falls in line with our financial policy goal of 10 percent of General Fund operating revenues.

The operating budget includes all expenses that are not classified as capital or inter-fund transfers. These expenses include all personnel costs, supplies, professional services, and debt payments, excluding special assessment debt and intergovernmental costs within the General and Debt Service Funds, Enterprise Funds (Water and Storm) and Special Revenue Funds (Streets, Hotel/Motel, Public Safety Mitigation, Technology, and Glacier NW Settlement).

Due to the sluggish national and local economy, the City's General Fund spending was curtailed significantly to remain in line with current revenue forecasts. Therefore, the actual expenditure target for 2010 was approximately \$5.4 million. 2010 General Fund actual expenditures were \$5,229,413, which is \$663,300 less than was originally appropriated by Council and \$442,529 less than the 2010 revised budget.

The two main General Fund expenditure categories are personnel and maintenance and operating (M&O) expenses.

Personnel costs (salaries, overtime, and benefits) make up 55 percent of overall General Fund spending and account for over \$3.1 million in the 2011 budget. Personnel expenditures are anticipated to increase by 4.6 percent over 2010 budgeted amounts due to the addition of a police officer (position previously frozen due to budget constraints), hiring a Police Chief (which was previously under a professional services contract), and increases in mandated pension contributions and health insurance premiums. As in 2010, there is no cost-of-living (COLA) increase budgeted for 2011.

General Fund Maintenance & Operating (M&O) expenditures included in the 2011 proposed budget amount to over \$2.3 million and make up 40 percent of the overall General Fund budget. M&O expenditures are decreasing by 7.4 percent compared to the 2010 revised budget. This is primarily due to the Police Chief salary being reflected under personnel as opposed to professional services and reduced contractual services.

The City's capital budget for 2011 is \$852,696 and includes funding primarily for capital utility projects as well as for some general capital equipment and projects. This compares to \$720,528 in 2010. The 2011 budget includes over \$1.3 million across several funds (excluding the General Fund) for debt service payments primarily related to the Civic Center project.

We are also resuming contributions for the Equipment Replacement and Reserve (ER&R) Fund at a 25 percent level. No General Fund contributions were made in the 2010 budget; however, due to prudent decisions made by the City Council in earlier years the ER&R Fund remains in a positive cash-flow position.

### Utility Rates

The City's two utilities (Water and Storm Water) are separate enterprise funds that are fully supported through user fees. The current utility service rates were adopted in 1999. Since that time, costs for ongoing maintenance and operations (M&O) have increased substantially. Rate studies were recently conducted which concluded that service rate increases are needed to provide sufficient funds for ongoing M&O, capital maintenance projects, and depreciation for future repair and replacement of the utility infrastructure.

The rate increases provide for phased-in depreciation funding for Stormwater over the next five years (to work towards 100 percent of the current cost of the system) and for 25 percent of the total depreciation amount per year over the next five years for the Water utility. A new charge for both utilities is a system development charge. While neither utility has required this charge in the past, Council agreed that new development from this point on should share in the cost of the current infrastructure as well as contribute to the cost of infrastructure needed due to growth (i.e. growth paying for growth). Another outcome of the rate study for water was the change in funding methodology for fire protection (i.e. hydrants) maintenance. Due to a recent court case, it is now required that fire hydrant maintenance costs be funded from general revenues sources and not from utility rate revenue. This additional cost on the General Fund (\$26,000 per year) will be funded from a 3 percent increase in the water utility tax rate.

### Conclusion

The 2011 budget process represents yet another budget which redefines normal and represents the best that can be done in difficult times. The budget is balanced and conservative, but many of the cuts which we have made over the past few years simply cannot be sustained indefinitely. As always, my administration will remain diligent in our oversight of the City's finances and will continue to provide the best service we can within limited resources. We remain committed to the character-building exercise of doing the best we can, with what we have, with where we are at. Many thanks to my staff who make this annual, essential budget process as smooth as it can be during these uncertain times, as well as thanks to the City Council for its leadership, input and guidance as policy makers during this difficult process.

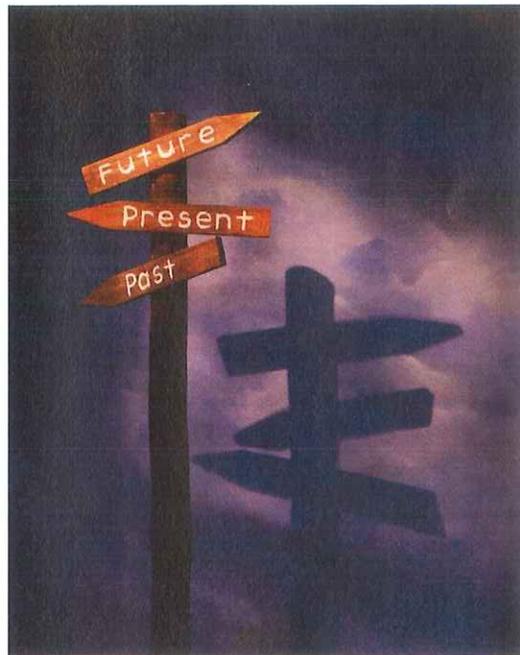


Tamara Jenkins  
Mayor

# Introduction

# City of DuPont

# Strategic Plan



Adopted: September 28, 2010

# City of DuPont

## Vision:

The City where you live, work, and play.

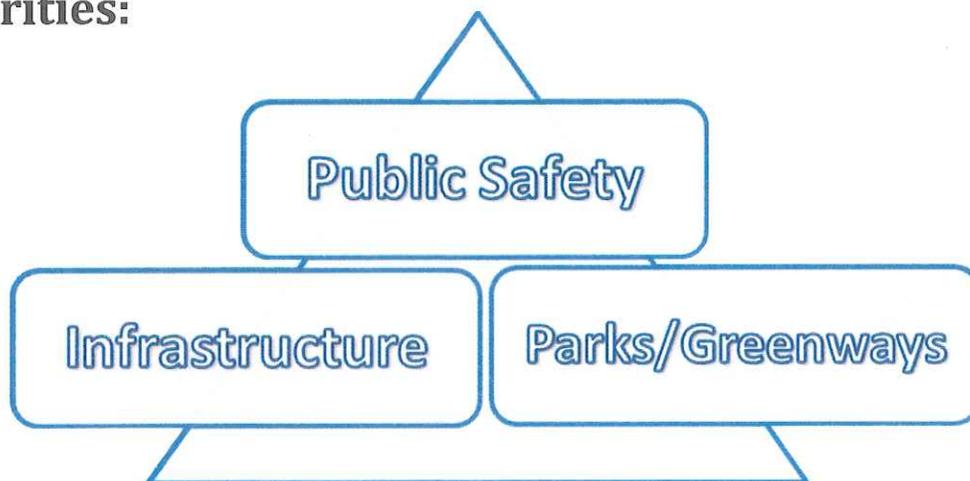
## Mission:

To provide pro-active leadership that is responsive to the current and future residents and businesses of DuPont.

## Values:

- Hometown sense of community.
- Collaborative and proactive communication and decision-making.
- Citizen participation and volunteerism.
- Natural beauty and rich northwest history.

## Priorities:



## Goals and Objectives:

The City Council, as the legislative body, is responsible for providing a clear framework of goals and objectives to guide municipal operations. The goals and objectives in this document are intended to guide the efforts of the Council, Mayor, City Administrator, and Department Directors in budget development and operational decisions.

**Goal #1: The City is financially stable and continuously achieves the highest financial rating.**

Objectives:

- A. Balance the budget, preserving minimum fund balances and reserves.
- B. Review revenue sources to align with the City's delivery of municipal services;
- C. Develop a transparent and robust Financial Management Plan and accompanying policies for short and long term decision making;
- D. Research and pursue alternative revenue sources, such as grants and donations.

**Goal #2: The City's delivery of municipal services is efficient, productive, sustainable, and clearly communicated.**

Objectives:

- A. Establish sustainable levels of service for basic services (i.e. fire, police, water, street maintenance, parks, and greenways maintenance) that are in line with the available revenue sources;
- B. Enterprise activities are fully self supporting and sustainable;
- C. Develop a proactive and thorough Communications Plan for short and long term decision-making.

**Goal #3: The City is an active participant in county, regional, state, Tribal, and federal forums.**

Objectives:

- A. City officials represent DuPont at various regional forums;
- B. Collaborate with stakeholders and governmental entities to advocate for the priorities identified by the City;
- C. Strengthen working relationships with Joint Base Lewis McChord (JBLM);
- D. Strengthen the collaborative relationship with Nisqually Tribe.

**Goal #4: Enhance and promote the City identity throughout the region.**

Objectives:

- A. Support the ongoing development and implementation of a Tourism Plan;
- B. Signage clearly points to historical, commercial, recreational, and other areas of interest;
- C. Remove signage that identifies the area as "Northwest Landing".

**Goal #5: The City will provide responsible stewardship and sustainable management of natural resources and historic sites.**

Objectives:

- A. Develop and implement an Invasive Species Management Plan;
- B. Remove noxious and invasive vegetation;
- C. Promote the planting of native, low maintenance, and low irrigation vegetation;
- D. Support the ongoing development and implementation of a Tree Management Plan;
- E. Partner in the development of a Watershed Plan;
- F. Develop and implement a plan to preserve and enhance historic sites;
- G. Promote active management of an open space areas, including trails and buffers.

**Goal #6: Provide and promote community and recreational opportunities for all ages and abilities.**

Objectives:

- A. Review Parks Master Plan and Capital Facilities Plan to establish priorities for implementation;
- B. Create a community facility that is functional for multiple uses;
- C. Youth serve on the Parks Agency as active and voting members;
- D. Promote and enhance a walk-able community.

**Goal #7: The City has a strong, stable, and vibrant business district.**

Objectives:

- A. Collaborate with local business owners to support existing businesses and attract new businesses;
- B. Maximize efficiencies in the permitting process.

**Goal #8: The City Government is predictable, deliberate, and transparent.**

Objectives:

- A. Actively inform and educate residents in the delivery of City services and develop opportunities for community participation;
- B. Utilize best practices of communication to keep residents informed and encourage participation in City Government;
- C. Develop a culture of planning and implementation through clear and collaborative policies and processes;
- D. Use community survey results to help guide the development of the budget and policy priorities of government.

---

**2011 BUDGET PROCESS CALENDAR**

AUGUST 10

- Mid-Year Progress Report

OCTOBER 12

(Regular Council Meeting)

- Mayor's Draft of Recommended 2011 Budget distributed to City Council

OCTOBER 19

Budget Workshop

- Department Budget Reviews
  - Community Development
  - Public Works
  - Governance
  - Support Services

NOVEMBER 2

Budget Workshop

- Department Budget Reviews
  - Police
  - Fire

NOVEMBER 9

(Regular Council Meeting)

- Mayor's Proposed 2011 Budget
- Public Hearing – 2011 Budget & Revenue
- 1<sup>st</sup> Reading – Property Tax and EMS Property Tax Ordinances

NOVEMBER 16

Budget Workshop

NOVEMBER 30

(Council Meeting)

- Council Adoption of Property Tax and EMS Property Tax Ordinances
- 1<sup>st</sup> Reading – 2011 Budget Ordinance
- Public Hearing – Citizen Comments

NOVEMBER 30

Budget Workshop

DECEMBER 7

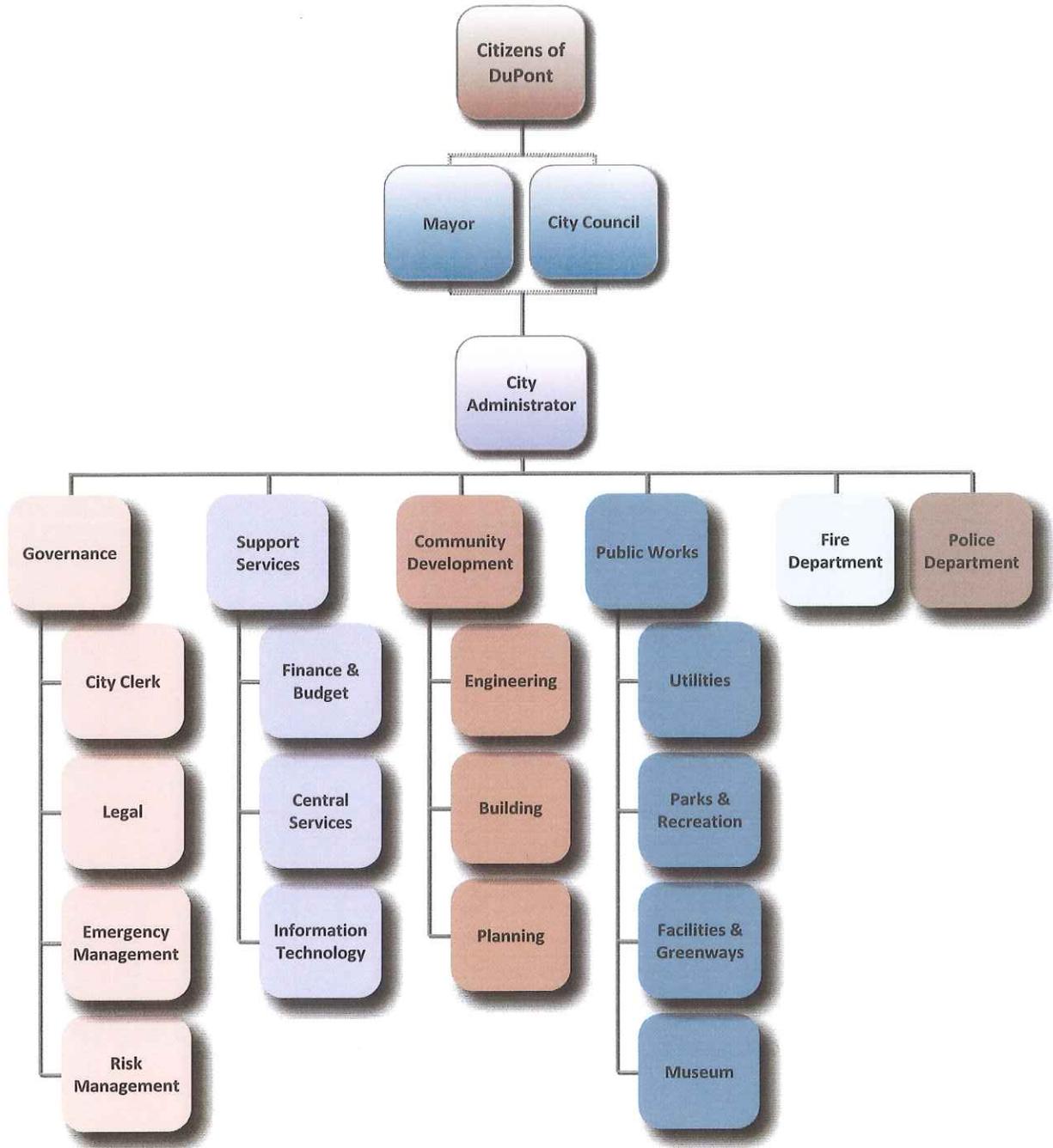
Budget Workshop

DECEMBER 14

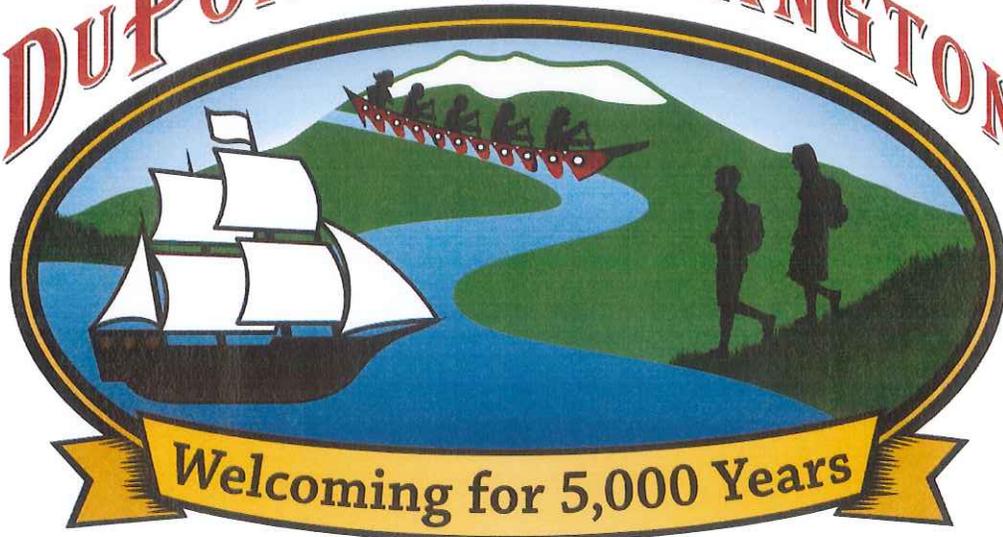
(Regular Council Meeting)

- Council Adoption of 2011 Budget

# City of DuPont Organizational Chart



# DUPONT • WASHINGTON



Welcoming for 5,000 Years

# Budget Summary

**City of DuPont  
2011 Budget Summary**

<b>Fund</b>	<b>Est. Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Est. Ending Fund Balance</b>
General Fund	\$ 559,479	\$ 5,682,811	\$ 5,691,962	\$ 550,328
Street Fund	20,010	355,179	359,598	15,591
Street Depreciation Fund	542,629	68,479	17,000	594,108
Hotel/Motel Tax Fund	214,506	86,925	173,906	127,525
Public Safety Mitigation Fund	429,426	277,632	63,564	643,495
Technology Fund	2,920	8	-	2,928
Glacier NW Settlement Fund	632,697	1,850	-	634,547
GO Bond Debt Service Fund	10,320	7,262	7,235	10,347
LID Debt Service Fund	311,381	76,123	62,046	325,459
Capital Projects Fund	198,698	1,149,200	1,141,647	206,252
Water Utility Fund	2,069,938	1,407,150	1,852,600	1,624,488
Sewer Utility Fund	-	-	-	-
Stormwater Utility Fund	670,724	804,570	609,898	865,396
Equipment Rental & Replacement Fund	<u>1,410,984</u>	<u>37,326</u>	<u>57,500</u>	<u>1,390,810</u>
	<b>\$ 7,073,712</b>	<b>\$ 9,954,516</b>	<b>\$ 10,036,954</b>	<b>\$ 6,991,273</b>
Cash Utilized from Fund Balances		<u>82,438</u>	<u>-</u>	
Total Revenues & Expenditures		<u><b>\$ 10,036,954</b></u>	<u><b>\$ 10,036,954</b></u>	

Revenue & Other Sources Summary

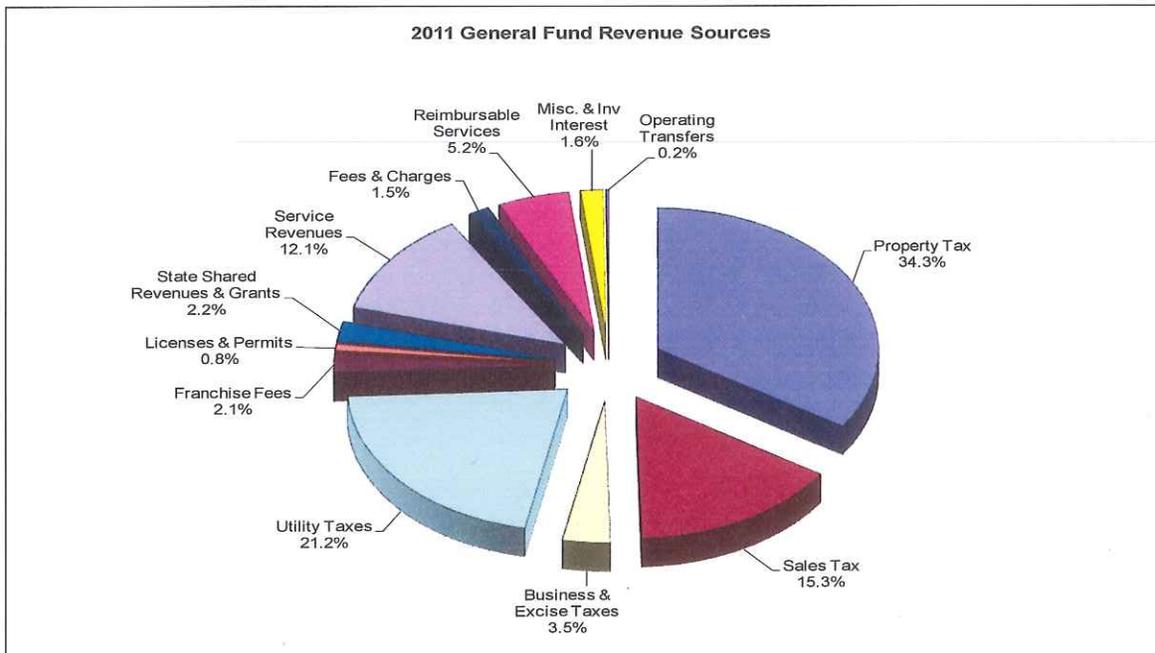
	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
<b>TAXES</b>						
Property Tax	\$ 1,174,010	\$ 1,268,433	\$ 1,319,700	\$ 1,319,700	\$ 1,320,717	\$ 1,372,239
Property Tax - EMS	492,216	531,627	553,192	553,192	553,619	574,244
Property Tax - Special Levy	34,414	37,590	-	-	-	-
Retail Sales Tax	1,036,398	745,750	819,000	770,000	742,820	720,100
Local Sales & Use Tax	56,956	51,005	53,975	53,975	53,245	55,100
Local Criminal Justice Sales Tax	100,582	90,743	94,245	94,245	95,857	96,100
Business Taxes	233,962	166,177	216,700	205,700	160,526	186,200
Excise Taxes	3,134	8,650	12,000	12,000	11,628	12,400
Utility Taxes	916,435	1,063,136	1,214,675	1,209,100	1,095,776	1,202,300
Hotel/Motel Tax	80,564	83,337	98,400	98,400	77,843	76,500
Real Estate Excise Tax	642,750	458,917	650,000	650,000	387,199	367,200
<b>TOTAL TAXES</b>	<b>4,771,421</b>	<b>4,505,366</b>	<b>5,031,887</b>	<b>4,966,312</b>	<b>4,499,230</b>	<b>4,662,383</b>
<b>UTILITY COLLECTIONS</b>						
Water	1,299,342	1,265,605	1,331,410	1,331,410	1,214,874	1,381,100
Sewer	119,827	1,455	-	-	92	-
Storm Water	485,254	499,349	512,275	512,275	530,124	759,570
<b>TOTAL UTILITY COLLECTIONS</b>	<b>1,904,423</b>	<b>1,766,410</b>	<b>1,843,685</b>	<b>1,843,685</b>	<b>1,745,090</b>	<b>2,140,670</b>
<b>LICENSES &amp; PERMITS</b>	697,986	506,014	598,548	594,548	576,425	633,675
<b>INTERGOVERNMENTAL REVENUE</b>	312,339	394,413	387,665	387,665	384,917	339,942
<b>CHARGES FOR SERVICES</b>	1,552,680	1,004,429	812,179	877,529	754,378	919,783
<b>FINES, FORFEITS &amp; PENALTIES</b>	50	50	100	100	1,000	100
<b>RENTAL &amp; INVESTMENT INCOME</b>	253,468	126,380	216,466	169,710	129,611	163,995
<b>CONTRIBUTIONS &amp; DONATIONS</b>	102,379	121,827	81,455	101,455	120,421	77,016
<b>OTHER REVENUE SOURCES</b> (Bonds, LIDs, PWTF, Misc., etc.)	142,886	715,788	90,168	98,908	112,526	736,620
<b>INTERFUND TRANSFERS</b>	176,763	509,023	314,492	314,492	299,537	280,331
<b>BEGINNING FUND BALANCE</b>						
General Fund	1,027,312	417,244	415,609	324,448	324,448	559,479
Street Fund	30,720	17,688	25,929	14,348	14,348	20,010
Street Depreciation Fund	270,325	365,752	460,458	469,645	469,645	542,629
Hotel/Motel Tax Fund	153,640	210,695	242,553	230,382	230,382	214,506
Public Safety Mitigation Fund	531,036	543,306	695,432	411,825	411,825	429,426
Technology Fund	14,761	15,168	2,663	2,912	2,912	2,920
Glacier NW Settlement Fund	788,193	809,916	631,466	631,007	631,007	632,697
Debt Service Funds	370,886	471,437	240,929	241,043	241,043	321,701
Capital Projects Fund	3,219,641	2,669,977	949,400	873,304	873,304	198,698
Water Fund	1,932,675	2,266,113	2,250,346	2,272,697	2,272,697	2,069,938
Sewer Fund	1,102,547	125,809	127,257	127,210	127,210	-
Stormwater Fund	689,339	698,347	617,864	667,262	667,262	670,724
Equipment Rental & Replacement	1,177,595	1,465,333	1,491,024	1,504,173	1,504,173	1,410,984
<b>TOTAL FUND BALANCES</b>	<b>11,308,669</b>	<b>10,076,785</b>	<b>8,150,930</b>	<b>7,770,256</b>	<b>7,770,256</b>	<b>7,073,712</b>
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 21,223,066</b>	<b>\$ 19,726,484</b>	<b>\$ 17,527,575</b>	<b>\$ 17,124,660</b>	<b>\$ 16,393,391</b>	<b>\$ 17,028,228</b>

Expenditure & Other Uses Summary

	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
<b>OPERATIONS EXPENDITURES</b>						
Mayor/Council	\$ 66,085	\$ 63,343	\$ 66,818	\$ 66,818	\$ 59,953	\$ 67,815
Executive	275,948	307,793	302,216	302,216	298,361	336,784
Legal	83,425	94,377	80,000	80,000	103,943	85,000
Emergency Management	16,657	6,184	13,748	13,748	6,751	13,611
Finance	159,577	142,810	178,001	174,535	154,416	172,935
Central Services	82,878	68,089	76,350	76,350	55,105	68,900
Information Technology	12,221	23,210	26,850	26,850	29,772	32,600
Non-Departmental	113,035	286,945	227,805	219,224	191,722	230,613
Police Department	1,550,513	1,449,167	1,604,580	1,476,790	1,415,924	1,538,795
Fire Department	2,173,982	1,670,387	1,555,227	1,531,265	1,477,844	1,508,904
Community Development	1,100,059	861,997	823,734	800,656	645,265	781,941
Parks, Facilities & Greenways	627,115	653,702	737,884	683,990	589,826	567,425
Public Works - Streets	316,946	337,653	364,729	351,729	339,138	357,215
Debt Service - General Obligation	61,943	44,825	7,735	7,735	7,235	7,235
<b>Total Operations Expenditures</b>	<b>6,640,384</b>	<b>6,010,482</b>	<b>6,065,677</b>	<b>5,811,906</b>	<b>5,375,255</b>	<b>5,769,773</b>
<b>PROPRIETARY EXPENDITURES</b>						
Water Utility	880,784	1,003,274	1,067,848	1,100,348	1,055,982	1,022,511
Sewer Utility	1,000,658	54	-	-	-	-
Stormwater Utility	281,084	404,723	454,589	462,606	413,130	481,469
<b>Total Proprietary Expenditures</b>	<b>2,162,526</b>	<b>1,408,051</b>	<b>1,522,437</b>	<b>1,562,954</b>	<b>1,469,113</b>	<b>1,503,980</b>
<b>Total Operating Expenditures</b>	<b>8,802,910</b>	<b>7,418,533</b>	<b>7,588,114</b>	<b>7,374,860</b>	<b>6,844,368</b>	<b>7,273,753</b>
<b>OTHER FINANCING USES</b>						
Capital Outlay	96,335	250,790	68,400	103,440	85,729	82,846
Capital Improvement Projects	1,564,518	2,017,590	492,500	617,088	96,491	769,850
Debt Service - Historic Sites LID	2,970	42,535	34,165	41,788	41,787	66,892
Debt Service - Civic Center	-	1,272,532	1,269,675	1,269,675	1,269,676	1,271,275
Interfund Transfers	176,763	509,023	314,492	314,445	299,537	280,331
Internal Service Charges	345,064	203,135	46,496	46,496	46,496	90,402
Internal Services (Capital)	88,385	160,389	113,425	127,396	106,314	57,500
One-Time Expenditures (Operations)	69,336	81,700	83,971	88,955	79,162	144,106
<b>Total Other Financing Uses</b>	<b>2,343,371</b>	<b>4,537,694</b>	<b>2,423,124</b>	<b>2,609,283</b>	<b>2,025,192</b>	<b>2,763,202</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>11,146,281</b>	<b>11,956,227</b>	<b>10,011,238</b>	<b>9,984,143</b>	<b>8,869,559</b>	<b>10,036,954</b>
<b>ENDING FUND BALANCES</b>						
Reserved for:						
Capital Improvement Projects	2,669,977	873,304	248,261	119,954	232,904	206,252
Debt Service	471,437	241,043	323,831	323,945	321,762	335,805
Street Depreciation	365,752	469,645	541,563	535,750	542,637	594,108
Hotel/Motel - Tourism	210,695	230,382	254,182	237,027	237,229	127,525
Public Safety Mitigation	543,306	411,825	717,644	418,997	432,037	643,495
Technology Grant	15,168	2,913	2,693	2,942	2,920	2,928
Glacier NW Settlement	809,916	631,007	636,766	636,307	632,680	634,547
Proprietary Funds	3,090,269	3,067,170	2,846,809	2,813,041	2,934,992	2,489,885
Internal Service Funds	1,465,333	1,504,173	1,420,622	1,419,800	1,435,778	1,390,810
Unreserved/undesignated	434,932	338,795	523,966	632,754	750,893	565,919
<b>ENDING FUND BALANCES</b>	<b>10,076,785</b>	<b>7,770,256</b>	<b>7,516,337</b>	<b>7,140,517</b>	<b>7,523,832</b>	<b>6,991,273</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>\$ 21,223,066</b>	<b>\$ 19,726,484</b>	<b>\$ 17,527,575</b>	<b>\$ 17,124,660</b>	<b>\$ 16,393,391</b>	<b>\$ 17,028,228</b>

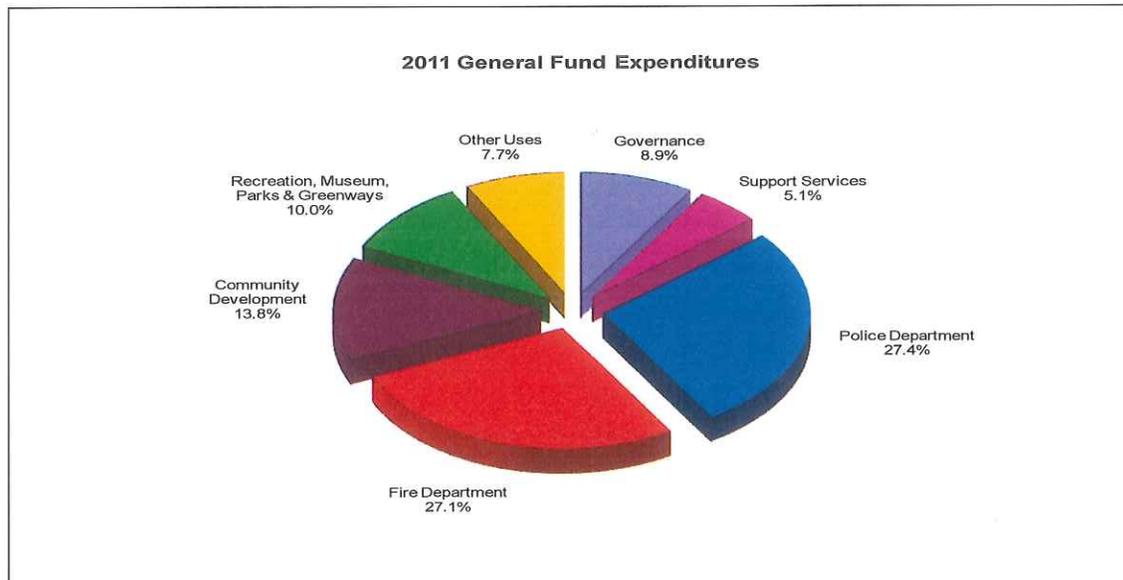
Revenue & Other Sources Summary  
General Fund

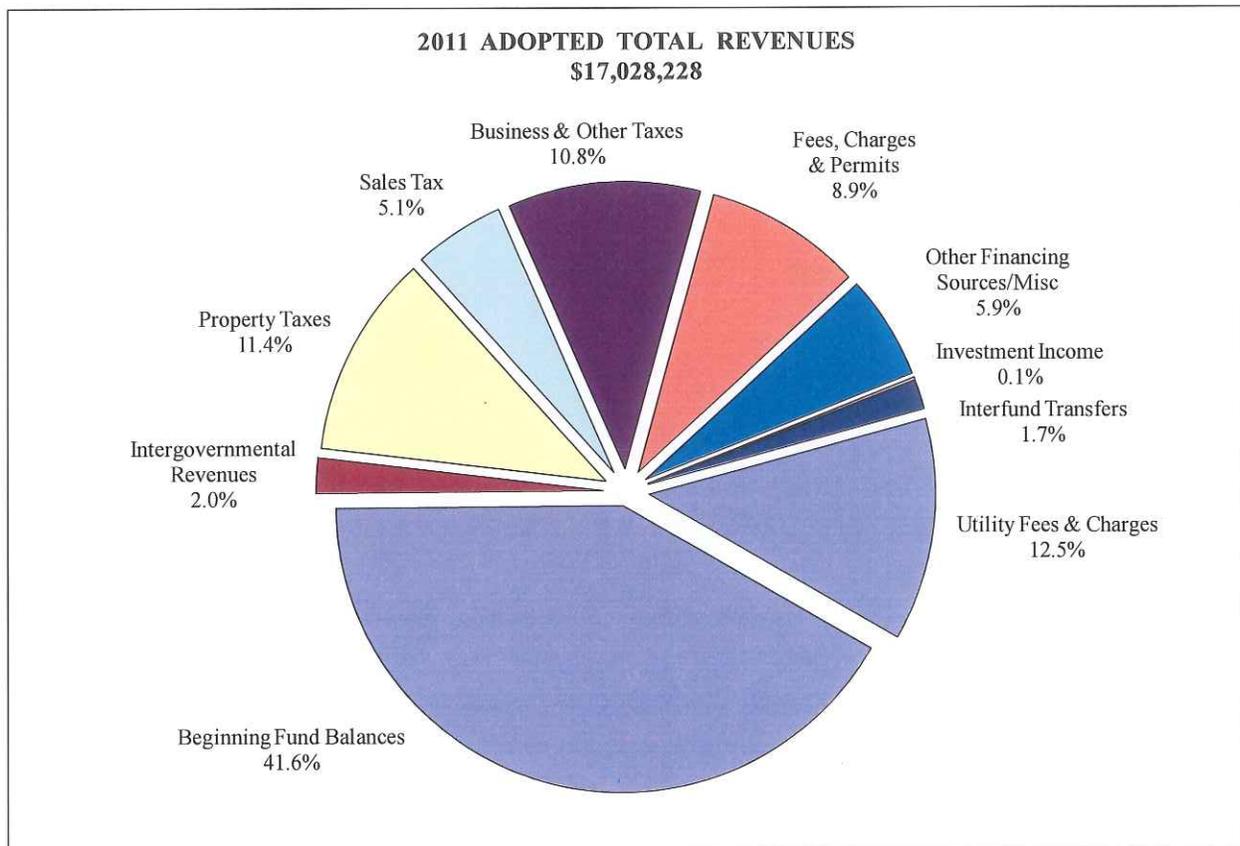
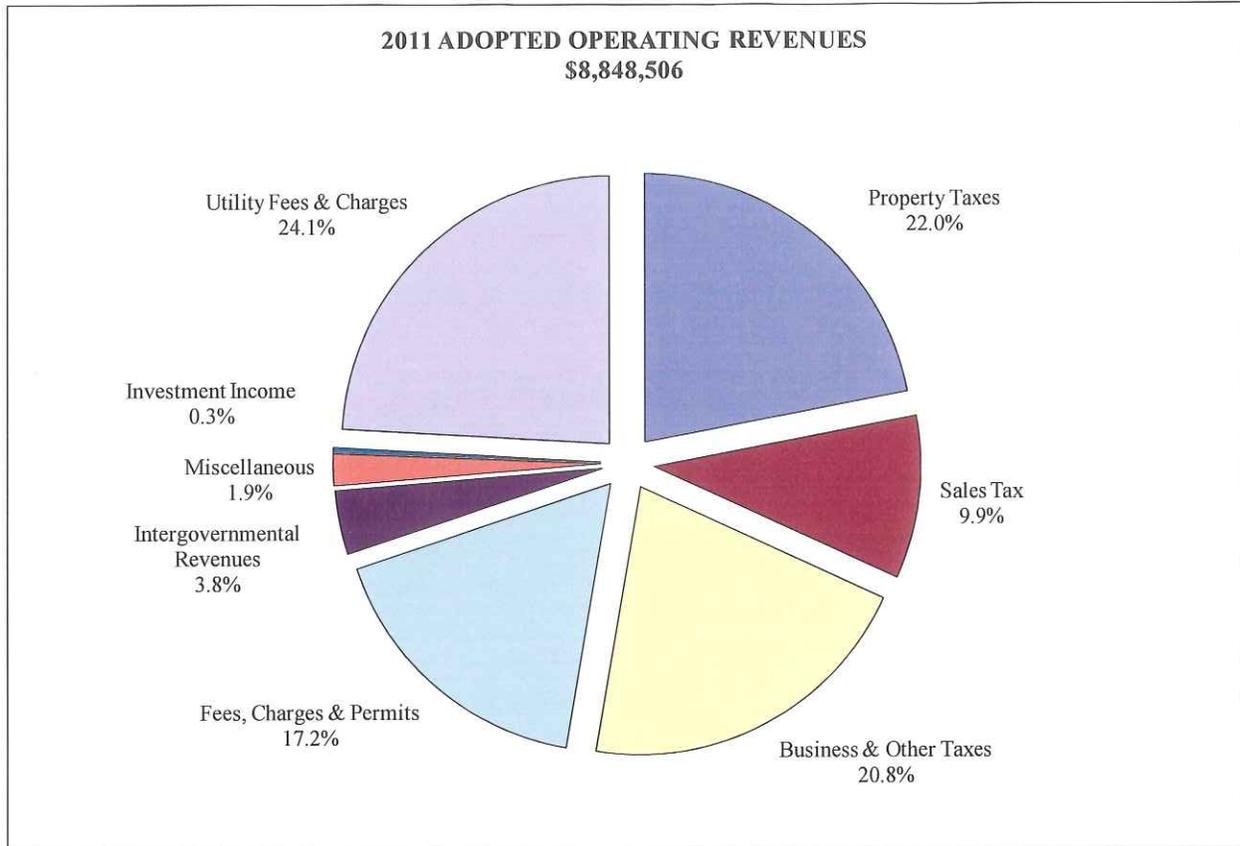
	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
<b>TAXES</b>						
Property Tax	\$ 1,174,010	\$ 1,268,433	\$ 1,319,700	\$ 1,319,700	\$ 1,320,717	\$ 1,372,239
Property Tax - EMS	492,216	531,627	553,192	553,192	553,619	574,244
Retail Sales Tax	1,036,398	745,750	819,000	770,000	742,820	720,100
Local Sales & Use Tax	56,956	51,005	53,975	53,975	53,245	55,100
Local Criminal Justice Sales Tax	100,582	90,743	94,245	94,245	95,857	96,100
Business Taxes	233,962	166,177	216,700	205,700	160,526	186,200
Excise Taxes	3,134	8,650	12,000	12,000	11,628	12,400
Utility Taxes	916,435	1,063,136	1,214,675	1,209,100	1,095,776	1,202,300
<b>TOTAL TAXES</b>	<b>4,013,692</b>	<b>3,925,522</b>	<b>4,283,487</b>	<b>4,217,912</b>	<b>4,034,189</b>	<b>4,218,683</b>
<b>LICENSES &amp; PERMITS</b>	<b>697,086</b>	<b>505,864</b>	<b>598,173</b>	<b>594,173</b>	<b>566,833</b>	<b>623,900</b>
<b>INTERGOVERNMENTAL REVENUE</b>	<b>151,035</b>	<b>148,582</b>	<b>157,122</b>	<b>157,122</b>	<b>176,297</b>	<b>124,923</b>
<b>CHARGES FOR SERVICES</b>	<b>1,128,611</b>	<b>728,910</b>	<b>695,390</b>	<b>760,740</b>	<b>622,027</b>	<b>610,125</b>
<b>FINES, FORFEITS &amp; PENALTIES</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>100</b>	<b>1,000</b>	<b>100</b>
<b>RENTAL &amp; INVESTMENT INCOME</b>	<b>61,971</b>	<b>50,573</b>	<b>113,406</b>	<b>66,650</b>	<b>58,476</b>	<b>71,750</b>
<b>CONTRIBUTIONS &amp; DONATIONS</b>	<b>26,456</b>	<b>9,330</b>	<b>4,500</b>	<b>24,500</b>	<b>34,710</b>	<b>10,037</b>
<b>OTHER REVENUE SOURCES</b>	<b>50,335</b>	<b>20,605</b>	<b>10,166</b>	<b>18,906</b>	<b>31,410</b>	<b>11,247</b>
<b>INTERFUND TRANSFERS</b>	<b>-</b>	<b>318,288</b>	<b>127,257</b>	<b>127,257</b>	<b>127,302</b>	<b>12,046</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,027,312</b>	<b>417,244</b>	<b>415,609</b>	<b>324,448</b>	<b>324,448</b>	<b>559,479</b>
<b>TOTAL REVENUE FROM ALL SOURCES</b>	<b>\$ 7,156,549</b>	<b>\$ 6,124,969</b>	<b>\$ 6,405,210</b>	<b>\$ 6,291,808</b>	<b>\$ 5,976,691</b>	<b>\$ 6,242,290</b>



**Expenditure & Other Uses Summary  
General Fund**

	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
<b>OPERATIONS EXPENDITURES</b>						
Mayor/Council	\$ 66,085	\$ 63,343	\$ 66,818	\$ 66,818	\$ 59,953	\$ 67,815
Executive	275,948	307,793	302,216	302,216	298,361	336,784
Legal	83,425	94,377	80,000	80,000	103,943	85,000
Emergency Management	16,657	6,184	13,748	13,748	6,751	13,611
Finance	159,577	142,810	178,001	174,535	154,416	172,935
Central Services	82,878	68,089	76,350	76,350	55,105	68,900
Information Technology	12,221	23,210	26,850	26,850	29,772	32,600
Non-Departmental	113,035	286,945	227,805	219,224	191,722	230,613
Police Department	1,550,513	1,449,167	1,604,580	1,476,790	1,415,924	1,538,795
Fire Department	2,173,982	1,670,387	1,555,227	1,531,265	1,477,844	1,508,904
Community Development	1,100,059	861,997	823,734	800,656	645,265	781,941
Parks, Facilities & Greenways	627,115	653,702	737,884	683,990	589,826	567,425
<b>Total Operating Expenditures</b>	<b>6,261,495</b>	<b>5,628,004</b>	<b>5,693,213</b>	<b>5,452,442</b>	<b>5,028,882</b>	<b>5,405,323</b>
<b>OTHER FINANCING USES</b>						
Capital Outlay	20,820	11,288	-	20,000	23,031	7,046
Capital Improvement Projects	1,121	-	7,000	7,000	-	13,850
Interfund Transfers	150,000	-	180,000	180,000	165,000	211,050
Internal Service Charges	305,869	161,228	12,500	12,500	12,500	54,693
<b>Total Other Financing Uses</b>	<b>477,810</b>	<b>172,516</b>	<b>199,500</b>	<b>219,500</b>	<b>200,531</b>	<b>286,639</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>6,739,305</b>	<b>5,800,520</b>	<b>5,892,713</b>	<b>5,671,942</b>	<b>5,229,413</b>	<b>5,691,962</b>
<b>ENDING FUND BALANCES</b>						
Unreserved/undesignated	417,244	324,448	512,497	619,866	747,278	550,328
<b>ENDING FUND BALANCES</b>	<b>417,244</b>	<b>324,448</b>	<b>512,497</b>	<b>619,866</b>	<b>747,278</b>	<b>550,328</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>\$ 7,156,549</b>	<b>\$ 6,124,969</b>	<b>\$ 6,405,210</b>	<b>\$ 6,291,808</b>	<b>\$ 5,976,691</b>	<b>\$ 6,242,290</b>





City of DuPont  
2011 Revenues by Fund

General Fund

Property Tax	\$ 1,946,483
Sales Tax	871,300
Business & Excise Taxes	198,600
Utility Taxes	1,202,300
Franchise Fees	121,100
Licenses & Permits	42,900
State Shared/Intergov. Revenues & Grants	124,923
Service Revenues	685,125
Fees & Charges	88,000
Reimbursable Services	297,000
Investment Interest	4,350
Miscellaneous/Transfers	<u>100,730</u>
Total General Fund	\$ 5,682,811

Other Funds

Street Fund	\$ 355,179
Street Depreciation Fund	68,479
Hotel/Motel Tax Fund	86,925
Public Safety Mitigation Fund	277,632
Technology Fund	8
Glacier NW Settlement Fund	1,850
GO Bond Debt Service Fund	7,262
LID Debt Service Fund	76,123
Capital Projects Fund	1,149,200
Water Utility Fund	1,407,150
Sewer Utility Fund	-
Stormwater Utility Fund	804,570
Equipment Rental & Replacement Fund	<u>37,326</u>
Total Other Funds	\$ 4,271,705
<b>Total All Funds</b>	<b><u>\$ 9,954,516</u></b>

**City of DuPont  
2011 Budget  
Detail Revenues by Type**

<b>General Fund Revenues</b>	<b>2009 Actual</b>	<b>2010 Revised Budget</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>
<u>Property Tax</u>				
General Property Tax	\$ 1,268,433	\$ 1,319,700	\$ 1,320,717	\$ 1,372,239
EMS Levy	531,627	553,192	553,619	574,244
	<u>1,800,060</u>	<u>1,872,892</u>	<u>1,874,336</u>	<u>1,946,483</u>
<u>Sales Taxes</u>				
Retail Sales Tax	745,750	770,000	742,820	720,100
Local Sales & Use Tax	51,005	53,975	53,245	55,100
Sales Tax - Criminal Justice	90,743	94,245	95,857	96,100
	<u>887,499</u>	<u>918,220</u>	<u>891,922</u>	<u>871,300</u>
<u>Business Taxes</u>				
Business & Occupation Tax	165,297	174,850	139,602	143,000
Admissions Tax	-	30,000	18,336	42,000
Gas Utility Tax	238,442	250,000	200,798	205,400
Garbage Utility Tax	47,266	51,260	63,706	65,000
Telephone Utility Tax	266,161	288,750	275,974	282,500
Electric Utility Tax	344,786	386,400	345,185	361,500
Sewer Utility Tax	63,943	80,415	75,275	84,000
Water Utility Tax	72,833	109,809	92,576	149,900
Storm Drainage Utility Tax	29,706	42,466	42,263	54,000
Business Taxes - Penalty	879	850	2,589	1,200
	<u>1,229,313</u>	<u>1,414,800</u>	<u>1,256,303</u>	<u>1,388,500</u>
<u>Excise Taxes</u>				
Forest Excise Tax	44	-	27	-
Leasehold Excise Tax	1,574	-	-	-
Gambling Tax	7,033	12,000	11,600	12,400
	<u>8,650</u>	<u>12,000</u>	<u>11,628</u>	<u>12,400</u>
<u>Licenses &amp; Permits</u>				
Business Licenses	36,534	42,000	47,439	36,600
Franchise Fees	48,488	58,405	119,140	121,100
Alarm Permits	1,200	1,450	2,075	1,800
Animal Licenses	2,323	2,750	5,163	4,500
	<u>88,545</u>	<u>104,605</u>	<u>173,817</u>	<u>164,000</u>
<u>State Shared Revenues</u>				
Criminal Justice - Population	1,594	1,829	1,702	1,903
Criminal Justice - Special Programs	6,085	6,169	6,448	6,423
DUI - Cities	2,417	1,400	1,418	1,400
Liquor Board Excise Tax	36,113	36,461	37,907	39,491
Liquor Board Profits	50,851	62,938	61,193	58,206
	<u>97,060</u>	<u>108,797</u>	<u>108,668</u>	<u>107,423</u>
<u>Grants Proceeds/Intergovernmental Revenues</u>				
Department of Ecology Grants	16,594	35,000	52,244	5,000
FEMA Grants/Disaster Recovery Proceeds	9,954	-	100	-
Police Grants	2,475	825	825	-
Miscellaneous Grants	9,999	-	1,000	-
Intergovernmental Services	12,500	12,500	13,460	12,500
	<u>51,523</u>	<u>48,325</u>	<u>67,629</u>	<u>17,500</u>

