

City of DuPont



2012 Annual Budget

**CITY OF DUPONT
WASHINGTON**

2012 ADOPTED ANNUAL BUDGET

**Prepared by:
Finance & Administration Departments**



Elected Officials

Michael Grayum
Penny Coffey
John Ehrenreich
Larry Wilcox
Roger Westman
Kathleen Trotter
Michael Courts
Linda Jordan

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. 11-929

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE
CITY OF DuPONT FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2012.

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 2012 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 2012 are set forth in summary form below and are hereby appropriated as follows.

FUND	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General Fund	\$6,639,739	\$5,949,192	\$ 690,547
Street Fund	381,998	367,479	14,519
Street Depreciation Fund	632,942	17,000	615,942
Hotel/Motel Tax Fund	295,561	165,210	130,351
Public Safety Mitigation Fund	859,594	190,451	669,143
Technology Fund	2,930	0	2,930
Glacier NW Settlement Fund	625,060	0	625,060
Donations Fund	4,449	0	4,449
General Obligation Bond Fund	17,595	7,235	10,360
LID Fund	334,756	71,435	263,321
Capital Projects Fund	1,062,434	840,975	221,459
Water Utility Fund	3,234,425	1,660,461	1,573,964
Stormwater Utility Fund	1,623,697	742,658	881,039
Equip Replacement (ER&R)	1,509,588	24,708	1,484,880
GRAND TOTAL:	\$17,224,768	\$10,036,804	\$7,187,964

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.

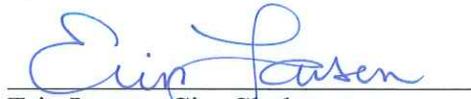
Section 4. This Ordinance shall be in force and take effect January 1, 2012, after its publication according to law.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON
THE 13TH DAY OF DECEMBER, 2011.

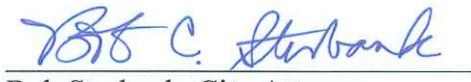
CITY OF DUPONT


Tamara L. Jenkins, Mayor

ATTEST/AUTHENTICATED:


Erin Larsen, City Clerk

APPROVED AS TO FORM:


Bob Sterbank, City Attorney

Ordinance No.: 11-929
Filed with the City Clerk: 1-12-12
Passed by the City Council: 12-13-11
Date of Publication: 1-13-12
Effective Date: 1-18-12



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of DuPont
Washington**

For the Fiscal Year Beginning

January 1, 2011

Linda C. Danson Jeffrey R. Emer

President

Executive Director

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2012 Budget Message Planning for Tomorrow

While the City of DuPont continues to weather through a protracted economic downturn, our prudent management of fiscal resources has allowed us to continue to provide quality core public services for a growing community. With projections showing limited revenue growth, budgets will continue to be tight for the foreseeable future and the City will continue to assertively manage our expenditures. This has required service level reductions, significant cuts in personnel, and in many cases, redefining the way we do business. We have worked to “redefine normal” these past few years; now we must start Planning for Tomorrow.

The 2012 Budget represents a collaborative effort to balance service demands with available resources during these challenging times. The budget is conservative and continues to control costs while also beginning to address staffing deficiencies in the Public Works Department which represent barriers to successful service delivery.

While these have been difficult times, we have many accomplishments to be proud of in DuPont, and we have an exciting future ahead. Several significant development projects have begun in 2011 and will continue into 2012. Our recreation programs have continued to flourish. We should celebrate our accomplishments, especially in these times, and use them to propel us forward. We should accentuate the positive but also remain vigilant. 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 2012 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.

It is important to note that in order to sustain our current core level of service into the future our city will require additional revenue. DuPont is the lowest taxing city in Pierce County that provides its own public safety services, despite also being one of the fastest growing communities in the State. Property tax revenues largely fund operations of the City’s general government departments, including police, fire and emergency medical services, parks and recreation, and street maintenance. Sustaining these services without additional resources is an ongoing challenge. Another challenge facing the City as a result of the recession is the payments due on the Civic Center facilities. Should new revenue not be generated in 2012 and the economy does not rebound, drastic cuts in service will be required. There is very little left to trim without further eroding the service levels the community deserves.