**City of DuPont  
2011 Budget  
Detail Revenues by Type**

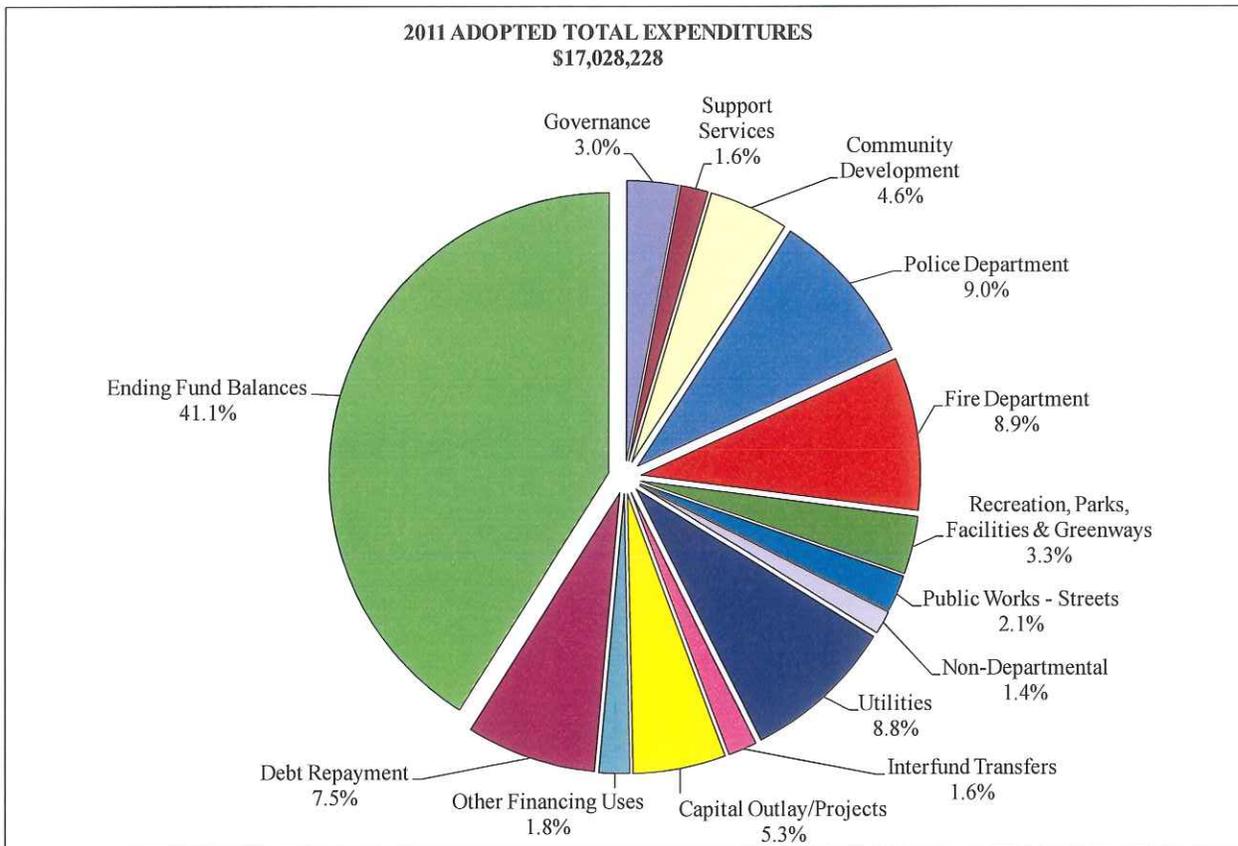
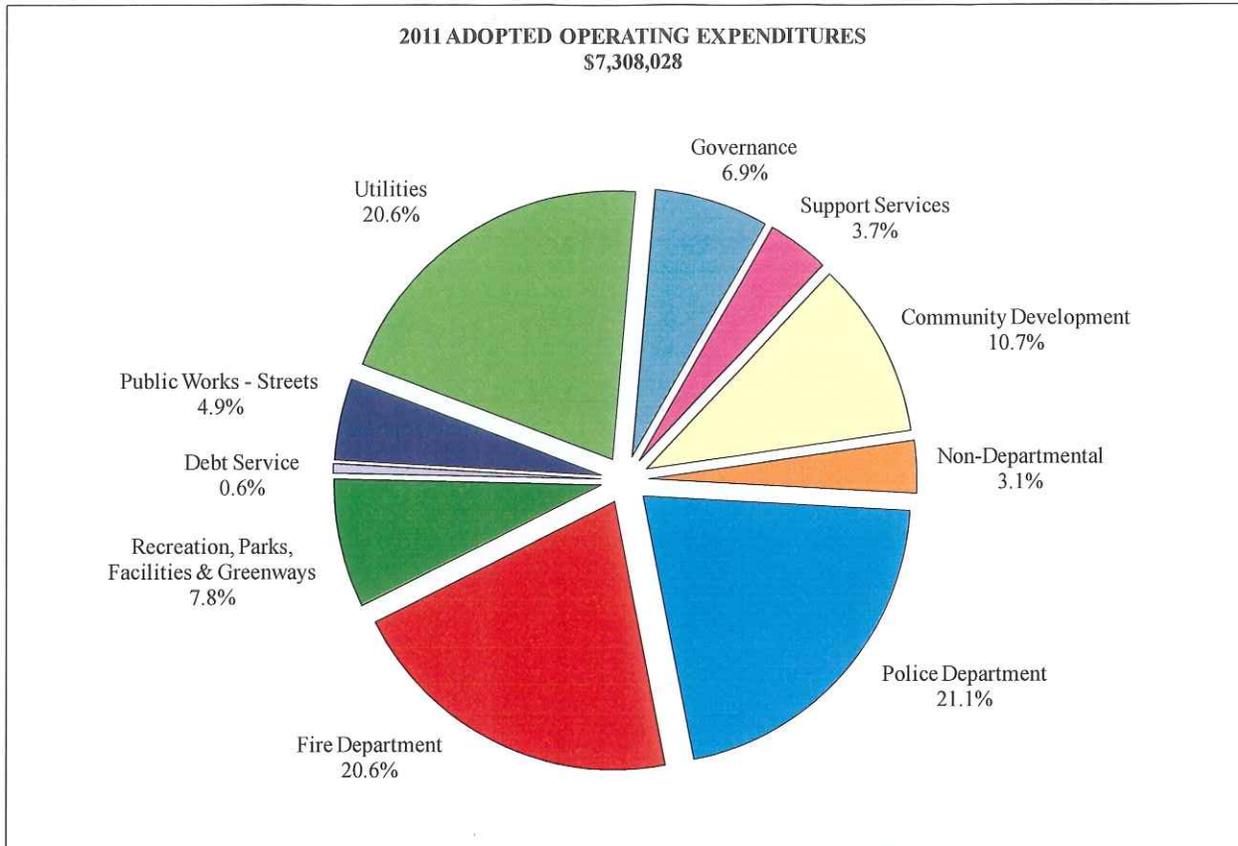
<b>General Fund Revenues</b>	<b>2009 Actual</b>	<b>2010 Revised Budget</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>
<u>Service Revenues</u>				
Building Permits	352,302	416,760	312,612	375,500
Plumbing Permits	23,209	25,450	21,329	39,000
Mechanical Permits	25,339	20,758	27,088	28,000
Grading Permits	954	500	253	-
Sprinkler Permits	1,750	5,000	2,082	2,000
Miscellaneous Fire Permits	947	1,000	4,988	6,000
Miscellaneous Permits & Fees	8,319	7,100	5,064	6,400
Land Use Applications	4,500	13,000	19,600	3,000
Sub-Division Fees	1,500	-	1,500	-
Plan Examination Fees	285,485	180,790	273,935	202,225
Developer Mitigation Fees	-	111,250	-	-
Fire System Examination & Inspection Fees	15,973	16,200	23,177	21,500
SEPA Review Fees	7,500	6,000	4,500	1,500
	<u>727,776</u>	<u>803,808</u>	<u>696,128</u>	<u>685,125</u>
<u>Fees &amp; Charges</u>				
Background Check Fees	2,140	5,000	6,190	5,000
Invoice Processing	16,867	21,300	12,606	15,000
General Copies/Postage/Misc. Sales	1,259	2,650	3,234	900
Civil Service & Legal Fees	307	-	-	-
Fingerprinting Charges	3,334	5,000	6,111	2,000
Ambulance Transport Fee	19,149	2,050	846	-
Document Recording Fees	555	500	89	-
Program Fees	16,850	69,000	69,268	65,000
	<u>60,461</u>	<u>105,500</u>	<u>98,344</u>	<u>87,900</u>
<u>Reimbursable Services</u>	357,991	341,000	220,570	297,000
<u>Fines &amp; Forfeitures</u>	50	100	1,000	100
<u>Investment Interest</u>				
Investment Interest	3,701	4,200	2,690	2,900
Property Tax Interest	659	980	265	250
Sales Tax Interest	2,404	2,500	1,157	1,200
	<u>6,764</u>	<u>7,680</u>	<u>4,112</u>	<u>4,350</u>
<u>Miscellaneous</u>				
Facilities Rentals	12,484	22,970	21,937	31,400
Long Term Leases	31,325	36,000	32,427	36,000
Contributions & Donations	9,330	24,500	34,710	10,037
Miscellaneous Revenue	18,618	18,906	20,682	11,247
	<u>71,757</u>	<u>102,376</u>	<u>109,756</u>	<u>88,684</u>
<u>Non-Revenues/Deposits</u>	900	-	5,670	-
<u>Other Financing Sources</u>	1,087	-	5,058	-
<u>Operating Transfers</u>	318,288	127,257	127,302	12,046
<b>Total General Fund Revenue</b>	<b>\$ 5,707,725</b>	<b>\$ 5,967,360</b>	<b>\$ 5,652,244</b>	<b>\$ 5,682,811</b>

**City of DuPont  
2011 Budget  
Detail Revenues by Type**

<b>Other Fund Revenues</b>	<b>2009 Actual</b>	<b>2010 Revised Budget</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>
<b>101 Street Fund</b>				
Street Permits	\$ 150	\$ 375	\$ 150	\$ 150
Motor Vehicle Fuel (Gas) Tax	160,766	173,043	165,697	170,019
Street Standards	-	-	750	-
Investment Interest	45	50	7	10
Miscellaneous Revenue	-	-	-	-
Transfer from General Fund	-	180,000	165,000	185,000
Transfer from Glacier NW Fund	183,500	-	-	-
	<u>344,461</u>	<u>353,468</u>	<u>331,604</u>	<u>355,179</u>
<b>102 Street Depreciation Fund</b>				
Investment Interest	\$ 3,701	\$ 4,150	\$ 1,383	\$ 1,500
Capital Contributions	112,496	76,955	85,711	66,979
Transfer from Glacier NW Fund	-	-	-	-
	<u>116,197</u>	<u>81,105</u>	<u>87,094</u>	<u>68,479</u>
<b>103 Hotel/Motel Tax Fund</b>				
Hotel/Motel Taxes	\$ 83,337	\$ 98,400	\$ 77,843	\$ 76,500
Cable TV Peg Fees	-	-	9,442	9,625
Investment Interest	9,177	9,700	599	800
	<u>92,514</u>	<u>108,100</u>	<u>87,884</u>	<u>86,925</u>
<b>104 Public Safety Mitigation Fund</b>				
Fire Impact Fees	\$ 84,884	\$ 82,796	\$ 97,605	\$ 198,500
Voluntary Public Safety Mitigation Fees	-	-	-	77,832
Investment Interest	2,555	2,900	1,131	1,300
	<u>87,439</u>	<u>85,696</u>	<u>98,736</u>	<u>277,632</u>
<b>105 Technology Fund</b>				
Investment Interest	\$ 35	\$ 30	\$ 8	\$ 8
	<u>35</u>	<u>30</u>	<u>8</u>	<u>8</u>
<b>107 Glacier NW Settlement Fund</b>				
Investment Interest	\$ 4,591	\$ 5,300	\$ 1,673	\$ 1,850
	<u>4,591</u>	<u>5,300</u>	<u>1,673</u>	<u>1,850</u>
<b>202 GO Bond Debt Service Fund</b>				
Special Levy Property Tax	\$ 37,590	\$ -	\$ -	\$ -
Investment Interest	534	150	27	27
Transfer from Capital Projects Fund	7,235	7,235	7,235	7,235
	<u>45,359</u>	<u>7,385</u>	<u>7,262</u>	<u>7,262</u>
<b>203 LID Debt Service Fund</b>				
Investment Interest	\$ 2,730	\$ 3,250	\$ 690	\$ 750
LID Interest Receivable	18,513	13,885	13,885	9,256
Special Assessment Principal	66,117	66,117	66,117	66,117
	<u>87,360</u>	<u>83,252</u>	<u>80,692</u>	<u>76,123</u>
<b>301 Capital Projects Fund</b>				
Real Estate Excise Tax - 1st .25 Percent	\$ 229,459	\$ 325,000	\$ 193,599	\$ 183,600
Real Estate Excise Tax - 2nd .25 Percent	229,459	325,000	193,599	183,600
CTED Grant	49,375	12,500	-	-
Investment Interest	10,329	8,500	1,695	2,000
Long Term Ground Lease	33,517	60,000	60,000	80,000
Miscellaneous Revenue	-	-	1,115	-
Line of Credit Proceeds	-	-	-	650,000
Certificate of Participations Proceeds	556,817	-	-	-
Retainage Proceeds	53,736	-	-	-
Transfer from LID Fund	-	-	-	50,000
	<u>1,162,690</u>	<u>731,000</u>	<u>450,008</u>	<u>1,149,200</u>

**City of DuPont  
2011 Budget  
Detail Revenues by Type**

<b>Other Fund Revenues</b>	<b>2009 Actual</b>	<b>2010 Revised Budget</b>	<b>2010 Actual</b>	<b>2011 Adopted Budget</b>
<b>401 Water Utility Fund</b>				
Water Service	\$ 1,116,637	\$ 1,208,400	\$ 1,053,128	\$ 1,265,600
Water Connection Fee	48,107	56,800	44,709	51,000
Water Turn-On Fee	23,325	25,000	29,312	28,000
Permits/Inspection Fee	13,228	11,500	15,700	18,000
Hydrant Use	784	800	2,641	500
Investment Interest	13,471	15,510	5,412	6,000
Misc. Revenue - Penalties	12,624	12,400	11,656	11,000
Miscellaneous Revenue	37,429	1,000	52,316	1,000
Transfer From General Fund	-	-	-	26,050
	<u>1,265,605</u>	<u>1,331,410</u>	<u>1,214,874</u>	<u>1,407,150</u>
<b>402 Sewer Utility Fund</b>				
Sewer Service	\$ 641	\$ -	\$ -	\$ -
Investment Interest	814	-	92	-
	<u>1,455</u>	<u>-</u>	<u>92</u>	<u>-</u>
<b>403 Stormwater Utility Fund</b>				
Stormwater Management	\$ 495,251	\$ 507,475	\$ 528,400	\$ 674,670
DOE Stormwater Grant	35,690	45,000	42,923	45,000
System Development Charges	-	-	-	82,900
Investment Interest	4,099	4,800	1,724	2,000
	<u>535,039</u>	<u>557,275</u>	<u>573,047</u>	<u>804,570</u>
<b>501 Equipment Rental &amp; Replacement Fund</b>				
Investment Interest	\$ 8,594	\$ 9,030	\$ 3,922	\$ 4,000
Replacement Reserves	190,635	33,993	33,996	33,326
	<u>199,229</u>	<u>43,023</u>	<u>37,918</u>	<u>37,326</u>
<b>Total All Other Funds</b>	<u>\$ 3,941,975</u>	<u>\$ 3,387,044</u>	<u>\$ 2,970,891</u>	<u>\$ 4,271,705</u>
<b>Total Revenues</b>	<u>\$ 9,649,700</u>	<u>\$ 9,354,404</u>	<u>\$ 8,623,135</u>	<u>\$ 9,954,516</u>



**City of DuPont  
2011 Expenditures by Department**

General Fund

Governance	
Mayor & City Council	\$ 67,815
Executive & Legal Services	422,784
Emergency Management	13,611
Support Services	
Finance & Accounting	173,308
Central & I.T. Services	116,177
Police Department	1,558,443
Fire Department	
Fire Operations	843,154
EMS	699,429
Community Development	
Engineering	237,010
Building	236,672
Planning	310,136
Parks & Greenways	
Recreation & Events	98,620
Parks	164,575
Museum	33,694
Facilities	135,789
Greenways	139,082
General Government	
Non-Departmental	441,663
Total General Fund	\$ 5,691,962

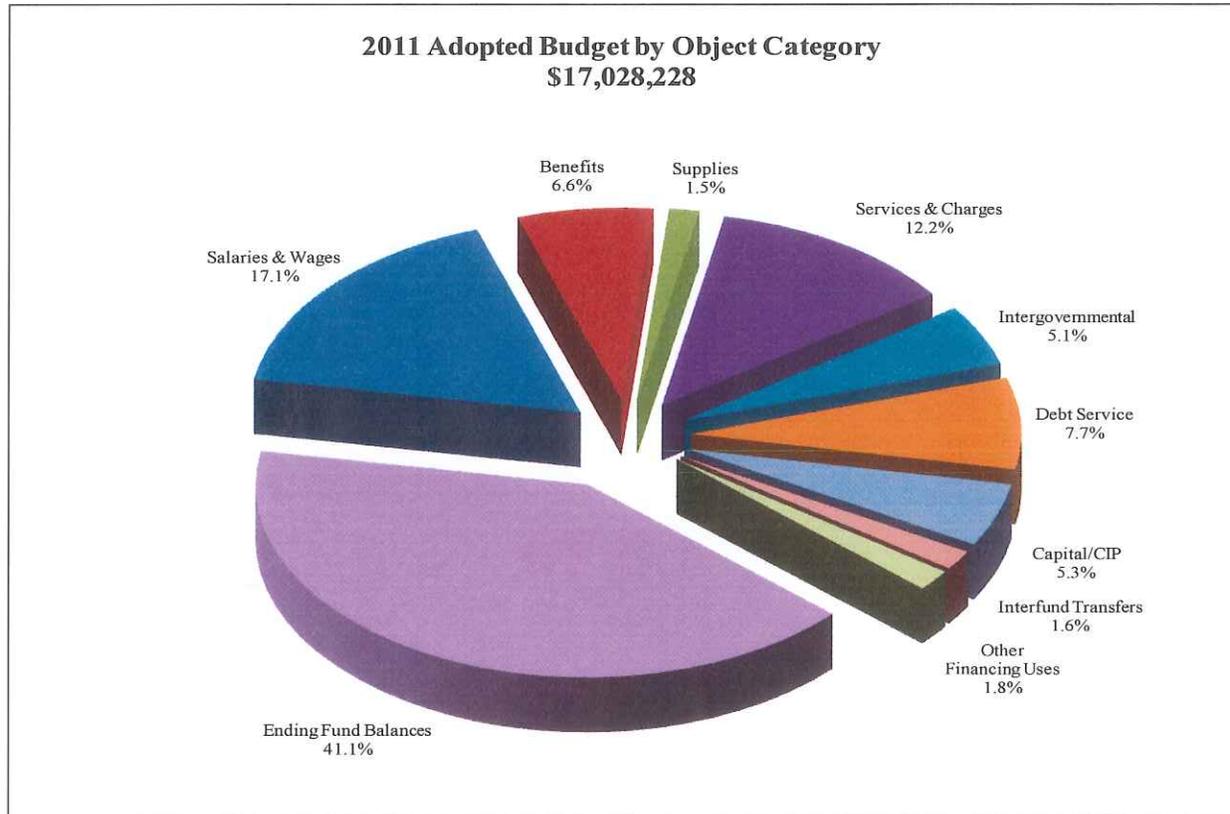
Other Funds

Street Fund	\$ 359,598
Street Depreciation Fund	17,000
Hotel/Motel Tax Fund	173,906
Public Safety Mitigation Fund	63,564
Technology Fund	-
Glacier NW Settlement Fund	-
GO Bond Debt Service Fund	7,235
LID Debt Service Fund	62,046
Capital Projects Fund	1,141,647
Water Utility Fund	1,852,600
Sewer Utility Fund	-
Stormwater Utility Fund	609,898
Equipment Rental & Replacement Fund	57,500
Total Other Funds	\$ 4,344,993

**Total All Funds**      **\$ 10,036,954**

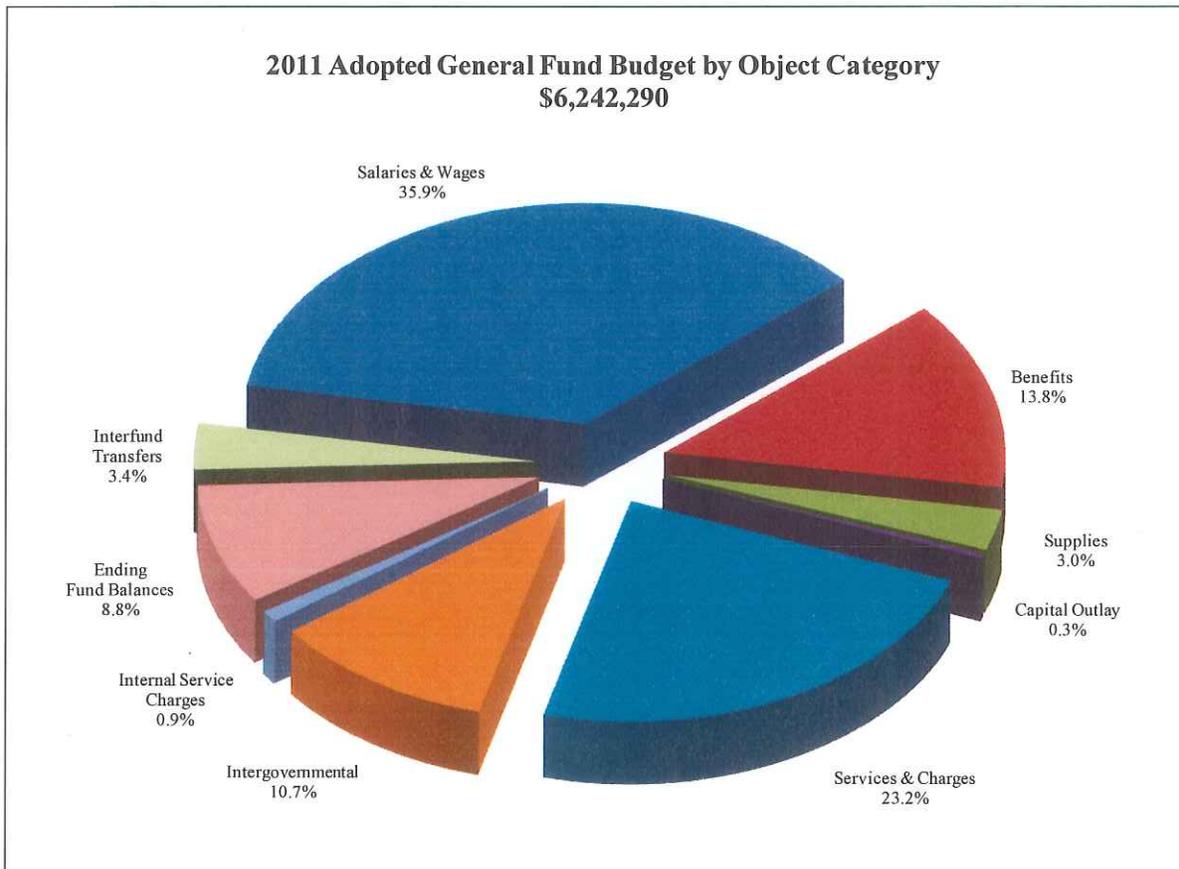
EXPENDITURES BY OBJECT CATEGORY

EXPENDITURES BY OBJECT CATEGORY	2008	2009	2010		2011
	Actual	Actual	Budget	Actual	Adopted
<i>Salaries &amp; Wages</i>	\$ 3,232,648	\$ 2,795,881	\$ 2,830,682	\$ 2,839,122	\$ 2,920,353
<i>Benefits</i>	1,036,363	957,307	1,067,637	991,524	1,125,183
<i>Supplies</i>	273,137	194,487	263,566	199,280	248,400
<i>Services &amp; Charges</i>	2,394,299	2,214,662	2,334,991	1,951,983	2,073,087
<i>Intergovernmental</i>	1,630,075	1,146,181	835,660	791,570	865,720
<i>Debt Service</i>	236,388	79,729	42,324	41,824	41,510
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>8,802,910</b>	<b>7,388,247</b>	<b>7,374,860</b>	<b>6,815,303</b>	<b>7,274,253</b>
<i>Capital Outlay</i>	96,335	250,790	103,440	85,729	82,846
<i>Capital Improvement Projects</i>	1,564,518	2,017,590	617,088	96,491	769,850
<i>Interfund Transfers</i>	176,763	509,023	314,445	299,537	280,331
<i>Debt Service - Historic Sites (LID)</i>	2,970	42,535	41,788	41,787	66,892
<i>Debt Service - Civic Center</i>	-	1,272,532	1,269,675	1,269,676	1,271,275
<i>Internal Service Charges</i>	345,064	203,135	46,496	46,496	90,402
<i>Internal Services-Capital</i>	88,385	160,389	127,396	106,314	57,500
<i>Other Financing Uses</i>	-	30,287	-	29,516	-
<i>One-Time Expenditures (Operations)</i>	69,336	81,700	88,955	78,710	143,606
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>2,343,371</b>	<b>4,567,981</b>	<b>2,609,283</b>	<b>2,054,256</b>	<b>2,762,702</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>11,146,281</b>	<b>11,956,228</b>	<b>9,984,143</b>	<b>8,869,559</b>	<b>10,036,954</b>
<i>Ending Fund Balances</i>	10,076,784	7,770,256	7,140,517	7,523,832	6,991,273
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 21,223,066</b>	<b>\$ 19,726,484</b>	<b>\$ 17,124,660</b>	<b>\$ 16,393,391</b>	<b>\$ 17,028,228</b>



EXPENDITURES BY OBJECT CATEGORY  
GENERAL FUND

EXPENDITURES BY OBJECT CATEGORY	2008	2009	2010		2011
	Actual	Actual	Budget	Actual	Adopted
<i>Salaries &amp; Wages</i>	\$ 2,653,807	\$ 2,143,986	\$ 2,158,525	\$ 2,160,280	\$ 2,241,985
<i>Benefits</i>	830,731	724,093	810,271	744,159	863,611
<i>Supplies</i>	224,378	145,127	206,466	151,322	188,800
<i>Services &amp; Charges</i>	1,891,379	1,639,004	1,641,170	1,381,969	1,445,857
<i>Intergovernmental</i>	661,200	975,795	636,010	591,153	665,070
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>6,261,495</b>	<b>5,628,005</b>	<b>5,452,442</b>	<b>5,028,882</b>	<b>5,405,323</b>
<i>Capital Outlay</i>	20,820	11,288	20,000	23,031	7,046
<i>Capital Improvement Projects</i>	1,121	-	7,000	-	13,850
<i>Interfund Transfers</i>	150,000	-	180,000	165,000	211,050
<i>Internal Service Charges</i>	305,869	161,228	12,500	12,500	54,693
<b>SUBTOTAL OTHER FINANCING USES</b>	<b>477,810</b>	<b>172,516</b>	<b>219,500</b>	<b>200,531</b>	<b>286,639</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>6,739,305</b>	<b>5,800,521</b>	<b>5,671,942</b>	<b>5,229,413</b>	<b>5,691,962</b>
<i>Ending Fund Balances</i>	417,244	324,448	619,866	747,278	550,328
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 7,156,549</b>	<b>\$ 6,124,969</b>	<b>\$ 6,291,808</b>	<b>\$ 5,976,691</b>	<b>\$ 6,242,290</b>



2010 Actual Expenditures  
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEPT SERVICE	INTERFUND		TOTAL EXPENDITURES
							TRANSFERS/ CHGS/OTHER	END FUND BALANCE	
<b>GOVERNMENTAL FUNDS</b>									
General - by department									
Governance	\$ 315,916	\$ 6,076	\$ 141,253	\$ 5,763	\$ -	\$ -	\$ -	\$ -	\$ 469,008
Support Services	131,843	7,200	94,306	5,945	-	-	-	-	239,293
Police	956,552	62,515	243,397	153,459	-	-	-	-	1,415,924
Fire	963,451	30,912	219,945	263,535	-	-	12,500	-	1,490,344
Community Development	352,092	3,386	289,787	-	-	-	-	-	645,265
Public Works - Parks & Greenways	184,584	41,165	364,078	-	-	-	-	-	589,826
Non-Departmental/Other Financing Uses	-	572	28,913	162,237	23,031	-	165,000	747,278	1,127,030
<b>General Fund Total</b>	<b>2,904,438</b>	<b>151,827</b>	<b>1,381,678</b>	<b>590,939</b>	<b>23,031</b>	<b>-</b>	<b>177,500</b>	<b>747,278</b>	<b>5,976,691</b>
Public Works - Streets	136,429	13,772	188,937	-	-	-	3,199	3,615	345,951
Street Depreciation	-	-	-	-	14,102	-	-	542,637	556,739
Hotel/Motel Tax	11,957	10,869	55,429	455	2,327	-	-	237,229	318,266
Public Safety Mitigation	-	-	-	-	15,040	63,484	-	432,037	510,561
Technology	-	-	-	-	-	-	-	2,920	2,920
Glacier NW Settlement	-	-	-	-	-	-	-	632,680	632,680
Debt Service	-	-	-	-	-	7,235	-	321,762	328,997
Capital Improvements	-	-	452	-	25,194	1,057,527	7,235	232,904	1,323,313
<b>TOTAL GOV'T FUND EXPENDITURES</b>	<b>3,052,825</b>	<b>176,467</b>	<b>1,626,495</b>	<b>591,394</b>	<b>79,694</b>	<b>1,128,246</b>	<b>187,934</b>	<b>3,153,062</b>	<b>9,996,118</b>
<b>PROPRIETARY FUNDS</b>									
Water	542,817	24,886	276,141	148,034	87,574	148,860	42,148	2,217,111	3,487,571
Sewer	-	-	-	-	-	-	127,302	-	127,302
Stormwater	246,962	9,301	104,485	52,383	14,952	76,181	18,165	717,880	1,240,309
Equipment Rental & Replacement	-	-	-	-	106,314	-	-	1,435,778	1,542,091
<b>TOTAL PROPRIETARY FUND EXPENDITURES</b>	<b>789,778</b>	<b>34,187</b>	<b>380,626</b>	<b>200,417</b>	<b>208,840</b>	<b>225,041</b>	<b>187,615</b>	<b>4,370,769</b>	<b>6,397,273</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,842,603</b>	<b>\$ 210,653</b>	<b>\$ 2,007,122</b>	<b>\$ 791,811</b>	<b>\$ 288,534</b>	<b>\$ 1,353,287</b>	<b>\$ 375,549</b>	<b>\$ 7,523,832</b>	<b>\$ 16,393,391</b>

2011 Adopted Expenditures  
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
<b>GOVERNMENTAL FUNDS</b>									
General - by department									
Governance	\$ 338,769	\$ 5,675	\$ 151,166	\$ 7,600	\$ -	\$ -	\$ 1,000	\$ -	\$ 504,210
Support Services	139,651	11,050	114,599	10,336	13,850	-	-	-	289,486
Police	1,191,492	62,675	126,400	158,228	7,046	-	12,602	-	1,558,443
Fire	933,168	49,200	237,242	289,294	-	-	33,679	-	1,542,583
Community Development	345,436	4,950	431,535	-	-	-	1,876	-	783,817
Public Works - Parks & Greenways	157,080	54,650	355,595	100	-	-	4,336	-	571,761
Non-Departmental/Other Financing Uses	-	1,000	26,600	203,013	-	-	211,050	550,328	991,991
<b>General Fund Total</b>	<b>3,105,596</b>	<b>189,200</b>	<b>1,443,157</b>	<b>668,570</b>	<b>20,896</b>	<b>-</b>	<b>264,542</b>	<b>550,328</b>	<b>6,242,290</b>
Public Works - Streets	134,765	16,050	206,400	-	-	-	2,383	15,591	375,189
Street Depreciation	-	-	-	-	17,000	-	-	594,108	611,108
Hotel/Motel Tax	12,274	18,750	112,582	-	30,300	-	-	127,525	301,431
Public Safety Mitigation	-	-	-	-	-	63,564	-	643,495	707,058
Technology	-	-	-	-	-	-	-	2,928	2,928
Glacier NW Settlement	-	-	-	-	-	-	-	634,547	634,547
Debt Service	-	-	-	-	-	7,235	62,046	335,805	405,087
Capital Improvements	-	-	500	-	50,000	1,083,912	7,235	206,252	1,347,898
<b>TOTAL GOV'T FUND EXPENDITURES</b>	<b>3,252,635</b>	<b>224,000</b>	<b>1,762,639</b>	<b>668,570</b>	<b>118,196</b>	<b>1,154,710</b>	<b>336,206</b>	<b>3,110,578</b>	<b>10,627,535</b>
<b>PROPRIETARY FUNDS</b>									
Water	556,022	30,554	251,410	150,250	698,500	148,690	17,174	1,624,488	3,477,088
Sewer	-	-	-	-	-	-	-	-	-
Stormwater	249,153	12,550	169,366	50,400	36,000	76,277	16,152	865,396	1,475,294
Equipment Rental & Replacement	-	-	-	-	57,500	-	-	1,390,810	1,448,310
<b>TOTAL PROPRIETARY FUND EXPENDITURES</b>	<b>805,175</b>	<b>43,104</b>	<b>420,776</b>	<b>200,650</b>	<b>792,000</b>	<b>224,966</b>	<b>33,326</b>	<b>3,880,695</b>	<b>6,400,692</b>
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 4,057,810</b>	<b>\$ 267,104</b>	<b>\$ 2,183,415</b>	<b>\$ 869,220</b>	<b>\$ 910,196</b>	<b>\$ 1,379,677</b>	<b>\$ 369,532</b>	<b>\$ 6,991,273</b>	<b>\$ 17,028,228</b>

**City of DuPont  
Sources and Uses by Fund Category**

	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2011 Actual</b>	<b>2011 Adopted</b>
<b>GENERAL</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,027,312	417,244	415,609	324,448	324,448	559,479
Operating Revenues	5,995,724	5,317,909	5,802,553	5,729,772	5,395,057	5,634,981
Other Financing Sources	133,513	71,528	59,791	88,531	129,884	35,784
Interfund Transfers	-	318,288	127,257	127,257	127,302	12,046
Total	<u>7,156,549</u>	<u>6,124,969</u>	<u>6,405,210</u>	<u>6,270,008</u>	<u>5,976,691</u>	<u>6,242,290</u>
<u>USES</u>						
Operating Budget	6,261,495	5,628,005	5,693,213	5,425,442	5,028,882	5,405,323
Other Financing Uses	327,810	172,516	19,500	39,500	35,531	75,589
Interfund Transfers	150,000	-	180,000	180,000	165,000	211,050
Ending Fund Balance	417,244	324,448	512,497	625,066	747,278	550,328
Total	<u>7,156,549</u>	<u>6,124,969</u>	<u>6,405,210</u>	<u>6,270,008</u>	<u>5,976,691</u>	<u>6,242,290</u>
<b>STREET</b>						
<u>SOURCES</u>						
Beginning Fund Balance	30,720	17,688	25,929	14,348	14,348	20,010
Operating Revenues	165,218	160,961	173,468	173,468	166,603	170,179
Interfund Transfers	150,000	183,500	180,000	180,000	165,000	185,000
Total	<u>345,938</u>	<u>362,149</u>	<u>379,397</u>	<u>367,816</u>	<u>345,951</u>	<u>375,189</u>
<u>USES</u>						
Operating Budget	316,946	337,653	364,729	351,729	339,137	357,215
Other Financing Uses	11,304	10,149	3,199	3,199	3,199	2,383
Ending Fund Balance	17,688	14,347	11,469	12,888	3,615	15,591
Total	<u>345,938</u>	<u>362,149</u>	<u>379,397</u>	<u>367,816</u>	<u>345,951</u>	<u>375,189</u>
<b>STREET DEPRECIATION</b>						
<u>SOURCES</u>						
Beginning Fund Balance	270,325	365,752	460,458	469,645	469,645	542,629
Operating Revenues	8,579	3,701	4,150	4,150	1,383	1,500
Other Financing Sources	87,923	112,496	76,955	76,955	85,711	66,979
Total	<u>366,827</u>	<u>481,949</u>	<u>541,563</u>	<u>550,750</u>	<u>556,739</u>	<u>611,108</u>
<u>USES</u>						
Other Financing Uses	1,075	12,304	-	15,000	14,102	17,000
Ending Fund Balance	365,752	469,645	541,563	535,750	542,637	594,108
Total	<u>366,827</u>	<u>481,949</u>	<u>541,563</u>	<u>550,750</u>	<u>556,739</u>	<u>611,108</u>
<b>HOTEL/MOTEL TAX</b>						
<u>SOURCES</u>						
Beginning Fund Balance	153,640	210,695	242,553	230,382	230,382	214,506
Operating Revenues	84,820	92,514	108,100	108,100	87,884	86,925
Total	<u>238,460</u>	<u>303,209</u>	<u>350,653</u>	<u>338,482</u>	<u>318,266</u>	<u>301,431</u>
<u>USES</u>						
Other Financing Uses	27,765	72,827	96,471	101,455	81,036	173,906
Ending Fund Balance	210,695	230,382	254,182	237,027	237,229	127,525
Total	<u>238,460</u>	<u>303,209</u>	<u>350,653</u>	<u>338,482</u>	<u>318,266</u>	<u>301,431</u>

**Sources and Uses by Fund Category**

	<b>2008</b>	<b>2009</b>	<b>2010</b>		<b>2011</b>	
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Adopted</u>
<b>PUBLIC SAFETY MITIGATION</b>						
<u>SOURCES</u>						
Beginning Fund Balance	531,036	543,306	695,432	411,825	411,825	429,426
Operating Revenues	82,005	87,439	85,696	85,696	98,736	277,632
Total	<u>613,041</u>	<u>630,745</u>	<u>781,128</u>	<u>497,521</u>	<u>510,561</u>	<u>707,059</u>
<u>USES</u>						
Debt Service	-	32,182	63,484	63,484	63,484	63,564
Other Financing Uses	69,735	186,738	-	15,040	15,040	-
Ending Fund Balance	543,306	411,825	717,644	418,997	432,037	643,495
Total	<u>613,041</u>	<u>630,745</u>	<u>781,128</u>	<u>497,521</u>	<u>510,561</u>	<u>707,059</u>
<b>TECHNOLOGY</b>						
<u>SOURCES</u>						
Beginning Fund Balance	14,761	15,168	2,663	2,912	2,912	2,920
Operating Revenues	407	35	30	30	8	8
Total	<u>15,168</u>	<u>15,203</u>	<u>2,693</u>	<u>2,942</u>	<u>2,920</u>	<u>2,928</u>
<u>USES</u>						
Other Financing Uses	-	12,290	-	-	-	-
Ending Fund Balance	15,168	2,913	2,693	2,942	2,920	2,928
Total	<u>15,168</u>	<u>15,203</u>	<u>2,693</u>	<u>2,942</u>	<u>2,920</u>	<u>2,928</u>
<b>GLACIER NW SETTLEMENT</b>						
<u>SOURCES</u>						
Beginning Fund Balance	788,193	809,916	631,466	631,007	631,007	632,697
Operating Revenues	21,723	4,591	5,300	5,300	1,673	1,850
Total	<u>809,916</u>	<u>814,507</u>	<u>636,766</u>	<u>636,307</u>	<u>632,680</u>	<u>634,547</u>
<u>USES</u>						
Interfund Transfers	-	183,500	-	-	-	-
Ending Fund Balance	809,916	631,007	636,766	636,307	632,680	634,547
Total	<u>809,916</u>	<u>814,507</u>	<u>636,766</u>	<u>636,307</u>	<u>632,680</u>	<u>634,547</u>
<b>DEBT SERVICE</b>						
<u>SOURCES</u>						
Beginning Fund Balance	370,886	471,437	240,929	241,043	241,043	321,701
Operating Revenues	46,473	40,854	3,400	3,400	717	777
Other Financing Sources	89,258	84,630	80,002	80,002	80,002	75,373
Interfund Transfers	26,763	7,235	7,235	7,235	7,235	7,235
Total	<u>533,380</u>	<u>604,156</u>	<u>331,566</u>	<u>331,680</u>	<u>328,996</u>	<u>405,087</u>
<u>USES</u>						
Debt Service	61,943	44,825	7,735	7,735	7,235	7,235
Interfund Transfers	-	318,288	-	-	-	62,046
Ending Fund Balance	471,437	241,043	323,831	323,945	321,761	335,806
Total	<u>533,380</u>	<u>604,156</u>	<u>331,566</u>	<u>331,680</u>	<u>328,996</u>	<u>405,087</u>

**Sources and Uses by Fund Category**

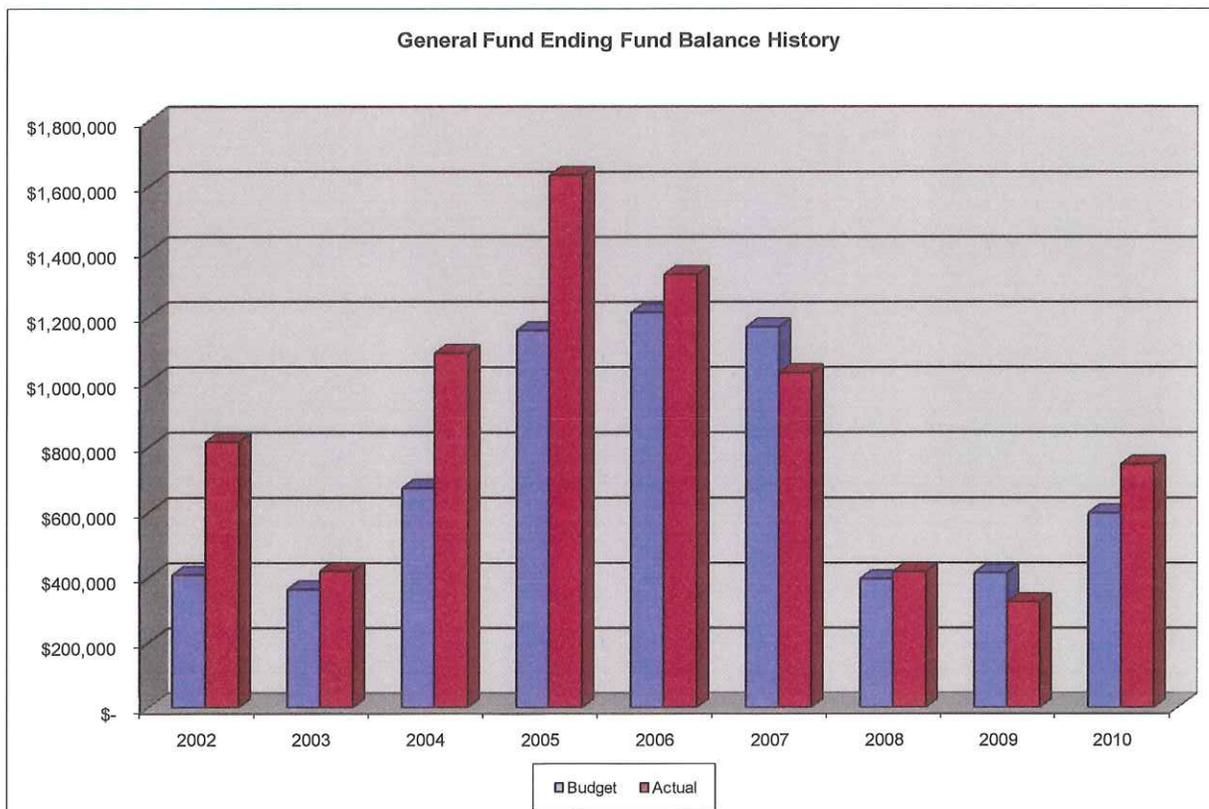
	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u>		<u>2011</u> <u>Actual</u>	<u>2011</u> <u>Adopted</u>
			<u>Adopted</u>	<u>Revised</u>		
<b>SUBTOTAL OPERATING FUNDS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	3,186,873	2,851,206	2,715,039	2,325,610	2,325,610	2,723,368
Operating Revenues	6,404,949	5,708,004	6,182,697	6,109,916	5,752,061	6,173,852
Other Financing Sources	310,694	268,654	216,748	245,488	295,597	178,136
Interfund Transfers	176,763	509,023	314,492	314,492	299,537	204,281
Total	10,079,279	9,336,887	9,428,976	8,995,506	8,672,805	9,279,638
<u>USES</u>						
Operating Budget	6,578,441	5,965,658	6,057,942	5,777,171	5,368,020	5,762,538
Debt Service	61,943	77,007	71,219	71,219	70,719	70,799
Other Financing Uses	437,689	466,824	119,170	174,194	148,908	268,878
Interfund Transfers	150,000	501,788	180,000	180,000	165,000	273,096
Ending Fund Balance	2,851,206	2,325,610	3,000,645	2,792,922	2,920,156	2,904,327
Total	10,079,279	9,336,887	9,428,976	8,995,506	8,672,805	9,279,638
<b>CAPITAL PROJECTS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	3,219,641	2,669,977	949,400	873,304	873,304	198,698
Operating Revenues	741,444	1,162,690	731,000	731,000	450,009	499,200
Other Financing Sources	-	-	-	-	-	650,000
Total	3,961,085	3,832,667	1,680,400	1,604,304	1,323,313	1,347,898
<u>USES</u>						
Debt Service	2,970	1,060,560	1,049,904	1,057,527	1,057,527	1,083,912
Other Financing Uses	1,261,375	1,891,568	375,000	419,588	25,647	50,500
Interfund Transfers	26,763	7,235	7,235	7,235	7,235	7,235
Ending Fund Balance	2,669,977	873,304	248,261	119,954	232,904	206,252
Total	3,961,085	3,832,667	1,680,400	1,604,304	1,323,313	1,347,898
<b>WATER</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,932,675	2,266,113	2,250,346	2,272,697	2,272,697	2,069,938
Operating Revenues	1,229,849	1,231,000	1,331,410	1,331,410	1,214,874	1,381,100
Other Financing Sources	69,493	34,604	-	-	-	-
Interfund Transfers	-	-	-	-	-	26,050
Total	3,232,017	3,531,717	3,581,756	3,604,107	3,487,571	3,477,088
<u>USES</u>						
Operating Budget	845,566	938,083	1,033,259	1,065,759	991,878	988,236
Debt Service	35,218	180,877	148,860	148,860	148,860	148,690
Other Financing Uses	85,120	140,060	179,032	227,032	129,722	715,674
Ending Fund Balance	2,266,113	2,272,697	2,220,605	2,162,456	2,217,111	1,624,488
Total	3,232,017	3,531,717	3,581,756	3,604,107	3,487,571	3,477,088
<b>SEWER</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,102,547	125,809	127,257	127,210	127,210	-
Operating Revenues	119,827	1,456	-	-	92	-
Total	1,222,374	127,265	127,257	127,210	127,302	-
<u>USES</u>						
Operating Budget	63,431	54	-	-	-	-
Debt Service	139,227	-	-	-	-	-
Other Financing Uses	893,907	-	127,257	127,210	127,302	-
Ending Fund Balance	125,809	127,211	-	-	-	-
Total	1,222,374	127,265	127,257	127,210	127,302	-

**Sources and Uses by Fund Category**

	<b>2008</b>	<b>2009</b>	<b>2010</b>		<b>2011</b>	
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Adopted</u>
<b>STORMWATER</b>						
<u>SOURCES</u>						
Beginning Fund Balance	689,340	698,347	617,864	667,262	667,262	670,724
Operating Revenues	485,253	499,349	512,275	512,275	530,124	759,570
Other Financing Sources	-	35,690	45,000	45,000	42,923	45,000
<b>Total</b>	<u>1,174,593</u>	<u>1,233,386</u>	<u>1,175,139</u>	<u>1,224,537</u>	<u>1,240,309</u>	<u>1,475,294</u>
<u>USES</u>						
Operating Budget	281,084	404,723	454,589	479,606	428,083	517,469
Debt Service	-	76,352	76,181	76,181	76,181	76,277
Other Financing Uses	195,162	85,050	18,165	18,165	18,165	16,152
Ending Fund Balance	698,347	667,261	626,204	650,585	717,880	865,396
<b>Total</b>	<u>1,174,593</u>	<u>1,233,386</u>	<u>1,175,139</u>	<u>1,224,537</u>	<u>1,240,309</u>	<u>1,475,294</u>
<b>EQUIPMENT REPLACEMENT</b>						
<u>SOURCES</u>						
Beginning Fund Balance	1,177,595	1,465,333	1,491,024	1,504,173	1,504,173	1,410,984
Operating Revenues	31,059	8,594	9,030	9,030	3,922	4,000
Other Financing Sources	345,064	190,635	33,993	33,993	33,996	33,326
<b>Total</b>	<u>1,553,718</u>	<u>1,664,562</u>	<u>1,534,047</u>	<u>1,547,196</u>	<u>1,542,091</u>	<u>1,448,310</u>
<u>USES</u>						
Other Financing Uses	88,385	160,389	113,425	127,396	106,314	57,500
Ending Fund Balance	1,465,333	1,504,173	1,420,622	1,419,800	1,435,778	1,390,810
<b>Total</b>	<u>1,553,718</u>	<u>1,664,562</u>	<u>1,534,047</u>	<u>1,547,196</u>	<u>1,542,091</u>	<u>1,448,310</u>
<b>SUBTOTAL ENTERPRISE FUNDS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	4,902,157	4,555,602	4,486,491	4,571,342	4,571,342	4,151,646
Operating Revenues	1,865,988	1,740,399	1,852,715	1,852,715	1,749,012	2,144,670
Other Financing Sources	414,557	260,929	78,993	78,993	76,919	78,326
Interfund Transfers	-	-	-	-	-	26,050
<b>Total</b>	<u>7,182,702</u>	<u>6,556,930</u>	<u>6,418,199</u>	<u>6,503,050</u>	<u>6,397,273</u>	<u>6,400,692</u>
<u>USES</u>						
Operating Budget	1,190,081	1,342,860	1,487,848	1,545,365	1,419,961	1,505,705
Debt Service	174,445	257,229	225,041	225,041	225,041	224,967
Other Financing Uses	1,262,574	385,499	437,879	499,803	381,503	789,326
Ending Fund Balance	4,555,602	4,571,342	4,267,431	4,232,841	4,370,769	3,880,694
<b>Total</b>	<u>7,182,702</u>	<u>6,556,930</u>	<u>6,418,199</u>	<u>6,503,050</u>	<u>6,397,273</u>	<u>6,400,692</u>
<b>TOTAL ALL FUNDS</b>						
<u>SOURCES</u>						
Beginning Fund Balance	11,308,671	10,076,785	8,150,930	7,770,256	7,770,256	7,073,712
Operating Revenues	9,012,381	8,611,093	8,766,412	8,693,631	7,951,082	8,817,722
Other Financing Sources	725,251	529,583	295,741	324,481	372,516	906,462
Interfund Transfers	176,763	509,023	314,492	314,492	299,537	230,331
<b>Total</b>	<u>21,223,066</u>	<u>19,726,484</u>	<u>17,527,575</u>	<u>17,102,860</u>	<u>16,393,391</u>	<u>17,028,228</u>
<u>USES</u>						
Operating Budget	7,768,522	7,308,518	7,545,790	7,322,536	6,787,981	7,268,242
Debt Service	239,358	1,394,796	1,346,164	1,353,787	1,353,287	1,379,678
Other Financing Uses	2,961,638	2,743,891	932,049	1,093,585	556,058	1,108,704
Interfund Transfers	176,763	509,023	187,235	187,235	172,235	280,331
Ending Fund Balance	10,076,785	7,770,256	7,516,337	7,145,717	7,523,829	6,991,273
<b>Total</b>	<u>\$21,223,066</u>	<u>\$19,726,484</u>	<u>\$17,527,575</u>	<u>\$17,102,860</u>	<u>\$16,393,391</u>	<u>\$17,028,228</u>

ESTIMATE OF ENDING FUND BALANCES

Fund	Ending Fund Balance				
	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Adopted
General	\$ 417,244	\$ 324,448	\$ 619,866	\$ 747,278	\$ 550,328
Street	17,688	14,347	12,888	3,615	15,591
Street Depreciation	365,752	469,645	535,750	542,637	594,108
Hotel/Motel Tax	210,695	230,382	237,027	237,229	127,525
Public Safety Mitigation	543,306	411,825	418,997	432,037	643,495
Technology	15,168	2,913	2,942	2,920	2,928
Glacier NW Settlement	809,916	631,007	636,307	632,680	634,547
Debt Service/LID	471,437	241,043	323,945	321,762	335,805
Capital Projects	2,669,977	873,304	119,954	232,904	206,252
Water Utility	2,266,113	2,272,697	2,162,456	2,217,111	1,624,488
Sewer Utility	125,809	127,211	-	-	-
Stormwater Utility	698,347	667,261	650,585	717,880	865,396
ER&R	1,465,333	1,504,173	1,419,800	1,435,778	1,390,810
<b>Total</b>	<b>\$ 10,076,785</b>	<b>\$ 7,770,256</b>	<b>\$ 7,140,517</b>	<b>\$ 7,523,832</b>	<b>\$ 6,991,273</b>



# Budget Guide

## 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 either based on need, emerging issues, Council goals, and available resources.

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

As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in early October. 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. The City uses thirteen (13) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of DuPont:

### **Governmental Fund Types**

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

#### General Fund

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

#### Special Revenues Funds

These funds account for revenues that are legally restricted or designated to finance particular activities. The Street Fund is a Special Revenue Fund. Gas taxes are collected into the Street Fund and must be used for the maintenance of our arterial streets, sidewalks, and trails. Other Special Revenue funds include the Street Depreciation Fund, Hotel/Motel Tax Fund, Public Safety Mitigation Fund, Technology Fund, and Glacier NW Settlement 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 voter approved bonds used to remodel the Community Center/City Hall in 1992 and 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, and only one assessment from a benefits property remains to be paid in full. The General Obligation bonds will be paid off in 2009.

#### 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, the Sewer 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 these 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 (usually the interest rate earned through the Local Government Investment Pool). 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 comprehensive set of Financial Policies on September 23, 2008. These policies address revenue, expenditures, operating budget, capital management, accounting, debt, cash management, investments, and reserves. Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

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

### **Reserve Policy**

The City recognizes the importance of maintaining a reserve account 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 10 percent of the budgeted General Fund operating revenues. While the City had reestablished reserve balances in the past when revenues were solid, the City's reserves have again declined, due to declining development related revenues and a downturn in the economy, combined with escalating costs of providing public safety services to a growing community. The total 2011 budgeted reserves decreased from 2010, but the General Fund ending fund balance increased to just under the 10 percent policy target.

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.

### **Investment Policy**

The City maximizes its investment returns while maintaining the safety of its principal by investing its revenues in the Local Government Investment Pool (LGIP). The LGIP is an investment vehicle

maintained by the State Treasurer's Office to help local governmental entities achieve higher rates of return by pooling local funds for economy of scale. Currently the LGIP is the only authorized investment vehicle available to the City.

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

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

### **Purchasing Policy**

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

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration. Public comment is taken on the amendment at the first reading. After receiving the public comment, Council considers the proposed amendment prior to passage. Once passed, any affected purchases may be made in accordance with the appropriate purchase order, small works roster, or bidding requirements.

### **Revenue Policy**

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

### **Financial Communication**

The City will continue to provide reports on the budget status to the Council, City departments, and DuPont's citizens. Spending figures are projected and compared to budgeted appropriations on a monthly basis. These reports are reviewed on a monthly basis by the affected departments, the Finance Director, and the City Administrator. Quarterly summary reports will be provided to the City Council for review. 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.

## CITY REVENUES

Each of the thirteen (13) funds detailed within the 2011 Budget have a specific purpose and responsibility. The funds act much like the separate checking accounts maintained by family members. Each fund accounts for all revenues and all expenditures/expense transactions that occur throughout the year. This allows the City to accurately record revenues and authorize and monitor expenditures as to source and purpose for greater accountability and improved efficiency.

Most traditional local government functions, including police, fire, parks and recreation, finance, administration, planning, engineering, legal, building inspection, and legislative services, are budgeted within the General Fund. Following is a listing of many of the funding sources for the City. This list is not meant to be all-inclusive, but is meant to assist in understanding how and where much of the money comes from in the support of general services of the City.

## TAX REVENUES

Tax revenues in 2011 (\$4,662,383) are projected to increase by \$163,153 or 3.6 percent over 2010 actual tax collections (\$4,499,230). The increase is primarily due to an expected increase in sales tax, utility taxes (water tax and water and stormwater rates were increased for 2011), and business taxes, including the increase in the admissions tax that was adopted in April 2010. Due to the continued tough economic conditions this 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 2010, the total property tax rate for DuPont was \$9.51 per \$1,000 of assessed valuation. Of that total, about 15 percent, or \$1.45 per \$1,000 assessed valuation, went to the City. This included the general levy and the EMS levy. In 2011, the total property tax rate for DuPont is \$10.46 per \$1,000 of assessed valuation. Of that total, almost 15 percent, or \$1.52 per \$1,000 assessed valuation, goes to the City. This includes the general levy and EMS levy.

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

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

The City is also provided an allowance for new construction, which entitles the City to the property tax revenue generated by newly constructed businesses and homes. The new construction levy does not increase the overall tax rate paid by property owners. The City's total rate cannot be more than \$3.10 per \$1,000 of assessed valuation.

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 approved a six-year EMS levy renewal during 2005 which went into effect in 2006. These funds must be used for EMS purposes. 2011 EMS property tax funds are projected to be \$574,244. The 2011 budget has appropriated \$699,429 for daily EMS operations; thus, the City has committed additional General Fund dollars to cover the additional costs that are not covered by the EMS levy.

DuPont voters also approved an increase to its regular property tax levy for collections commencing in 2003, with the rate thereafter being subject to otherwise applicable statutory limits. This additional tax revenue is needed to fund regular City operations. However, even with the voted rate increase, DuPont continues to have one of the lowest City property tax rates in 2011 in Pierce County.

### **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. 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 locals parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of DuPont can expect to receive \$55,100 in 2011.

In November 2001, Pierce County voters approved a 0.3 percent increase in the general sales tax rate for those areas within the Public Transportation Benefit Area (PTBA) boundaries. These funds are authorized for use by Pierce Transit to replace revenue lost when Initiative 695 cut off the Motor Vehicle Excise Tax as a source of funding for public transportation.

In November 2008, voters approved a 0.5 percent increase in the general sales tax rate for those areas within the Regional Transit Authority (RTA) boundaries. The tax increase will be used to expand and coordinate light-rail, commuter-rail, and express bus service, and improve access to transit facilities in King, Pierce, and Snohomish Counties.

### **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.

### **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 which the City imposes a utility tax on. Six percent is charged on electric, gas, telephone, and sewer utilities. Eight percent is charged on solid waste and stormwater utilities. Eleven percent is charged on water utilities.

### **Leasehold Excise Tax**

Leasehold excise taxes are collected on property owned by state or local governments and leased to private parties (City's share). Leasehold taxes are paid in lieu of property taxes. The state rate is 12.4 percent of which the City is given 4 percent.

### **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 have 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. The Association of Washington Cities (AWC) estimates that this apportionment provision will cost Washington cities 30 million dollars annually.

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

### **Admissions Tax**

The City instituted an admissions tax effective April 2010. The admissions tax is levied upon those paying admissions charges within the City. The City is incrementally phasing in this tax, beginning with two percent in 2010 and increasing to five percent by 2013.

## **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, 2010 population figure used in the 2011 Budget is 7,930 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 passage of I-695 in November 1999 resulted in the repeal of the motor vehicle excise tax and the passage of I-776 in November 2002 repealed the \$15 local vehicle license fees, resulting in the loss of this revenue source beginning in 2003. The State Legislature had provided "backfill" funds for cities to mitigate against the loss of revenue from I-695, but future allocations were eliminated in order to balance the state budget.

### **Liquor Receipts Profits and Taxes**

In Washington State, liquor sales are controlled by a state-operated monopoly. Cities and towns receive 40 percent of the profits generated by the Washington State Liquor Control Board and 28 percent of the liquor excise tax receipts. The profits are distributed on the last day of March, June, September, and December. The excise portion is distributed on the last day of January, April, July, and October. The purpose of allocating these funds back to the cities is to help defray the costs for the policing of liquor establishments located within the city limits. Cities are required to appropriate at least two percent of these revenues to support approved alcohol and drug addiction programs.

The per capita rate projection for 2011 is \$7.34 from liquor board profits and \$4.98 from liquor tax. This is a decrease for liquor board profits and an increase for liquor taxes due to a number of new initiatives and programs by the Liquor Control Board aimed at increasing revenues or decreasing costs. 117 state liquor stores are now open on Sundays, resulting in increased expenditures, which reduces liquor profits but increases gross sales, leading to enhanced liquor taxes.

### **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, will provide 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.

Prior to 2006, 31.86 percent of gas tax proceeds received had to be deposited into an Arterial Street Fund for the construction, improvement, chip sealing, seal-coating, and repair of arterial highways and city streets. The remaining funds received were to be deposited in a Street Fund for street maintenance. Cities and towns with a population of less than 15,000 could combine the two funds and use all their gas tax money for maintenance if they desired. With the passage of SB 5969, beginning with the September 2005 distribution, cities only receive a single distribution. This means that cities can now spend any portion of their gas tax on street maintenance.

The revenue estimate for gas tax is based on a forecast provided by the Association of Washington Cities (AWC). Gas tax is imposed as a fixed amount per gallon of gas purchased (i.e. fluctuations in the price of gas will effect gas tax revenues only if consumption changes). In recent years, higher gas prices have resulted in lower consumption, which in turn has slowed the growth in this revenue source. AWC's revised forecast for 2010 was 5.0 percent less than was originally forecast for 2010. The estimated per capita amount in 2011 is \$21.44 compared to \$21.61 for 2010. The slight increase is in spite of 6.7 and 8.7 percent expected increases in gas and diesel fuel for 2011, respectively. The fuel price increases are expected to be countered by an estimated 4.1 percent in growth in personal income, netting a 1.6 percent growth in fuel taxes.

### **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.

Effective January 2004 the law changed on how the funds are distributed. Quarterly distributions of state general fund monies are based upon a purely per capita basis, with each city receiving a minimum of \$1,000, no matter how small their population.

The distribution is now divided into five separate distributions:

1. High Crime – For cities that have (1) a crime rate in excess of 125 percent of the statewide average; (2) levied an additional sales and use tax at the maximum rate per RCW 82.14.030, and (3) have less than 150 percent of the statewide average per capital yield for all cities from such local sales and use tax. 30 percent of the money available for this distribution is distributed to cities and towns with crime rates in excess of 175 percent of the statewide average. The monies are allocated based on population with no city receiving more than 50 percent (of the 30 percent). The remaining 70 percent of the money is distributed to cities and towns with crime rates in excess of 125 percent of the statewide average. These monies are also allocated based on population. No city may receive more than 30 percent of the total high crime monies available.

The other 50 percent of the municipal criminal justice assistance money is divided as follows:

2. Criminal Justice – Special Programs: Innovative Law Enforcement, At-Risk Children, and Domestic Violence – 54 percent is distributed to cities and towns on a per capita basis.
3. Criminal Justice – Contracted Services: 10 percent is distributed to cities and towns that contract with another governmental agency for a majority of the city's law enforcement services. These monies are allocated on a per capita basis.
4. Population – 16 percent is distributed to cities and towns based on population with no city receiving less than \$1,000 (per calendar year).

5. Violent Crime – 20 percent is distributed to cities and towns with a three-year average violent rate for each 1,000 in population in excess of 150 percent of the statewide three-year violent crime rate. Monies shall be distributed based on population with no city receiving more than one dollar per capita per calendar year.

The City of DuPont currently qualifies in two of the five funding areas: 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 Department of Licensing and its revenue comes from licenses, permits, and fees.

## **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 analysis was 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 the water utility tax was increased from 8 percent to 11 percent. The tax increase is to cover the cost of fire hydrant maintenance that was recently ruled by the courts to be a General Fund service and cannot be funded by the water utility itself. Stormwater service rates increased 29 percent.

### **Miscellaneous Fees**

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

## **MISCELLANEOUS REVENUE**

### **Investment Income**

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

## **Rentals and Leases**

Sources of rental and lease income include the rental of City owned facilities for events, and the leasing of City owned land for cell-tower usage. In 2010 the City began renting the former EMS satellite facility as a residential home.

## **Other Financing Sources**

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

## **Interfund Transfers**

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

- General Fund is budgeted to receive \$12,046 from the LID Fund for one-time projects.
- Street Fund is budgeted to receive a transfer in the amount of \$185,000 from the General Fund.
- General Obligation Debt Service Fund is budgeted to receive a transfer of \$7,235 from the Capital Projects Fund.
- Capital Projects Fund is budgeted to receive \$50,000 from the LID Fund for improvements to the Community Center.
- Water Utility Fund is budgeted to receive \$26,050 from the General Fund for fire hydrant maintenance.

## **MAJOR BUDGET ASSUMPTIONS**

- The 2010 population figure used in the 2011 Adopted Budget is 7,930 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 2011 assessed valuation (AV) is \$1,278,881,240. 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 \$1.52 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 2011 collections.
- 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.
- Service levels in most areas are about the same as provided in 2010. Several departments are already operating at a reduced service level. Parks and Greenways maintenance and irrigation were reduced in 2010 and are budgeted at the reduced service level for 2011.
- The 2011 budget includes position vacancies which will not be filled and reduced hours for some personnel.

- The City has a contract with West Pierce Fire and Rescue to provide partial fire services including command staff and specialized services.
- 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, with the continued incorporation of a provision for employee sharing of the medical premium in accordance with the approved collective bargaining agreements. The employee medical premium contribution has also been applied to non-represented classifications.
- Equipment replacement funds 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. General Fund contributions were eliminated in 2010 due to budget constraints and were partially restored in 2011 (25 percent).

### **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 was recognized with a Certificate of Excellence for having no claims in 2005. 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 \$4,045,536. The Community Development Director remains unfilled due to budget constraints. A Finance Specialist position was reduced from full-time (1.0 FTE) to part-time (0.75 FTE). The vacant Police Officer position was funded for 2011. The total authorized positions decreased from 42.50 in 2009 to 40.50 in 2010 to 40.0 in 2011.

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 negotiations process began in 2010 for all three collective bargaining agreements for 2011 and beyond.

The DEA contract expired at the end of 2009 and was rolled forward for 2010. Negotiations were not complete at the end of 2010 and as such employees continue to work under the terms of the previous contract in 2011 until a new agreement is reached. In absence of a bargaining agreement, the DEA employees have not received a cost of living (COLA) adjustment for 2011. DEA employees do continue to receive step increases (predetermined by the contract) on January 1<sup>st</sup> and July 1<sup>st</sup> pending a satisfactory annual performance review. Additionally, employees are eligible for longevity pay upon meeting certain thresholds of employment length.

The DPA contract also expired at the end of 2009 and was rolled forward for 2010. Contract negotiations began in 2010 and a new 3-year contract agreement was completed in January 2011. Per the bargaining agreement, the DPA employees received no cost of living (COLA) adjustment for 2011. DPA employees

are eligible for annual step increases (predetermined by the contract) pending a satisfactory performance review. Additionally, employees are eligible for longevity pay and specialty pay upon meeting certain criteria.

The DFA contract expired at the end of 2008 and an agreement for 2009 and 2010 was reached at the end of 2009. Per the bargaining agreement, the DFA employees received a 5.8 percent cost of living (COLA) adjustment for 2009 and no COLA for 2010. Contract negotiations began in 2010 and a new 3-year contract agreement was completed in March 2011. Per the bargaining agreement, the DFA employees received no cost of living (COLA) adjustment for 2011. DFA employees are eligible for annual step increases (predetermined by the contract) pending a satisfactory performance review. Additionally, employees are eligible for longevity pay upon meeting certain thresholds of employment length.

The City Council adopted an Exempt Employees Policy and new salary matrix in 2007. Exempt employees salary ranges are set by the Mayor and City Council and beginning on January 1, 2008 are subject to automatic cost of living increases, which is the same as represented employees. No COLA's were granted to exempt employees for 2011. A Compensation Committee was established in 2005 to review elected officials salaries. The recommendations from this committee were effective on January 1, 2006.

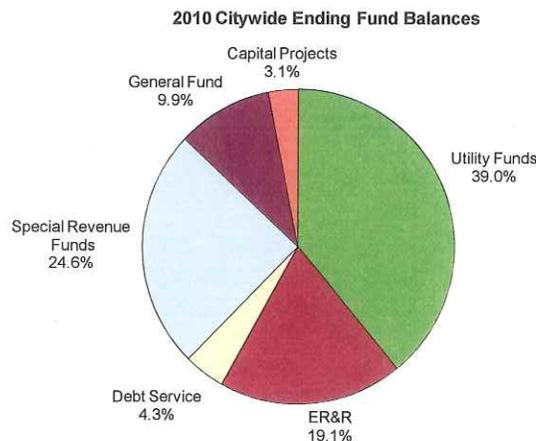
The City offers a variety of benefits to its employees through the Association of Washington Cities Benefits Trust Group. 2011 benefit rates have increased over 2010 rates. Regence health insurance rates increased approximately 10 percent, Group Health rates increased 8 percent, and Willamette Dental increased by 9.2 percent in 2011. Washington Dental Service rates for dental insurance, Vision Services Provider rates and the rates for long-term disability and life insurance remained the same.

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

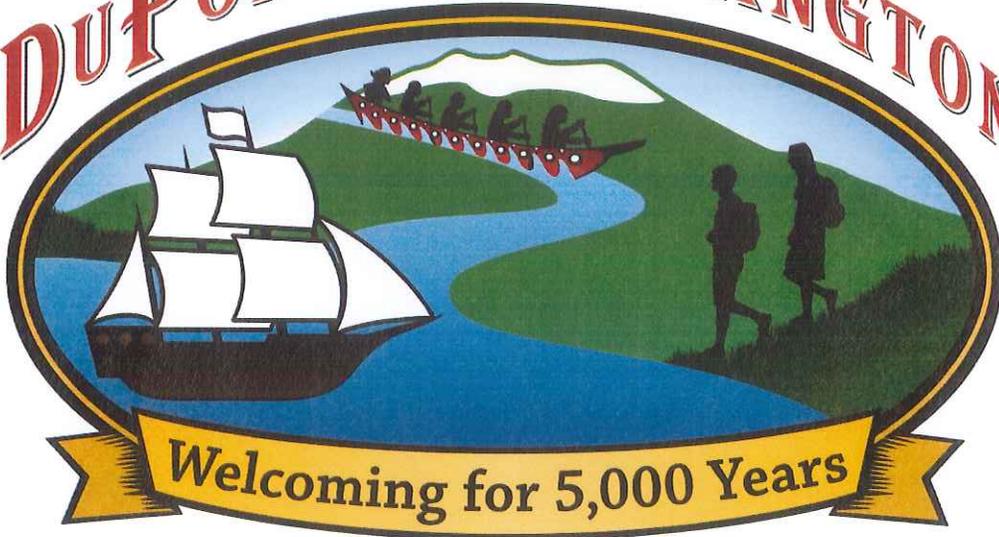
## FUND BALANCES

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.

Citywide fund balances decreased 3.2 percent between 2009 and 2010, and are projected to decrease by 7.1 percent between 2010 and 2011, primarily due to impacts of the economic recession and use of cash resources for one-time projects.



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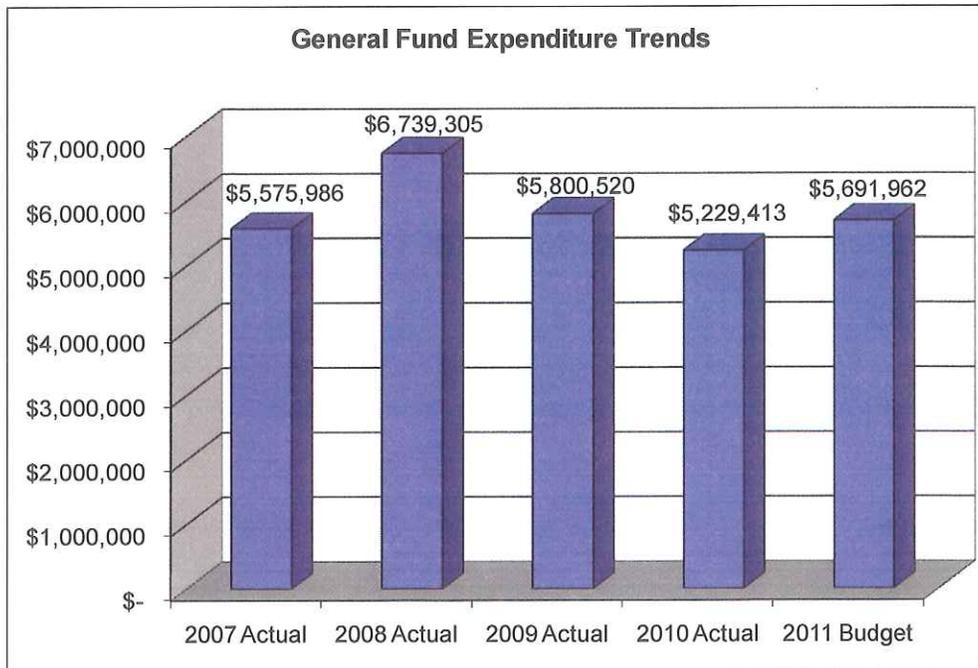
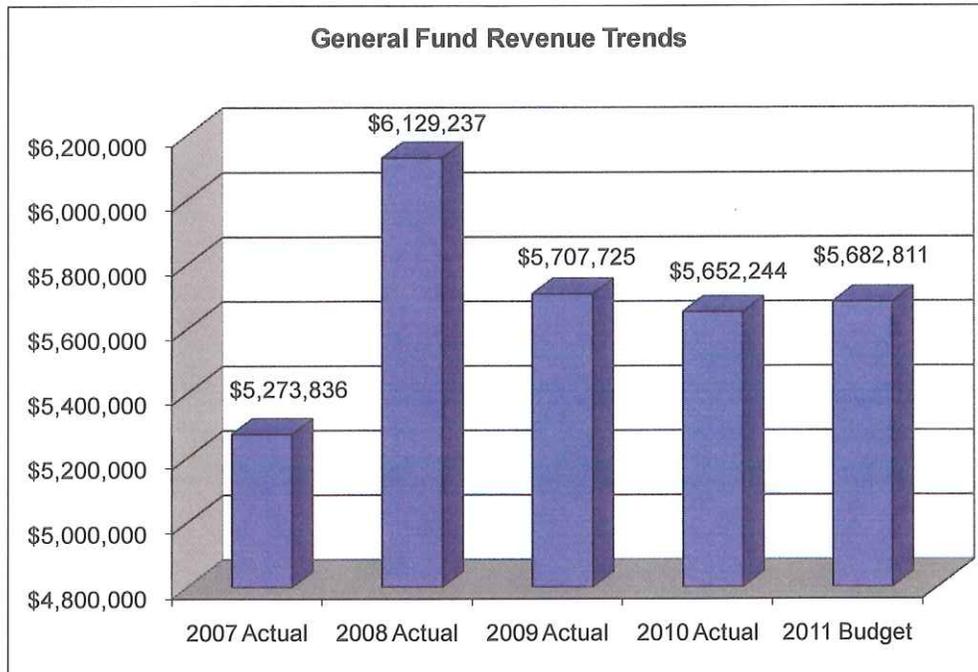


Welcoming for 5,000 Years

# Operating Budget

## GENERAL FUND

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



City of DuPont  
2011 Program Expenditure Budget

GENERAL FUND

EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 2,323,991	\$ 1,978,411	\$ 2,145,601	\$ 2,015,300	\$ 2,060,073	\$ 2,095,855
12.00 Overtime	273,803	165,277	151,778	143,225	99,931	146,130
13.00 Reserve & Other Wages	56,013	298	-	-	276	-
21.00 Personnel Benefits	784,803	694,896	819,262	771,021	733,593	818,476
26.00 Uniform Cleaning	5,995	1,874	4,500	4,500	1,148	1,800
27.00 Uniforms	39,933	14,398	18,250	18,250	8,944	29,335
28.00 Personal Protective Equip/Clothing	-	12,925	16,500	16,500	474	14,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 3,484,538</b>	<b>\$ 2,868,079</b>	<b>\$ 3,155,891</b>	<b>\$ 2,968,796</b>	<b>\$ 2,904,438</b>	<b>\$ 3,105,596</b>
31.00 Office Supplies	\$ 4,247	\$ 1,715	\$ 4,650	\$ 4,650	\$ 1,573	\$ 3,575
32.00 Gas, Oil & Fuel	73,425	43,314	50,700	52,200	51,230	53,600
33.00 Operating Supplies	100,397	57,415	74,350	88,850	67,207	70,600
35.00 Small Tools & Equipment	41,896	20,928	32,866	34,366	16,950	38,025
36.00 Repair Materials & Supplies	4,413	21,755	26,400	26,400	14,361	23,000
41.00 Professional Services	1,227,009	1,060,025	1,050,479	1,018,434	886,002	862,359
42.00 Communications	93,099	86,952	100,920	100,920	68,002	83,550
43.00 Travel and Subsistence	23,288	15,042	23,700	23,700	8,316	21,850
44.00 Advertising	11,136	7,073	9,400	9,400	6,236	8,250
45.00 Operating Rental & Leases	99,312	43,384	24,300	24,300	24,696	26,600
46.00 AWC-RMSA Insurance	98,396	103,797	147,306	147,306	147,306	152,196
47.00 Utilities	104,589	157,325	143,800	146,800	125,009	127,235
48.00 Repair & Maintenance	136,624	86,772	109,150	97,650	70,624	104,717
49.00 Misc/Conf/Training/Printing/Dues	97,926	78,634	72,660	72,660	45,777	59,100
51.00 Intergovernmental Services	659,956	974,431	665,141	634,510	593,589	663,570
53.00 Taxes & Assessments	1,244	1,364	1,500	1,500	(2,436)	1,500
<b>Total Other Expenditures</b>	<b>\$ 2,776,957</b>	<b>\$ 2,759,926</b>	<b>\$ 2,537,322</b>	<b>\$ 2,483,646</b>	<b>\$ 2,124,444</b>	<b>\$ 2,299,727</b>
63.00 Capital Improvements	\$ 1,121	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 13,850
64.00 Machinery and Equipment	20,820	11,288	-	20,000	23,031	7,046
91.00 Equipment Replacement	305,869	148,728	-	-	-	42,193
<b>Total Capital Outlay</b>	<b>\$ 327,810</b>	<b>\$ 160,016</b>	<b>\$ 7,000</b>	<b>\$ 27,000</b>	<b>\$ 23,031</b>	<b>\$ 63,089</b>
90.00 Operating Transfers	\$ 150,000	\$ -	\$ 180,000	\$ 180,000	\$ 165,000	\$ 211,050
99.00 Interdepartmental Services & Chgs	-	12,500	12,500	12,500	12,500	12,500
<b>Other Financing Uses</b>	<b>\$ 150,000</b>	<b>\$ 12,500</b>	<b>\$ 192,500</b>	<b>\$ 192,500</b>	<b>\$ 177,500</b>	<b>\$ 223,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,739,305</b>	<b>\$ 5,800,521</b>	<b>\$ 5,892,713</b>	<b>\$ 5,671,942</b>	<b>\$ 5,229,413</b>	<b>\$ 5,691,962</b>
<b>Ending Fund Balances</b>				ok	ok	ok
Unreserved/Undesignated	\$ 417,244	\$ 324,448	\$ 512,497	\$ 619,866	\$ 747,278	\$ 550,328
<b>Ending Fund Balances</b>	<b>\$ 417,244</b>	<b>\$ 324,448</b>	<b>\$ 512,497</b>	<b>\$ 619,866</b>	<b>\$ 747,278</b>	<b>\$ 550,328</b>
<b>GENERAL FUND TOTAL</b>	<b>\$ 7,156,549</b>	<b>\$ 6,124,969</b>	<b>\$ 6,405,210</b>	<b>\$ 6,291,808</b>	<b>\$ 5,976,691</b>	<b>\$ 6,242,290</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 four permanent employees: the City Administrator, City Clerk, Human Resources Manager and a Receptionist. The sections are:

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

The **Mayor and City Council** are the elected officials providing oversight for the City organization. The City of DuPont is a noncharter code city operating under the Council-Mayor form of government.

The **Mayor** is the Chief Executive Officer of the City and is responsible for supervising municipal operations. The Mayor may appoint a professional City Administrator. The Mayor prepares a recommended annual budget, has 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, customer service and response, media liaison, and oversight of staff support to the Mayor and City Council. The City Administrator is also overseeing the Community Development Department, serves as the Risk Manager, and supervises the Visitor Readiness 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 also responsible for City-wide records management, including public disclosure, as well as maintaining the contracts and agreements master file.

**The Human Resources Manager** reports to the City Administrator and is responsible for recruitment, personnel records and employee benefits administration, training, labor relations, and ensuring compliance with personnel policies and regulations.

The **Legal Services** function is a contract service. Kenyon Disend, an experienced law firm, well versed in municipal law issues, provides support in specialized areas such as land use planning, personnel and labor relations, legislative analysis, and legal opinions.

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

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

## 2010 ACCOMPLISHMENTS

- Transition to new City Administrator after retirement of predecessor.
- Provided leadership for transition of management team – hired new Finance Director; Police Chief retained for 2 more years; Fire Chief contract extension; Senior Planner promoted to Planning Manager; new contract City Attorney; contract with Community Services consultant.
- Strategic Plan updated by collaborative efforts of City Council, Mayor and City staff.
- Prudently managed 2010 budget through recession by assertively managing expenditures, service level reductions, significant personnel cuts, and redefining the way we do business, resulting in higher than projected ending fund balance.
- Enhancement of City Administrator's Friday Letter for improved communications.
- Updated Personnel Policies and Procedures.
- Utilized social media outlets for enhanced citizen outreach (Facebook, Twitter).
- Promoted DuPont by participating in the 2010 US Amateur Golf Tournament.
- Facilitated Employee Budget Suggestion Committee resulting in budget savings ideas.
- Renegotiated District Court contract resulting in significant savings to City.
- Developed and adopted a Safety and Accident Prevention Program and Employee Wellness program and policies.

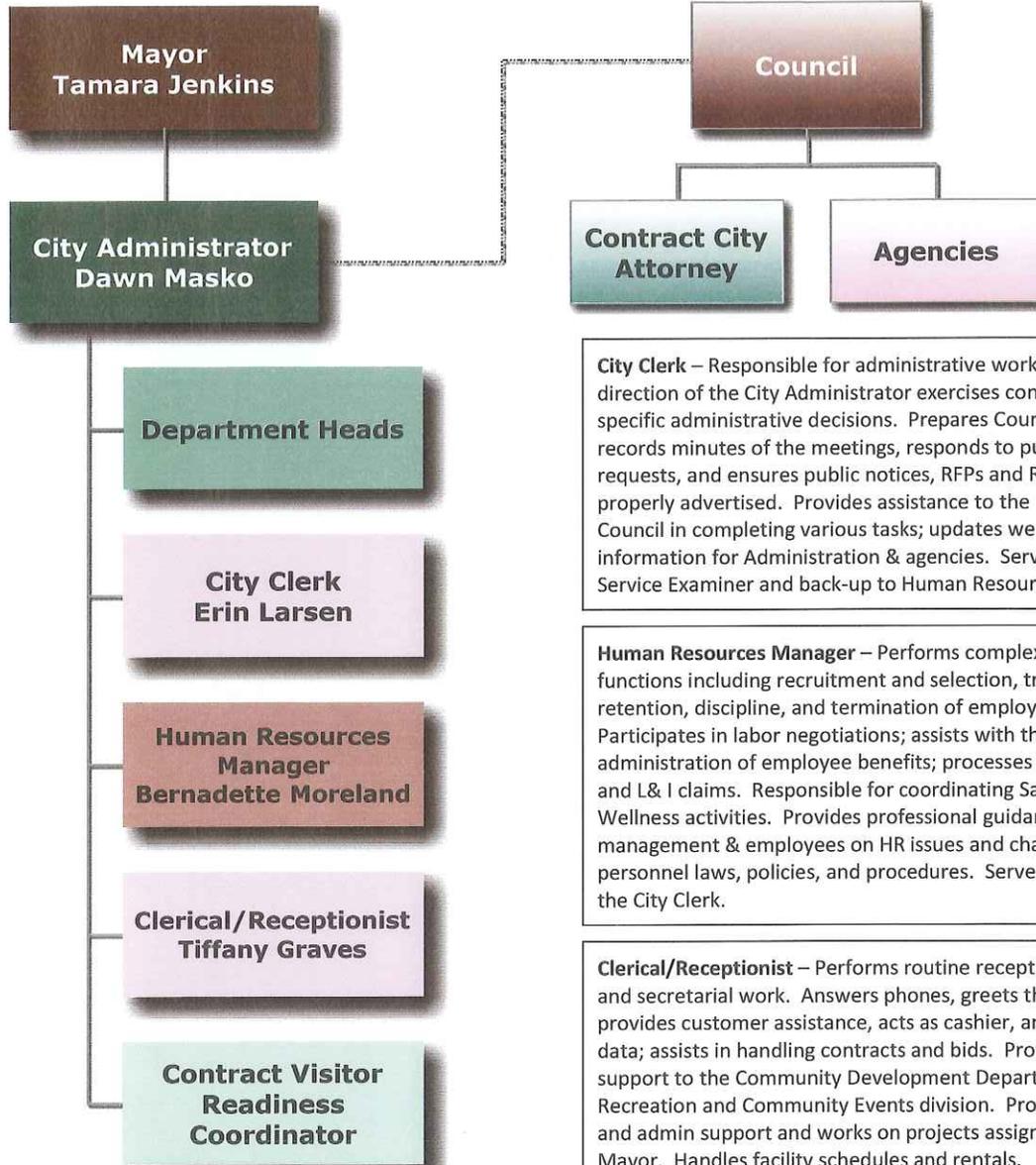
## 2011 MAJOR GOALS

- Transition to new user-friendly website. *(Strategic Goals #2 and #8)*
- Continue to assertively manage 2011 Budget to ensure financial stability. *(Strategic Goal #1)*
- Work with Tree Board to develop and implement Tree Management Plan. *(Strategic Goal #5)*
- Explore development of strategic plan to preserve and enhance historic sites. *(Strategic Goal #5)*
- Continue to explore options to encourage community participation and volunteerism. *(Strategic Goal #8)*
- Finalize collective bargaining of three labor agreements. *(Strategic Goals #1 and #2)*
- Continue coordination efforts with Tourism Board and DuPont Business Association to enhance and promote City's identity throughout the region. *(Strategic Goal #4)*
- Work with Pierce County Department of Emergency Management to finish Comprehensive Emergency Management Plan (CEMP) and coordinate Emergency Operations table-top Exercise. *(Strategic Goal #2)*
- Continue representing DuPont at local, regional and state forums and meetings such as South Sound Military & Communities Partnership. *(Strategic Goal #3)*
- Participate in venues to identify opportunities to support existing businesses, attract new businesses, and advance the DuPont economy. *(Strategic Goals #4 and #7)*
- Enhancement of Safety and Wellness Program for City employees. *(Strategic Goal #2)*
- Oversight of the Community Development Department. *(Strategic Goal #2)*

## KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Annual performance reviews and annual goals for all employees	Annual review, monthly progress reports, quarterly coaching	100% annual review
Systematic training and development of employees	40 hrs. of in-service training per year	All employees have access to mandatory and optional personal development training
Virtual City Hall utilizing internet, PEG channels, and reader boards	A mix of media used to communicate with the public	90% satisfaction rate with the DuPont information sources
Excellent Staff Reports to the Mayor and City Council	Well reasoned, stated options, recommendations, no errors	95% satisfaction rate by Mayor and Council
Regular teambuilding and goal setting with Council and Management team	Annual Operating Plan, Six Month Goal Forecast, Monthly Progress Reports	Meet quarterly plan targets

# Administration Organizational Chart



**City Clerk** – Responsible for administrative work and under the direction of the City Administrator exercises control over specific administrative decisions. Prepares Council Agenda, records minutes of the meetings, responds to public records requests, and ensures public notices, RFPs and RFQs are properly advertised. Provides assistance to the Mayor and Council in completing various tasks; updates website information for Administration & agencies. Serves as a Civil Service Examiner and back-up to Human Resources.

**Human Resources Manager** – Performs complex technical HR functions including recruitment and selection, training, retention, discipline, and termination of employees. Participates in labor negotiations; assists with the administration of employee benefits; processes unemployment and L& I claims. Responsible for coordinating Safety and Wellness activities. Provides professional guidance to management & employees on HR issues and changes in personnel laws, policies, and procedures. Serves as a back-up to the City Clerk.

**Clerical/Receptionist** – Performs routine receptionist, clerical, and secretarial work. Answers phones, greets the public, provides customer assistance, acts as cashier, and processes data; assists in handling contracts and bids. Provides admin support to the Community Development Department and Recreation and Community Events division. Provides clerical and admin support and works on projects assigned by the Mayor. Handles facility schedules and rentals.

**City Administrator** – Performs executive level administrative, technical, and professional work in directing and supervising the administration of City government. Serves as Risk Manager and Emergency Mgmt Coordinator. Provides leadership and direction in the development of short and long-term plans; provides professional advice to Mayor, City Council, department leadership, agencies, and commissions and civic groups. In close consultation with leadership team, assures implementation of adopted policies and administers adopted budget.

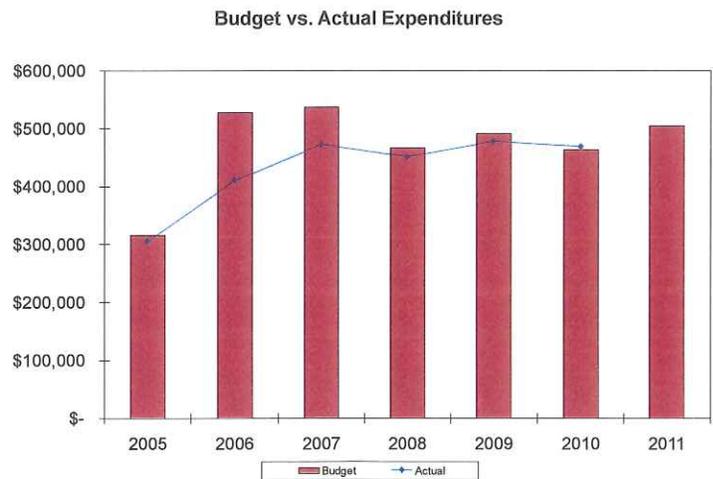
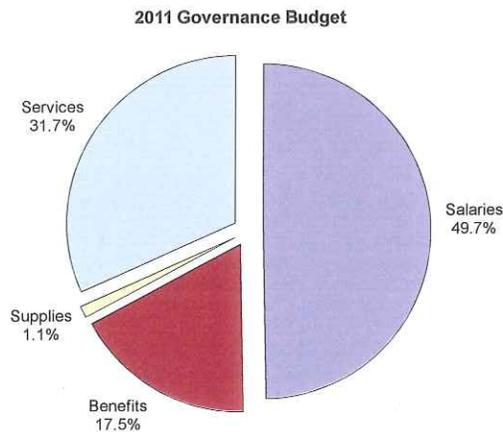
**Contract Visitor Readiness Coordinator** – Contract part-time position responsible for implementing the marketing objectives of the City. Builds a professional network of tourism & promotion contacts; works with media to benefit tourism draw to the community. Collects and prepares data for reports related to marketing; prepares and presents recommendations pertaining to tourism promotion; produce and support efforts to improve all print media like maps and brochures. *NOTE: These duties currently being performed by the Events & Recreation Coordinator.*

City of DuPont  
2011 Program Expenditure Budget

GOVERNANCE

EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 235,835	\$ 247,539	\$ 245,759	\$ 245,759	\$ 253,731	\$ 250,687
12.00 Overtime	-	-	-	-	-	15
21.00 Personnel Benefits	58,744	57,859	66,711	66,711	62,186	88,067
27.00 Uniforms	54	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 294,633</b>	<b>\$ 305,398</b>	<b>\$ 312,470</b>	<b>\$ 312,470</b>	<b>\$ 315,916</b>	<b>\$ 338,769</b>
31.00 Office Supplies	\$ 66	\$ 93	\$ 100	\$ 100	\$ 67	\$ 425
33.00 Operating Supplies	3,005	4,045	4,500	4,500	5,582	5,000
35.00 Small Tools & Equipment	1,535	51	250	250	427	250
41.00 Professional Services	101,901	126,570	106,000	106,000	113,751	115,000
42.00 Communications	4,444	2,770	3,920	3,920	2,087	3,900
43.00 Travel and Subsistence	6,159	7,374	6,900	6,900	4,508	6,900
44.00 Advertising	370	756	-	-	-	-
45.00 Operating Rental & Leases	2,573	1,576	-	-	67	-
46.00 AWC-RMSA Insurance	8,413	9,905	12,542	12,542	12,542	14,496
48.00 Repair & Maintenance	-	449	-	-	1,795	3,970
49.00 Miscellaneous	13,451	6,650	9,600	9,600	5,763	7,600
51.00 Intergovernmental Services	5,565	6,060	6,500	6,500	6,503	6,900
<b>Total Other Expenditures</b>	<b>\$ 147,482</b>	<b>\$ 166,299</b>	<b>\$ 150,312</b>	<b>\$ 150,312</b>	<b>\$ 153,092</b>	<b>\$ 164,441</b>
64.00 Machinery and Equipment	\$ 1,888	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	6,550	5,966	-	-	-	1,000
<b>Total Capital Outlay</b>	<b>\$ 8,438</b>	<b>\$ 5,966</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 450,553</b>	<b>\$ 477,663</b>	<b>\$ 462,782</b>	<b>\$ 462,782</b>	<b>\$ 469,008</b>	<b>\$ 504,210</b>

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



City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: MAYOR-COUNCIL</b>						
001-001-511-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 38,700	\$ 39,150	\$ 39,600	\$ 39,600	\$ 39,000	\$ 39,600
21.00 Personnel Benefits	3,025	3,071	3,407	3,407	3,111	3,297
<b>Total Salary, Wages and Benefits</b>	<b>\$ 41,725</b>	<b>\$ 42,221</b>	<b>\$ 43,007</b>	<b>\$ 43,007</b>	<b>\$ 42,111</b>	<b>\$ 42,897</b>
31.00 Office Supplies	\$ 66	\$ 93	\$ 100	\$ 100	\$ 43	\$ 100
33.00 Operating Supplies	1,153	2,287	2,000	2,000	2,580	2,000
35.00 Small Tools & Equipment	1,204	-	-	-	149	-
41.00 Professional Services	4,286	3,193	5,000	5,000	2,555	5,000
42.01 Communications - Other	1,585	1,237	1,320	1,320	1,170	1,200
42.02 Postage	2,042	696	1,500	1,500	-	1,500
43.00 Travel and Subsistence	3,795	3,689	3,400	3,400	1,705	3,400
44.00 Advertising	370	756	-	-	-	-
45.00 Operating Rental & Leases	287	388	-	-	67	-
46.00 AWC-RMSA Insurance	4,955	6,019	7,491	7,491	7,491	8,718
49.00 Miscellaneous	-	19	-	-	-	-
49.01 Conference/School/Training	2,860	1,900	1,800	1,800	1,877	1,800
49.02 Printing/Binding	1,757	657	1,000	1,000	88	1,000
49.03 Professional Dues & Subscriptions	-	188	200	200	117	200
<b>Total Other Expenditures</b>	<b>\$ 24,360</b>	<b>\$ 21,122</b>	<b>\$ 23,811</b>	<b>\$ 23,811</b>	<b>\$ 17,842</b>	<b>\$ 24,918</b>
64.00 Machinery and Equipment	\$ 1,888	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	-	472	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 1,888</b>	<b>\$ 472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 67,973</b>	<b>\$ 63,815</b>	<b>\$ 66,818</b>	<b>\$ 66,818</b>	<b>\$ 59,953</b>	<b>\$ 67,815</b>

- 11.00 1 Mayor and 7 Councilmembers
- 41.00 Consulting services (recruitment, facilitation, special projects)
- 43.00 Travel associated with Council trainings and meetings (e.g. City Legislative Conference; AWC Annual Conference)
- 49.01 City Annual Legislative Conference; AWC Annual Conference
- 49.03 Pierce County Regional Council dues

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: EXECUTIVE</b>						
001-002-513-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 197,135	\$ 208,389	\$ 206,159	\$ 206,159	\$ 214,731	\$ 211,087
12.00 Overtime	-	-	-	-	-	15
21.00 Personnel Benefits	55,719	54,788	63,304	63,304	59,075	84,770
27.00 Uniforms	54	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 252,908</b>	<b>\$ 263,177</b>	<b>\$ 269,463</b>	<b>\$ 269,463</b>	<b>\$ 273,805</b>	<b>\$ 295,872</b>
31.00 Office Supplies	\$ -	\$ -	\$ -	-	\$ 24	\$ 325
33.00 Operating Supplies	1,435	1,758	2,500	2,500	3,002	3,000
35.00 Small Tools & Equipment	87	51	250	250	278	250
41.00 Professional Services	4,097	29,000	15,000	15,000	7,253	20,000
42.01 Communications - Other	787	837	1,100	1,100	917	1,200
42.02 Communications - Postage	30	-	-	-	-	-
43.00 Travel and Subsistence	2,364	3,685	3,500	3,500	2,803	3,500
45.00 Operating Rental & Leases	2,286	1,188	-	-	-	-
46.00 AWC-RMSA Insurance	3,345	3,762	4,803	4,803	4,803	5,667
48.01 Maintenance - Software	-	449	-	-	1,795	2,370
49.00 Miscellaneous	39	113	100	100	-	100
49.01 Conference/School/Training	5,774	1,350	3,000	3,000	1,120	2,500
49.02 Printing/Binding	141	21	-	-	24	-
49.03 Professional Dues & Subscriptions	2,655	2,402	2,500	2,500	2,537	2,000
<b>Total Other Expenditures</b>	<b>\$ 23,040</b>	<b>\$ 44,616</b>	<b>\$ 32,753</b>	<b>\$ 32,753</b>	<b>\$ 24,556</b>	<b>\$ 40,912</b>
91.00 Equipment Replacement	\$ 5,538	\$ 4,482	\$ -	-	-	1,000
<b>Total Capital Outlay</b>	<b>\$ 5,538</b>	<b>\$ 4,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 281,486</b>	<b>\$ 312,275</b>	<b>\$ 302,216</b>	<b>\$ 302,216</b>	<b>\$ 298,361</b>	<b>\$ 337,784</b>

- 11.00 City Administrator (60%); City Clerk; Human Resources Manager; Clerical Assistant (15%)
- 33.00 Printer supplies, binders, records management and archiving supplies
- 41.00 Staff training consultants, municipal code updates, professional services (special projects)
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training & staff development, conferences, labor relations training, professional certifications
- 49.03 Dues: ICMA, WCMA, WMCA, IIMC, WA Employment Updates

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: LEGAL</b>						
001-003-515-20						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
41.01 Prof Svcs - General Legal Counsel	\$ 83,284	\$ 93,618	\$ 80,000	\$ 80,000	\$ 89,947	\$ 85,000
41.02 Prof Svcs - Legal Negotiations	141	759	-	-	13,997	-
<b>Total Other Expenditures</b>	<b>\$ 83,425</b>	<b>\$ 94,377</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 103,943</b>	<b>\$ 85,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,425</b>	<b>\$ 94,377</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 103,943</b>	<b>\$ 85,000</b>

- 41.01 City's legal counsel is Kenyon Disend PLLC

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT						
001-020-525-60						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
31.00 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33.00 Operating Supplies	417	-	-	-	-	-
33.11 Operating Supplies - Emergency Event	-	-	-	-	-	-
35.00 Small Tools & Equipment	244	-	-	-	-	-
41.00 Professional Services	10,093	-	6,000	6,000	-	5,000
42.02 Communications - Postage	-	-	-	-	-	-
43.00 Travel and Subsistence	-	-	-	-	-	-
46.00 AWC-RMSA Insurance	113	124	248	248	248	111
48.00 Repair & Maintenance	-	-	-	-	-	1,600
49.01 Conference/School/Training	225	-	1,000	1,000	-	-
49.02 Printing/Binding	-	-	-	-	-	-
49.03 Professional Dues & Subscriptions	-	-	-	-	-	-
51.00 Intergovernmental Services	5,565	6,060	6,500	6,500	6,503	6,900
<b>Total Other Expenditures</b>	<b>\$ 16,657</b>	<b>\$ 6,184</b>	<b>\$ 13,748</b>	<b>\$ 13,748</b>	<b>\$ 6,751</b>	<b>\$ 13,611</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	1,012	1,012	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 1,012</b>	<b>\$ 1,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,669</b>	<b>\$ 7,196</b>	<b>\$ 13,748</b>	<b>\$ 13,748</b>	<b>\$ 6,751</b>	<b>\$ 13,611</b>

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

## SUPPORT SERVICES DEPARTMENT

### MISSION

*The mission of the Support Services Department is to implement fiscal policies, procedures, and reporting mechanisms which will safeguard the assets of the City and enable citizens, elected officials, and City departments to ascertain the City's financial condition, to evaluate its performance, and to plan for its future.*

### DESCRIPTION

The **Support Services** Department is organized into three functions with an authorized staff of four employees: Finance Director, 1.0 FTE Financial Specialist, .75 FTE Financial Specialist, and a Utility Billing Clerk. The functions are:

- Budget and Finance
- Information Services
- Central Services

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

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

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

### 2010 ACCOMPLISHMENTS

- Continued to provide high quality financial services to the citizens, Mayor, City Council and staff, including providing financial analysis and reports.
- Hired and trained new Finance Director.
- Continued improving financial processes and systems to increase efficiencies, and maintain and enhance the City's financial integrity.

- Implemented approved revenue enhancement alternatives and continued to explore additional options for revenue enhancements.
- Assisted with the review and analysis of water and stormwater rates and rate structures, culminating in the adoption of revised rates and updated municipal code chapters.
- Received the national Government Finance Officers Association Distinguished Budget Presentation Award for first time.
- Contracted with State Master Licensing Service for business licensing to enhance efficiencies for business owners and staff-time savings to City.

## 2011 MAJOR GOALS

- Continue to provide high quality financial services to the citizens, Mayor, City Council and staff, including providing financial analysis and reports (*Strategic Goals #1 and #2*).
- Continue improving financial processes and systems to increase efficiencies, and maintain and enhance the City's financial integrity (*Strategic Goals #1 and #2*).
- Develop and maintain a long-term financial forecast model to aid in current and future forecasting of revenues and expenditures (*Strategic Goal #1*).
- Implement web-payment module for utility billing payments (*Strategic Goals #1 and #2*).
- Create policies and procedures for securing and implementing grants (*Strategic Goal #1*).
- Update Purchasing Policy and procedures (*Strategic Goals #1 and #8*).
- Purchase and implement disaster recovery services for the financial software system (*Strategic Goal #1*).

## KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Adequate internal control policies and procedures and accurate timely annual financial report	Unqualified audit report on the City of DuPont Annual Financial Report	100%
Spending of resources as provided by the Adopted Budget	Favorable budget variance	5% favorable budget variance
Accurate Revenue Forecast	Revenue Estimate compared to Actual Revenue	+ - 5% of estimated revenue
Maintain fiscal integrity and continued solvency	Maintain fund balances at appropriate levels	10% of general fund appropriation
Accurately account for revenues & invest cash to the best advantage of the City	Cash balanced at the end of every month	100%
Accurate and timely payments to all vendors and employees	Error free checks issued	90%
Prudent collection of receipts	% of Accts Receivable >90 days	< 3% of Monthly billings

## 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 Specialist** – Performs a variety of accounting and billing tasks for the Finance Department. Maintains accounting records and performs regular and recurring accounting duties including accounts payable, accounts receivable, payroll, purchase order system, and bank reconciliation. Administers and maintains business licenses & B & O accounting in compliance with City Code, WAC and RCW. Administers the City’s payroll system at the direction of the Finance Director. Serves as a back-up to the front counter. (One full-time position and one part-time position).

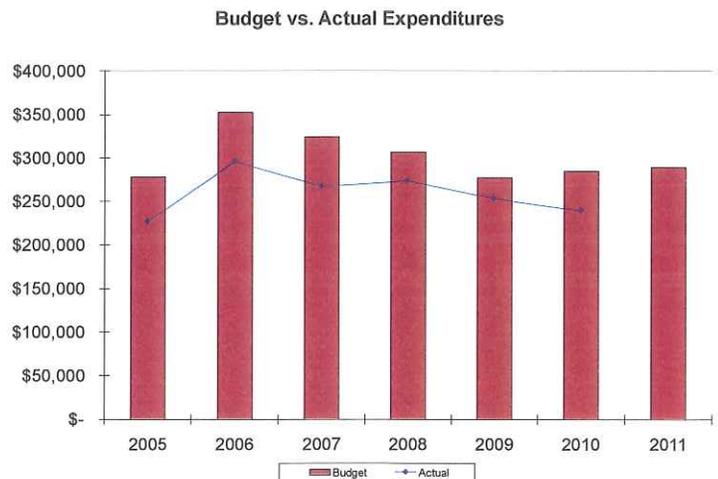
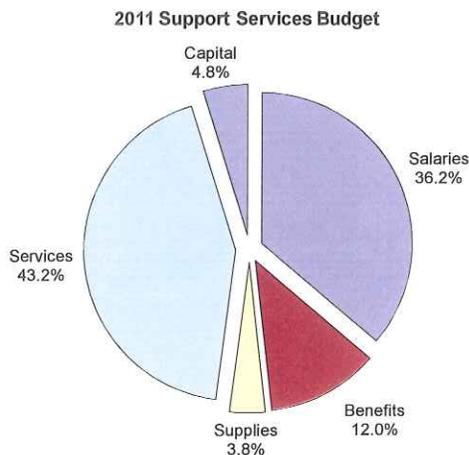
**Utility Billing Clerk** – Responsible for maintaining the City’s utility billing records and monitoring utility accounts for accurate billing and timely payments. Provides customer service concerning municipal utilities and services both in person and via telephone. Assists customers in opening and 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.

City of DuPont  
2011 Program Expenditure Budget

SUPPORT SERVICES DEPARTMENT

EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 96,521	\$ 94,362	\$ 106,568	\$ 103,571	101,317	\$ 104,506
12.00 Overtime	341	6	300	300	-	276
21.00 Personnel Benefits	28,269	27,425	33,999	33,530	30,526	34,869
27.00 Uniforms	108	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 125,239</b>	<b>\$ 121,793</b>	<b>\$ 140,867</b>	<b>\$ 137,401</b>	<b>\$ 131,843</b>	<b>\$ 139,651</b>
31.00 Office Supplies	\$ 1,923	\$ 1,036	\$ 1,350	\$ 1,350	\$ 567	\$ 1,350
33.00 Operating Supplies	10,589	7,109	8,850	8,850	5,304	8,400
35.00 Small Tools & Equipment	1,602	363	1,100	1,100	1,328	1,300
41.00 Professional Services	22,654	10,789	21,200	21,200	6,889	7,300
42.00 Communication	37,864	41,190	41,400	41,400	31,397	39,500
43.00 Travel and Subsistence	4,837	2,801	4,000	4,000	2,367	4,000
44.00 Advertising	252	-	-	-	279	-
45.00 Operating Rental & Leases	12,252	10,739	12,600	12,600	13,028	12,600
46.00 AWC-RMSA Insurance	2,415	2,576	2,584	2,584	2,584	3,705
47.00 Utilities	1,107	-	-	-	-	-
48.00 Repair & Maintenance	13,201	25,811	32,150	32,150	31,400	39,744
49.00 Miscellaneous	5,997	7,149	10,100	10,100	6,362	7,750
51.00 Intergovernmental Services	14,744	2,753	5,000	5,000	5,945	9,135
<b>Total Other Expenditures</b>	<b>\$ 129,437</b>	<b>\$ 112,316</b>	<b>\$ 140,334</b>	<b>\$ 140,334</b>	<b>\$ 107,451</b>	<b>\$ 134,784</b>
63.00 Capital Improvements	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 13,850
91.00 Equipment Replacement	18,457	19,055	-	-	-	1,201
<b>Total Capital Outlay</b>	<b>\$ 18,457</b>	<b>\$ 19,055</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 15,051</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 273,133</b>	<b>\$ 253,164</b>	<b>\$ 288,201</b>	<b>\$ 284,735</b>	<b>\$ 239,293</b>	<b>\$ 289,486</b>

This is a summary page for the Support Services 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  
2011 Program Expenditure Budget

PROGRAM: FINANCE						
001-004-514-23						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 96,521	\$ 94,362	\$ 106,568	\$ 103,571	\$ 101,317	\$ 104,506
12.00 Overtime	341	6	300	300	-	276
21.00 Personnel Benefits	28,269	27,425	33,999	33,530	30,526	34,869
27.00 Uniforms	108	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 125,239</b>	<b>\$ 121,793</b>	<b>\$ 140,867</b>	<b>\$ 137,401</b>	<b>\$ 131,843</b>	<b>\$ 139,651</b>
31.00 Office Supplies	\$ 71	\$ 103	\$ 150	\$ 150	\$ 49	\$ 150
33.00 Operating Supplies	1,883	1,956	2,000	2,000	1,405	2,000
35.00 Small Tools & Equipment	1,097	184	750	750	401	500
41.00 Professional Services	724	1,770	11,200	11,200	76	500
42.01 Communications - Other	260	7	300	300	110	-
42.02 Communications - Postage	-	-	-	-	-	-
43.00 Travel and Subsistence	4,837	2,801	4,000	4,000	2,367	4,000
44.00 Advertising	252	-	-	-	279	-
46.00 AWC-RMSA Insurance	1,982	2,107	2,584	2,584	2,584	3,705
48.00 Repair & Maintenance	348	742	350	350	348	350
48.01 Maintenance - Software	5,140	4,915	6,800	6,800	4,997	6,794
49.00 Miscellaneous	697	1,365	1,200	1,200	2,218	2,200
49.01 Conference/School/Training	1,305	1,047	1,500	1,500	1,047	1,500
49.02 Printing/Binding	302	352	350	350	48	1,500
49.03 Professional Dues & Subscriptions	696	915	950	950	700	950
51.00 Intergovernmental Services	14,744	2,753	5,000	5,000	5,945	9,135
<b>Total Other Expenditures</b>	<b>\$ 34,338</b>	<b>\$ 21,017</b>	<b>\$ 37,134</b>	<b>\$ 37,134</b>	<b>\$ 22,573</b>	<b>\$ 33,284</b>
91.00 Equipment Replacement	\$ 3,778	\$ 3,703	\$ -	\$ -	\$ -	\$ 373
<b>Total Capital Outlay</b>	<b>\$ 3,778</b>	<b>\$ 3,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 163,355</b>	<b>\$ 146,513</b>	<b>\$ 178,001</b>	<b>\$ 174,535</b>	<b>\$ 154,416</b>	<b>\$ 173,308</b>

- 11.00 Finance Director (45%); Finance Specialist (Bus. Tax/License) (65%); Finance Specialist (Payroll, AR, AP, GL) (45%); Utility Billing Clerk (15%)
- 33.00 Blank forms, printer supplies, endorsement stamps, cashier tape
- 41.00 Microflex tax service
- 43.00 Travel associated with staff training and meetings
- 48.00 Maintenance contract - security drop box
- 48.01 Financial software maintenance contract
- 49.00 Online banking fees; credit card service fees
- 49.01 Training & staff development, conferences, software training, professional certifications
- 49.02 Budget documents and other financial reports
- 49.03 Dues - WFOA, GFOA, WCMA, Springbrook User Group, WMTA, PSFOA
- 51.00 Audit Fees

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: CENTRAL SERVICES</b>						
001-005-518-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
31.00 Office Supplies	\$ 1,852	\$ 933	\$ 1,200	\$ 1,200	\$ 519	\$ 1,200
33.00 Operating Supplies	8,706	4,908	6,500	6,500	3,883	6,400
35.00 Small Tools & Equipment	158	-	-	-	240	-
41.00 Professional Services	15,078	-	-	-	63	-
42.00 Communications	20,772	34,729	33,600	33,600	27,157	32,000
42.02 Communications - Postage	16,832	6,454	7,500	7,500	4,130	7,500
43.00 Travel and Subsistence	-	-	-	-	-	-
45.00 Operating Rental & Leases	12,252	10,739	12,600	12,600	13,028	12,600
46.00 AWC-RMSA Insurance	433	469	-	-	-	-
47.00 Utilities	1,107	-	-	-	-	-
48.00 Repair & Maintenance	2,691	3,747	5,000	5,000	3,614	7,600
49.00 Miscellaneous	83	178	100	100	105	100
49.02 Printing/Binding	2,914	1,348	3,000	3,000	1,984	1,500
<b>Total Other Expenditures</b>	<b>\$ 82,878</b>	<b>\$ 63,505</b>	<b>\$ 69,500</b>	<b>\$ 69,500</b>	<b>\$ 54,723</b>	<b>\$ 68,900</b>
91.00 Equipment Replacement	\$ 4,238	\$ 3,645	\$ -	\$ -	\$ -	\$ 62
<b>Total Capital Outlay</b>	<b>\$ 4,238</b>	<b>\$ 3,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 87,116</b>	<b>\$ 67,150</b>	<b>\$ 69,500</b>	<b>\$ 69,500</b>	<b>\$ 54,723</b>	<b>\$ 68,962</b>

- 31.00 General office supplies for City
- 33.00 Printer cartridges, toner for copier, copy paper
- 42.00 City Hall phone system
- 42.02 Postage for City
- 45.00 Copy machine lease; postage meter lease; fitness equipment lease
- 48.00 Phone system maintenance contract; copier maintenance contract; audio/visual equipment maintenance contract
- 49.02 Printed materials (envelopes, letterhead, forms, business cards, etc.)

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY						
001-005-518-81						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
33.00 Operating Supplies	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
35.00 Small Tools & Equipment	347	179	350	350	687	800
41.00 Professional Services - I.T.	6,852	6,608	6,500	6,500	6,645	6,800
48.01 Hardware/Software Maintenance	5,022	16,407	20,000	20,000	22,440	25,000
<b>Total Other Expenditures</b>	<b>\$ 12,221</b>	<b>\$ 23,210</b>	<b>\$ 26,850</b>	<b>\$ 26,850</b>	<b>\$ 29,772</b>	<b>\$ 32,600</b>
63.00 Capital Improvements	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 13,850
91.00 Equipment Replacement	10,441	11,707	-	-	-	765
<b>Total Capital Outlay</b>	<b>\$ 10,441</b>	<b>\$ 11,707</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 14,615</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,662</b>	<b>\$ 34,917</b>	<b>\$ 33,850</b>	<b>\$ 33,850</b>	<b>\$ 29,772</b>	<b>\$ 47,215</b>

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

Budget Note: The Newsletter budget has been incorporated into the Information Technology program area budget starting in 2011.

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: NEWSLETTER						
001-005-518-90						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
33.00 Operating Supplies	\$ -	\$ 229	\$ 350	\$ 350	\$ 17	\$ -
41.00 Professional Services	-	2,411	3,500	3,500	105	-
49.02 Printing/Binding	-	1,944	3,000	3,000	260	-
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ 4,584</b>	<b>\$ 6,850</b>	<b>\$ 6,850</b>	<b>\$ 382</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 4,584</b>	<b>\$ 6,850</b>	<b>\$ 6,850</b>	<b>\$ 382</b>	<b>\$ -</b>

The Newsletter budget is incorporated with the Information Technology program area budget starting in 2011.

## POLICE DEPARTMENT

### MISSION

*The mission of the DuPont Police Department is to provide professional police services to the community for the purpose of enhancing the quality of life within the City. We accomplish this by being proactive and responsive to concerns brought to our attention while being sensitive to the needs of our citizens.*

### DESCRIPTION

The **DuPont Police Department** is organized into three divisions: Administration, Operations and Services. We currently have nine sworn, one civilian, one reserve officer and two volunteers. A records clerk position is currently unfunded.

The Police budget was reorganized in 2009 and went from six divisions to three divisions. This allows for clearer tracking of expenditures and makes the budget easier to explain and administer. The 2011 budget represents a lean budget and awareness by staff of our economic times.

The **Administration Division** consists of the Public Safety Director. The Director is responsible for the overall management and administration of the Police Department. The expenditures in this division are used to fund the Director's position, necessary materials and services for administering the department, and some overall departmental expenses.

The **Operations Division** consists of two Sergeants, six Patrol Officers, one Detective and one Reserve Officer. The Reserve Officer works with the Patrol Officers under the general supervision of the Sergeants. The previously vacant Officer position was able to be funded in the 2011 Budget and as a result the Detective position will be filled once the new officer completes the field training process. In addition to patrol work, the Sergeants provide supervision to assigned personnel, conduct follow-up investigations on major cases, and generally assist the Director in the administration of the department.

The Patrol Officers are responsible for general patrol, call response, initial case investigations, and traffic enforcement. The Detective is responsible for overseeing and conducting criminal investigations, follow-up investigations, and for the dissemination of criminal information. The position also represents the department by attending a wide variety of police investigative meetings, gives public crime-related presentations, and will be assigned as a liaison to the schools.

The **Services Division** consists of a Records Specialist and a vacant Records Clerk position. The Records Clerk position was laid off due to budget restraints in April 2010. The Records Specialist is the main contact person for people calling or coming in to the department. The position is responsible for the paperwork side of the department and processes reports, files, distributes and disseminates information, orders and maintains all supplies, and performs a wide variety of critical clerical tasks necessary for the department to operate. This position is also responsible for managing the property evidence room. The funding of all contracts is also included in this division's budget.

## 2010 ACCOMPLISHMENTS

- Completed contract negotiations for a new three-year contract.
- Established monthly shift goals.
- Completed the revision of six general orders.
- DuPont Municipal Code updated relating to public safety issues.

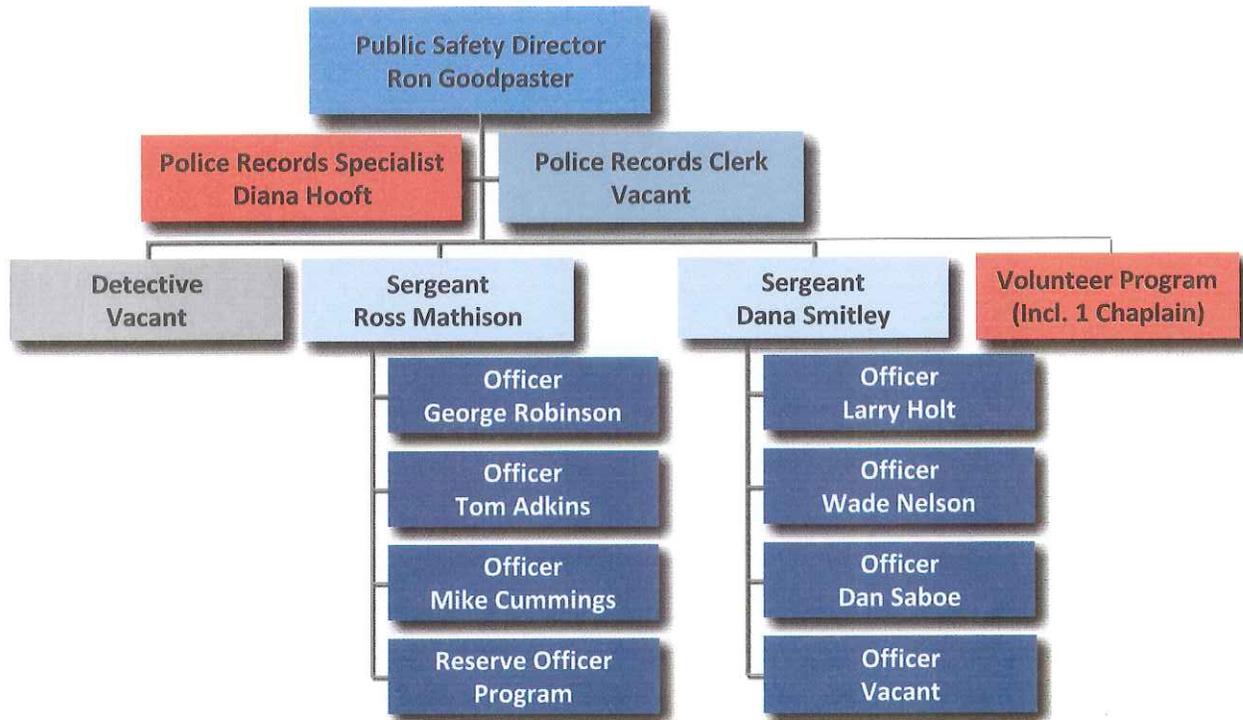
## 2011 MAJOR GOALS

- Revitalize the Volunteers in Policing Program. *(Strategic Goal #2)*
- Conduct a citizen's police academy. *(Strategic Goal #4)*
- Fill the vacant Detective position. *(Strategic Goal #2)*
- Complete the revision of five general orders. *(Strategic Goal #8)*
- Assign the Detective as a liaison with schools. *(Strategic Goal #8)*
- Add one additional Reserve Officer. *(Strategic Goal #2)*
- Establish shift performance goals. *(Strategic Goal #2)*

## KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Conduct 8 supervisory training sessions	Number of training sessions	8 training sessions conducted
Meet WASPC State training standards	Number of training hours per officer	Complete and document training hours
Maintain a 3:45 minute response time to 911 calls	Average 911 response time for 2011	Response time met 90% of time
Conduct 5 crime prevention talks	Number of presentations given	5 crime prevention talks given
Follow-up on crimes within 5 days	Number of days to follow-up on crimes	100% of all criminal cases followed up
Address speeding complaints within 2 days	Number of days to address speeding complaints	100% of speeding complaints addressed

# Police Department Organizational Chart



**Public Safety Director** – 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.

**Police Records 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.

**Police Records Clerk** – Performs clerical duties and responsibilities including records maintenance, keyboarding, information processing, and related duties in support of police operations; has limited evidence responsibilities. Serves as a back-up to the Police Records Specialist.

**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.

**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.

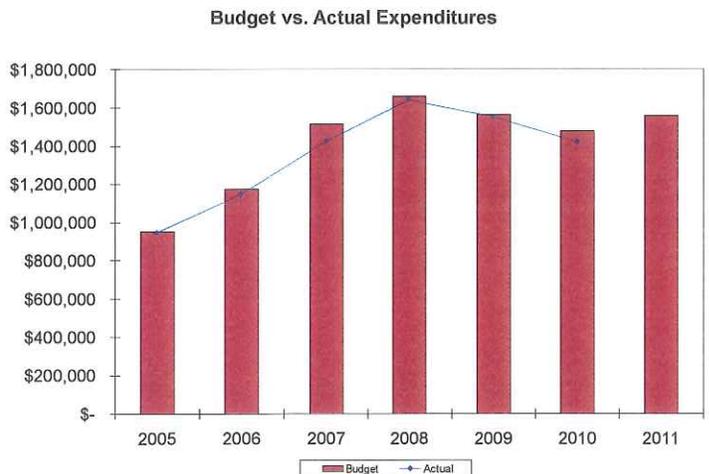
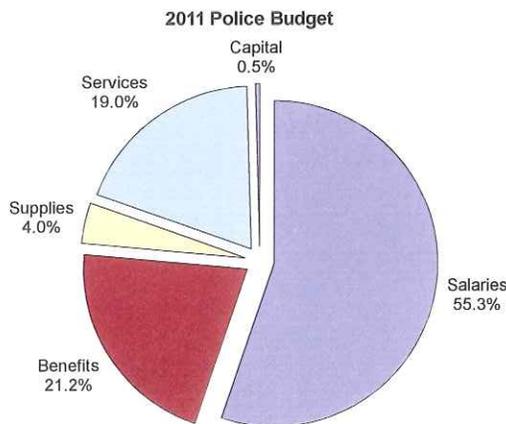
**Reserve Police Officer Program** – Reserve police officers ride with Patrol Officers and assist them in performing their duties.

City of DuPont  
2011 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 735,796	\$ 680,645	\$ 735,413	\$ 642,651	\$ 654,819	\$ 785,501
12.00 Overtime	64,444	63,616	80,999	72,446	49,730	75,583
13.00 DUI Investigation	1,322	298	-	-	276	-
21.00 Personnel Benefits	255,486	238,689	288,620	262,145	244,521	305,723
26.00 Uniform Cleaning	421	200	500	500	148	200
27.00 Uniforms & Uniform Allowance	13,869	7,884	13,550	13,550	7,058	24,485
<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,071,338</b>	<b>\$ 991,332</b>	<b>\$ 1,119,082</b>	<b>\$ 991,292</b>	<b>\$ 956,552</b>	<b>\$ 1,191,492</b>
31.00 Office Supplies	\$ 1,078	\$ 308	\$ 1,500	\$ 1,500	\$ 682	\$ 800
32.00 Gas, Oil & Fuel	44,885	29,225	31,500	31,500	36,691	34,900
33.00 Operating Supplies	22,494	11,849	14,500	14,500	12,937	7,500
35.00 Small Tools & Equipment	10,869	7,907	15,816	15,816	12,205	19,475
36.00 Repair Materials & Supplies	50	-	-	-	-	-
41.00 Professional Services	128,242	144,497	135,936	135,936	135,043	6,520
42.00 Communications	23,329	22,326	23,950	23,950	20,497	19,800
43.00 Travel and Subsistence	6,612	1,371	5,500	5,500	559	4,950
44.00 Advertising	-	350	500	500	509	350
45.00 Operating Rental & Leases	43,225	13,934	4,500	4,500	3,646	3,800
46.00 AWC-RMSA Insurance	23,629	28,284	39,395	39,395	39,395	40,920
47.00 Utilities	6,181	16,976	18,000	18,000	16,689	17,000
48.00 Repair & Maintenance	33,705	25,368	33,500	33,500	22,331	26,450
49.00 Misc/Conf/Training/Printing/Dues	8,752	4,560	9,145	9,145	4,728	6,610
51.00 Intergovernmental Services	126,124	150,881	151,756	151,756	153,459	158,228
<b>Total Other Expenditures</b>	<b>\$ 479,175</b>	<b>\$ 457,836</b>	<b>\$ 485,498</b>	<b>\$ 485,498</b>	<b>\$ 459,372</b>	<b>\$ 347,303</b>
64.00 Machinery and Equipment	\$ 3,373	\$ 11,288	\$ -	\$ -	\$ -	\$ 7,046
91.00 Equipment Replacement	84,796	89,098	-	-	-	12,602
<b>Total Capital Outlay</b>	<b>\$ 88,169</b>	<b>\$ 100,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,648</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,638,682</b>	<b>\$ 1,549,554</b>	<b>\$ 1,604,580</b>	<b>\$ 1,476,790</b>	<b>\$ 1,415,924</b>	<b>\$ 1,558,443</b>

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



City of DuPont  
2011 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION						
001-007-521-10						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 3,668	\$ -	\$ -	\$ -	\$ -	\$ 89,539
21.00 Personnel Benefits	1,984	610	640	640	-	28,983
26.00 Uniform Cleaning	-	-	-	-	65	-
27.00 New Uniforms & Uniform Allowance	577	-	800	800	-	8,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 6,229</b>	<b>\$ 610</b>	<b>\$ 1,440</b>	<b>\$ 1,440</b>	<b>\$ 65</b>	<b>\$ 126,522</b>
32.00 Gas, Oil & Fuel	\$ 1,759	\$ 1,514	\$ 1,500	\$ 1,500	\$ 1,779	\$ 2,900
33.00 Operating Supplies	302	48	500	500	35	500
35.00 Small Tools & Equipment	429	25	500	500	-	2,325
41.00 Professional Services	121,418	133,560	131,936	131,936	131,935	1,360
42.01 Communications - Other	772	1,088	1,000	1,000	746	1,000
43.00 Travel and Subsistence	131	440	500	500	301	1,350
44.00 Advertising	-	350	500	500	268	-
46.00 AWC-RMSA Insurance	2,721	1,964	2,444	2,444	2,444	2,767
48.02 Maintenance - Vehicles	813	103	500	500	-	1,250
49.00 Miscellaneous	11	14	20	20	-	-
49.01 Conference/School/Training	150	200	500	500	-	200
49.03 Professional Dues & Subscriptions	263	20	100	100	1,970	2,060
<b>Total Other Expenditures</b>	<b>\$ 128,769</b>	<b>\$ 139,326</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 139,479</b>	<b>\$ 15,712</b>
91.00 Equipment Replacement	\$ 9,883	\$ 6,133	\$ -	\$ -	\$ -	\$ 359
<b>Total Capital Outlay</b>	<b>\$ 9,883</b>	<b>\$ 6,133</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 359</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 144,881</b>	<b>\$ 146,069</b>	<b>\$ 141,440</b>	<b>\$ 141,440</b>	<b>\$ 139,544</b>	<b>\$ 142,593</b>

- 11.00 Police Chief
- 35.00 Office equipment, camera equipment, radios, new equipment for Police Chief
- 41.00 Medical costs associated with hiring new Police Chief
- 43.00 Travel costs associated with WA Association of Sheriffs and Police Chiefs Conference and meetings
- 49.01 WA Association of Police Chiefs Conference, class registrations
- 49.03 Pierce County Police Chiefs Association, WA Association of Police Chiefs, law enforcement manual policy subscription

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: POLICE OPERATIONS</b>						
001-007-521-22						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 690,994	\$ 634,120	\$ 663,861	\$ 589,481	\$ 600,896	\$ 646,486
12.00 Overtime	63,471	62,140	79,781	71,228	49,625	74,346
13.00 DUI Investigation	1,322	298	-	-	276	-
21.00 Personnel Benefits	239,907	224,107	261,667	240,615	226,539	261,017
26.00 Uniform Cleaning	421	200	500	500	82	200
27.00 New Uniforms & Uniform Allowance	13,262	7,884	12,650	12,650	7,058	16,485
<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,009,377</b>	<b>\$ 928,749</b>	<b>\$ 1,018,459</b>	<b>\$ 914,474</b>	<b>\$ 884,476</b>	<b>\$ 998,534</b>
31.00 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -
31.03 Uniform Replacement	234	-	-	-	63	-
32.00 Gas, Oil & Fuel	43,126	27,711	30,000	30,000	34,913	32,000
33.00 Operating Supplies	14,549	8,712	10,000	10,000	11,774	6,000
35.00 Small Tools & Equipment	9,768	6,319	13,316	13,316	11,906	16,000
41.00 Professional Services	4,203	5,515	3,000	3,000	1,615	3,860
42.00 Communications	-	-	-	-	-	-
42.01 Communications - Other	9,906	9,714	9,850	9,850	9,598	9,000
42.02 Communications - Postage	-	-	-	-	-	-
43.00 Travel and Subsistence	4,727	682	4,000	4,000	-	3,000
44.00 Advertising	-	-	-	-	241	350
45.00 Operating Rental & Leases	323	-	-	-	-	-
46.00 AWC-RMSA Insurance	18,969	22,151	25,108	25,108	25,108	27,838
47.00 Utilities	-	-	-	-	-	-
48.00 Repair & Maintenance	1,148	811	2,000	2,000	-	1,000
48.01 Maintenance - Software	369	-	500	500	-	250
48.02 Maintenance - Vehicles	30,814	19,487	28,500	28,500	18,867	19,150
49.00 Miscellaneous	4	211	125	125	22	-
49.01 Conference/School/Training	4,213	2,437	4,000	4,000	1,819	2,000
49.02 Printing/Binding	-	-	-	-	74	50
49.03 Professional Dues & Subscriptions	-	200	300	300	498	600
51.00 Intergovernmental Services	-	58	-	-	1,563	3,184
<b>Total Other Expenditures</b>	<b>\$ 142,353</b>	<b>\$ 104,008</b>	<b>\$ 130,699</b>	<b>\$ 130,699</b>	<b>\$ 118,069</b>	<b>\$ 124,282</b>
64.00 Machinery and Equipment	\$ 3,373	\$ 11,288	\$ -	\$ -	\$ -	\$ 7,046
91.00 Equipment Replacement	71,618	80,424	-	-	-	11,314
<b>Total Capital Outlay</b>	<b>\$ 74,991</b>	<b>\$ 91,712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,360</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,226,721</b>	<b>\$ 1,124,469</b>	<b>\$ 1,149,158</b>	<b>\$ 1,045,173</b>	<b>\$ 1,002,545</b>	<b>\$ 1,141,176</b>

- 11.00 2 Sergeants, 1 Detective and 6 Police Officers
- 27.00 Uniforms & boot allowance for all sworn officers
- 33.00 Ammunition, gun accessories, seminition, range equipment, crime scene material, drug testing supplies, film, flex cuffs, flares, vehicle supplies
- 35.00 Camera equipment, radio batteries, less lethal shotguns & supplies, taser upgrades & supplies, gun cleaning tube
- 41.00 Annual update for LEXIPOL (general orders), roll call training, background checks, psychological tests, polygraphs, medical samples & 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
- 51.00 Olympia Police Department firing range contract, Tacoma Police Department radar testing
- 64.00 Radar trailer

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: POLICE SERVICES							
001-007-521-90							
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted	
11.00 Salaries and Wages	\$ 41,134	\$ 46,525	\$ 71,552	\$ 53,170	\$ 53,923	\$ 49,476	
12.00 Overtime	973	1,476	1,218	1,218	105	1,237	
21.00 Personnel Benefits	13,595	13,972	26,313	20,890	17,982	15,723	
27.00 New Uniforms & Uniform Allowance	30	-	100	100	-	-	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 55,732</b>	<b>\$ 61,973</b>	<b>\$ 99,183</b>	<b>\$ 75,378</b>	<b>\$ 72,011</b>	<b>\$ 66,436</b>	
31.00 Office Supplies	\$ 844	\$ 308	\$ 1,500	\$ 1,500	\$ 610	\$ 800	
33.00 Operating Supplies	7,643	3,089	4,000	4,000	1,128	1,000	
35.00 Small Tools & Equipment	672	1,563	2,000	2,000	299	1,150	
36.00 Repair Materials & Supplies	50	-	-	-	-	-	
41.00 Professional Services	2,621	5,422	1,000	1,000	1,493	1,300	
42.00 Communications	12,156	11,271	12,600	12,600	10,048	9,500	
42.01 Communications - Other	248	-	-	-	-	-	
42.02 Communications - Postage	247	253	500	500	105	300	
43.00 Travel and Subsistence	1,754	249	1,000	1,000	258	600	
45.00 Operating Rental & Leases	42,902	13,934	4,500	4,500	3,646	3,800	
46.00 AWC-RMSA Insurance	1,939	4,169	11,843	11,843	11,843	10,315	
47.00 Utilities	6,181	16,976	18,000	18,000	16,689	17,000	
48.00 Repair & Maintenance	235	4,535	1,500	1,500	3,464	4,500	
48.01 Maintenance - Software	326	432	500	500	-	300	
49.00 Miscellaneous	-	25	-	-	45	100	
49.01 Conference/School/Training	1,000	325	1,000	1,000	230	500	
49.02 Printing/Binding	3,071	1,128	3,000	3,000	70	1,000	
49.03 Professional Dues & Subscriptions	40	-	100	100	-	100	
51.00 Intergovernmental Services	3,499	1,626	2,200	2,200	1,628	1,700	
51.00 Intergovernmental Svcs - LESA	122,625	149,197	149,556	149,556	150,269	153,344	
<b>Total Other Expenditures</b>	<b>\$ 208,053</b>	<b>\$ 214,502</b>	<b>\$ 214,799</b>	<b>\$ 214,799</b>	<b>\$ 201,824</b>	<b>\$ 207,309</b>	
91.00 Equipment Replacement	\$ 3,295	\$ 2,541	\$ -	\$ -	\$ -	\$ 928	
<b>Total Capital Outlay</b>	<b>\$ 3,295</b>	<b>\$ 2,541</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 928</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 267,080</b>	<b>\$ 279,016</b>	<b>\$ 313,982</b>	<b>\$ 290,177</b>	<b>\$ 273,835</b>	<b>\$ 274,673</b>	

- 11.00 Police Records Specialist
- 33.00 Latent print materials, dry ID kits, ink cartridges, data card ribbons, computer supplies
- 35.00 Office & ID equipment
- 41.00 Transcription services, alarm system monitoring, temp services
- 42.00 Phone service and T-1 line
- 45.00 Copy machine lease; fitness equipment lease
- 47.00 Utilities for share of Public Safety Building
- 48.00 Alarm system, gate controls, HVAC system and card reader maintenance
- 49.01 Criminal Records Management Conference, class registrations
- 49.02 Citizen Academy materials, officer information sheets, printed supplies
- 49.03 LEIRA dues
- 51.00 LESA records & dispatch contract; radio network fees

## FIRE DEPARTMENT

### MISSION

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

*Efficient Response. Flawless Performance. Compassionate Action.*

### DESCRIPTION

The **DuPont Fire Department** is organized into two divisions: Administration and Operations.

The **Administration Division** is made up of the Fire Chief and the Battalion Chief of Operations. The Fire Chief is responsible for developing long-range plans and establishing departmental policies. Within these responsibilities are strategic planning, departmental operational programs, policies and procedures, and budget development and management. The Battalion Chief of Operations is a .50 position that is part of a contract for services with West Pierce Fire & Rescue. The Chief of Operations is responsible for implementing department plans and policies. The Chief of Operations manages the day-to-day responsibilities of the Fire Department operations, including personnel, facilities, equipment, and community outreach.

The **Operations Division consists** of three shifts with each shift currently staffed by one Lieutenant and two Firefighters. Each shift has a special area of responsibility assigned to them. **A Shift** is responsible for equipment and tools; **B Shift** is responsible for training and grounds; and **C Shift** is responsible for buildings and grounds.

The DuPont Fire Department is tasked with, and organized as, an "all risk" response system for the protection of the health and welfare of the City and our ability to sustain our vitality within the community. The recession of 2007/2008 has placed severe financial limitations on funding and therefore reductions in staffing and programs were taken in order to protect the fiscal health of the City and to maintain core services. Minimum staffing was reduced from three to two firefighters on Engine 25, which still meets a minimal standard for delivery of service to the public. Working within the constraints of the continuing economic challenges, and always bearing in mind the City Council's Strategic Plan, the 2011 Fire Department budget continues with the same theme of providing the best service possible at the most efficient operating cost.

In review of the operational goals for 2010, the Department achieved or made great progress in each of the goals that were established in the Fall of 2009. One of those goals, working with a grant writer to apply for and successfully receive a 2010 SAFER Grant for personnel, recently became a reality. These grant funds will place DuPont Fire in a position of being able to restore three person staffing on Engine 25 by June 2011. Although this funding is not permanent it does provide time for the economy to continue in its recovery and explore other options for continued support of these positions. These grant dollars are not included in the 2011 adopted budget as we had not yet received notification of the grant receipt but will be added as a budget adjustment.

## 2010 ACCOMPLISHMENTS

- Organized, supervised and documented the replacement of over 96% of the recalled sprinkler heads in DuPont.
- Conducted inspections on all Class B and Class M occupancies within the city.
- Documented over 300 hours of training for each suppression Lieutenant and Firefighter.
- Conducted two CERT classes for citizens of DuPont.
- Completed 50% of the work to create 24 business park pre-plans for inclusion on Engine 25's MDC (mobile data computer).
- Completed the draft of 12 High Risk Policies and Procedures.
- Met quarterly with grant writer and wrote grant requests for AmeriCorps – Vista Volunteer (unsuccessful) and SAFER Grant (successful).
- Developed plan to offer smoke detectors to all residents in the Historic Village of DuPont and completed 50%.
- Completed a feasibility study on Station 26.
- Developed and presented to City Council a Five Year Strategic Plan based on a recovering economy.
- Developed a plan for Standard of Training for all personnel.
- Developed a plan for Standards for Community Outreach.
- Met with most industrial entities within DuPont for on-site disaster event planning.
- Met bi-annually with Fire Chiefs of Steilacoom, University Place, Lakewood, and JBLM (Joint Base Lewis-McChord) to explore opportunities for regional cooperation.

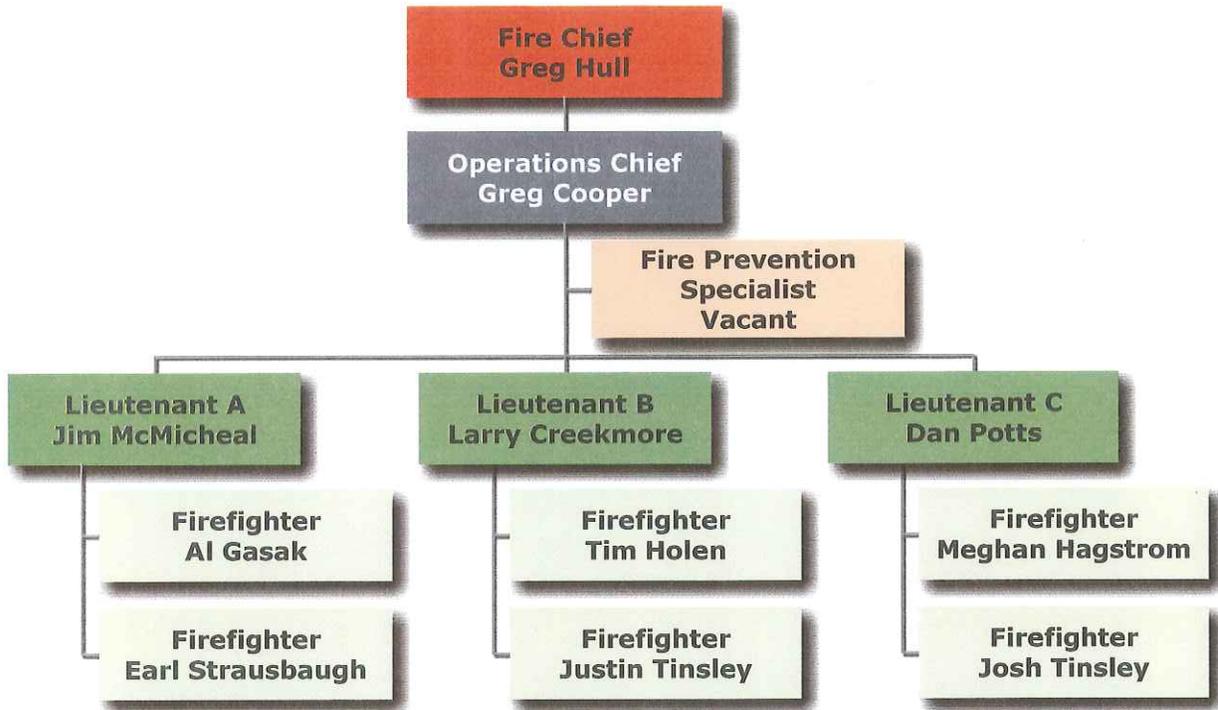
## 2011 MAJOR GOALS

- Operate within budgetary constraints and pursue grant opportunities to supplement department funding sources. *(Strategic Goal #1)*
- Develop a proactive and thorough communications plan for short and long-term decision making. *(Strategic Goal #2)*
- Continually analyze department operations to ensure efficiency, and forecast departmental needs to ensure sustainability of services provided. *(Strategic Goal #2)*
- Continue to represent DuPont at various regional forums. *(Strategic Goal #3)*
- Engage with other fire departments in the region to offer training opportunities for our department and the City. *(Strategic Goal #4)*
- Develop a historical record of the DuPont Fire Department. *(Strategic Goal #5)*
- Continue the restoration of all Fire Department historical assets. *(Strategic Goal #5)*
- Continue to seek any and all opportunities to have interaction with the community and promote relationships with the business community. *(Strategic Goal #6)*
- Maintain a healthy business inspection program to support public safety and business viability. *(Strategic Goal #7)*

**KEY PERFORMANCE MEASUREMENTS**

<b>DESIRED PERFORMANCE</b>	<b>STANDARD</b>	<b>MEASURES</b>
Complete inspections on all Class B and Class M occupancies	Conduct one inspection for each business in DuPont	Number of inspections
Create business park pre-plans for inclusion on Engine 25 MDC (mobile data computer)	Create 12 new pre-plans	Number of pre-plans
Install smoke detectors in Historic Village of DuPont	Receive grant and install 150 smoke detectors	Number of smoke detectors installed
Meet or exceed State of Washington mandatory training standards for each suppression lieutenant and firefighter	Complete and document 240 hours of training	Number of training hours completed and documented
Conduct two CERT (Citizen Emergency Response Team) classes for citizens of DuPont	Conduct Spring and Fall CERT classes	Conduct two classes and graduate 50 students
Explore grant opportunities for 2011 and 2012 with grant writer	Meet quarterly with grant writer	Number of completed grant applications
Explore opportunities for regional cooperation (Joint Base Lewis-McChord, West Pierce Fire & Rescue, Lacey)	Quarterly individual and regional meetings	Attainment of similar operational standards

## 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. *NOTE: Currently this position is being filled by a contract employee.*

**Operations Chief** – Assists the Fire Chief in the operations of the Fire Department; responsible for implementing departmental policies and plans; manages the day-to-day responsibilities of department operations, including personnel, facilities and community outreach. *NOTE: Currently this position is being filled by a contract with West Pierce Fire & Rescue for a half-time Operations Chief.*

**Fire Lieutenant** – 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.

**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.

**Fire Prevention Specialist** – 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, fire inspection, prevention and emergency management, and education programs.

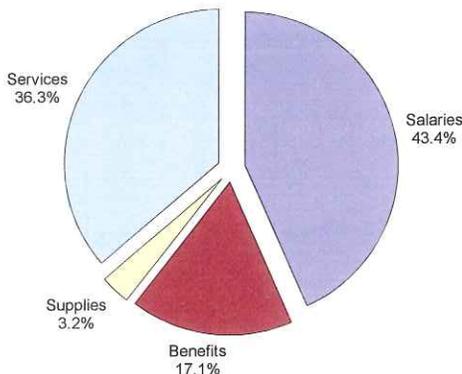
City of DuPont  
2011 Program Expenditure Budget

FIRE DEPARTMENT

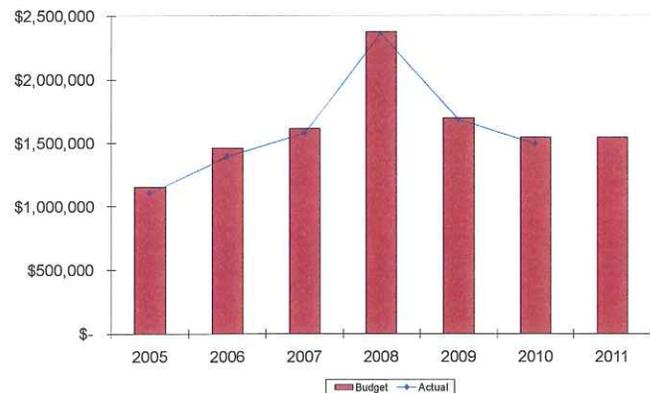
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 728,949	\$ 518,967	\$ 625,715	\$ 624,483	\$ 665,618	\$ 603,131
12.00 Overtime	204,515	99,542	64,554	64,554	48,364	66,344
13.00 Reserve Firefighter/EMTs/Paramedics	54,691	-	-	-	-	-
21.00 Personnel Benefits	228,673	188,231	245,320	244,640	247,214	245,693
26.00 Uniform Cleaning	1,013	188	1,500	1,500	14	-
27.00 Uniforms	25,522	6,417	4,000	4,000	1,768	4,000
28.00 Personal Protective Equip/Clothing	-	12,925	16,500	16,500	474	14,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 1,243,363</b>	<b>\$ 826,270</b>	<b>\$ 957,589</b>	<b>\$ 955,677</b>	<b>\$ 963,451</b>	<b>\$ 933,168</b>
31.00 Office Supplies	\$ 776	\$ 149	\$ 1,200	\$ 1,200	\$ 139	\$ 600
32.00 Gas, Oil & Fuel	21,077	10,112	13,200	13,200	9,704	13,200
33.00 Operating Supplies	34,435	15,062	12,400	12,400	10,680	13,400
35.00 Small Tools & Equipment	23,389	7,140	9,200	9,200	669	9,000
36.00 Repair Materials & Supplies	348	16,326	14,400	14,400	9,720	13,000
41.00 Professional Services	199,138	113,064	115,000	115,000	122,639	121,435
42.00 Communications	19,734	11,971	21,600	21,600	4,443	8,600
43.00 Travel and Subsistence	2,360	1,556	2,400	2,400	372	2,900
44.00 Advertising	-	-	1,000	1,000	-	-
45.00 Operating Rental & Leases	30,344	11,175	-	-	2,750	3,000
46.00 AWC-RMSA Insurance	37,040	33,159	56,553	56,553	56,553	61,607
47.00 Utilities	11,295	24,347	26,000	26,000	23,525	26,000
48.00 Repair & Maintenance	82,025	8,720	9,000	9,000	6,301	7,500
49.00 Misc/Conf/Training/Printing/Dues	41,495	2,740	7,900	7,900	3,363	6,200
51.00 Intergovernmental Services	427,163	588,597	307,785	285,735	263,535	289,294
<b>Total Other Expenditures</b>	<b>\$ 930,619</b>	<b>\$ 844,118</b>	<b>\$ 597,638</b>	<b>\$ 575,588</b>	<b>\$ 514,393</b>	<b>\$ 575,736</b>
63.00 Capital Improvements	\$ 1,121	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	13,734	-	-	-	-	-
91.00 Equipment Replacement	166,807	-	-	-	-	21,179
99.00 Interdepartmental Services & Chgs	-	12,500	12,500	12,500	12,500	12,500
<b>Total Capital Outlay</b>	<b>\$ 181,662</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 33,679</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,355,644</b>	<b>\$ 1,682,888</b>	<b>\$ 1,567,727</b>	<b>\$ 1,543,765</b>	<b>\$ 1,490,344</b>	<b>\$ 1,542,583</b>

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

2011 Fire Budget



Budget vs. Actual Expenditures



City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: FIRE ADMINISTRATION</b>						
001-008-522-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 41,256	\$ 35,250	\$ 32,334	\$ 32,084	\$ 32,732	\$ -
12.00 Overtime	697	-	42	42	-	-
21.00 Personnel Benefits	10,997	11,000	9,812	9,773	9,517	-
27.00 Uniforms	1,874	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 54,824</b>	<b>\$ 46,250</b>	<b>\$ 42,188</b>	<b>\$ 41,899</b>	<b>\$ 42,249</b>	<b>\$ -</b>
41.00 Professional Services	149,051	109,287	112,000	112,000	121,060	119,935
42.02 Communications - Postage	89	12	600	600	6	600
43.00 Travel and Subsistence	2,250	1,556	1,200	1,200	39	1,200
44.00 Advertising	-	-	1,000	1,000	-	-
46.00 AWC-RMSA Insurance	37,040	33,159	56,553	56,553	56,553	40,903
49.00 Miscellaneous	30,000	-	-	-	-	-
49.01 Conference/School/Training	629	851	2,800	2,800	200	800
49.02 Printing/Binding	2,759	(1,341)	900	900	-	900
49.03 Professional Dues & Subscriptions	7,830	3,138	3,000	3,000	1,394	2,000
51.00 PCFD #2 - Admin Fees	6,354	1,068	-	-	-	-
51.00 PCFD #2 - Ops & Services Contract	-	-	225,000	202,950	185,250	209,040
<b>Total Other Expenditures</b>	<b>\$ 236,002</b>	<b>\$ 147,730</b>	<b>\$ 403,053</b>	<b>\$ 381,003</b>	<b>\$ 364,503</b>	<b>\$ 375,378</b>
64.00 Machinery and Equipment	\$ 5,497	\$ -	\$ -	\$ -	\$ -	\$ -
99.00 Interdepartmental Services & Chgs	-	12,500	12,500	12,500	12,500	12,500
<b>Total Capital Outlay</b>	<b>\$ 5,497</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 296,323</b>	<b>\$ 206,480</b>	<b>\$ 457,741</b>	<b>\$ 435,402</b>	<b>\$ 419,252</b>	<b>\$ 387,878</b>

41.00 Fire Chief contract

49.03 Pierce County Fire Chiefs Association, WA State Association of Fire Chiefs

51.00 Pierce County Fire District #2 contract - Fire Prevention, training, I.T. services, disaster preparedness

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: FIRE OPERATIONS						
001-008-522-20						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 304,424	\$ 141,311	\$ 173,765	\$ 173,765	\$ 185,794	\$ 180,939
12.00 Overtime	82,232	29,795	19,200	19,200	14,455	19,903
13.00 Reserve Firefighter/EMTs	5,121	-	-	-	-	-
21.00 Personnel Benefits	92,638	50,682	68,596	68,596	69,463	73,708
26.00 Uniform Cleaning	1,013	188	1,500	1,500	14	-
27.00 Uniforms	23,648	6,417	4,000	4,000	1,768	4,000
28.00 Personal Protective Equip/Clothing	-	12,925	14,000	14,000	474	14,000
<b>Total Salary, Wages and Benefits</b>	<b>\$ 509,076</b>	<b>\$ 241,318</b>	<b>\$ 281,061</b>	<b>\$ 281,061</b>	<b>\$ 271,967</b>	<b>\$ 292,550</b>
33.00 Operating Supplies	\$ 3,345	\$ 6,103	\$ 6,000	\$ 6,000	\$ 294	\$ 6,000
33.11 Operating Supplies - Fire Event	81	-	-	-	-	-
33.12 Prevention/Education Supplies	6,737	582	600	600	-	600
35.00 Small Tools & Equipment	12,103	3,918	3,000	3,000	-	3,000
36.00 Repair & Maintenance Supplies	-	108	3,000	3,000	49	3,000
41.00 Professional Services	7,058	2,768	-	-	-	-
41.11 Professional Services - Fire Event	-	-	-	-	-	-
43.00 Travel & Subsistence	-	-	1,200	1,200	333	1,200
43.11 Subsistence - Fire Event	110	-	-	-	-	500
45.00 Operating Rentals & Leases	-	-	-	-	2,750	3,000
46.00 AWC-RMSA Insurance	-	-	-	-	-	6,211
48.00 Repair & Maintenance	3,765	-	-	-	-	-
49.01 Conference/School/Training	-	-	-	-	1,185	2,000
51.00 Intergovernmental Services	142,925	71	-	-	-	-
51.00 PCFD #2 - Contracted Captains	-	114,023	-	-	-	-
51.00 PCFD #2 - Firefighters (Backfill)	-	24,689	-	-	-	-
51.00 PCFD #2 - Code Enforce/Prev Svcs	-	8,320	-	-	-	-
51.00 PCFD #2 - Public Education Svcs	-	3,023	4,500	4,500	-	-
51.00 PCFD #2 - Command Staff	-	3,390	-	-	-	-
51.00 FireComm Dispatch Services	11,711	13,367	16,555	16,556	16,556	16,936
<b>Total Other Expenditures</b>	<b>\$ 187,835</b>	<b>\$ 180,362</b>	<b>\$ 34,855</b>	<b>\$ 34,856</b>	<b>\$ 21,166</b>	<b>\$ 42,447</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ 696,911</b>	<b>\$ 421,680</b>	<b>\$ 315,916</b>	<b>\$ 315,917</b>	<b>\$ 293,134</b>	<b>\$ 334,997</b>

- 11.00 3 Lieutenants (30%); 6 Firefighter/EMTs (30%)
- 27.00 New uniforms, uniform replacements & badges
- 28.00 Personal protective equipment & clothing
- 33.00 Technical resource materials, copier/printer supplies, prevention & education supplies
- 36.00 Tires, batteries, vehicle repair supplies
- 43.00 Travel costs associated with staff training and meetings
- 45.00 Fitness equipment lease
- 49.01 Training registration
- 51.00 Dispatch services from Firecomm (30%)

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: FIRE SUPPORT SERVICES						
001-008-522-60						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ -	\$ 12,679	\$ 14,163	\$ 13,181	\$ 13,572	\$ -
12.00 Overtime	-	225	512	512	179	-
21.00 Personnel Benefits	-	5,577	6,856	6,215	6,156	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ 18,481</b>	<b>\$ 21,531</b>	<b>\$ 19,908</b>	<b>\$ 19,907</b>	<b>\$ -</b>
31.00 Office Supplies	\$ 776	\$ 149	\$ 1,200	\$ 1,200	\$ 139	\$ 600
32.00 Gas, Oil & Fuel	21,077	10,112	13,200	13,200	9,704	13,200
33.00 Operating Supplies	10,867	5,328	3,000	3,000	9,247	4,000
35.00 Small Tools & Equipment	3,640	2,839	4,200	4,200	669	4,000
36.00 Repair & Maintenance Supplies	348	16,218	11,400	11,400	9,671	10,000
41.00 Professional Services	476	275	3,000	3,000	1,541	1,500
42.00 Communications	5,394	3,477	6,000	6,000	1,377	3,000
42.01 Communications - Other	14,251	8,482	15,000	15,000	3,060	5,000
45.00 Operating Rental & Leases	30,344	11,175	-	-	-	-
47.00 Utilities	11,295	24,347	26,000	26,000	23,525	26,000
48.00 Repair & Maintenance	4,425	6,255	6,000	6,000	6,191	6,000
48.01 Maintenance - Software	7,127	-	-	-	-	-
48.02 Maintenance - Vehicles	66,708	2,465	3,000	3,000	109	1,500
49.00 Miscellaneous	277	92	1,200	1,200	226	500
49.02 Printing & Binding	-	-	-	-	50	-
51.00 PCFD #2 - Fleet Maintenance Svcs	-	19,139	23,100	23,100	23,100	23,800
51.00 PCFD #2 - Info Technology Svcs	-	4,762	-	-	-	-
51.00 PCFD #2 - Logistics Services	-	2,156	-	-	-	-
51.00 PCFD #2 - Training Services	-	31,795	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 177,005</b>	<b>\$ 149,066</b>	<b>\$ 116,300</b>	<b>\$ 116,300</b>	<b>\$ 88,610</b>	<b>\$ 99,100</b>
63.00 Capital Improvements	\$ 1,121	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	166,807	-	-	-	-	21,179
<b>Total Capital Outlay</b>	<b>\$ 167,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,179</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 344,933</b>	<b>\$ 167,547</b>	<b>\$ 137,831</b>	<b>\$ 136,208</b>	<b>\$ 108,516</b>	<b>\$ 120,279</b>

- 33.00 Facility supplies; IT support supplies; training supplies
- 36.00 Vehicle repair & maintenance parts
- 41.00 Certification & calibration services; wellness services
- 42.01 Cell phones; internet service; pagers; aircards
- 47.00 Utilities for share of Public Safety Building
- 48.00 Facility repairs; radio repairs & programming; equipment repairs & calibration
- 51.00 Pierce County Fire District #2 - Fleet Maintenance contracted services

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: EMS 001-008-526-10						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 383,269	\$ 329,727	\$ 405,453	\$ 405,453	\$ 433,521	\$ 422,192
12.00 Overtime	121,586	69,522	44,800	44,800	33,729	46,441
13.00 Reserve Firefighter/EMTs/Paramedics	49,570	-	-	-	-	-
21.00 Personnel Benefits	125,038	120,972	160,056	160,056	162,079	171,985
28.00 Personal Protective Equipment	-	-	2,500	2,500	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 679,463</b>	<b>\$ 520,221</b>	<b>\$ 612,809</b>	<b>\$ 612,809</b>	<b>\$ 629,328</b>	<b>\$ 640,618</b>
33.00 Operating Supplies	\$ 13,405	\$ 3,049	\$ 2,800	\$ 2,800	\$ 1,139	\$ 2,800
35.00 Small Tools & Equipment	7,646	383	2,000	2,000	-	2,000
41.00 Professional Services	42,553	734	-	-	38	-
46.00 AWC-RMSA Insurance	-	-	-	-	-	14,493
49.01 Conference/School/Training	-	-	-	-	307	-
51.00 PCFD #2 - Contracted Command Staff	-	-	-	-	-	-
51.00 Intergovernmental Services	238,848	-	-	-	-	-
51.00 PCFD #2 - Contracted Captains	-	266,052	-	-	-	-
51.00 PCFD #2 - Firefighters (Backfill)	-	57,608	-	-	-	-
51.00 PCFD #2 - EMS Training/Certifications	-	35	-	-	-	-
51.00 PCFD #2 - Command Staff	-	7,910	-	-	-	-
51.00 FireComm Dispatch Services	27,325	31,189	38,630	38,630	38,630	39,518
<b>Total Other Expenditures</b>	<b>\$ 329,777</b>	<b>\$ 366,960</b>	<b>\$ 43,430</b>	<b>\$ 43,430</b>	<b>\$ 40,114</b>	<b>\$ 58,811</b>
64.00 Machinery and Equipment	\$ 8,237	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ 8,237</b>	<b>\$ -</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,017,477</b>	<b>\$ 887,181</b>	<b>\$ 656,239</b>	<b>\$ 656,239</b>	<b>\$ 669,442</b>	<b>\$ 699,429</b>

- 11.00 3 Lieutenants (70%); 6 Firefighter/EMTs (70%)
- 33.00 Medical supplies
- 35.00 Glucometers, EMS gearbags, stethoscopes, vacuum splints, sked boards
- 51.00 Dispatch services from Firecomm (70%)

## COMMUNITY DEVELOPMENT DEPARTMENT

### MISSION

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

### DESCRIPTION

The **Community Development** Department is organized into two divisions with an authorized staff of three. This is down from the pre-recessionary staff of seven. The Department outsources Civil projects and land use projects as necessary. Due to budget constraints the Community Development Director continues to be unfunded. The City Administrator provides oversight for the Department. The sections are:

- Planning Division (1 staff member)
- Building Division (2 staff members)
- Civil Engineering Division (Contracted)
- Land Use Projects (Contracted as needed)

The **Planning 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 provides planning staff support to other City departments, the City Hearing Examiner, Planning Agency, and City Council, and coordinates with county, regional and state agencies.

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

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

## 2010 ACCOMPLISHMENTS

- Transferred duties to Building Official following reduction-in-force of Permit Coordinator, one Building Inspector and one Planning Technician position.
- Reclassified Senior Planner to Planning Manager.
- Continued reorganizing the department functions and tasks, refining permit processes and updating online information.
- Adopted and implemented 2009 Building and Fire Codes.
- Prepared the 2010 official population estimate.
- Coordinated with Department of Ecology on the update to the DuPont Shoreline Master Program.
- Participated in CalPortland/Glacier Feasibility Study and settlement meetings.
- Continued working on all major development projects.
- Participated in Joint Base Lewis-McChord Growth Coordination process.
- Processed all land use, civil construction and building permits consistent with state and local procedures and regulations.

## 2011 MAJOR GOALS

- Continue participating in CalPortland Settlement Agreement process and land use process. (*Strategic Goal #3*)
- Prepare DuPont Shoreline Master Program Update (*Strategic Goals #3 and #8*)
- Prepare 2011 official DuPont population estimate (*Strategic Goals #3 and #8*)
- Support Sequelitchew Creek/Edmond Marsh Task Force (*Strategic Goals #5 and #8*)
- Work with major development projects including DuPont Station (Trax) Mixed Use, Hampton Inn & Suites, Patriot's Landing Skilled Nursing Facility, First Park NWL, Sequelitchew Creek trail section, Bell Hill Lots 1 & 2 single family homes, Creekside Village Multifamily, and Glacier NW Mine Expansion to continue to refine the City's development processes and ensure consistency with state and local regulations and procedures. (*Strategic Goals #5, #7 and #8*)
- Prepare code amendments and Interlocal agreements for review and decisions as necessary, including Interlocal Agreement with Pierce County regarding Housing Policies, Electric Vehicle and Battery ordinance, Sign Code ordinance, and Flood Hazard Reduction ordinance. (*Strategic Goal #8*)
- Submit building permit reports, Buildable Lands Inventory reports and related reports to agencies and industries. (*Strategic Goal #8*)
- Continue to provide and improve key planning, building and development information on-line. (*Strategic Goals #2 and #8*)

**KEY PERFORMANCE MEASUREMENTS**

<b>DESIRED PERFORMANCE</b>	<b>STANDARD</b>	<b>MEASURES</b>
Prepare 2011 population estimate	Staff prepares population estimate per State Office of Financial Management requirements	Estimate prepared by April 11, 2011
Complete Shoreline Master Program Update	Research and draft program for Planning Agency review and recommendation	City Council adopts amendment by December 2011
Prepare code text amendments as needed	Research and draft amendment for Planning Agency review and recommendation	City Council adopts amendments
Process applications and permits consistent with mandated state and City regulations	Departments comply with mandated regulations and timelines	Issue letters and updates to DuPont Project Status List and post on City website
More efficient and effective use of the City website to provide key planning information on-line	Update time sensitive information	Online availability and use

# 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. *NOTE: Position currently vacant with oversight provided by City Administrator.*

**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.

**Planning Manager** – Performs a variety of administrative and technical work in 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.

**Administrative Assistant** – Provides administrative and clerical support to the Community Development Department. Updates website information and assists with planning and building permits from developers, builders and the general public. Provides general assistance to the front counter with customer service.

**Clerical Assistant** – Performs routine receptionist, clerical, and secretarial work. Answers phones, greets the public, provides customer assistance, and processes data; assists in handling contracts and bids. Provides administrative support to the Community Development Department.

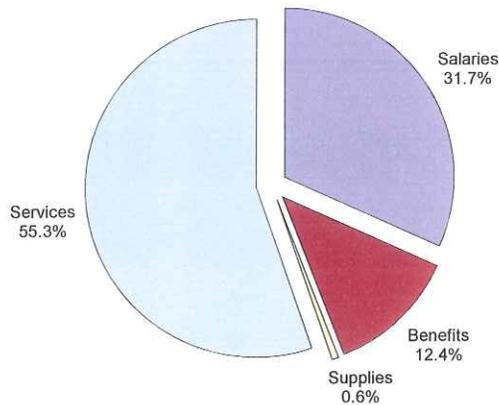
City of DuPont  
2011 Program Expenditure Budget

COMMUNITY DEVELOPMENT DEPARTMENT

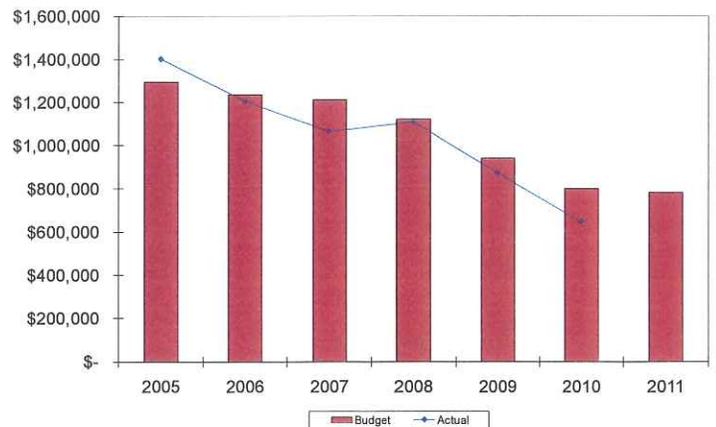
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 385,071	\$ 310,929	\$ 287,714	\$ 273,068	\$ 259,829	\$ 247,778
12.00 Overtime	1,151	86	989	989	21	418
21.00 Personnel Benefits	150,985	127,330	113,627	105,195	92,123	97,090
27.00 Uniforms	223	98	-	-	118	150
<b>Total Salary, Wages and Benefits</b>	<b>\$ 537,430</b>	<b>\$ 438,443</b>	<b>\$ 402,330</b>	<b>\$ 379,252</b>	<b>\$ 352,092</b>	<b>\$ 345,436</b>
31.00 Office Supplies	\$ 304	\$ 129	\$ 350	\$ 350	\$ 118	\$ 250
32.00 Gas, Oil & Fuel	3,313	835	2,000	2,000	1,024	1,000
33.00 Operating Supplies	1,688	1,712	4,000	4,000	2,211	2,700
35.00 Small Tools & Equipment	1,046	131	1,000	1,000	33	1,000
41.00 Professional Services	527,083	398,797	386,500	386,500	271,474	408,570
42.00 Communications	1,956	1,376	2,000	2,000	1,231	1,700
43.00 Travel and Subsistence	2,206	1,409	3,200	3,200	494	1,400
44.00 Advertising	7,297	3,178	4,000	4,000	2,097	4,000
46.00 AWC-RMSA Insurance	10,751	11,211	11,314	11,314	11,314	8,792
48.00 Repair & Maintenance	1,380	2,240	2,500	2,500	1,631	2,553
49.00 Misc/Conf/Training/Printing/Dues	5,605	2,536	4,540	4,540	1,545	4,540
51.00 Intergovernmental Services	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 562,629</b>	<b>\$ 423,554</b>	<b>\$ 421,404</b>	<b>\$ 421,404</b>	<b>\$ 293,173</b>	<b>\$ 436,505</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	9,381	10,423	-	-	-	1,876
<b>Total Capital Outlay</b>	<b>\$ 9,381</b>	<b>\$ 10,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,876</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,109,440</b>	<b>\$ 872,420</b>	<b>\$ 823,734</b>	<b>\$ 800,656</b>	<b>\$ 645,265</b>	<b>\$ 783,817</b>

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

2011 Community Development Budget



Budget vs. Actual Expenditures



City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: ENGINEERING</b>							
001-009-532-20							
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>	
11.00 Salaries and Wages	\$ 15,269	\$ 12,766	\$ 17,833	\$ 17,833	\$ 6,816	\$ 4,956	
12.00 Overtime	366	83	169	169	21	-	
21.00 Personnel Benefits	4,906	4,239	6,224	6,224	2,376	1,945	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 20,541</b>	<b>\$ 17,088</b>	<b>\$ 24,226</b>	<b>\$ 24,226</b>	<b>\$ 9,213</b>	<b>\$ 6,901</b>	
41.00 Professional Services	\$ 19,199	\$ -	\$ 20,000	\$ 20,000	\$ 16,127	\$ 20,000	
41.01 Professional Svcs - Reimbursable	401,195	228,649	210,000	210,000	185,418	210,000	
46.00 AWC-RMSA Insurance	248	226	281	281	281	109	
<b>Total Other Expenditures</b>	<b>\$ 420,642</b>	<b>\$ 228,875</b>	<b>\$ 230,281</b>	<b>\$ 230,281</b>	<b>\$ 201,825</b>	<b>\$ 230,109</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 441,183</b>	<b>\$ 245,963</b>	<b>\$ 254,507</b>	<b>\$ 254,507</b>	<b>\$ 211,038</b>	<b>\$ 237,010</b>	

- 11.00 PW Director (5%)
- 41.00 Street standards update; non-reimbursable engineering studies and consulting
- 41.01 Specific applications or projects which are reimbursable (pass-thru + 10%)

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: BUILDING</b>						
001-010-559-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 263,100	\$ 208,049	\$ 179,700	\$ 165,054	\$ 160,953	\$ 152,650
12.00 Overtime	627	3	389	389	-	398
21.00 Personnel Benefits	111,477	96,120	77,288	68,856	60,550	63,003
27.00 Uniforms	223	98	-	-	118	150
<b>Total Salary, Wages and Benefits</b>	<b>\$ 375,427</b>	<b>\$ 304,270</b>	<b>\$ 257,377</b>	<b>\$ 234,299</b>	<b>\$ 221,621</b>	<b>\$ 216,201</b>
31.00 Office Supplies	\$ 250	\$ 98	\$ 250	\$ 250	\$ 66	\$ 150
32.00 Gas, Oil & Fuel	3,313	835	2,000	2,000	1,024	1,000
33.00 Operating Supplies	1,011	1,091	3,000	3,000	1,900	2,000
35.00 Small Tools & Equipment	510	131	500	500	33	500
41.00 Professional Services	1,956	-	5,000	5,000	-	2,000
42.01 Communications - Other	1,168	1,376	1,500	1,500	1,208	1,200
43.00 Travel and Subsistence	1,156	1,064	2,000	2,000	-	650
46.00 AWC-RMSA Insurance	7,158	7,675	7,475	7,475	7,475	6,068
48.01 Maintenance - Software	1,284	1,869	2,000	2,000	1,523	2,053
48.02 Maintenance - Vehicles	96	371	500	500	108	500
49.00 Miscellaneous	-	-	-	-	-	-
49.01 Conference/School/Training	1,910	1,003	1,500	1,500	378	1,000
49.02 Printing/Binding	764	-	-	-	24	1,000
49.03 Professional Dues & Subscriptions	661	540	540	540	245	540
51.00 Intergovernmental Services	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 21,237</b>	<b>\$ 16,053</b>	<b>\$ 26,265</b>	<b>\$ 26,265</b>	<b>\$ 13,984</b>	<b>\$ 18,661</b>
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	7,708	9,208	-	-	-	1,810
<b>Total Capital Outlay</b>	<b>\$ 7,708</b>	<b>\$ 9,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,810</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 404,372</b>	<b>\$ 329,531</b>	<b>\$ 283,642</b>	<b>\$ 260,564</b>	<b>\$ 235,604</b>	<b>\$ 236,672</b>

- 11.00 Building Official; Building Inspector; Clerical Assistant (20%); Finance Specialist (10%); Utility Billing Clerk (5%)
- 33.00 Publications; software; tires; toner
- 35.00 Safety equipment
- 41.00 Survey services; GIS maps
- 43.00 Travel associated with staff training and meetings
- 48.01 Financial software maintenance for Building Permits module
- 49.01 CEU's 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  
2011 Program Expenditure Budget

<b>PROGRAM: PLANNING</b>						
001-011-558-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 106,702	\$ 90,114	\$ 90,181	\$ 90,181	\$ 92,061	\$ 90,172
12.00 Overtime	158	-	431	431	-	20
21.00 Personnel Benefits	34,602	26,971	30,115	30,115	29,198	32,142
<b>Total Salary, Wages and Benefits</b>	<b>\$ 141,462</b>	<b>\$ 117,085</b>	<b>\$ 120,727</b>	<b>\$ 120,727</b>	<b>\$ 121,258</b>	<b>\$ 122,334</b>
31.00 Office Supplies	\$ 54	\$ 31	\$ 100	\$ 100	\$ 52	\$ 100
33.00 Operating Supplies	677	621	1,000	1,000	311	700
35.00 Small Tools & Equipment	536	-	500	500	-	500
41.00 Professional Services	45,807	72,395	61,500	61,500	18,860	81,000
41.01 Professional Svcs - Reimbursable	58,926	88,323	60,000	60,000	5,400	60,000
41.02 Professional Svcs - Shoreline Grant	-	9,430	30,000	30,000	45,670	35,570
42.02 Communications - Postage	788	-	500	500	23	500
43.00 Travel and Subsistence	1,050	345	1,200	1,200	494	750
44.00 Advertising	7,297	3,178	4,000	4,000	2,097	4,000
46.00 AWC-RMSA Insurance	3,345	3,310	3,558	3,558	3,558	2,615
49.01 Conference/School/Training	1,779	375	1,500	1,500	453	500
49.02 Printing/Binding	198	223	500	500	24	1,000
49.03 Professional Dues & Subscriptions	293	395	500	500	420	500
<b>Total Other Expenditures</b>	<b>\$ 120,750</b>	<b>\$ 178,626</b>	<b>\$ 164,858</b>	<b>\$ 164,858</b>	<b>\$ 77,364</b>	<b>\$ 187,735</b>
91.00 Equipment Replacement	\$ 1,673	\$ 1,215	\$ -	\$ -	\$ -	\$ 67
<b>Total Capital Outlay</b>	<b>\$ 1,673</b>	<b>\$ 1,215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 263,885</b>	<b>\$ 296,926</b>	<b>\$ 285,585</b>	<b>\$ 285,585</b>	<b>\$ 198,622</b>	<b>\$ 310,136</b>

- 11.00 Planning Manager; Clerical Assistant (20%)
- 33.00 Toner cartridges, binders
- 41.00 Special studies, projects & reports by outside consultants (not reimbursable), Hearing Examiner services (not reimbursable), Community Services consultant, transcription services
- 41.01 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
- 43.00 Travel associated with staff training and meetings
- 44.00 Public notices, including ordinance amendment texts
- 49.01 Training required for professional certification, APA 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 storm-water management, and efficient greenways, parks 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 Director oversees an operational staff of 7.6 FTE and a contract Museum Manager. The Department manages the daily operations of the City's water, stormwater, and street infrastructures, City-owned parks and facilities, Museum, and supports recreational activities year-round.

**Parks, Greenways, and Recreation:** There are over 65 acres of developed parks and over 22 acres of greenways throughout the City, maintained using a combination of City employees and outside contract services. Community events and recreation opportunities are facilitated throughout the year by our part-time Events & Recreation Coordinator, with collaboration and support by the Park and Recreation Agency, staff and volunteers.

**Facilities:** There are currently seven City office facilities that are maintained by Public Works: a Community Center, Museum, Public Works Crew Office and Maintenance Shop, the former EMS Satellite facility, and Civic Center City Hall and Public Safety buildings and grounds.

**Water System:** The City operates and maintains 247,440 feet (46.9 miles) of water mains, and two primary storage facilities with over 4 million gallons of storage. The City has over 3,000 water service connections, 5 active wells, and three booster stations.

**Stormwater System:** The City maintains 151,660 feet (28.7 miles) of stormwater collection lines, 32,440 feet (6.1 miles) of storm ditches, 1,670 stormwater catch basin structures and 21 stormwater retention ponds with an area of 10.82 acres.

**Street System:** The City has 68 lane miles of road surface, several hundred traffic signs, 9 traffic signals, and over 29 miles of pedestrian trails.

**Museum:** The City of DuPont Historic Museum is supported by cooperative efforts between the City of DuPont and the DuPont Historical Society. Staffing for the Museum is provided by the City through a contract Museum Manager and supported by Public Works.

## 2010 ACCOMPLISHMENTS

- Enhanced the City's recreational programs and activities for the community through increased partnerships with various sports and program providers, and support for local community events.
- Cooperative efforts with Northwest Landing Residential Owners Association for construction of the new stage at Clock Tower Park, and with DuPont Lion's Club for removal of old arbor structure.
- Completed trail washout repairs for Sequelitchew Creek Trail through local and state coordination.
- Collaborated with various agencies on 2 Joint Base Lewis-McChord (JBLM) growth studies and Point Defiance Bypass Project.
- Worked with various developers for completion of work and release of over \$2 million in project bonds.
- Completed water and stormwater rate analysis to support ongoing operations and maintenance.
- Completed water valve exercising and maintenance program of over 1,100 valves and over 350 hydrants – extending service life of valves and hydrants and ensuring system is in proper working condition.
- Coordinated and managed various grants for train canopy, Skate Park, and stormwater.
- Coordinated and supported various volunteer projects involving management of open space areas.
- Completed installation of new water main and water system inter-connection for El Rancho Madrona.

## 2011 MAJOR GOALS

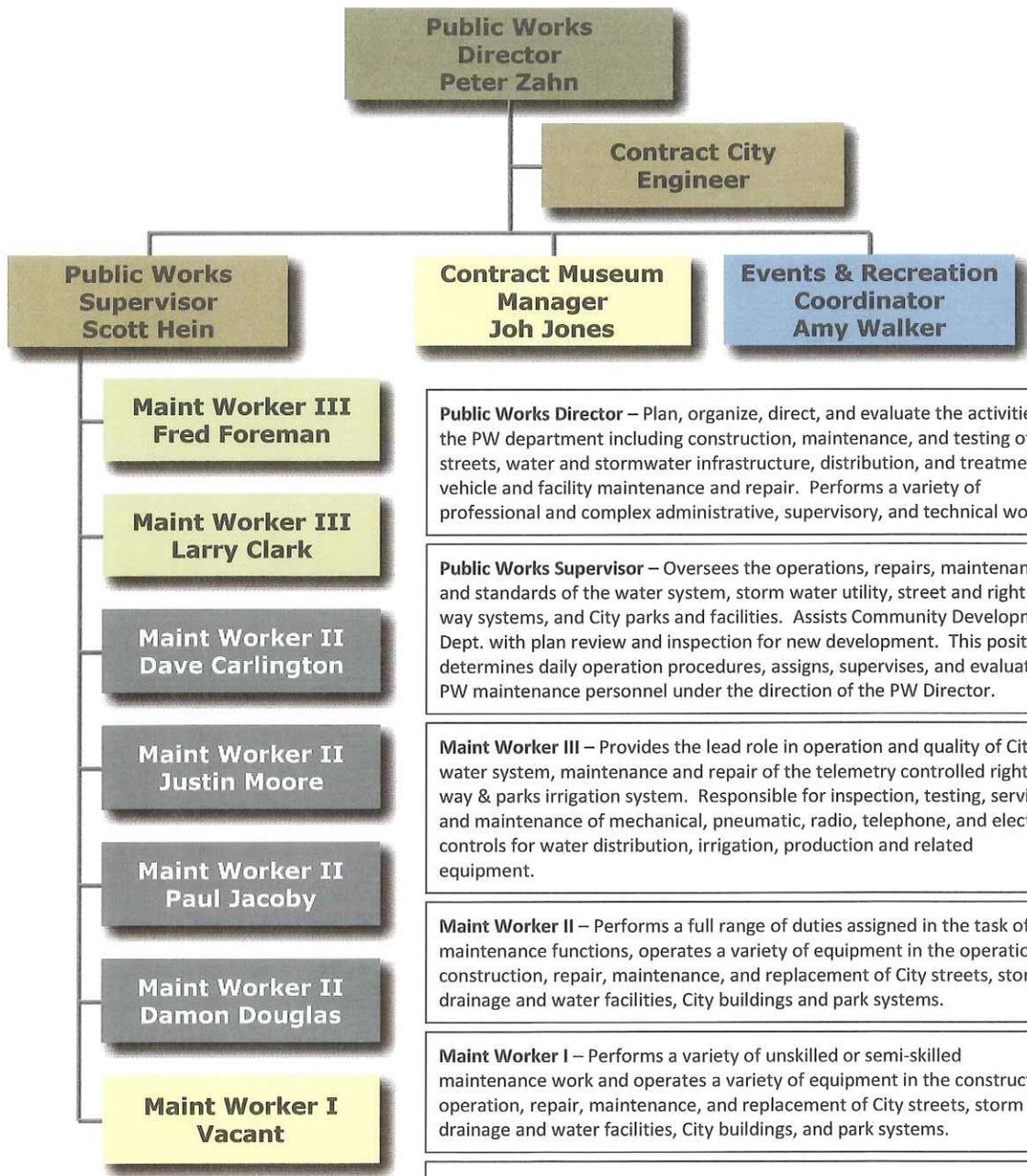
- Continue efforts to provide high quality services in water, stormwater, streets, parks, greenways and recreation within available resources using staff, contracts and other services. (*Strategic Goals #1 - #8*)
- Manage and pursue available grant, donation, and other funding opportunities to support various operational issues, activities and special projects (e.g. train project, skate park, etc.) (*Strategic Goal #1*)
- Represent the City of DuPont in various ongoing regional stakeholder groups and forums that benefit the community (e.g., JBLM growth, Point Defiance Bypass Project, regional traffic, etc.) (*Strategic Goal #3*)
- Provide for maintenance and stewardship of City parks, greenways, and open spaces using combinations of in-house staffing, contract and other services and volunteer programs. (*Strategic Goals #5 and #6*)
- Manage increases in service needs as development of infrastructure, parklands, etc. occurs. (*Strategic Goals #1 and #2*)

- Continue implementation of plans, programs and code revision steps to ensure compliance with the NPDES Municipal Stormwater Permit and Water System standards and requirements. *(Strategic Goals #7 and #8)*
- Continue implementation of routine water system maintenance programs, projects for water system interconnection for El Rancho Madrona, and completion of Water System Plan update. *(Strategic Goals #1 and #2)*
- Complete updates to City's GIS databases and Public Works Standards (water, stormwater, and streets), implement and complete planned utility projects (catch basin vactoring, etc.) *(Strategic Goals #7 and #8)*
- Implement Community Center facility improvements (flooring, paint, etc.) that will enhance community identity and pride and that support ongoing recreational programs and activities. *(Strategic Goals #4 and #6)*
- Continue to promote activities and annual events and enhance revenue-generating programs. *(Strategic Goals #4 and #6)*
- Continue to collaborate with other city departments, local businesses, developers, stakeholder groups, and city groups and agencies to promote and enhance a strong regional City identity. *(Strategic Goal #4)*

## KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Maximum Water Conservation.	The ratio of water production to water billed should be as close to one (1.0) as possible.	Below AWWA standard of 15% unaccounted for water in excess of billed water.
All water samples meet or exceed state and federal requirements.	American Water Works Association Standards for potable water.	100% of water samples shall meet or exceed state and federal water quality standards.
A level of maintenance for City parks and greenways that is visually appealing.	Weekly mowing, monthly weeding and edging, seasonal herbicide spraying, annual trimming of trees.	80% citizen satisfaction with the appearance of parks and greenways.
Response to waterline breaks will be timely and problems quickly resolved.	Response to emergencies within 30 minutes.	Time for customers without water shall not exceed 20 minutes per year on average.
Traffic signs and signals will always be functional and maintained in good condition.	Immediate response to reports on signs or signals that would create a hazardous condition.	Initial response within 30 minutes to reports of hazardous conditions.
Roads and sidewalks will be maintained in good condition.	No potholes, severe trip hazards, or excessive wear areas left unaddressed or unrepaired.	Initial response within 24 hours (or next business day) to reports of hazardous conditions.

# Public Works Department Organizational Chart



**Public Works Director** – Plan, organize, direct, and evaluate the activities of the PW department including construction, maintenance, and testing of the streets, water and stormwater infrastructure, distribution, and treatment, vehicle and facility maintenance and repair. Performs a variety of professional and complex administrative, supervisory, and technical work.

**Public Works Supervisor** – Oversees the operations, repairs, maintenance, and standards of the water system, storm water utility, street and right of way systems, and City parks and facilities. Assists Community Development Dept. with plan review and inspection for new development. This position determines daily operation procedures, assigns, supervises, and evaluates PW maintenance personnel under the direction of the PW Director.

**Maint Worker III** – Provides the lead role in operation and quality of City’s water system, maintenance and repair of the telemetry controlled right of way & parks irrigation system. Responsible for inspection, testing, servicing, and maintenance of mechanical, pneumatic, radio, telephone, and electrical controls for water distribution, irrigation, production and related equipment.

**Maint Worker II** – Performs a full range of duties assigned in the task of maintenance functions, operates a variety of equipment in the operation, construction, repair, maintenance, and replacement of City streets, storm drainage and water facilities, City buildings and park systems.

**Maint Worker I** – Performs a variety of unskilled or semi-skilled maintenance work and operates a variety of equipment in the construction, operation, repair, maintenance, and replacement of City streets, storm drainage and water facilities, City buildings, and park systems.

**Events & Recreation Coordinator** – Part-time position responsible for planning, organizing, implementing, administering, coordinating, and evaluating community events and recreation programs and services. Acts as a liaison to the Park Agency and to various community and regional groups.

**Museum Manager** – Part-time contractor provides leadership and direction for the DuPont Historical Museum and the volunteers that help operate the museum.

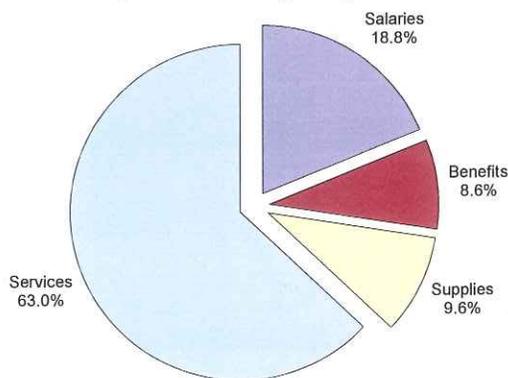
City of DuPont  
2011 Program Expenditure Budget

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

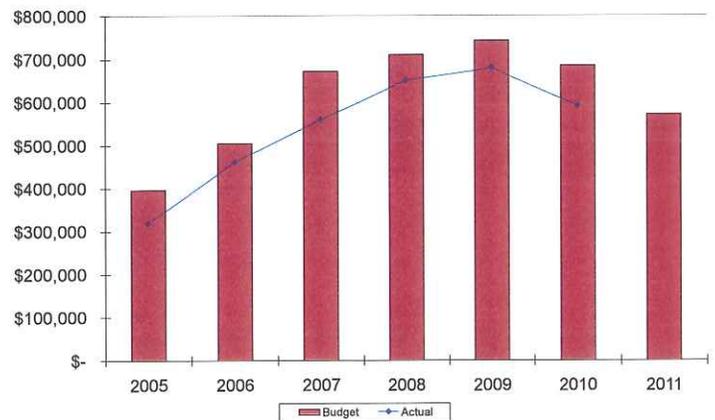
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 141,819	\$ 125,969	\$ 144,432	\$ 125,768	\$ 124,759	\$ 104,252
12.00 Overtime	3,352	2,027	4,936	4,936	1,816	3,494
21.00 Personnel Benefits	62,646	55,363	70,985	58,800	57,023	47,034
26.00 Uniform Cleaning	4,561	1,486	2,500	2,500	986	1,600
27.00 Uniforms	157	-	700	700	-	700
<b>Total Salary, Wages and Benefits</b>	<b>\$ 212,535</b>	<b>\$ 184,845</b>	<b>\$ 223,553</b>	<b>\$ 192,704</b>	<b>\$ 184,584</b>	<b>\$ 157,080</b>
31.00 Office Supplies	\$ 100	\$ -	\$ 150	\$ 150	\$ -	\$ 150
32.00 Gas, Oil & Fuel	4,150	3,142	4,000	5,500	3,811	4,500
33.00 Operating Supplies	28,116	17,564	30,000	44,500	30,424	33,000
35.00 Small Tools & Equipment	3,455	5,336	5,500	7,000	2,289	7,000
36.00 Repair Materials & Supplies	4,015	5,429	12,000	12,000	4,641	10,000
41.00 Professional Services	245,204	262,852	282,663	250,618	232,986	198,934
42.00 Communications	5,772	7,319	8,050	8,050	8,347	10,050
43.00 Travel and Subsistence	1,114	531	1,700	1,700	16	1,700
44.00 Advertising	122	150	900	900	126	900
45.00 Operating Rental & Leases	10,918	5,960	7,200	7,200	5,204	7,200
46.00 AWC-RMSA Insurance	16,148	18,662	24,918	24,918	24,918	22,676
47.00 Utilities	86,006	116,002	99,800	102,800	84,795	84,235
48.00 Repair & Maintenance	6,313	24,184	32,000	20,500	7,167	24,500
49.00 Misc/Conf/Training/Printing/Dues	3,147	1,394	5,350	5,350	517	5,400
51.00 Intergovernmental Services	-	334	100	100	-	100
<b>Total Other Expenditures</b>	<b>\$ 414,580</b>	<b>\$ 468,859</b>	<b>\$ 514,331</b>	<b>\$ 491,286</b>	<b>\$ 405,242</b>	<b>\$ 410,345</b>
64.00 Machinery and Equipment	\$ 1,825	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	19,878	24,186	-	-	-	4,336
<b>Total Capital Outlay</b>	<b>\$ 21,703</b>	<b>\$ 24,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,336</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 648,818</b>	<b>\$ 677,890</b>	<b>\$ 737,884</b>	<b>\$ 683,990</b>	<b>\$ 589,826</b>	<b>\$ 571,761</b>

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

2011 Community Events, Parks, Museum, Facilities & Greenways Budget



Budget vs. Actual Expenditures



City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: RECREATION &amp; COMMUNITY EVENTS</b>						
001-012-573-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 32,001	\$ 34,289	\$ 31,358	\$ 31,358	\$ 32,006	\$ 22,435
12.00 Overtime	330	240	485	485	587	500
21.00 Personnel Benefits	18,431	19,677	18,787	18,787	18,700	14,387
27.00 Uniforms	-	-	100	100	-	100
<b>Total Salary, Wages and Benefits</b>	<b>\$ 50,762</b>	<b>\$ 54,206</b>	<b>\$ 50,730</b>	<b>\$ 50,730</b>	<b>\$ 51,293</b>	<b>\$ 37,422</b>
31.00 Office Supplies	\$ 41	\$ -	\$ 50	\$ 50	\$ -	\$ 50
33.00 Operating Supplies	13,617	3,661	6,000	18,000	18,800	11,000
35.00 Small Tools & Equipment	314	-	500	500	141	500
41.00 Professional Services	8,004	11,360	15,500	45,000	43,131	40,000
42.01 Communications - Other	2,227	1,673	1,500	1,500	536	800
42.02 Communications - Postage	115	-	400	400	-	400
43.00 Travel and Subsistence	697	203	500	500	-	500
44.00 Advertising	122	-	500	500	-	500
45.00 Operating Rental & Leases	5,566	3,626	4,000	4,000	3,087	4,000
46.00 AWC-RMSA Insurance	780	1,174	1,511	1,511	1,511	1,748
49.00 Miscellaneous	95	195	200	200	5	200
49.01 Conference/School/Training	580	289	750	750	-	750
49.02 Printing/Binding	1,291	15	500	500	167	500
49.03 Professional Dues & Subscriptions	196	196	250	250	-	250
<b>Total Other Expenditures</b>	<b>\$ 33,645</b>	<b>\$ 22,392</b>	<b>\$ 32,161</b>	<b>\$ 73,661</b>	<b>\$ 67,378</b>	<b>\$ 61,198</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 84,407</b>	<b>\$ 76,598</b>	<b>\$ 82,891</b>	<b>\$ 124,391</b>	<b>\$ 118,672</b>	<b>\$ 98,620</b>

- 11.00 Part-Time Events & Recreation Coordinator (19 hrs/week)
- 33.00 Community programs, special events and activities supplies
- 35.00 Tools & equipment for programs and activities
- 41.00 Contracted (fee for service) programs, instructors, entertainers, etc.
- 43.01 Travel costs associated with staff training and meetings
- 45.00 Program and event equipment rentals (sani-can rentals, etc)
- 49.01 WA Recreation & Parks Association Conference; misc training
- 49.02 Banners, flyers, brochures
- 49.03 WA Recreation & Parks Association dues

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: PARKS						
001-012-575-10						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 59,494	\$ 47,440	\$ 62,767	\$ 51,471	\$ 50,654	\$ 43,604
12.00 Overtime	1,555	947	2,500	2,500	662	1,624
21.00 Personnel Benefits	23,793	18,522	29,821	22,446	21,328	17,467
26.00 Uniform Cleaning	2,827	743	1,500	1,500	493	800
27.00 Uniforms	157	-	300	300	-	300
<b>Total Salary, Wages and Benefits</b>	<b>\$ 87,826</b>	<b>\$ 67,652</b>	<b>\$ 96,888</b>	<b>\$ 78,217</b>	<b>\$ 73,137</b>	<b>\$ 63,795</b>
31.00 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32.00 Gas, Oil & Fuel	4,150	3,142	4,000	5,500	3,811	4,500
33.00 Operating Supplies	6,748	7,680	10,000	12,500	8,931	12,000
35.00 Small Tools & Equipment	1,336	2,247	2,000	3,500	941	3,500
36.00 Repair & Maintenance Supplies	1,034	2,317	4,000	4,000	1,978	4,000
41.00 Professional Services	78,116	93,567	104,000	59,635	53,795	32,000
42.00 Communications	323	480	500	500	899	1,200
43.00 Travel and Subsistence	376	267	1,000	1,000	16	1,000
44.00 Advertising	-	150	150	150	126	150
45.00 Operating Rental & Leases	4,693	1,753	2,500	2,500	1,608	2,500
46.00 AWC-RMSA Insurance	5,404	6,186	4,093	4,093	4,093	3,571
47.00 Utilities	17,846	23,858	22,000	22,500	20,167	25,000
48.00 Repair & Maintenance	3,855	22,984	16,500	3,500	4,207	3,500
48.02 Maintenance- Vehicles	600	45	500	2,000	1,038	2,000
49.00 Miscellaneous	-	-	-	-	37	-
49.01 Conference/School/Training	755	518	2,700	2,700	63	2,700
49.02 Printing/Binding	-	-	100	100	-	100
49.03 Professional Dues & Subscriptions	175	160	400	400	166	400
<b>Total Other Expenditures</b>	<b>\$ 125,411</b>	<b>\$ 165,354</b>	<b>\$ 174,443</b>	<b>\$ 124,578</b>	<b>\$ 101,876</b>	<b>\$ 98,121</b>
64.00 Machinery and Equipment	\$ 1,825	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	13,029	13,612	-	-	-	2,659
<b>Total Capital Outlay</b>	<b>\$ 14,854</b>	<b>\$ 13,612</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,659</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 228,091</b>	<b>\$ 246,618</b>	<b>\$ 271,331</b>	<b>\$ 202,795</b>	<b>\$ 175,013</b>	<b>\$ 164,575</b>

- 11.00 PW Director (5%); PW Supervisor (5%); Maintenance Workers III (12%); Maintenance Workers II (40%); 20% of temporary seasonal workers
- 32.00 Fuel for vehicles and equipment
- 33.00 Topsoil, bark, grass seed, fertilizer, fencing supplies, "Dogi Pot" station supplies, garbage receptacle & restroom supplies
- 35.00 Lawn mower equipment, small tools
- 36.00 Repair supplies for parks facilities (paint, plumbing, electrical, etc)
- 41.00 Tru-Green contract for Powderworks Park maintenance; miscellaneous engineering/other services
- 42.00 Modem lines for Maxicom irrigation system
- 43.00 Travel costs associated with staff training and meetings
- 45.00 Portable sanitary facilities at Sellers Park; tool and equipment rental
- 47.00 Power, water & refuse disposal
- 48.00 Repair & maintenance of mowers, park equipment and park facilities
- 49.01 Pacific NW Resource Management School; training seminars & certifications
- 49.03 State Association Dues (WRPA, WWRC)

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: MUSEUM</b>						
001-013-575-30						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
31.00 Office Supplies	\$ 16	\$ -	\$ 50	\$ 50	\$ -	\$ 50
33.00 Operating Supplies	520	509	1,000	1,000	390	1,000
35.00 Small Tools & Equipment	595	535	500	500	468	500
36.00 Building Repair Materials	478	-	-	-	-	-
41.00 Professional Services	25,873	33,106	28,163	28,163	26,772	22,934
42.00 Communications	539	533	600	600	547	650
42.01 Communications - Other	535	649	750	750	870	800
43.00 Travel and Subsistence	41	61	200	200	-	200
44.00 Advertising	-	-	250	250	-	250
45.00 Operating Rental & Leases	659	542	700	700	509	700
46.00 AWC-RMSA Insurance	1,499	1,942	2,489	2,489	2,489	1,510
47.00 Utilities	1,991	2,748	2,000	4,500	4,454	4,650
49.00 Miscellaneous	-	-	-	-	-	-
49.01 Conference/School/Training	35	-	250	250	-	250
49.02 Printing/Binding	-	21	200	200	-	200
<b>Total Other Expenditures</b>	<b>\$ 32,781</b>	<b>\$ 40,646</b>	<b>\$ 37,152</b>	<b>\$ 39,652</b>	<b>\$ 36,498</b>	<b>\$ 33,694</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,781</b>	<b>\$ 40,646</b>	<b>\$ 37,152</b>	<b>\$ 39,652</b>	<b>\$ 36,498</b>	<b>\$ 33,694</b>

- 33.00 Archival supplies, storage boxes, paper
- 35.00 Shelving; display racks
- 41.00 Museum Manager contract (23 hours/week); pest control services
- 43.00 Mileage reimbursement
- 44.00 Museum events and lecture series
- 45.00 Fence rental for train
- 47.00 Utilities for Museum
- 49.01 Grant writing courses; training seminars
- 49.02 Photo enlargements for exhibits

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: FACILITIES</b>						
001-014-518-10						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 50,324	\$ 44,240	\$ 50,307	\$ 42,939	\$ 42,099	\$ 38,213
12.00 Overtime	1,467	840	1,951	1,951	567	1,370
21.00 Personnel Benefits	20,422	17,163	22,377	17,567	16,995	15,180
26.00 Uniform Cleaning	1,734	743	1,000	1,000	493	800
27.00 Uniforms	-	-	300	300	-	300
<b>Total Salary, Wages and Benefits</b>	<b>\$ 73,947</b>	<b>\$ 62,986</b>	<b>\$ 75,935</b>	<b>\$ 63,757</b>	<b>\$ 60,154</b>	<b>\$ 55,863</b>
31.00 Office Supplies	\$ 43	\$ -	\$ 50	\$ 50	\$ -	\$ 50
33.00 Operating Supplies	4,544	3,919	8,000	8,000	1,925	6,000
35.00 Small Tools & Equipment	663	1,874	2,000	2,000	674	2,000
36.00 Building Repair Materials	1,638	916	3,000	3,000	496	3,000
41.00 Professional Services	16,625	18,392	20,000	20,000	17,463	19,000
42.00 Communications	-	-	-	-	1,257	800
42.01 Communications - Other	508	1,759	1,500	1,500	2,685	2,600
45.00 Operating Rental & Leases	-	39	-	-	-	-
46.00 AWC-RMSA Insurance	6,603	7,319	15,056	15,056	15,056	13,901
47.00 Utilities	7,891	31,067	25,800	25,800	40,239	23,085
48.00 Repair & Maintenance	661	1,107	5,000	5,000	1,922	9,000
49.00 Miscellaneous	20	-	-	-	35	50
51.00 Intergovernmental Services	-	334	100	100	-	100
<b>Total Other Expenditures</b>	<b>\$ 39,196</b>	<b>\$ 66,726</b>	<b>\$ 80,506</b>	<b>\$ 80,506</b>	<b>\$ 81,751</b>	<b>\$ 79,586</b>
91.00 Equipment Replacement	\$ 922	\$ 3,389	\$ -	\$ -	\$ -	\$ 340
<b>Total Capital Outlay</b>	<b>\$ 922</b>	<b>\$ 3,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,065</b>	<b>\$ 133,101</b>	<b>\$ 156,441</b>	<b>\$ 144,263</b>	<b>\$ 141,904</b>	<b>\$ 135,789</b>

11.00 PW Director (5%); PW Supervisor (5%); Maintenance Worker III (8%); Maintenance Workers II (35%); 20% of temporary seasonal workers

33.00 Paper products & operating supplies for City buildings

35.00 Padlocks, door locks, exit lights, small tools, keys

36.00 Repair supplies for City facilities - paint, plumbing, electrical

41.00 Facilities and City Hall custodial services; fire alarm monitoring; mat cleaning

42.00 PW facility phones

42.01 Cable services for City facilities

47.00 Utilities for facilities

48.00 Repairs and maintenance to City facilities; HVAC service contract for Civic Center facilities

51.00 Pressure vessel permits (Labor & Industries inspection/permitting)

City of DuPont  
2011 Program Expenditure Budget

<b>PROGRAM: GREENWAYS</b>						
001-015-542-70						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
33.00 Operating Supplies	\$ 2,687	\$ 1,795	\$ 5,000	\$ 5,000	\$ 379	\$ 3,000
35.00 Small Tools & Equipment	547	680	500	500	65	500
36.00 Building Repair Materials	865	2,196	5,000	5,000	2,167	3,000
41.00 Professional Services	116,586	106,427	115,000	97,820	91,825	85,000
42.00 Communications	1,387	2,166	2,500	2,500	1,553	2,500
42.01 Communications - Other	138	59	300	300	-	300
46.00 AWC-RMSA Insurance	1,862	2,041	1,769	1,769	1,769	1,946
47.00 Utilities	58,278	58,329	50,000	50,000	19,935	31,500
48.00 Repair & Maintenance	1,197	48	10,000	10,000	-	10,000
49.00 Miscellaneous	-	-	-	-	-	-
49.01 Conference/School/Training	-	-	-	-	45	-
<b>Total Other Expenditures</b>	<b>\$ 183,547</b>	<b>\$ 173,741</b>	<b>\$ 190,069</b>	<b>\$ 172,889</b>	<b>\$ 117,739</b>	<b>\$ 137,746</b>
91.00 Equipment Replacement	\$ 5,927	\$ 7,185	\$ -	\$ -	\$ -	\$ 1,336
<b>Total Capital Outlay</b>	<b>\$ 5,927</b>	<b>\$ 7,185</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,336</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 189,474</b>	<b>\$ 180,926</b>	<b>\$ 190,069</b>	<b>\$ 172,889</b>	<b>\$ 117,739</b>	<b>\$ 139,082</b>

- 33.00 Herbicides, fertilizer
- 36.00 Station controllers, valve & head replacements, replacement & repair parts for irrigation
- 41.00 Tree services - removal, grinding; Tru-Green contract for greenways maintenance; misc. engineering/other services
- 42.00 Modem line charges for Maxicom irrigation system
- 47.00 Water & electric utilities
- 48.00 Repair and maintenance of Maxicom irrigation system (one controller is \$10,000)

## NON-DEPARTMENTAL DEPARTMENT

### DESCRIPTION

General government expenditures that are not associated with a specific department are accounted for in the non-departmental department. Prior to 2007, these expenditures were included in individual department budgets.

The following types of expenditures are recorded in the non-departmental department:

**Legislative** – The Pierce County Auditor's Office charges the City for voter registration and maintenance, and election services fees.

**Judicial** – The City contracts for municipal court services through Pierce County.

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

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

**Central Services** – Property taxes and assessments on City property.

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

**Detention/Corrections** – The City contracts with Pierce County for jail services.

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

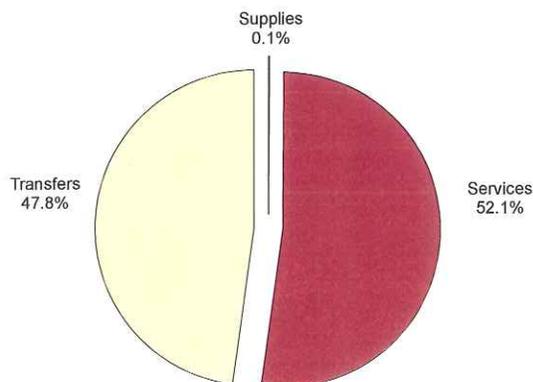
**Other Financing Uses** – Transfers of general government resources to other funds.

City of DuPont  
2011 Program Expenditure Budget

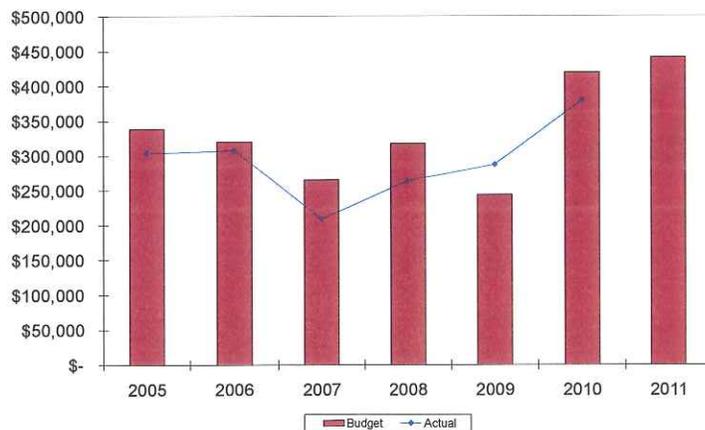
PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES 001-099							
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted	
33.00 Operating Supplies - Animal Licensing	70	74	100	100	68	100	
33.00 Operating Supplies-Safety/Wellness Prog.	-	-	-	-	-	500	
41.00 Prof Svcs - Flu Vaccinations	400	905	450	450	572	1,000	
41.00 Prof Svcs - Citywide Employee Trng	-	-	-	-	-	900	
41.00 Prof Svcs - Workers Comp Retro Pgm	2,387	2,552	2,730	2,730	2,646	2,700	
44.00 Legal Advertising & Postings	3,095	2,639	3,000	3,000	3,225	3,000	
49.00 Miscellaneous	-	33,627	-	-	6,926	-	
49.03 Professional Dues & Subscriptions	18,490	19,521	25,025	25,025	16,115	20,000	
49.04 Recording Fees	989	457	1,000	1,000	458	1,000	
51.00 Intergov. Svcs. - Liquor Taxes/Profits	1,619	1,760	2,000	2,000	1,904	2,000	
51.00 Intergov. Svcs. - Election Fees	803	42,127	5,000	5,000	-	10,700	
51.00 Intergov. Svcs. - Voter Maint. Fees	8,702	9,956	10,000	10,000	8,014	9,000	
51.00 Intergov. Svcs. - Court Services	58,467	122,419	131,000	122,419	122,419	132,213	
51.00 Intergov. Svcs. - Jail Services	857	2,268	5,000	5,000	1,736	5,000	
51.00 Intergov. Svcs. - Animal Control	15,912	47,276	41,000	41,000	30,074	41,000	
53.00 Taxes & Assessments	1,244	1,364	1,500	1,500	(2,436)	1,500	
<b>Total Other Expenditures</b>	<b>\$ 113,035</b>	<b>\$ 286,945</b>	<b>\$ 227,805</b>	<b>\$ 219,224</b>	<b>\$ 191,722</b>	<b>\$ 230,613</b>	
64.00 Capital Equipment - War Memorial	-	-	-	20,000	23,031	-	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 23,031</b>	<b>\$ -</b>	
99.00 Transfer-Out - Fire Hydrant Maint Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,050	
99.00 Transfer-Out - Street Fund	150,000	-	180,000	180,000	165,000	185,000	
<b>Other Financing Uses</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 165,000</b>	<b>\$ 211,050</b>	
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 263,035</b>	<b>\$ 286,945</b>	<b>\$ 407,805</b>	<b>\$ 419,224</b>	<b>\$ 379,753</b>	<b>\$ 441,663</b>	
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$ 263,035</b>	<b>\$ 286,945</b>	<b>\$ 407,805</b>	<b>\$ 419,224</b>	<b>\$ 379,753</b>	<b>\$ 441,663</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

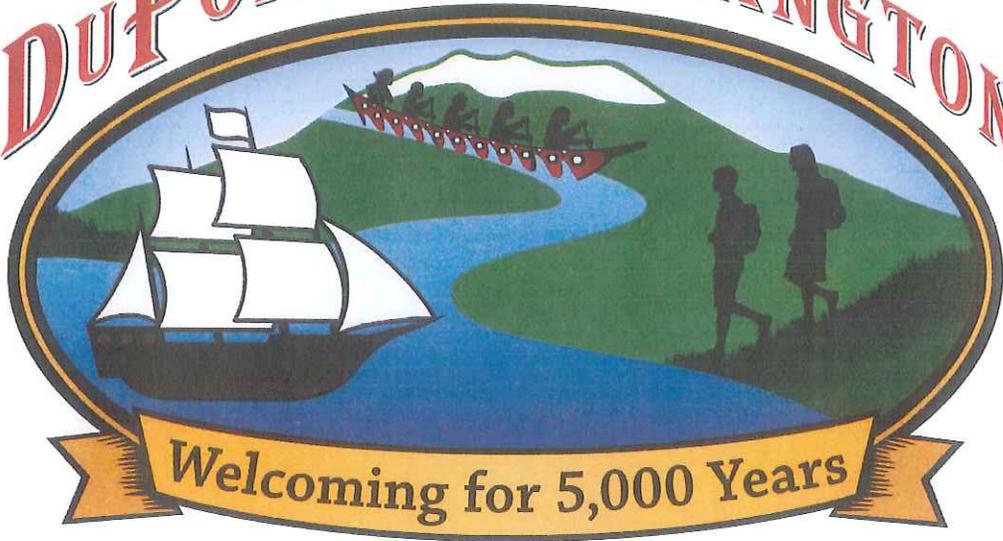
2011 Non-Departmental Budget



Budget vs. Actual Expenditures



# DUPONT • WASHINGTON



Welcoming for 5,000 Years

# Fund Budgets

## SPECIAL REVENUE FUNDS

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

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

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

A Tourism Board was established in 2009 to implement the tourism action plan to promote DuPont as a tourist destination city. A part-time contract Visitor Readiness Coordinator also assists in implementing the tourism action plan.

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).

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE							
101-020-542-90							
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted	
11.00 Salaries and Wages	\$ 87,606	\$ 95,843	\$ 99,831	\$ 99,831	\$ 99,194	\$ 94,816	
12.00 Overtime	1,759	1,288	2,387	2,387	999	2,299	
21.00 Personnel Benefits	31,290	34,164	38,320	38,320	35,637	36,350	
26.00 Uniform Cleaning	673	743	1,800	1,800	493	800	
27.00 Uniforms	327	83	500	500	106	500	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 121,655</b>	<b>\$ 132,121</b>	<b>\$ 142,838</b>	<b>\$ 142,838</b>	<b>\$ 136,429</b>	<b>\$ 134,765</b>	
31.00 Office Supplies	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50	
32.00 Gas, Oil & Fuel	4,462	3,142	4,000	4,000	3,811	4,000	
33.00 Operating Supplies	7,191	4,138	6,000	3,000	4,649	5,000	
35.00 Small Tools & Equipment	2,109	4,040	5,000	5,000	1,732	4,000	
36.00 Building Materials & Supplies	1,335	1,166	2,000	2,000	3,580	3,000	
41.00 Professional Services	10,437	20,365	15,000	5,000	2,694	5,000	
42.00 Communications	-	-	-	-	44	-	
42.01 Communications - Other	18	38	100	100	43	100	
43.00 Travel and Subsistence	58	57	100	100	-	100	
44.00 Advertising	-	-	-	-	-	-	
45.00 Operating Rental & Leases	709	750	3,000	3,000	938	1,500	
46.00 AWC-RMSA Insurance	13,123	14,501	9,541	9,541	9,541	9,800	
47.00 Utilities	127,156	139,868	143,000	143,000	147,346	151,000	
48.00 Repair & Maintenance	26,358	13,787	30,000	30,000	27,515	35,000	
48.02 Maintenance - Vehicles	2,080	2,985	2,500	2,500	615	2,500	
49.01 Conference/School/Training	185	650	1,000	1,000	200	1,000	
49.02 Printing/Binding	-	-	100	100	-	100	
49.03 Professional Dues & Subscriptions	70	45	500	500	-	300	
<b>Total Other Expenditures</b>	<b>\$ 195,291</b>	<b>\$ 205,532</b>	<b>\$ 221,891</b>	<b>\$ 208,891</b>	<b>\$ 202,708</b>	<b>\$ 222,450</b>	
64.00 Machinery and Equipment	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ -	
91.00 Equipment Replacement	10,883	10,149	3,199	3,199	3,199	2,383	
<b>Total Capital Outlay</b>	<b>\$ 11,304</b>	<b>\$ 10,149</b>	<b>\$ 3,199</b>	<b>\$ 3,199</b>	<b>\$ 3,199</b>	<b>\$ 2,383</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 328,250</b>	<b>\$ 347,802</b>	<b>\$ 367,928</b>	<b>\$ 354,928</b>	<b>\$ 342,337</b>	<b>\$ 359,598</b>	
<b>Ending Fund Balance</b>	<b>\$ 17,688</b>	<b>\$ 14,347</b>	<b>\$ 11,469</b>	<b>\$ 12,888</b>	<b>\$ 3,615</b>	<b>\$ 15,591</b>	
<b>STREET FUND TOTAL</b>	<b>\$ 345,938</b>	<b>\$ 362,149</b>	<b>\$ 379,397</b>	<b>\$ 367,816</b>	<b>\$ 345,951</b>	<b>\$ 375,189</b>	

- 11.00 City Administrator (10%); Finance Director (10%); Finance Specialist (5%); Clerical Assistant (10%); PW Director (15%); PW Supervisor (15%); Maintenance Workers II (65%); 20% of temporary seasonal workers
- 33.00 Ice melt, safety supplies, sign brackets
- 35.00 Barricades, street signs, hand tools
- 36.00 Asphalt, surface material, gravel, repair parts
- 41.00 Street sweeping; engineering
- 45.00 Tool and equipment rental
- 47.00 Utilities and street lights
- 48.00 Signal maintenance; asphalt repair, striping; equipment repair
- 49.01 Training and seminar registration
- 49.02 Street standards, brochures
- 49.03 National and state association dues

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

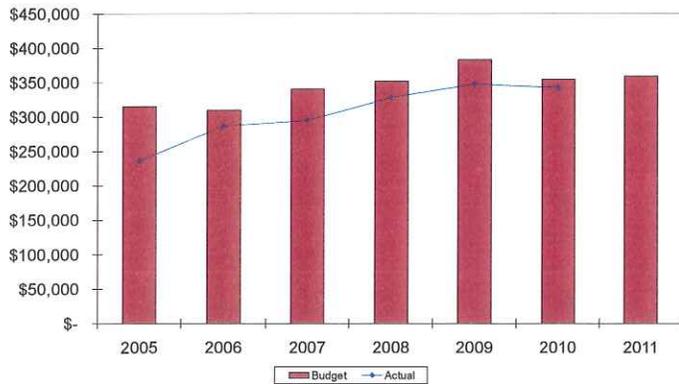
City of DuPont  
2011 Program Expenditure Budget

PROGRAM: STREET DEPRECIATION 102-020-597-00						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
41.00 Professional Services	\$ 1,075	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Expenditures</b>	\$ 1,075	\$ -	\$ -	\$ -	\$ -	\$ -
63.00 Capital Improvements	\$ -	\$ 12,304	\$ -	\$ 15,000	\$ 14,102	\$ 17,000
<b>Total Capital Outlay</b>	\$ -	\$ 12,304	\$ -	\$ 15,000	\$ 14,102	\$ 17,000
93.00 Transfer-Out -Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 1,075	\$ 12,304	\$ -	\$ 15,000	\$ 14,102	\$ 17,000
<b>Ending Fund Balance</b>	\$ 365,752	\$ 469,645	\$ 541,563	\$ 535,750	\$ 542,637	\$ 594,108
<b>STREET DEPRECIATION FUND TOTAL</b>	\$ 366,827	\$ 481,949	\$ 541,563	\$ 550,750	\$ 556,739	\$ 611,108

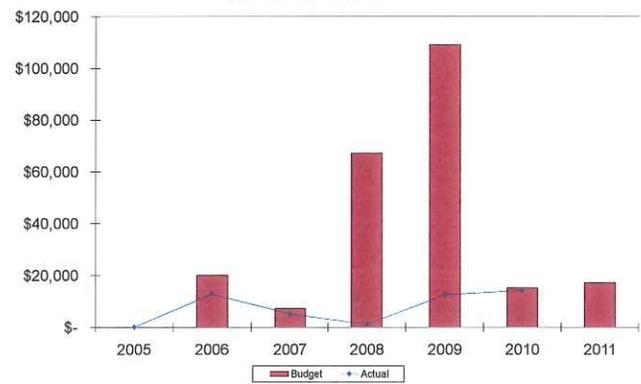
63.00 Pavement management - crack sealing

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.

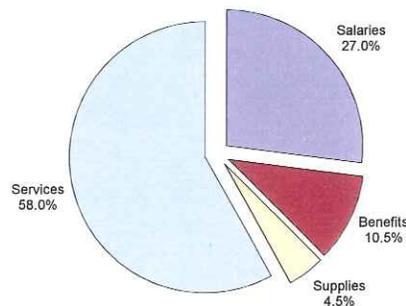
Budget vs. Actual Expenditures  
Street Fund



Budget vs. Actual Expenditures  
Street Depreciation Fund



2011 Street Fund Budget



City of DuPont  
2011 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND						
103-000-573-90						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ -	\$ -	\$ 2,861	\$ 7,000	\$ 7,138	\$ 7,478
12.00 Overtime	-	-	-	-	197	-
21.00 Personnel Benefits	-	-	1,860	4,500	4,622	4,796
<b>Total Salary, Wages and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,721</b>	<b>\$ 11,500</b>	<b>\$ 11,957</b>	<b>\$ 12,274</b>
31.00 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33.00 Operating Supplies	168	679	500	500	3,079	10,500
35.00 Small Tools & Equipment	754	979	-	1,500	7,790	8,250
41.00 Professional Services	7,751	31,921	35,750	30,000	21,585	62,482
42.01 Communications - Other	-	418	500	500	463	500
42.02 Communications - Postage	-	673	300	300	168	500
43.00 Travel & Subsistence	-	69	-	-	135	-
44.00 Advertising	4,193	7,906	14,600	14,600	10,523	20,000
45.00 Equipment Rental	-	-	-	-	-	1,000
49.00 Miscellaneous	1,000	5	1,000	1,000	1	-
49.01 Conference/School/Training	-	90	-	-	75	-
49.02 Printing/Binding	185	13,054	10,000	12,000	10,669	11,500
49.03 Professional Dues & Subscriptions	13,259	16,578	16,600	16,600	11,809	16,600
51.00 Intergovernmental Services	455	455	-	455	455	-
<b>Total Other Expenditures</b>	<b>\$ 27,765</b>	<b>\$ 72,827</b>	<b>\$ 79,250</b>	<b>\$ 77,455</b>	<b>\$ 66,753</b>	<b>\$ 131,332</b>
62.00 Buildings & Structures	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
63.00 Capital Improvements	-	-	10,000	10,000	1,059	14,500
64.00 Machinery and Equipment	-	-	2,000	2,000	1,267	15,800
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 2,327</b>	<b>\$ 30,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,765</b>	<b>\$ 72,827</b>	<b>\$ 96,471</b>	<b>\$ 101,455</b>	<b>\$ 81,036</b>	<b>\$ 173,906</b>
<b>Ending Fund Balances</b>						
Historic Sites Development Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,525
Unreserved/Undesignated	210,695	230,382	-	237,027	237,229	100,000
<b>Ending Fund Balance</b>	<b>\$ 210,695</b>	<b>\$ 230,382</b>	<b>\$ 254,182</b>	<b>\$ 237,027</b>	<b>\$ 237,229</b>	<b>\$ 127,525</b>
<b>HOTEL/MOTEL TAX FUND TOTAL</b>	<b>\$ 238,460</b>	<b>\$ 303,209</b>	<b>\$ 350,653</b>	<b>\$ 338,482</b>	<b>\$ 318,266</b>	<b>\$ 301,431</b>

- 11.00 Event Coordinator (25%)
- 33.00 Event supplies, gift bags, golf event supplies
- 35.00 Tents, tables, brackets and traps
- 41.00 Visitor Readiness Coordinator contract (\$26,520); Museum Manager (25%); website host; arborist; photographer, special events; graphic artist; native plant identification; architectural drawings for Interpretive Center
- 44.00 TRCVB; Certified Product Distribution; Golf events; Museum TRCVB; 1843 Nisqually Event; Corvette car show; and other advertising
- 49.02 DuPont Brochures, trail maps, press kits, event cards & other printed materials
- 49.03 RCC Programming (Rainier Media Center); Chamber of Commerce dues; TRCVB & Economic Development Board dues
- 63.00 Trail signage and markers; Heritage Orchard signs; video up-link return line
- 64.00 Display racks; restroom facility

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

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

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

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

A lodging tax advisory committee provides recommendations to the City Council on the use of these funds.

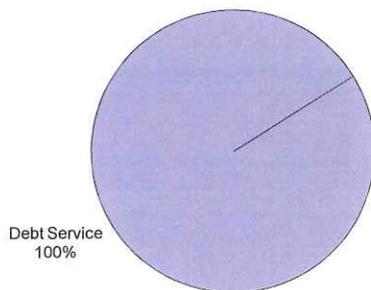
**City of DuPont  
2011 Program Expenditure Budget**

<b>PROGRAM: PUBLIC SAFETY MITIGATION FUND</b>						
104-000-522-20						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
33.00 Operating Supplies	\$ 3,320	\$ -	\$ -	\$ -	\$ -	\$ -
35.00 Small Tools & Equipment - Fire	37,176	7,177	-	-	-	-
41.00 Professional Services	-	1,696	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 40,496</b>	<b>\$ 8,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
64.00 Machinery and Equipment - Fire	\$ 29,239	\$ 177,865	\$ -	\$ 15,040	\$ 15,040	\$ -
<b>Total Capital Outlay</b>	<b>\$ 29,239</b>	<b>\$ 177,865</b>	<b>\$ -</b>	<b>\$ 15,040</b>	<b>\$ 15,040</b>	<b>\$ -</b>
71.00 Debt Svc Principal - Civic Center	-	26,750	14,000	14,000	14,000	14,500
83.00 Debt Svc Interest - Civic Center	-	5,432	49,484	49,484	49,484	49,064
<b>Total Other Expenditures</b>	<b>\$ -</b>	<b>\$ 32,182</b>	<b>\$ 63,484</b>	<b>\$ 63,484</b>	<b>\$ 63,484</b>	<b>\$ 63,564</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 69,735</b>	<b>\$ 218,920</b>	<b>\$ 63,484</b>	<b>\$ 78,524</b>	<b>\$ 78,524</b>	<b>\$ 63,564</b>
<b>Ending Fund Balance</b>	<b>\$ 543,306</b>	<b>\$ 411,825</b>	<b>\$ 717,644</b>	<b>\$ 418,997</b>	<b>\$ 432,037</b>	<b>\$ 643,495</b>
<b>PUBLIC SAFETY MITIGATION TOTAL</b>	<b>\$ 613,041</b>	<b>\$ 630,745</b>	<b>\$ 781,128</b>	<b>\$ 497,521</b>	<b>\$ 510,561</b>	<b>\$ 707,059</b>

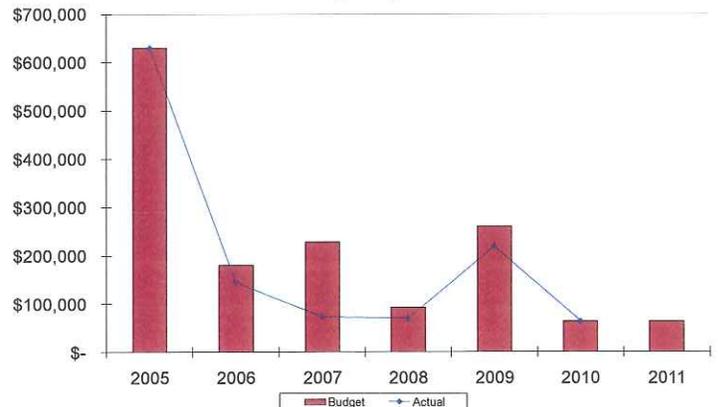
The Public Safety Mitigation Fund is a special revenue fund which was established for the sole purpose of receiving payments that mitigate a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency response services are 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.

**2011 Public Safety Mitigation Fund Budget**



**Budget vs. Actual Expenditures  
Public Safety Mitigation Fund**

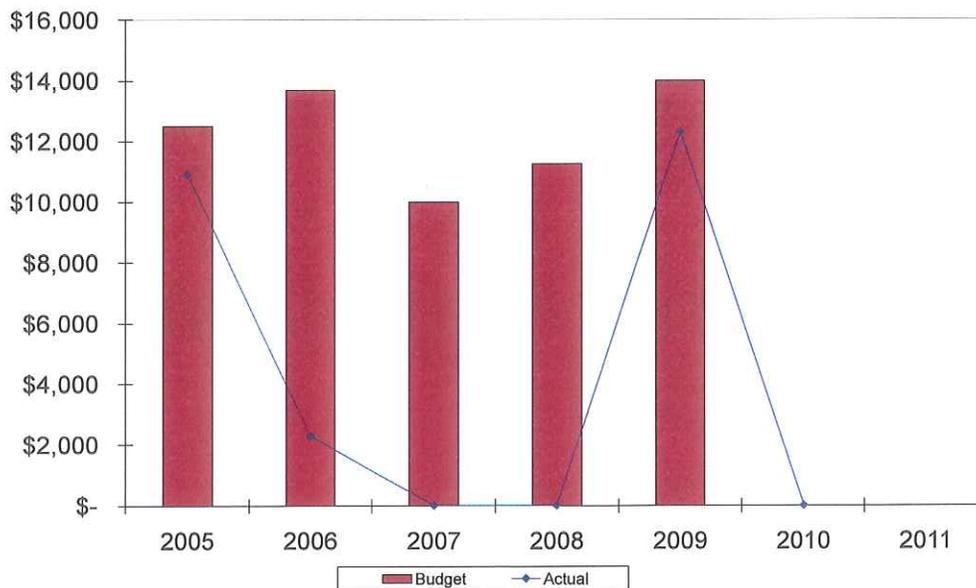


City of DuPont  
2011 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND 105-000-518-10						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
64.00 Machinery and Equipment	\$ -	\$ 12,290	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	\$ -	\$ 12,290	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 12,290	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 15,168	\$ 2,913	\$ 2,693	\$ 2,942	\$ 2,920	\$ 2,928
<b>TECHNOLOGY FUND TOTAL</b>	\$ 15,168	\$ 15,203	\$ 2,693	\$ 2,942	\$ 2,920	\$ 2,928

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

**Budget vs. Actual Expenditures  
Technology Fund**

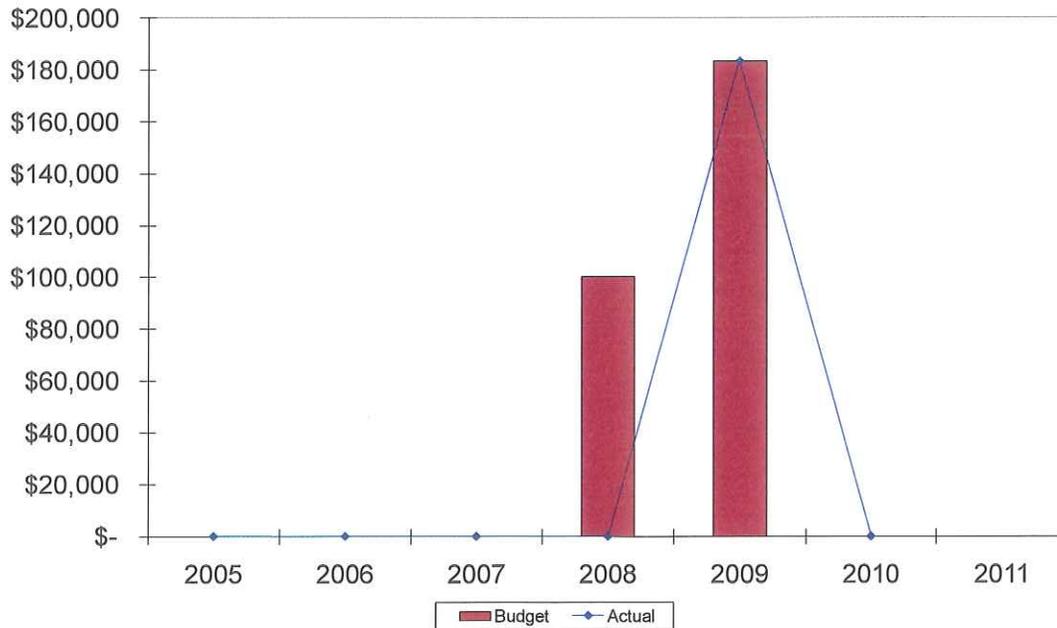


City of DuPont  
2011 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND 107-000-597-00						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
93.00 Transfer-Out -Street Fund	\$ -	\$ 183,500	\$ -	\$ -	\$ -	\$ -
Operating Transfers	\$ -	\$ 183,500	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 183,500	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 809,916	\$ 631,007	\$ 636,766	\$ 636,307	\$ 632,680	\$ 634,547
<b>GLACIER NW FUND TOTAL</b>	<b>\$ 809,916</b>	<b>\$ 814,507</b>	<b>\$ 636,766</b>	<b>\$ 636,307</b>	<b>\$ 632,680</b>	<b>\$ 634,547</b>

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

Budget vs. Actual Expenditures  
Glacier NW Settlement Fund



## 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 Local Option Capital Asset Lending Program (LOCAL) through the Washington State Treasurer’s Office for the purchase of a tractor backhoe. The 1992 General Obligation Bond was paid off in 2009.

The **Local Improvement District (LID) Fund** accounts for the accumulation and expenditure of monies obtained from local improvement district assessments. The LID was established in 1992 to help finance the infrastructure construction through the City’s new development. The assessments are levied over a twenty year period. The City redeemed the LID bonds early, with the final payment in 2006.

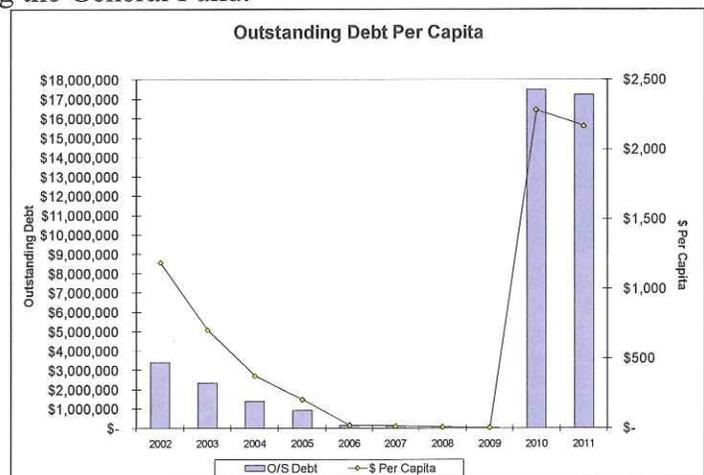
### Municipal Debt Capacity

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 \$15.6 million as of January 1, 2010.

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 does not currently have any outstanding councilmanic (non-voted) or voted general obligation debt. These bonds are direct obligations of the City and pledged by its full faith and credit. Principal and interest are paid from debt service funds. Debt service for voted bond issues is funded with special property tax levies. The City issued \$18 million in Certificates of Participation for payment of the Civic Center project. Principal and interest for these are paid from several funds, excluding the General Fund.

Year	O/S Debt	\$ Per Capita
2002	\$ 3,400,000	\$ 1,191
2003	\$ 2,330,000	\$ 707
2004	\$ 1,385,000	\$ 376
2005	\$ 910,000	\$ 206
2006	\$ 120,000	\$ 22
2007	\$ 95,000	\$ 14
2008	\$ 65,000	\$ 9
2009	\$ 35,000	\$ 5
2010	\$ 17,490,236	\$ 2,286
2011	\$ 17,203,761	\$ 2,169



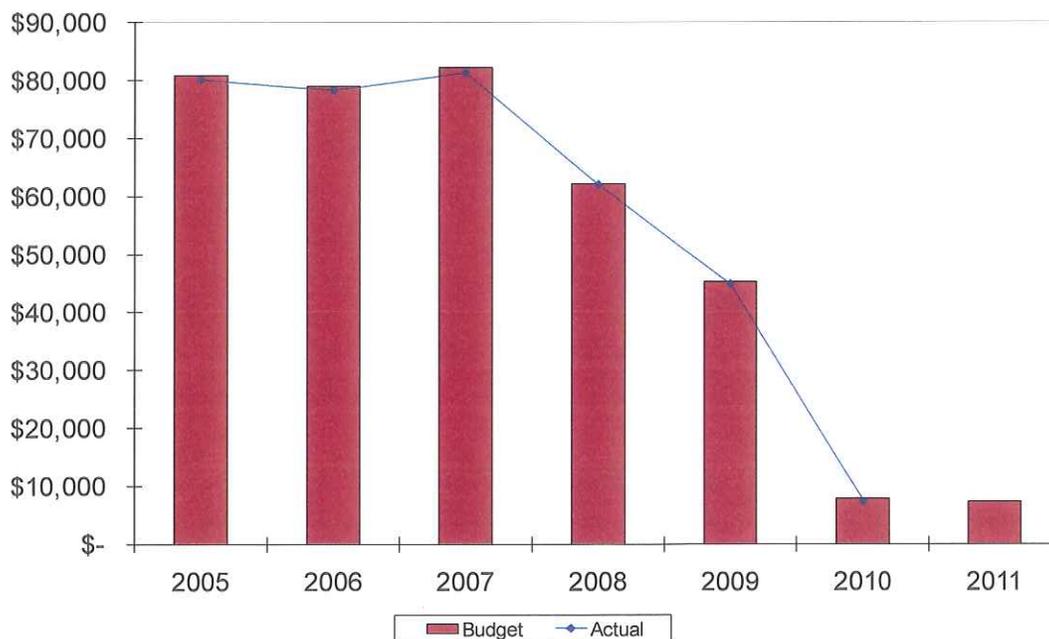
City of DuPont  
2011 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS 202-000-591						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
49.00 Miscellaneous	\$ 370	\$ -	\$ 500	\$ 500	\$ -	\$ -
<b>Total Other Expenditures</b>	<b>\$ 370</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>
71.00 UTGO - Principal Payment	\$ 30,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -
71.00 LOCAL - Principal Payment	25,139	6,219	6,475	6,475	6,475	6,742
83.00 UTGO - Interest Payment	4,810	2,590	-	-	-	-
83.00 LOCAL - Interest Payment	1,624	1,016	760	760	760	493
<b>Other Operating Uses</b>	<b>\$ 61,573</b>	<b>\$ 44,825</b>	<b>\$ 7,235</b>	<b>\$ 7,235</b>	<b>\$ 7,235</b>	<b>\$ 7,235</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,943</b>	<b>\$ 44,825</b>	<b>\$ 7,735</b>	<b>\$ 7,735</b>	<b>\$ 7,235</b>	<b>\$ 7,235</b>
<b>Ending Fund Balance</b>	<b>\$ 9,758</b>	<b>\$ 10,293</b>	<b>\$ 9,459</b>	<b>\$ 9,943</b>	<b>\$ 10,320</b>	<b>\$ 10,347</b>
<b>DEBT SVC FUND TOTAL</b>	<b>\$ 71,701</b>	<b>\$ 55,118</b>	<b>\$ 17,194</b>	<b>\$ 17,678</b>	<b>\$ 17,555</b>	<b>\$ 17,582</b>

The Unlimited Tax General Obligation (UTGO) bonds were issued in 1992 to help build/remodel the City Hall/Community Center facility. UTGO bonds of the City are backed by the full faith and credit of the City. These bonds were paid off in 2009.

The payment schedule was set when the bond issue was approved by the voters. Payments were made twice a year, in June and December, and because of this, the revenues received in this account are invested in the Local Government Investment Pool until payment is made. The interest earnings are used to offset the amount of tax revenue needed for bond payments. The tax revenues for the UTGO bonds were collected through the excess tax levy. The final year of the excess tax levy was 2009.

Budget vs. Actual Expenditures



City of DuPont  
2011 Program Expenditure Budget

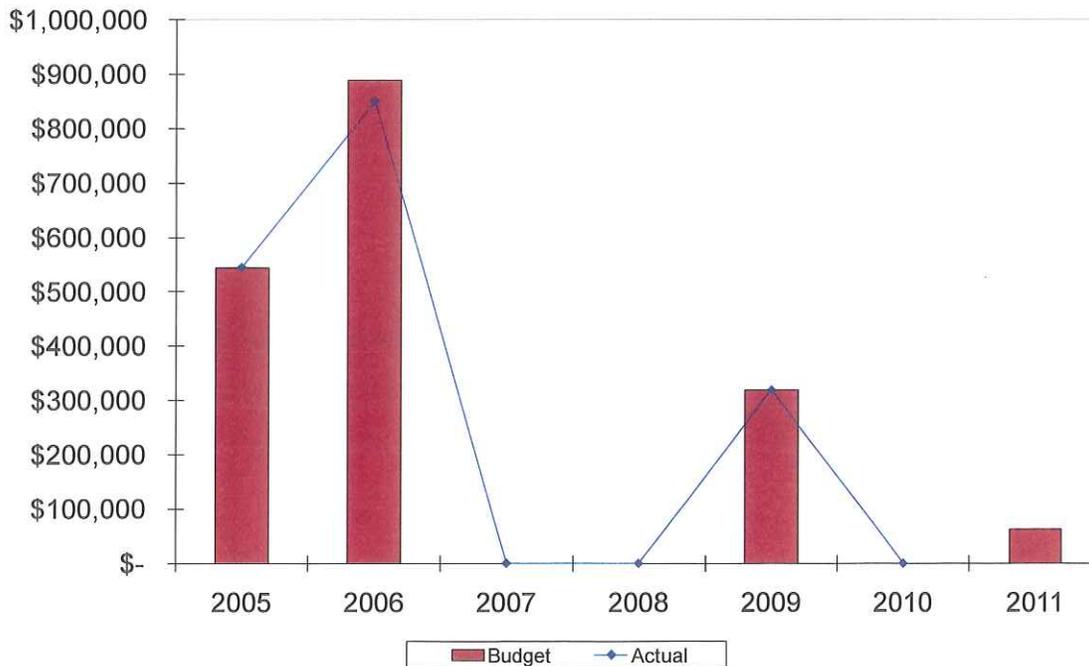
PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND 203-000-591-39						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
93.00 Transfer-Out - General Fund	\$ -	\$ 318,288	\$ -	\$ -	\$ -	\$ 12,046
93.00 Transfer-Out - Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Operating Transfers</b>	\$ -	\$ 318,288	\$ -	\$ -	\$ -	\$ 62,046
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 318,288	\$ -	\$ -	\$ -	\$ 62,046
<b>Ending Fund Balance</b>	\$ 461,678	\$ 230,750	\$ 314,372	\$ 314,002	\$ 311,442	\$ 325,459
<b>LID FUND TOTAL</b>	\$ 461,678	\$ 549,038	\$ 314,372	\$ 314,002	\$ 311,442	\$ 387,505

The Local Improvement District (LID) was established in 1992 to help finance the infrastructure construction throughout the City's new development. The City issued bonds for the LID, which is repaid by the assessments levied against the developers/owners of the benefited properties. The assessments are levied over a twenty year period. Payments received from the yearly assessment receipts are used to redeem the LID bonds.

LID bond redemption is determined each year based on revenue receipts. The interest payment is determined based on the amount of outstanding bonds as of September of each year.

It is the City's policy to use funds received from any early payoffs on outstanding assessments to call in bonds early. Per this policy, the City redeemed the LID bonds early, with the final payment occurring in 2006.

Budget vs. Actual Expenditures



## **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 2011 capital budget is down from the 2010 budget which is reflective of the continued decrease in Real Estate Excise Tax revenue.

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.

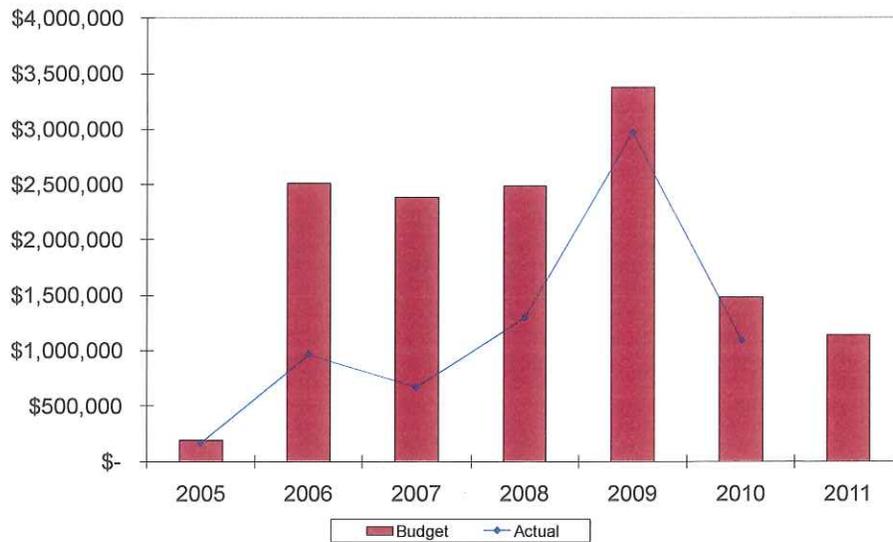
## General Capital Improvements

The City of DuPont does not currently plan capital improvements in a formal Capital Improvement Program (CIP) due to the lack of available resources to fund recurring or non-recurring projects. As needs arise and funds are made available, capital improvement projects are budgeted in the Capital Projects Fund. Listed below are the projects budgeted for 2011.

### GENERAL GOVERNMENT PROJECTS

Project Title	Funding Source	2011 Budget	Add'l Annual Maintenance & Operations
<b>GENERAL GOVERNMENT</b>			
Community Center Improvements	Available cash from LID Fund	50,000	0
<b>Total General Government</b>		<u>50,000</u>	<u>0</u>
<b>TOTAL GENERAL GOVERNMENT CAPITAL PROJECTS</b>		<b>50,000</b>	<b>0</b>

**Budget vs. Actual Expenditures  
Capital Projects Fund**



City of DuPont  
2011 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND						
301-000-59						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
49.00 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 452	\$ 500
<b>Total Other Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 452	\$ 500
61.00 Land Acquisition	\$ -	\$ -		\$ 2,220	\$ 3,570	-
62.00 Buildings & Structures - Civic Center	1,191,371	1,736,438	-	13,562	-	-
62.00 Park Projects & Skate Park	19,622	146	350,000	350,000	2,734	-
62.00 Community Center Improvements	-	-	-	17,000	15,747	50,000
63.00 Capital Improvements - Traffic Islands	41,576	-	-	-	-	-
63.00 Capital Improvements - Train Project	-	108,930	25,000	36,806	-	-
63.00 Capital Improvements - Facilities	3,993	6,827	-	-	-	-
64.00 Capital Outlay	4,813	4,140	-	-	3,144	-
<b>Total Capital Outlay</b>	\$ 1,261,375	\$ 1,856,481	\$ 375,000	\$ 419,588	\$ 25,194	\$ 50,000
71.00 Debt Svc Principal - Civic Center	\$ -	\$ 428,000	\$ 224,000	\$ 224,000	\$ 224,000	\$ 232,000
79.00 LID Principal - Historic Sites	2,970	27,764	20,868	25,518	25,518	42,227
82.00 LID Interest - Historic Sites	-	14,771	13,297	16,270	16,270	24,665
83.00 Debt Svc Interest - Civic Center	-	590,025	791,739	791,739	791,740	785,020
99.00 Transfer Out - Debt Service Fund	26,763	7,235	7,235	7,235	7,235	7,235
00.00 Retainage Payable	-	35,087	-	-	-	-
<b>Other Financing Uses</b>	\$ 29,733	\$ 1,102,882	\$ 1,057,139	\$ 1,064,762	\$ 1,064,762	\$ 1,091,147
<b>TOTAL EXPENDITURES</b>	\$ 1,291,108	\$ 2,959,363	\$ 1,432,139	\$ 1,484,350	\$ 1,090,408	\$ 1,141,647
<b>Ending Fund Balance</b>	\$ 2,669,977	\$ 873,304	\$ 248,261	\$ 119,954	\$ 232,904	\$ 206,252
<b>CAPITAL PROJECTS FUND TOTAL</b>	\$ 3,961,085	\$ 3,832,667	\$ 1,680,400	\$ 1,604,304	\$ 1,323,313	\$ 1,347,898

- 49.00 Debt service administration fee
- 71.00 Debt Service Payment - Civic Center
- 79.00 Debt Service Payment - Historic Sites LID
- 82.00 LID Interest - Historic Sites
- 83.00 Debt Service Interest - Civic Center
- 99.00 Transfer to Debt Service Fund for LOCAL payments

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

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

## PROPRIETARY FUNDS

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

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

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

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

## ENTERPRISE FUNDS

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

The **Sewer Fund** was used to provide services, construction and maintenance of the City's sewer system in the Historic Village. Effective July 1, 2008 the City transferred the Historic Village sewer system to Pierce County. This fund was closed out to the General Fund as of December 31, 2010 and is shown in the 2011 Budget for historical purposes only.

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.

### Utility Capital Improvements

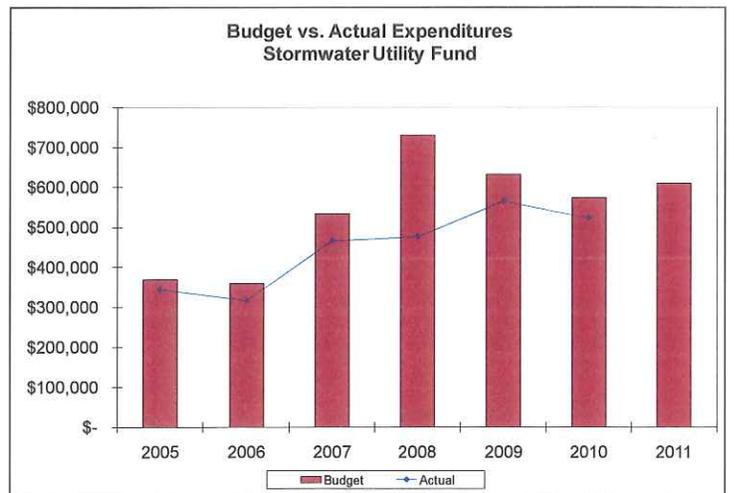
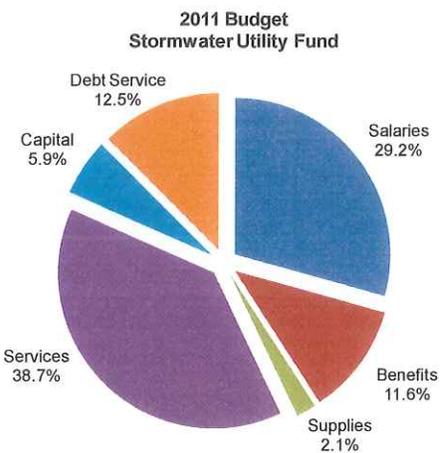
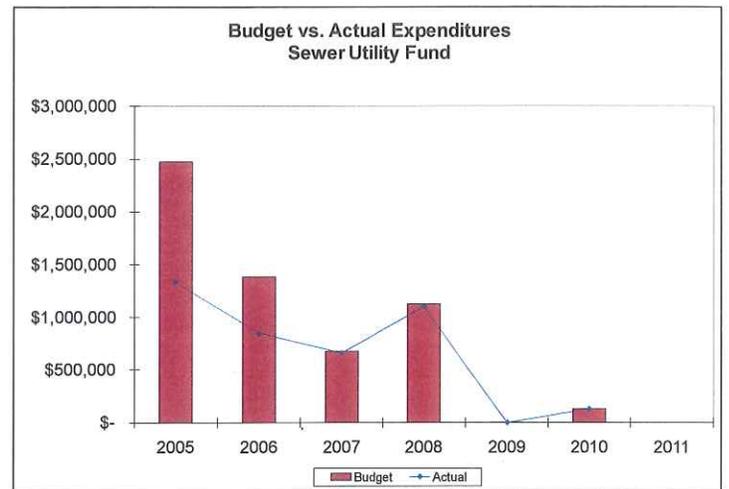
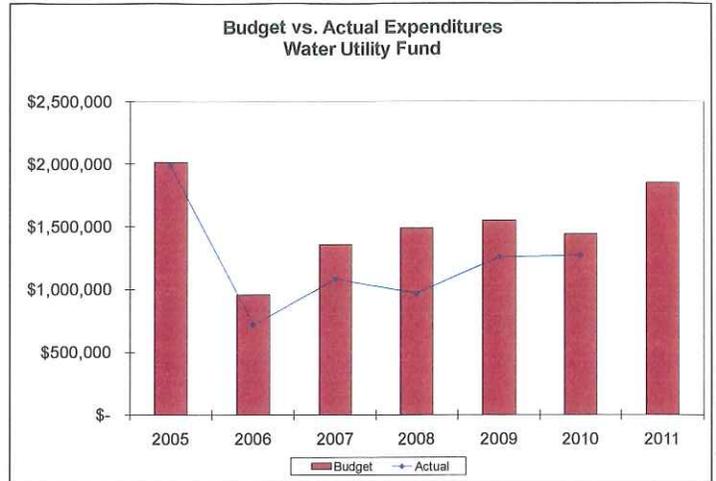
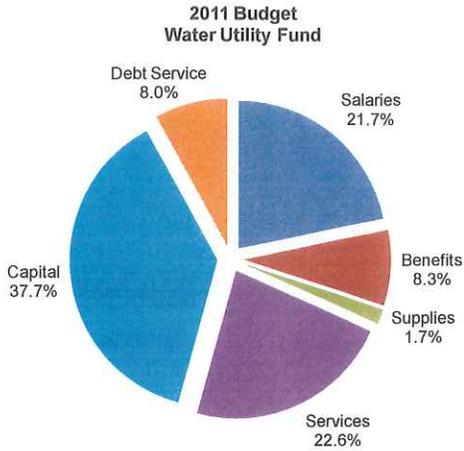
The City of DuPont does not currently plan utility capital improvements in a formal Capital Improvement Program (CIP) due to the lack of available resources to fund recurring or non-recurring projects. As needs arise and funds are made available, utility capital improvement projects are budgeted in the Water Utility Fund and the Stormwater Utility Fund. Listed below are the projects budgeted for 2011 in the Water and Stormwater Utility funds.

#### WATER CAPITAL PROJECTS

Project Title	Funding Source	2011 Budget	Add'l Annual Maintenance & Operations
<b>WATER UTILITY</b>			
Bell Hill Facilities Pump Controls	Rates/Reserves	130,000	0
Telemetry Upgrades	Rates/Reserves	28,000	0
Valve Replacement	Rates/Reserves	24,000	0
El Rancho Madrona System Improvements	Rates/Reserves	456,500	0
<b>Total Water</b>		<b>638,500</b>	<b>0</b>
<b>TOTAL WATER CAPITAL PROJECTS</b>		<b>638,500</b>	<b>0</b>

#### STORMWATER CAPITAL PROJECTS

Project Title	Funding Source	2011 Budget	Add'l Annual Maintenance & Operations
<b>STORMWATER UTILITY</b>			
Edmond Village Pump Repair/Electrical Upgrade	Rates/Reserves	36,000	0
<b>Total Stormwater</b>		<b>36,000</b>	<b>0</b>
<b>TOTAL STORMWATER CAPITAL PROJECTS</b>		<b>36,000</b>	<b>0</b>



City of DuPont  
2011 Program Expenditure Budget

PROGRAM: WATER UTILITY 401-025-534-50						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
11.00 Salaries and Wages	\$ 341,956	\$ 384,779	\$ 385,172	\$ 385,172	\$ 394,478	\$ 390,707
12.00 Overtime	7,749	4,601	11,326	11,326	4,228	11,892
21.00 Personnel Benefits	122,052	137,307	146,399	146,399	143,024	151,923
26.00 Uniform Cleaning	1,771	743	1,500	1,500	493	800
27.00 Uniforms	381	633	700	700	593	700
<b>Total Salary, Wages and Benefits</b>	<b>\$ 473,909</b>	<b>\$ 528,063</b>	<b>\$ 545,097</b>	<b>\$ 545,097</b>	<b>\$ 542,817</b>	<b>\$ 556,022</b>
31.00 Office Supplies	\$ 308	\$ 202	\$ 500	\$ 500	\$ 83	\$ 500
32.00 Gas, Oil & Fuel	9,326	8,052	11,000	11,000	8,612	11,000
33.00 Operating Supplies	11,699	16,045	15,000	15,000	11,521	15,000
35.00 Small Tools & Equipment	3,382	1,439	2,500	2,500	2,054	2,500
36.00 Building Repair Materials	1,542	2,219	1,500	1,500	2,617	2,000
41.00 Professional Services	23,761	38,202	95,000	127,500	78,862	25,500
41.01 Professional Svcs - reimbursable	3,946	348	500	500	148	500
42.00 Communications	7,188	6,530	6,000	6,000	3,433	3,000
42.01 Communications - Other	3,047	4,178	4,000	4,000	3,556	4,850
42.02 Communications - Postage	14	5,629	4,500	4,500	5,659	6,000
43.00 Travel and Subsistence	291	485	1,200	1,200	120	1,200
44.00 Advertising	307	69	300	300	-	300
45.00 Operating Rental & Leases	1,125	233	500	500	-	500
46.00 AWC-RMSA Insurance	20,260	23,327	28,512	28,512	28,515	31,219
47.00 Utilities	123,365	128,734	132,500	132,500	122,267	140,850
48.00 Repair & Maintenance	17,688	13,495	13,000	13,000	7,065	13,000
48.01 Maintenance - Software	3,244	4,732	4,500	4,500	5,815	6,145
48.02 Maintenance - Vehicles	4,228	9,055	4,000	4,000	2,074	4,000
49.00 Miscellaneous	88	6,212	100	100	7,528	100
49.01 Conference/School/Training	1,090	1,779	3,000	3,000	1,681	3,000
49.02 Printing/Binding	76	999	1,800	1,800	944	1,800
49.03 Professional Dues & Subscriptions	9,074	8,118	9,000	9,000	8,474	9,000
51.00 Intergovernmental Services	570	459	-	-	1,206	1,000
53.00 Utility Tax	126,038	129,479	149,250	149,250	146,828	149,250
<b>Total Other Expenditures</b>	<b>\$ 371,657</b>	<b>\$ 410,020</b>	<b>\$ 488,162</b>	<b>\$ 520,662</b>	<b>\$ 449,061</b>	<b>\$ 432,214</b>
63.00 Capital Improvements	\$ 28,609	\$ 39,785	\$ 100,000	\$ 148,000	\$ 41,183	\$ 638,500
64.00 Machinery and Equipment	45,434	49,347	66,400	66,400	46,391	60,000
71.00 Debt Svc Principal - Civic Center	-	48,150	25,200	25,200	25,200	26,100
78.00 Principal - Public Works Trust Fund Loan	31,445	31,445	31,445	31,445	31,445	31,445
83.00 Interest - Public Works Trust Fund Loan	3,773	3,459	3,144	3,144	3,144	2,830
83.00 Debt Svc Interest - Civic Center	-	97,823	89,071	89,071	89,071	88,315
91.00 Equipment Replacement	11,077	12,656	12,632	12,632	12,632	17,174
00.00 Utility Deposit Refunds	-	30,287	-	-	29,516	-
00.00 Retainage Payable	-	7,985	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 120,338</b>	<b>\$ 320,937</b>	<b>\$ 327,892</b>	<b>\$ 375,892</b>	<b>\$ 278,581</b>	<b>\$ 864,364</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 965,904</b>	<b>\$ 1,259,020</b>	<b>\$ 1,361,151</b>	<b>\$ 1,441,651</b>	<b>\$ 1,270,459</b>	<b>\$ 1,852,600</b>
<b>Ending Fund Balance</b>	<b>\$ 2,266,113</b>	<b>\$ 2,272,697</b>	<b>\$ 2,220,605</b>	<b>\$ 2,162,456</b>	<b>\$ 2,217,111</b>	<b>\$ 1,624,488</b>
<b>WATER UTILITY FUND TOTAL</b>	<b>\$ 3,232,017</b>	<b>\$ 3,531,717</b>	<b>\$ 3,581,756</b>	<b>\$ 3,604,107</b>	<b>\$ 3,487,571</b>	<b>\$ 3,477,088</b>

11.00 City Administrator (15%); Finance Director (35%); Finance Specialists (55%); Utility Billing Clerk (50%); Clerical Assistant (20%);  
PW Director (35%); PW Supervisor (57%); Maintenance Worker III (95%); Maintenance Worker III (80%); Maintenance Worker II (47%);  
Maintenance Worker II (38%); Maintenance Worker II (33%); Maintenance Worker II (32%); 20% of temporary seasonal workers

33.00 Cross connection supplies, treatment chemicals, safety supplies

35.00 Signs, pipe cutting equipment, hand tools

36.00 Hydrant painting supplies, well repair supplies

41.00 Water testing; excavation notices; engineering services; utility billing service (cost shared with Stormwater Utility)

42.00 Phones, telemetry

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

47.00 Power for pumps and water facilities

48.00 Emergency repairs

48.01 Financial software maintenance; autoread software support; routine IT maintenance; misc maint/upgrades

49.02 Water quality report, informational brochures, door hangers

49.03 Health permit & certification fees; operating permits, water certifications

63.00 Water system improv. (Bell Hill facilities pump controls \$130,000, telemetry upgrade \$28,000, replace valves \$24,000, El Rancho Madrona improv. \$456,500)

64.00 New water meters (\$25,000 new meters, \$35,000 replacement meters)

The City's water utility serves all properties within City limits. The water 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  
2011 Program Expenditure Budget

<b>PROGRAM: SEWER UTILITY</b>						
402-030-535-50						
<b>EXPENDITURES</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Revised</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
11.00 Salaries and Wages	\$ 17,449	\$ -	\$ -	\$ -	\$ -	\$ -
12.00 Overtime	164	-	-	-	-	-
21.00 Personnel Benefits	5,683	-	-	-	-	-
26.00 Uniform Cleaning	884	-	-	-	-	-
<b>Total Salary, Wages and Benefits</b>	<b>\$ 24,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
32.00 Gas, Oil & Fuel	\$ 486	\$ -	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services	1,756	-	-	-	-	-
42.00 Communications	155	-	-	-	-	-
47.00 Utilities	28,435	-	-	-	-	-
48.00 Repair & Maintenance	799	-	-	-	-	-
48.01 Maintenance - Software	340	-	-	-	-	-
51.00 Intergov - Transfer to Pierce County	798,000	-	-	-	-	-
53.00 Utility Tax	7,280	54	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 837,251</b>	<b>\$ 54</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
63.00 Capital Improvements	\$ 95,907	\$ -	\$ -	\$ -	\$ -	\$ -
83.00 Loan Payments	139,227	-	-	-	-	-
91.00 Equipment Replacement	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 235,134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
93.00 Transfer-Out - General Fund	-	-	\$ 127,257	\$ 127,210	\$ 127,302	\$ -
<b>Total Operating Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,257</b>	<b>\$ 127,210</b>	<b>\$ 127,302</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,096,565</b>	<b>\$ 54</b>	<b>\$ 127,257</b>	<b>\$ 127,210</b>	<b>\$ 127,302</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 125,809</b>	<b>\$ 127,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SEWER UTILITY FUND TOTAL</b>	<b>\$ 1,222,374</b>	<b>\$ 127,265</b>	<b>\$ 127,257</b>	<b>\$ 127,210</b>	<b>\$ 127,302</b>	<b>\$ -</b>

The City's sewer system for the Historic Village was transferred to Pierce County in July 2008. The Sewer Fund was closed out to the General Fund in 2010.

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY							
403-035-538-50							
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted	
11.00 Salaries and Wages	\$ 120,298	\$ 163,645	\$ 169,980	\$ 169,980	\$ 178,446	\$ 174,758	
12.00 Overtime	1,860	1,739	3,461	3,461	1,497	3,896	
21.00 Personnel Benefits	40,195	58,427	65,647	65,647	66,201	68,699	
26.00 Uniform Cleaning	1,765	743	1,500	1,500	493	800	
27.00 Uniforms	611	371	1,000	1,000	325	1,000	
<b>Total Salary, Wages and Benefits</b>	<b>\$ 164,729</b>	<b>\$ 224,925</b>	<b>\$ 241,588</b>	<b>\$ 241,588</b>	<b>\$ 246,962</b>	<b>\$ 249,153</b>	
31.00 Office Supplies	\$ 31	\$ -	\$ 50	\$ 50	\$ -	\$ 50	
32.00 Gas, Oil & Fuel	4,150	3,142	4,000	4,000	3,811	4,000	
33.00 Operating Supplies	1,102	791	3,500	3,500	4,437	3,500	
35.00 Small Tools & Equipment	1,636	3,967	2,000	2,000	851	2,000	
36.00 Building Repair Materials	-	1,017	3,000	3,000	202	3,000	
41.00 Professional Services	61,788	111,785	126,500	134,517	82,437	140,000	
42.00 Communications	-	-	-	-	91	80	
42.01 Communications - Other	27	1,195	1,000	1,000	2,846	3,560	
42.02 Communications - Postage	28	2,612	2,100	2,100	2,658	2,400	
43.00 Travel and Subsistence	59	-	500	500	-	500	
44.00 Advertising	-	173	500	500	-	500	
46.00 AWC-RMSA Insurance	4,063	5,723	8,201	8,201	8,201	9,301	
47.00 Utilities	446	609	1,500	1,500	676	2,810	
48.00 Repair & Maintenance	142	38	1,200	1,200	222	1,200	
48.01 Maintenance - Software	686	634	800	800	839	1,265	
48.02 Maintenance - Vehicles	2,230	3,394	1,500	1,500	860	1,500	
49.00 Miscellaneous	-	7	-	-	46	-	
49.01 Conference/School/Training	160	786	1,000	1,000	1,795	1,000	
49.02 Printing/Binding	-	-	750	750	-	750	
49.03 Professional Dues & Subscriptions	2,820	3,531	4,500	4,500	3,813	4,500	
53.00 Utility Tax	36,987	40,394	50,400	50,400	52,383	50,400	
<b>Total Other Expenditures</b>	<b>\$ 116,355</b>	<b>\$ 179,798</b>	<b>\$ 213,001</b>	<b>\$ 221,018</b>	<b>\$ 166,169</b>	<b>\$ 232,316</b>	
63.00 Capital Improvements	\$ 177,506	\$ 55,285	\$ -	\$ 17,000	\$ 14,952	\$ 36,000	
64.00 Machinery and Equipment	421	-	-	-	-	-	
79.00 Debt Svc Principal - Civic Center	-	32,100	16,800	16,800	16,800	17,400	
83.00 Debt Svc Interest - Civic Center	-	44,252	59,381	59,381	59,381	58,877	
91.00 Equipment Replacement	17,235	19,102	18,165	18,165	18,165	16,152	
00.00 Retainage Payable	-	10,663	-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 195,162</b>	<b>\$ 161,402</b>	<b>\$ 94,346</b>	<b>\$ 111,346</b>	<b>\$ 109,298</b>	<b>\$ 128,429</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 476,246</b>	<b>\$ 566,125</b>	<b>\$ 548,935</b>	<b>\$ 573,952</b>	<b>\$ 522,429</b>	<b>\$ 609,898</b>	
<b>Ending Fund Balance</b>	<b>\$ 698,347</b>	<b>\$ 667,261</b>	<b>\$ 626,204</b>	<b>\$ 650,585</b>	<b>\$ 717,880</b>	<b>\$ 865,396</b>	
<b>STORMWATER UTILITY FUND TOTAL</b>	<b>\$ 1,174,593</b>	<b>\$ 1,233,386</b>	<b>\$ 1,175,139</b>	<b>\$ 1,224,537</b>	<b>\$ 1,240,309</b>	<b>\$ 1,475,294</b>	

- 11.00 City Administrator (15%); Finance Director (10%); Finance Specialist (20%); Utility Billing Clerk (30%); Clerical Assistant (15%); PW Director (35%); PW Supervisor (18%); Maintenance Worker III (5%); Maintenance Worker II (25%); Maintenance Worker II (35%); Maintenance Worker II (25%); 20% of temporary seasonal workers
- 32.00 Fuel for sideboom mower, vehicles & equipment
- 33.00 Safety & vehicle supplies, tires, vegetation control supplies
- 35.00 Signs, hand tools
- 36.00 Quarry rock, maintenance/repair supplies for stormwater facilities
- 41.00 Street sweeping, vacator cleaning, TruGreen contract, utility billing service (cost shared with Water Utility), misc. engineering services
- 42.01 Cell phones
- 42.02 Mailing of utility bills (cost shared with Water Utility)
- 43.00 Travel costs associated with staff training and meetings
- 47.00 Edmonds Village Pump Station power; share of Public Works facility buildings
- 48.01 Financial software maintenance contract
- 49.01 Training registration
- 49.02 NPDES - Phase II - stormwater program implementation; educational materials
- 49.03 Western Washington Phase II Municipal Stormwater permit
- 63.00 Edmond Village surfacewater pump repairs and electrical upgrade

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.

City of DuPont  
2011 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND						
501-000-548-78						
EXPENDITURES	2008 Actual	2009 Actual	2010 Adopted	2010 Revised	2010 Actual	2011 Adopted
35.00 Small Tools & Equipment	\$ -	\$ 2,216	\$ -	\$ -	\$ 727	\$ -
<b>Total Other Expenditures</b>	\$ -	\$ 2,216	\$ -	\$ -	\$ 727	\$ -
64.00 Machinery and Equipment - I.T.	\$ 9,455	\$ 16,451	\$ 9,600	\$ 23,571	\$ 11,751	\$ 4,000
64.00 Machinery and Equipment	78,930	141,722	103,825	103,825	93,835	53,500
<b>Total Capital Outlay</b>	\$ 88,385	\$ 158,173	\$ 113,425	\$ 127,396	\$ 105,587	\$ 57,500
<b>TOTAL EXPENDITURES</b>	\$ 88,385	\$ 160,389	\$ 113,425	\$ 127,396	\$ 106,314	\$ 57,500
<b>Ending Fund Balance</b>	\$ 1,465,333	\$ 1,504,173	\$ 1,420,622	\$ 1,419,800	\$ 1,435,778	\$ 1,390,810
<b>TOTAL EXPENDITURES</b>	\$ 1,553,718	\$ 1,664,562	\$ 1,534,047	\$ 1,547,196	\$ 1,542,091	\$ 1,448,310

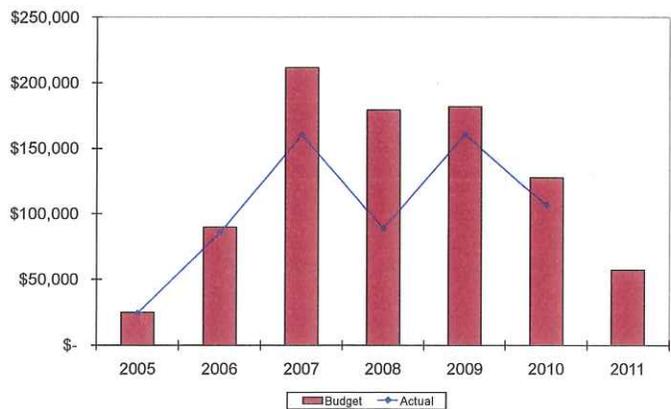
The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other capital equipment. Equipment is originally purchased by a department and "gifted" to the ER&R fund. The equipment is then rented back to the originating department.

An equipment replacement program is a financially prudent way to accumulate funds for future scheduled capital replacements.

Asset replacements in 2011:

Computer	2,000
Computer	2,000
Police Vehicle	34,000
Mower (2)	19,500
<b>Total:</b>	<b>\$ 57,500</b>

Budget vs. Actual Expenditures



# Appendix

## **DuPont Vision Statement**

*The City where you live, work, and play.*

## **DuPont Mission Statement**

*To provide pro-active leadership that is responsive to the current and future residents and businesses of DuPont.*

## **DuPont Values**

- Hometown sense of community.
- Collaborative and proactive communication and decision-making.
  - Citizen participation and volunteerism.
- Natural beauty and rich northwest history.

## CITY OF DUPONT – GENERAL INFORMATION

**GENERAL INFORMATION:**

Date of Incorporation	April 12, 1951
Form of Government	Mayor-Council
Type of Government	Code
Location	Puget Sound
County	Pierce
Land Area	3,755 acres
Rank in Size/State	90
Rank in Size/County	10
Population – Official 2010	7,930
Assessed Valuation (Taxable)	\$1,278,881,240
City Employees	40

**SALES TAX RATE:**

State	6.50
Criminal Justice	0.10
Regional Transit Authority	0.90
City	0.84
Pierce County	0.15
Pierce Transit	0.30
Pierce County Jail	0.10
Regional & Local Parks	0.10
County Public Transportation	0.30
State Administration Fee	<u>0.01</u>
Sales Tax Rate	9.30

**2011 PROPERTY TAX LEVY:**

Regular Levy	\$1,371,863
EMS Levy	<u>\$ 574,086</u>
Total 2011 Property Tax Levy	\$1,945,949

**STATE EXCISE TAX RATE:**

Water Utility	5.029%
Stormwater Utility	1.926%

**2011 PROPERTY TAX RATE:**

DuPont General	1.073
Emergency Medical Services	0.449
Pierce County Rural Library	0.500
Steilacoom School District #1	4.691
State of Washington	2.274
County (General)	1.288
Port of Tacoma	<u>0.182</u>
Total 2011 Property Tax Rate	10.457

**BUSINESS & OCCUPATION TAX RATE:**

Retail & Service Providers	\$ .001
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**HOTEL/MOTEL TAX RATE:** 5.0%

**BUSINESS LICENSE FEE:**

General Business	\$50.00
Home Occupation	\$20.00

**UTILITY TAX RATE:**

Electric, Gas, Telephone,	6.0%
Solid Waste, Stormwater	8.0%
Water	11.0%
Cable Franchise Rate	5.0%

**2011 CITY UTILITY MONTHLY RATE:**

Water	\$19.10 for 1,000 cf + \$1.35 for each add'l 100 cf
Stormwater	\$9.55

**LICENSES & PERMITS ISSUED IN 2010**

General Business Licenses	732
Building Permits	443
Animal Licenses	351

**PARKS & RECREATION:**

Total Acreage	65.65
Number of Parks & Playgrounds	21

**ELECTION & VOTER REGISTRATION:**

Number of Precincts	2
Number of Registered Voters	3,650

**STREETS:**

Total Streets in Miles	67.96
Total Pedestrian Trails in Miles	29.36

FIRE PROTECTION:		WATER UTILITY:	
Fire Rating (effective 2004)	5	Total Water Accounts	3,084
Emergency Vehicles & Apparatus	9	Gallons of Water Pumped	367,495,938
Number of Personnel	11	Water Tanks	3
Fire Engine/Medic Responses - 2010	640	Reservoir Capacity (Gallons)	4,000,000
		Water Mains (Miles)	46.9
POLICE PROTECTION:		STORMWATER UTILITY:	
Number of Police Officers	9	Number of Accounts	2,571
Number of Reserve Officers	1	Lineal Feet of Pipe	151,657
Number of Civilian Personnel	2	Storm Ditches (Feet)	32,444
Total Number of Police Personnel	12	Detention/Retention Ponds	21
Number of Calls for Service*	4,029	(10.82 acres)	
Number of Incident Reports*	762		

*\*Figures represent only 10 months of tracking due to a change in record keeping systems in March 2010.*

**BOARDS, COMMISSIONS AND AGENCIES**

**Planning Agency**

Purpose: The purpose of the Planning Agency is to advise the City Council as requested on all land use, comprehensive planning issues, growth management, and any other items as the City Council may request.

Number of Members: 5 members Appointed by: Mayor

Current Members: Linda Jordan, Chairperson; Tammy Corey, Don Dresser, Jeff Mitchell and Brian Shrader.

Meeting Information: 2<sup>nd</sup> and 4<sup>th</sup> Monday of each month at 7:00 p.m. - City Hall

**Parks Agency**

Purpose: The purpose of the Parks Agency is to provide recommendations for the recreational use and physical development of all designated parks and playgrounds in the City, and other special duties relating thereto and other special events as may be assigned by the Mayor.

Number of Members: 7 members Appointed by: Mayor

Current Members: Linda Cumberbatch, Chairperson; Pauline Saxman, Ruth Egger, Sean Randall, Roy Coffey and Luis Jimenez. (1 Vacancy)

Meeting Information: 1<sup>st</sup> and 3<sup>rd</sup> Monday of each month at 7:00 p.m. – City Hall

**Civil Service Commission**

Purpose: The commission’s duties are with the selection, appointment and employment of firefighters and police officers. This commission is established pursuant to the authority conferred by RCW Chapter 41.08 and 41.12.

Number of Members: 3 members Appointed by: Mayor

Current Members: Ron Laughlin, Chairperson; Darrell Reeck and Jim Semmens.

Meeting Information: 1<sup>st</sup> Wednesday of each month at 6:00 p.m. – City Hall

**DuPont Historical Museum**

Purpose: The DuPont Historical Museum was opened in 1977 to preserve, display, and maintain the history of the Fort Nisqually sites, the Nisqually Methodist Mission site, DuPont Powder Works, DuPont “the Company Town”, and the Weyerhaeuser DuPont project.

Museum Manager: Johanna Jones

Location: 207 Barksdale Avenue  
DuPont, WA 98327

Hours of Operation: Sunday 1-4PM/Wednesday 7-9 PM  
Info: [www.dupontmuseum.com](http://www.dupontmuseum.com)

**DuPont Historical Society**

- Purpose: The society is a Washington State non-profit corporation which is organized for the following purposes:
- To operate the DuPont Historical Museum;
  - To preserve and promote the historical heritage of the area in and around the City of DuPont and to foster an understanding of the local and regional history of South Puget Sound;
  - To engage in other exclusively cultural, educational, literary, scientific, and charitable activities, singly or in combination.
- Number of Members: 11 members
- Current Members: Lee McDonald, President; Ruth Egger, Vice-President; Barbara Jackson, Secretary; Joe Babb, Treasurer; Johanna Jones, Museum Manager; Wes Westby, Dr. Steven Shaffer, Bert Wyant, Jay Bollman, Linda Cumberbatch, and Rebecca Howson.

**Lodging Tax Committee**

- Purpose: This committee was established in 2006 to annually advise the City Council on how to use the City lodging tax revenue for tourism promotion or tourism facility purposes. By state law, at least two members are representatives of businesses required to collect the tax, two members are persons involved in activities authorized to be funded by the tax, and one member is an elected official of the City.
- Number of Members: 6 members Appointed by: Mayor
- Current Members: Larry Ackerman, Deborah Kerner, Mike Davis, Jian Locke, Roger Westman and Larry Wilcox.
- Meeting Information: Convened as needed.

**Tourism Board**

- Purpose: The Tourism Board was established in 2009 for the purpose of promoting the marketing of DuPont as a recreational, historic, and cultural destination.
- Number of Members: 10 members
- Current Members: Jean Sanders, Larry Ackerman, Deborah Kerner, Dawn Masko, Jian Locke, Kathleen Trotter, Larry Wilcox, Lee McDonald, Cara Mitchell and Mike Davis.
- Meeting Information: 1<sup>st</sup> Tuesday of each month at 2 p.m. – City Hall

**Tree Board**

- Purpose: The Tree Board was established in 2008 for the purpose of evaluating and recommending policies to the City for implementing the City's goals to provide for a more robust urban forestry program to protect trees, provide for the safety of residents, and to abate or mitigate problems associated with dangerous trees.
- Number of Members: 5 members Appointed by: Mayor
- Current Members: John Ehrenreich, Kerri McConnell, Micki McNaughton. (2 Vacancies)
- Meeting Information: 1<sup>st</sup> Tuesday of each month at 1 p.m. – City Hall

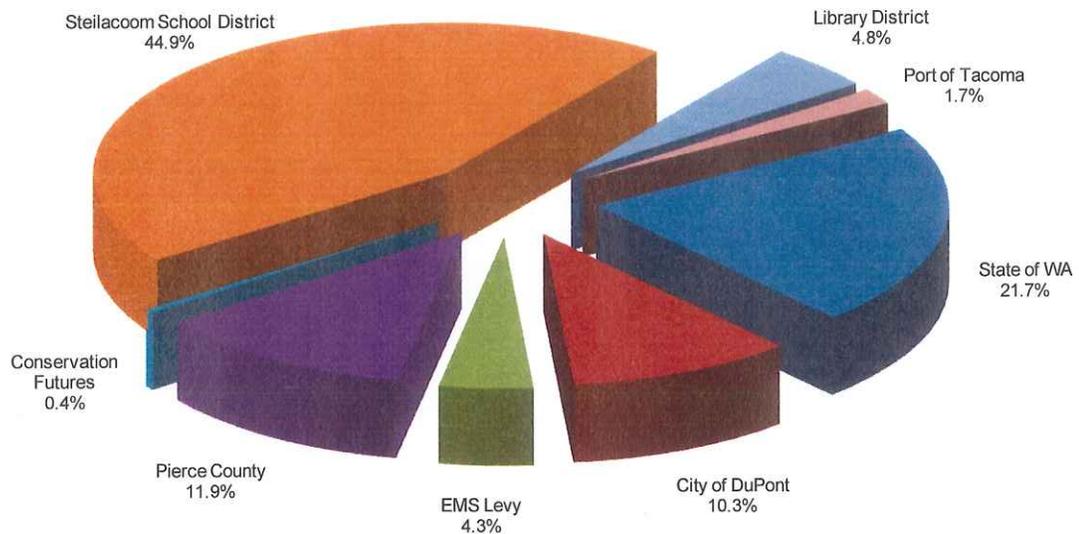
CITY OF DuPONT COMPUTATION OF LEGAL DEBT MARGIN December 31, 2010					
<u>GENERAL DEBT CAPACITY</u>					
<b>Total Taxable Property Value = \$1,278,881,240 <sup>(1)</sup></b>					
Description	General Purposes		Special Purpose		Total Debt Capacity
	Councilmanic (Non-Voted)	Excess Levy (Voted)	Parks & Open Space (Voted)	Utility Purposes (Voted)	
1.5% of Assessed Valuation	\$ 19,183,219				19,183,219
1.0% of Assessed Valuation		\$ 12,788,812			12,788,812
2.5% of Assessed Valuation			31,972,031	31,972,031	\$ 63,944,062
Statutory Debt Limit	19,183,219	12,788,812	31,972,031	31,972,031	95,916,093
Less:					
Outstanding General Obligation debt	(17,190,000)				(17,190,000)
Add:					
Available assets <sup>(2)</sup>	373,380	-	-	-	373,380
<b>REMAINING DEBT CAPACITY</b>	<b>\$ 2,366,599</b>	<b>\$ 12,788,812</b>	<b>\$ 31,972,031</b>	<b>\$ 31,972,031</b>	<b>\$ 79,099,473</b>
<b>TOTAL REMAINING "GENERAL" CAPACITY</b>	<b><u>\$ 15,155,411</u></b>				

(1) This figure represents the City's total taxable assessed valuation (AV) for 2010 which was used to determine the 2011 property tax levy.  
(2) By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying the debt

Note: Under state law, voters may approve general obligation debt issues of up to 7.5% of the assessed valuation. This 7.5% debt capacity is allocated equally among general government, parks and open space, and utilities, resulting in 2.5% for each purpose. Within the 2.5% limit, the City Council has the authority to issue bonds without voter approval for a combined total of up to 1.5% of the City's assessed valuation.

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY							
As of December 31, 2010							
Year	Certificates of Participation		PWTFI		Total		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Prin/Int
2011	290,000	981,275	31,445	2,830	321,445	984,105	1,305,550
2012	300,000	969,675	31,445	2,516	331,445	972,191	1,303,635
2013	315,000	957,675	31,445	2,201	346,445	959,876	1,306,321
2014	325,000	945,075	31,445	1,887	356,445	946,962	1,303,407
2015	345,000	932,075	31,445	1,572	376,445	933,647	1,310,092
2016	350,000	917,413	31,445	1,258	381,445	918,670	1,300,115
2017	370,000	901,663	31,445	943	401,445	902,606	1,304,051
2018	385,000	885,013	31,445	629	416,445	885,641	1,302,086
2019	405,000	866,725	31,445	314	436,445	867,039	1,303,484
2020	425,000	846,475	-	-	425,000	846,475	1,271,475
2021-2025	2,495,000	3,861,650	-	-	2,495,000	3,861,650	6,356,650
2026-2030	3,320,000	3,037,513	-	-	3,320,000	3,037,513	6,357,513
2031-2035	4,470,000	1,893,850	-	-	4,470,000	1,893,850	6,363,850
2036-2038	3,395,000	424,156	-	-	3,395,000	424,156	3,819,156
<b>Total</b>	<b>\$ 17,190,000</b>	<b>\$ 18,420,231</b>	<b>\$ 283,004</b>	<b>\$ 14,150</b>	<b>\$ 17,473,004</b>	<b>\$ 18,434,382</b>	<b>\$ 35,907,386</b>

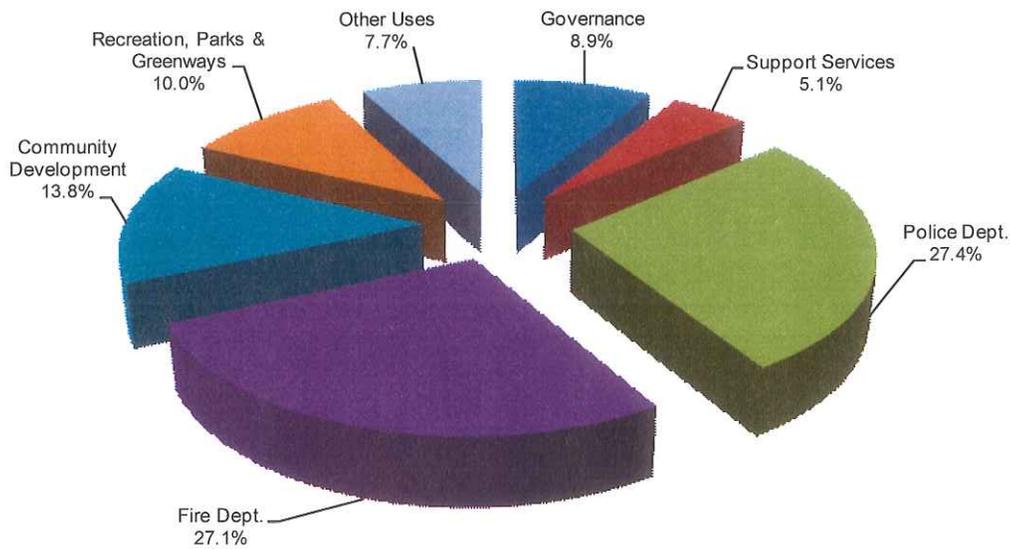
### Where Do Your Property Taxes Go?

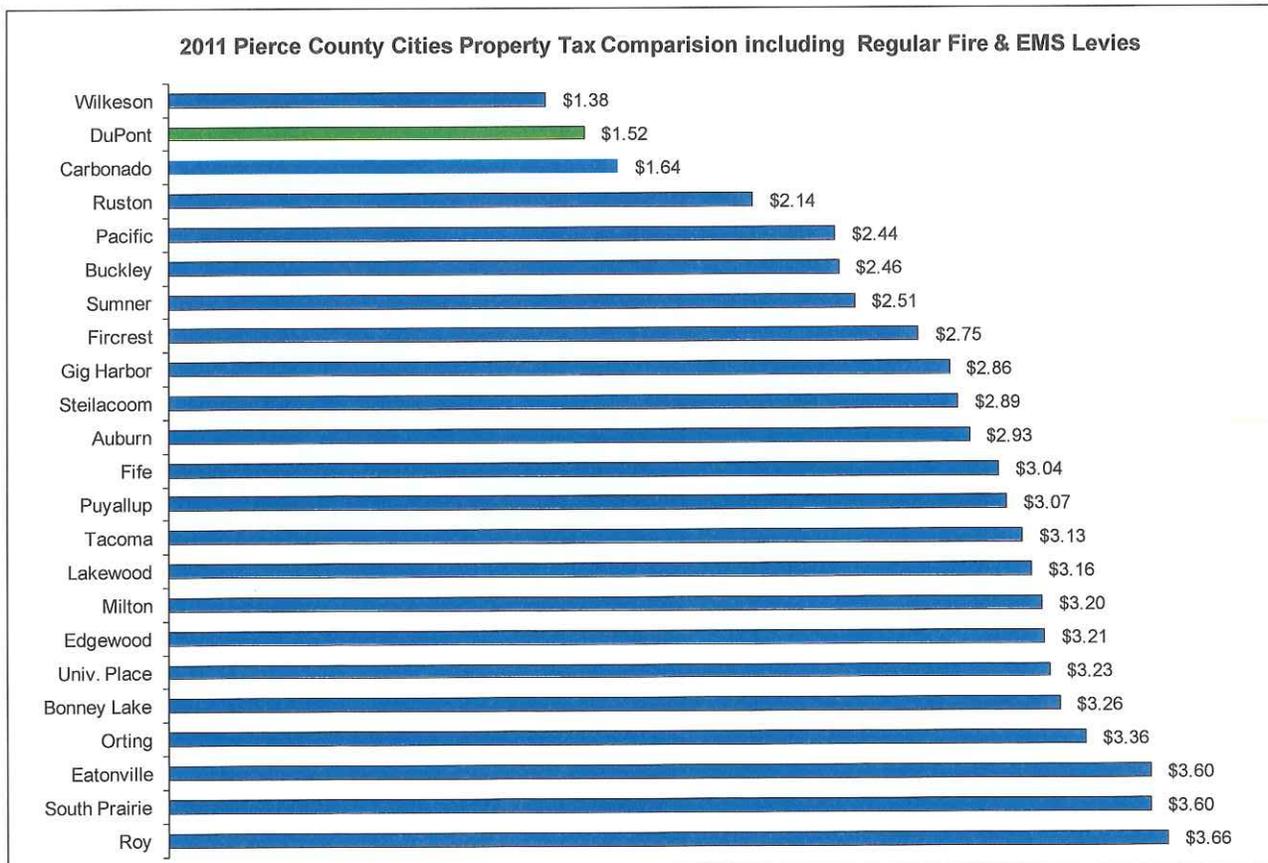
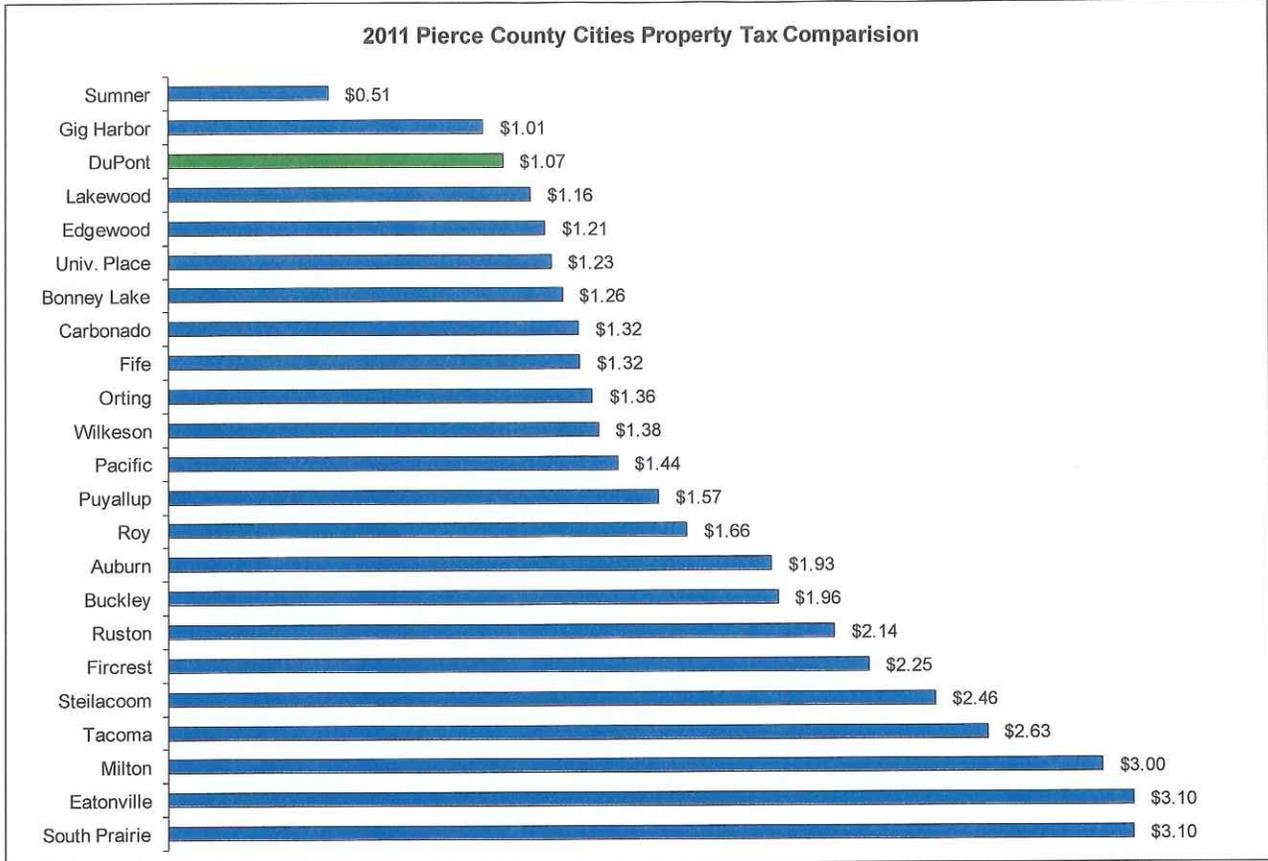


### Where Your Property Tax Dollar Goes

Almost 85¢ of every dollar paid in Property Taxes goes to Pierce County, the Library, WA State, the Local School District and the Port of Tacoma.

The City's 15¢ portion of your Property Tax dollar goes towards:





**PERSONNEL SUMMARY**

POSITION	NUMBER OF EMPLOYEES					
	2006	2007	2008	2009	2010	2011
Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Councilmember	7.00	7.00	7.00	7.00	7.00	7.00
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator/Finance Director	-	1.00	1.00	1.00	0.50	-
Community Development Director	1.00	1.00	1.00	-	-	-
Finance Director	1.00	-	-	-	0.50	1.00
Fire Chief	1.00	1.00	1.00	-	-	-
Police Chief	1.00	1.00	1.00	1.00	-	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	-	-	-
Human Resources Manager	-	-	-	-	-	1.00
Human Resources Analyst	-	1.00	1.00	1.00	1.00	-
Human Resources Specialist	0.50	-	-	-	-	-
Accountant	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant	-	-	-	-	0.50	-
Assistant Building Official	1.00	1.00	-	-	-	-
Assistant Planner	1.00	1.00	1.00	-	-	-
Building Inspector	2.00	2.00	2.00	2.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	2.00	2.00	2.00	1.00	1.00	1.00
Clerical Assistant - Fire	-	-	-	0.50	-	-
Emergency Services Specialist	-	-	0.50	-	-	-
Events & Recreation Coordinator	-	0.50	0.50	0.50	0.50	0.63
Finance Specialist	-	1.00	1.00	1.00	1.00	1.75
Fire Lieutenant	3.00	3.00	3.00	1.00	3.00	3.00
Fire Prevention Specialist	1.00	1.00	1.00	-	-	-
Firefighter/EMT	6.00	6.00	6.00	6.00	6.00	6.00
Maintenance Worker I	-	-	-	1.00	1.00	-
Maintenance Worker II	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Worker III	2.00	2.00	2.00	2.00	2.00	2.00
Permits Coordinator	1.00	1.00	1.00	1.00	-	-
Police Detective	-	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	6.00	6.00	6.00
Police Records Clerk	1.00	1.00	1.00	1.50	0.50	-
Police Records Specialist	-	-	-	-	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00	2.00
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	-	-	-	-	-
Planing Manager	-	-	-	-	-	1.00
Senior Planner	1.00	1.00	1.00	2.00	1.00	-
Utility Billing Clerk	-	-	-	1.00	1.00	1.00
<b>Total FTE's including elected officials</b>	<b>53.50</b>	<b>55.50</b>	<b>55.00</b>	<b>50.50</b>	<b>48.50</b>	<b>47.38</b>
<b>Total FTE's excluding elected officials</b>	<b>45.50</b>	<b>47.50</b>	<b>47.00</b>	<b>42.50</b>	<b>40.50</b>	<b>39.38</b>

<b>Employee Position Classification Salary Schedule</b>		
<i>Elected Officials</i>		
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>
Mayor	\$ 14,400	\$ 14,400
Councilmembers	\$ 3,600	\$ 3,600

<b>Employee Position Classification Salary Schedule</b>		
<i>Unrepresented Employees</i>		
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>
City Administrator	\$ 98,717	\$ 120,104
Assistant City Administrator	\$ 89,737	\$ 109,179
Community Development Director	\$ 82,784	\$ 100,741
Finance/Support Services Director	\$ 82,784	\$ 100,741
Fire Chief	\$ 82,784	\$ 100,741
Police Chief	\$ 82,784	\$ 100,741
Public Works Director	\$ 82,784	\$ 100,741
Planning Manager	\$ 59,821	\$ 75,899
City Clerk	\$ 59,515	\$ 72,409
Assistant Fire Chief	\$ 69,261	\$ 84,266
Human Resources Manager	\$ 52,890	\$ 64,349

<b>Employee Position Classification Salary Schedule</b>		
<i>Represented Employees</i>		
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>
Accountant	\$ 55,411	\$ 70,533
Administrative Assistant	\$ 38,085	\$ 48,485
Assistant Building Official	\$ 51,958	\$ 66,144
Assistant Planner	\$ 45,032	\$ 57,283
Building Inspector	\$ 47,195	\$ 60,029
Building Official	\$ 58,885	\$ 74,922
Clerical Assistant	\$ 31,179	\$ 39,686
Deputy City Clerk	\$ 38,085	\$ 48,485
Events & Recreation Coordinator	\$ 36,525	\$ 46,550
Finance Specialist	\$ 45,032	\$ 57,283
Fire Lieutenant	\$ 70,473	\$ 73,839
Fire Prevention Specialist	\$ 49,361	\$ 65,805
Firefighter/EMT	\$ 50,348	\$ 67,121
Maintenance Worker I	\$ 35,651	\$ 45,344
Maintenance Worker II	\$ 43,160	\$ 54,933
Maintenance Worker III	\$ 48,485	\$ 61,693
Permit Technician	\$ 41,558	\$ 52,915
Police Detective	\$ 70,355	\$ 70,355
Police Officer	\$ 54,469	\$ 67,005
Police Records Clerk	\$ 35,651	\$ 45,344
Police Records Specialist	\$ 38,085	\$ 48,485
Police Sergeant	\$ 77,052	\$ 77,052
Public Works Supervisor	\$ 51,958	\$ 66,144
Receptionist	\$ 31,179	\$ 39,686
Senior Accounting Clerk	\$ 41,558	\$ 52,915
Senior Planner	\$ 59,821	\$ 75,899
Utility Billing Clerk	\$ 35,651	\$ 45,344

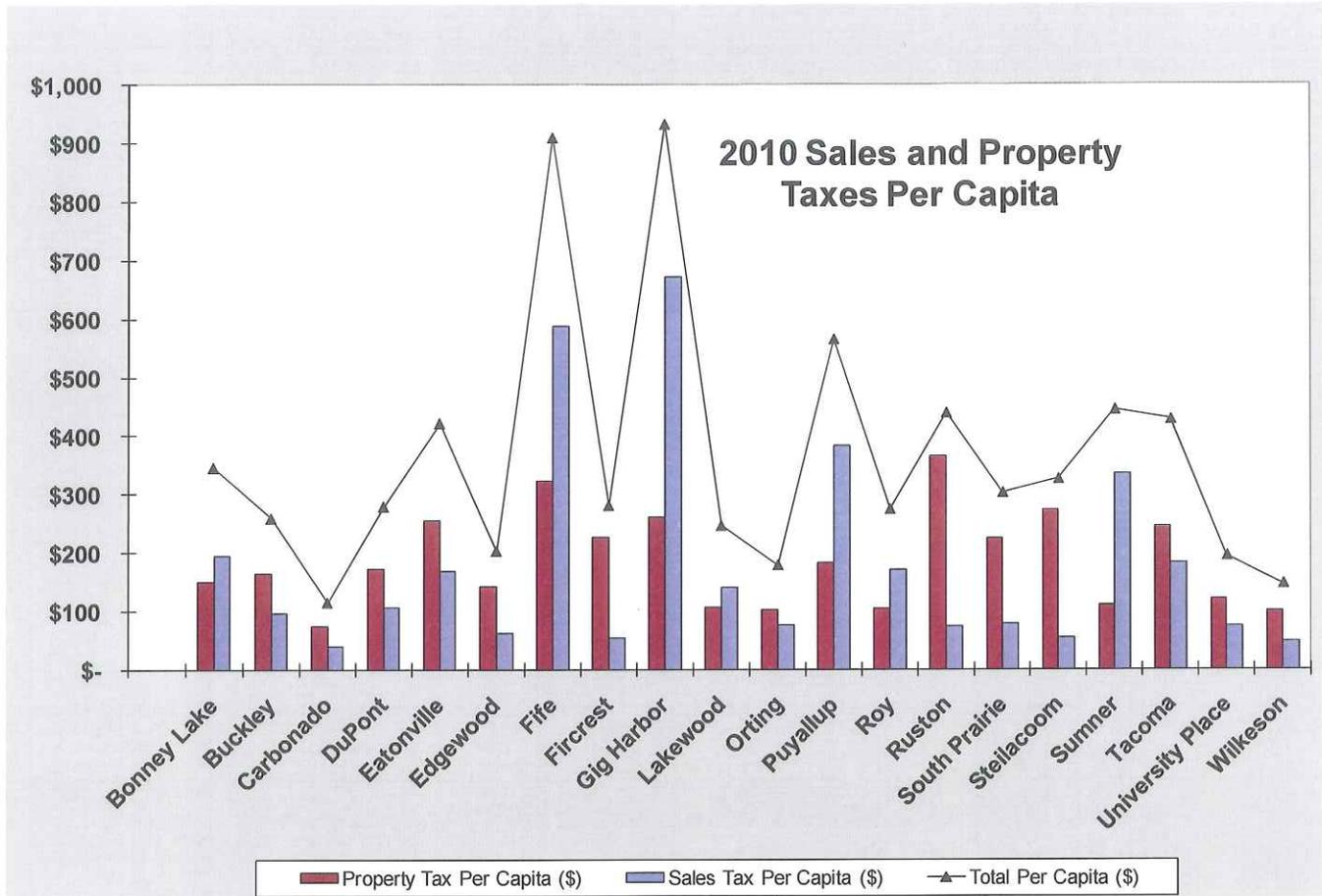
**Largest Taxpayers**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Real &amp; Personal Property AV</b>	<b>Percentage of AV</b>
Intel Corporation	Communications	\$ 129,817,228.00	10.15%
Glacier Northwest Inc.	Quarry	72,737,511.00	5.69%
State Farm Mutual Auto Insurance	Insurance/Real Estate	59,816,157.00	4.68%
Pierce County Investors LLC	Warehousing	26,029,700.00	2.04%
Patriots Landing Investment LLC	Retirement Community	24,713,300.00	1.93%
WPP LLC	Golf Course/Commercial Land	22,362,100.00	1.75%
FR/CAL3 NW Landing LLC	Vacant Commercial Land	18,968,600.00	1.48%
Northwest Washington Properties LLC	Warehousing	17,956,000.00	1.40%
Clock Tower Village LLC	Residential/Apartments	16,921,900.00	1.32%
DuPont Corporate Park LLC	Commercial	16,336,600.00	1.28%
Fainbarg Family Trust/M M Shopping Ctr	Warehousing	15,184,200.00	1.19%
America's Credit Union	Banking	10,350,800.00	0.81%
Basalite Concrete Products LLC	Warehousing	7,927,500.00	0.62%
Quadrant	Residential	6,654,919.00	0.52%
DuPont Station Partners LLC Etal	Commercial	6,269,900.00	0.49%
Total Assessed Valuation - Largest Taxpayers		452,046,415.00	35.35%
Total Assessed Valuation - All Others		826,834,825.00	64.65%
<b>Total Assessed Valuation</b>		<b>\$ 1,278,881,240.00</b>	<b>100.00%</b>

*Source: Pierce County Assessor-Treasurer's Office*

**Principal Employers**

<b>Principal Employer</b>	<b>Type of Business</b>	<b>Employees</b>
Intel Corporation	Communications	1,300
State Farm Insurance	Insurance/Real Estate	1,074
FedEx Ground	Distribution	200
Patriot's Landing	Retirement Community	136
CalPortland (Glacier Northwest)	Quarry	95
Basalite	Manufacturing	69
PNGA/WSGA - The Home Course	Golf Course	56
Better Business Bureau	Consumer Information	55
Pioneer Middle School	Public Education	53
Chloe Clark Elementary	Public Education	52
City of DuPont	City Government	40
Farrelli's	Restaurant	37
Girl Scouts of Western Washington	Non-Profit Organization	35
McNamara's	Restaurant	35
Liberty Inn	Hotel	24
Mini Skool	Daycare	22
Dania Distribution	Industrial	22
Guesthouse Inn & Suites	Hotel	15



City	Population	Assessed Valuation	Regular Levy Rate	Property Tax	Property Tax Per Capita	Sales Tax	Sales Tax Per Capita	Sales & Property Tax Per Capita
Bonney Lake	16,690	1,989,395,332	1.2650	2,516,516	151	3,250,404	195	346
Buckley	4,625	385,907,885	1.9551	754,496	163	442,315	96	259
Carbonado	640	35,950,123	1.3172	47,354	74	25,827	40	114
<b>DuPont</b>	<b>7,930</b>	<b>1,278,881,240</b>	<b>1.0727</b>	<b>1,371,863</b>	<b>173</b>	<b>838,677</b>	<b>106</b>	<b>279</b>
Eatonville	2,405	197,038,758	3.1000	610,820	254	402,578	167	421
Edgewood	9,625	1,124,916,206	1.2095	1,360,607	141	590,935	61	203
Fife	8,210	2,008,596,565	1.3206	2,652,564	323	4,816,644	587	910
Fircrest	6,345	637,921,806	2.2475	1,433,737	226	346,766	55	281
Gig Harbor	7,520	1,942,220,695	1.0101	1,961,844	261	5,053,757	672	933
Lakewood	58,840	5,316,770,509	1.1618	6,177,007	105	8,281,087	141	246
Orting	6,245	469,133,016	1.3613	638,638	102	476,055	76	178
Puyallup	38,900	4,494,066,970	1.5735	7,071,278	182	14,927,564	384	566
Roy	860	53,561,420	1.6644	89,145	104	146,462	170	274
Ruston	765	130,628,480	2.1374	279,206	365	56,745	74	439
South Prairie	440	31,943,095	3.1000	99,024	225	34,115	78	303
Steilacoom	6,300	695,390,669	2.4607	1,711,129	272	341,249	54	326
Sumner	9,080	1,942,950,979	0.5129	996,620	110	3,042,885	335	445
Tacoma	204,200	19,033,502,788	2.6293	50,045,520	245	37,380,089	183	428
University Place	31,550	3,098,693,277	1.2279	3,804,780	121	2,333,486	74	195
Wilkeson	470	34,073,857	1.3797	47,012	100	21,956	47	147
<b>Average</b>					<b>185</b>		<b>180</b>	<b>365</b>

## GLOSSARY OF BUDGET TERMS

**ACCOUNT:**

A chronological record of public funds showing receipts, disbursements, and the balance.

**ACCOUNTING SYSTEM:**

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCOUNTS PAYABLE:**

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

**ACCOUNTS RECEIVABLE:**

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

**ACCRUAL BASIS OF ACCOUNTING:**

The method of accounting under which revenues are recorded when they are earned and expenses are recognized when incurred. "When" cash is received or distributed is not a determining factor.

**AD VALOREM TAXES:**

A tax levied on the assessed value of real property.

**ADOPTED BUDGET:**

The financial plan adopted by the City Council which forms the basis for appropriations.

**ALLOCATION:**

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

**AMORTIZATION:**

(1) The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**ANNEXATION:**

The incorporation of land into an existing city with a resulting change in the boundaries of that city.

**ANNUAL DEBT SERVICE:**

The amount required to be paid in a calendar year for (1) interest on all bonds then outstanding; and (2) principal of all bonds then outstanding, but excluding any outstanding term bonds.

**ANNUAL FINANCIAL REPORT:**

The official annual report of a government. It includes (a) the five combined financial statements in the combined statements – overview and their related notes, and (b) combined statements by fund type and individual fund financial statements prepared in conformity with GAAP. It also includes necessary supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

**APPROPRIATION:**

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUATION:**

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

**ASSETS:**

Property owned by a government, which has monetary value.

**AUDIT:**

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and result of operations
- Test whether transactions have been legally performed
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently
- Ascertain the stewardship of officials responsible for governmental resources.

**AUDITOR'S REPORT:**

In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of the presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

**BALANCED BUDGET:**

A budget in which receipts are equal to or greater than outlays in a fiscal period.

**BALANCE SHEET:**

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

**B.A.R.S.:**

The State of Washington prescribed Budgeting, Accounting, and Reporting System Manual required for all governmental entities in the state of Washington.

**BASE BUDGET:**

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment to maintain service levels previously authorized by the City Council.

**BASIC FINANCIAL STATEMENTS:**

Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all-inclusive" operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and non-expendable trust funds).

**BASIS OF ACCOUNTING:**

A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**BENEFITS:**

Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employees retirement systems, and employment security.

**BOND:**

(Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BOND ANTICIPATION NOTES:**

(BANS) Short term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

**BOND REGISTRAR:**

The fiscal agency of the State of Washington in either Seattle, Washington or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, and bond register, effecting transfer of ownership of the bonds and paying interest on and principal of (and any premium pursuant to call on) the bonds.

**BUDGET:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

**BUDGET AMENDMENT:**

A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at a fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The Mayor is authorized to make budget

amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

**BUDGET CALENDAR:**

The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

**BUDGET DOCUMENT:**

The official written statement prepared by the Finance Department and supporting staff for the mayor which presents the proposed budget to the City Council.

**BUDGET GUIDELINES:**

The City's guidelines with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

**BUDGET MESSAGE:**

A message prepared by the Mayor explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts and changes.

**BUDGET PROCESS:**

The process of translating planning and programming decisions into specific financial plans.

**BUDGET YEAR:**

The fiscal year for which the budget is being considered; the fiscal year following the current year.

**BUDGETARY CONTROL:**

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**CAPITAL ASSETS:**

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CAPITAL BUDGET:**

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

**CAPITAL EXPENDITURES:**

Expenditures that result in the acquisition or construction of capital assets.

**CAPITAL FACILITIES PLAN:**

A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City has prepared such a plan.

**CAPITAL IMPROVEMENT PROGRAM:**

A plan for capital expenditures to be incurred each year over a fixed period of years, setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAY:**

Expenditures which result in the acquisition or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

**CAPITAL PROJECTS:**

Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

**CARRYOVERS:**

Carryovers result from timing of project completion. The final expenditures need to be rebudgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted. Carryovers generally involve projects rather than line item expenditures.

**CASH BASIS:**

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CASH MANAGEMENT:**

The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

**C.D.B.G.:**

Community Development Block Grants – grant funds administered through the Department of Community Trade and Economic Development (CTED) of the State of Washington.

**CERTIFICATE OF DEPOSIT:**

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

**CITY DEPARTMENT:**

A major administrative and financial division of resources and responsibilities within the City organization. Departments include: (1) Governance, (2) Support Services, (3) Police, (4) Fire, (5) Community Development, (6) Parks and Greenways, and (7) Public Works.

**COLA:**

Cost of Living Allowance.

**COMMUNITY SERVICES**

**INDICATOR:**

A community services indicator is an indicator of the attainment of an objective. It is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

**COMPREHENSIVE PLAN:**

A general plan that outlines growth and land use for residential, commercial, industrial, and open space areas.

**CONCURRENCY:**

The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service levels below locally established minimum standards.

**CONSUMER PRICE INDEX (CPI):**

A statistical description of price levels for a fixed market basket of goods and services provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

**CONTINGENCY:**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**COST ACCOUNTING:**

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

**COUNCILMANIC BONDS:**

Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.50 percent of the assessed valuation, and voted bonds 2.50 percent.

**CURRENT YEAR:**

The fiscal year in progress.

**CUSTOMER:**

The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City department. External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a City department.

**DEBT:**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**DEBT LIMITS:**

The maximum amount of gross or net debt which is legally permitted.

**DEBT SERVICE:**

Payment of interest and repayment of principal to holders of the City's debt instruments.

**DEBT SERVICE FUND:**

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and other City-issued debt.

**DEFICIT:**

(1) The excess of an entity's liabilities over its assets (See Fund Balances). (2) The excess of expenditures or expenses over revenues during a single accounting period.

**DELINQUENT TAXES:**

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**DEPARTMENT:**

Basic organizational unit of City government responsible for carrying out a specific function.

**DEPRECIATION:**

(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**DEVELOPMENT ACTIVITY:**

Any construction or expansion of a building, structure, or use of land, any change in use of a building or structure, or any change in the use of land, that creates additional demand and need for public facilities.

**DUE FROM OTHER FUNDS:**

An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open account, not interfund loans.

**DUPONT EMPLOYEE'S ASSOCIATION (DEA):**

Labor union representing all regular non-exempt personnel.

**EMS:**

Emergency Management Services

**ENCUMBRANCES:**

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

**ENDING FUND BALANCE:**

The cash balance remaining at the end of the fiscal year available for appropriation in future years.

**ENTERPRISE FUND:**

A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

**EXPENDITURES/EXPENSES:**

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposed are made.

**EQUIPMENT:**

Expenditures for durable goods such as computers, desks, chairs, or vehicles.

**FEMA:**

The Federal Emergency Management Act is a Federal initiative designed to provide financial assistance in the event of an emergency.

**FICA:**

Federal Insurance Contribution Act is an employment tax levied against both an

employee and employer for Social Security and Medicare taxes.

**FISCAL YEAR:**

A twelve (12) month period designated as the operating year by an entity. For DuPont, the fiscal year is the same as the calendar year (also called budget year).

**FIXED ASSETS:**

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

**FIXED CHARGES:**

Repetitive expenditures of which the amounts are more or less constant. These may repeat at various intervals, weekly, monthly, annually, etc. Examples are insurance premiums, contributions to pensions, and land and building rentals.

**FORFEITURE:**

The automatic loss of cash or other property as a punishment for not complying with provisions and as compensation.

**FULL FAITH AND CREDIT:**

A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**FTE:**

Full-time equivalent employee. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full-time are expressed as a percent of full-time. For example, a .5 FTE budgeted position will work 1,040 hours.

**FUND:**

An independent fiscal and accounting entity with a self-balancing set of accounts

recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE:**

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**GAAFR:**

"Governmental Accounting, Auditing and Financial Reporting". The "blue book" published by the Government Finance Officers Association to provide guidance for the application of accounting principles for governments.

**GAAP:**

Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.

**GASB:**

Government Accounting Standards Board, established in 1985, to regulate the rules and standards for all governmental units.

**GENERAL FIXED ASSETS:**

Capital assets that are not a part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

**GENERAL FUND:**

This fund accounts for the financial operations of the City which are not accounted for in any other fund. Principal sources of revenue are taxes, fees, and other revenues that may be used for any lawful purpose. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

**GENERAL OBLIGATION BONDS:**

Bonds for which the full faith and credit of the insuring government are pledged for payment.

**GIS:**

Geographical Information System.

**GOALS:**

The objective of specific tasks and endeavors.

**GRANT:**

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

**GROWTH MANAGEMENT:**

Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This legislation was enacted due to enormous growth experienced in the State and a lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.

**IAC:**

Interagency Committee for Outdoor Recreation.

**IMPACT FEES:**

A fee assessed on new development that creates additional demand and need for public facilities.

**INDEBTEDNESS:**

The state of owing financial resources to other financial institutions and investors.

**INFRASTRUCTURE:**

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

**INTERFUND LOANS:**

A loan made by one fund to another and authorized by resolution or ordinance.

**INTERFUND PAYMENTS:**

Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

**INTERFUND TRANSFERS:**

Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

**INTERGOVERNMENTAL COSTS:**

Costs or expenses paid from one government to another government for services. These costs include, but are not limited to, such things as: dispatch and jail services, animal control services, audit and voter costs.

**INTERGOVERNMENTAL SERVICES:**

Intergovernmental purchases of those specialized services typically performed by local governments.

**INTERNAL CONTROL:**

A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials are obtained before

- key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

**INTERNAL SERVICE CHARGE:**

A charge from an Internal Service Fund to an operating fund to recover the cost of service or overhead.

**INTERNAL SERVICE FUND:**

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

**INTERNATIONAL ASSOCIATION OF FIREFIGHTERS (LOCAL 3829):**

Labor union representing firefighters, lieutenants, and fire prevention specialist.

**INTERNATIONAL UNION OF POLICE ASSOCIATIONS (LOCAL 165):**

Labor union representing commissioned police officers and sergeants.

**INVESTMENT:**

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, and base payments.

**IPD:**

Implicit Price Deflator.

**ISTEA:**

Inter-modal Surface Transportation Efficiency Act.

**LATECOMER FEES:**

Fees paid by developers or future service users for their share of past improvements financed by others.

**LEASING:**

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

**LEOFF:**

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

**LEVEL OF SERVICE:**

Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.

**LEVY:**

(1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

**LEVY LID:**

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

**LIABILITY:**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**LID:**

Local Improvement District or special assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**LINE ITEM:**

An expenditure description at the most detailed level. Objects of expenditures are broken down into specific items, such as printing.

**LONG TERM DEBT:**

Debt with a maturity of more than one year after the date of issuance.

**LTGO:**

Limited Tax General Obligation bonds are non-voter approved bonds for which the full faith and credit of the insuring government are pledged for payment.

**MAINTENANCE:**

The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

**MATURITIES:**

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**MILL:**

The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**MISSION:**

A short description of the scope and purpose of a City or department. It specifies what the City or department's business is.

**MITIGATION FEES:**

Contributions made by developers toward future improvements of City facilities resulting from the additional demand on the City's facilities generated from the development.

**MODIFIED ACCRUAL BASIS:**

The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**NET REVENUE:**

The revenue of the system less the cost of maintenance and operation of the system.

**OBJECT:**

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, supplies, and services and charges.

**OBJECTIVE:**

A specific measurable achievement that may be accomplished within a specific time frame.

**OFM:**

Office of Financial Management

**OPERATING FUNDS:**

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**OPERATING REVENUES:**

Those revenues received within the present fiscal year.

**OPERATING TRANSFER:**

Routine and/or recurring transfers of assets between funds.

**ORDINANCE:**

A statute or regulation enacted by City Council.

**OTHER SERVICES AND CHARGES:**

A basic classification for services, other than personnel services, which are needed by the City. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, equipment rental and costs (ER&R), insurance, public utility services, repairs and maintenance.

**PERS:**

Public Employees Retirement Systems provided by the State of Washington for all employees other than Police and Fire.

**PERFORMANCE MEASURES:**

See Community Service Indicator.

**PERSONNEL COSTS:**

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

**PRIOR YEAR:**

The fiscal year immediately preceding the current year.

**PROGRAM:**

A specific and distinguishable unit of work or service performed.

**PROGRAM ENHANCEMENT:**

Programs, activities, or personnel requested to improve or add to the current baseline services.

**PROGRAM MEASURES:**

A unit of standard used for the quantitative comparison in the manner of functioning to capacity or quantity as determined.

**PROGRAM REVENUE:**

These are revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues

dedicated to a specific use (i.e. grants, taxes or debt funds).

**PROJECTIONS:**

Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

**PROPERTY TAXES:**

Ad valorem tax certified to the county assessor by a local government unit.

**PROPOSED BUDGET:**

The budget proposed by the Mayor to the City Council for review and approval.

**PROPRIETARY FUND:**

The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**PUBLIC FACILITIES:**

The capital owned or operated by the City or other governmental entities.

**PUBLIC WORKS TRUST FUND:**

(PWTF) This is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair,

replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing population. New capital improvement projects are not eligible. Interest rates vary from one to three percent, depending on the match.

**RATINGS:**

In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

**RCW:**

Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

**REET:**

Real Estate Excise Tax. A tax upon the sale of real property from one person or company to another.

**REFUNDING:**

The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge or to reduce the amount of fixed payment.

**RESERVE:**

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

**RESERVE FUND:**

A fund established to accumulate money from year to year for a specific purpose, such as the purchase of new equipment.

**RESOLUTION:**

A formal statement of a decision or expression of an opinion of the City Council.

**RESOURCES:**

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**RESTRICTED FUNDS:**

Appropriated funding earmarked by law to finance some specific activity or group of related activities.

**RETAINED EARNINGS:**

An equity account reflecting the accumulated earnings of the City.

**REVENUE:**

Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

**REVENUE BONDS:**

Bond issued pledging future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

**REVENUE ESTIMATE:**

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

**RISK MANAGEMENT:**

An organized attempt to protect a government's assets against accidental loss in the most economical manner.

**SALARIES AND WAGES:**

Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts.

**SINGLE AUDIT:**

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular

A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

**SPECIAL REVENUE FUND:**

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes.

**STATE SHARED REVENUE:**

Revenues received from the State of Washington from sources like the liquor tax and gas taxes.

**STRATEGY:**

An approach to using resources within the constraints of the environment in order to achieve a set of goals. An organization formulates a strategy based on the environment, and states the goals, objectives, and how it is going to meet the objectives through tactics to guide its core business functions.

**SUPPLEMENTAL APPROPRIATION:**

An appropriation approved by the Council after the initial budget appropriation.

**SUPPLIES:**

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

**SYSTEM DEVELOPMENT CHARGES:**

A charge levied on new construction to help pay for additional expenses created by this growth or to compensate for already existing capacity in key facilities and systems already in place which support the new development.

**TAX:**

Charge levied by a government to finance services performed for the common benefit.

**TAX ANTICIPATION NOTES:**

(TANS) Notes issued in anticipation of taxes, which are retired usually from taxes collected (typically by school districts).

**TAX LEVY:**

Total amount of ad valorem tax certified by the City.

**TAX RATE:**

The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

**TAX RATE LIMIT:**

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TRANSPORTATION IMPROVEMENT ACCOUNT:**

(TIA) Provides funding for transportation projects through two programs. Urban projects must be attributable to congestion caused by economic growth. They must be consistent with state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

**TRANSPORTATION IMPROVEMENT BOARD:**

(TIB) The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local

matching funds, and private sector contributions.

**TRANSPORTATION IMPROVEMENT PROGRAM:**

(TIP) A comprehensive program used to identify specific transportation projects for improvement to enhance local, regional, State, and Federal transportation systems.

**TRUST FUND:**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

**UNAPPROPRIATED ENDING FUND BALANCE:**

An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

**UNDERWRITER:**

An individual or organization that assumes a risk for a fee (premium or commission).

**USER FEES:**

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

**UTILITY LOCAL IMPROVEMENT DISTRICTS:**

(ULID) Created only for improvements to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

**UTGO:**

Unlimited Tax General Obligation bonds are voter approved and retired by a tax levy commonly referred to as an excess levy.

**VISION:**

An objective that lies outside the range of planning. It describes an organization's most desirable future state.

**WAC:**

Washington Administrative Code. A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

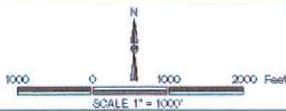
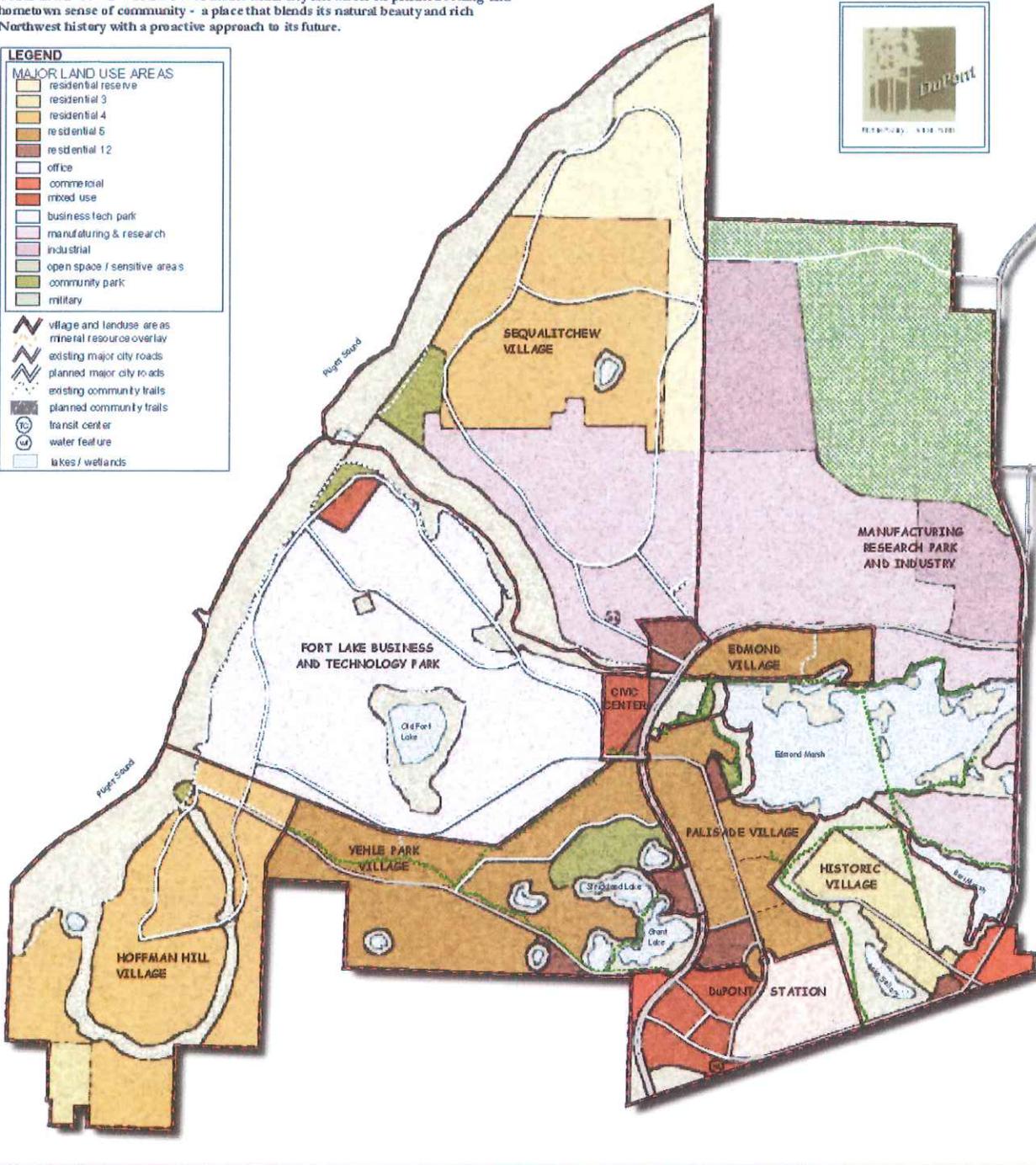
**THE DuPONT VISION** - A model small city known for its planned setting and hometown sense of community - a place that blends its natural beauty and rich Northwest history with a proactive approach to its future.

**LEGEND**

**MAJOR LAND USE AREAS**

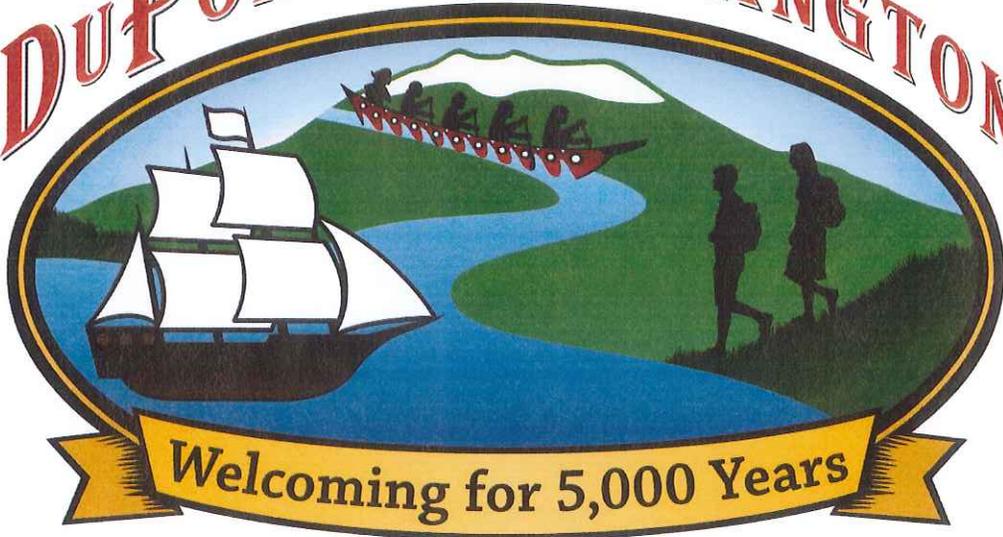
- residential reserve
- residential 3
- residential 4
- residential 5
- residential 12
- office
- commercial
- mixed use
- business tech park
- manufacturing & research
- industrial
- open space / sensitive areas
- community park
- military

village and landuse area mineral resource overlay  
 existing major city roads  
 planned major city roads  
 existing community trails  
 planned community trails  
 transit center  
 water feature  
 lakes / wetlands



**CITY OF DuPONT**  
COMPREHENSIVE  
LAND USE PLAN MAP  
30 JUNE 2011 2041

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