Budget Overview

The 2012 Budget totals \$10,036,804 in all funds, including \$7.8 million in operating funds. This is an increase from the 2011 adopted operating funds of over \$500,000. The City organization will by necessity remain lean with little room to enhance the core priorities. In

addition, our management team will continue to function without the hiring of the vacant Community Development Director. 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 – and we will continue to address the needs in this area to the best of our capabilities.

Revenues

Total budgeted resources for 2012 are \$17,224,768, including a projected beginning fund balance for all funds in 2012 of \$7,497,562 and total revenues of \$9,727,206. The regular property tax rate is \$1.165 per \$1,000 of assessed valuation, as opposed to \$1.073 in 2011. Total assessed city property values decreased by over \$72 million (5.7 percent) to \$1.206 billion. The EMS levy renewal was approved by voters in August to re-set the rate at \$0.50 per \$1,000 assessed value starting in 2012. This is an increase from the 2011 rate of \$0.449 and will provide a total collection of \$596,452 in 2012.

Budgeted operating revenues (total revenues minus transfers, donations and grants) for 2012 are \$8,631,855 as compared to \$9,377,150 budgeted in 2011. Taxes make up 42 percent (\$4,836,095) and charges for services, including utility services, are 26 percent (\$2,979,261) 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 2012, these revenue streams are expected to make up 73 percent of all General Fund revenues. Sales tax receipts have increased in 2012, largely due to construction and development projects occurring in the City. Projections for 2012 take these projects into account on a conservative level of 2 percent growth over the 2011 year-end estimate (which is 5.5 percent higher than the 2011 budget). Regular property tax collections are projected to be 2.0 percent higher than 2011, while EMS levy tax collections are projected at 4.0 percent higher than 2011. This is due to the EMS tax rate being re-set to \$0.50 per \$1,000 assessed value by the voters in August 2011. Utility taxes are projected to be 5.0 percent higher than the 2011 revised budget due to an increase in gas, electric and garbage tax revenue, as well as an increase in water and stormwater rates.

Expenditures

Total budgeted expenditures for 2012 are \$10,036,804, a decrease of over \$1.6 million from the 2011 revised budget. The decrease is largely due to reductions in capital improvements, interfund transfers and changes in other internal service charges. The 2012 budget for operating expenditures (total expenditures minus transfers, certain one-time expenditures, and capital outlays) is \$7,798,527 compared to \$7,273,753 budgeted in 2011. Total budgeted ending fund balance across all funds is \$7,187,964, which represents a \$772,174 increase from the 2011 revised budget. A \$690,547 ending balance is projected for the General Fund in 2012 which falls in line with the City's financial policy goal of 10 percent of General Fund operating revenues.

The operating budget includes all expenses that are not classified as capital or interfund 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, Glacier NW Settlement, and Donations).

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 2011 was approximately \$5.59 million. 2011 General Fund actual expenditures were \$5,551,232, which is \$140,730 less than was originally appropriated by Council and \$404,116 less than the 2011 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 59 percent of overall General Fund spending and account for \$3.5 million in the 2012 budget. Personnel expenditures are anticipated to increase by 7 percent over 2011 revised budgeted amounts due to the hiring of a new Maintenance Worker II position, a full year of expense for 3 grant funded firefighter positions, and increases in mandated pension contributions and health insurance premiums. As in 2010 and 2011, there is no cost-of-living (COLA) increase budgeted for 2012.

General Fund Maintenance & Operating (M&O) expenditures included in the 2012 budget amount to almost \$2.2 million and make up 36 percent of the overall General Fund budget. M&O expenditures are decreasing by 8 percent compared to the 2011 revised budget. This is primarily due to the reduction in the Services & Charges category for reimbursable and general professional services (e.g. engineering services, consultants).

The City's capital budget for 2012 is \$359,173 and includes funding primarily for capital utility projects as well as for some general capital equipment and projects. This compares to over \$1.1 million in the 2011 revised budget. The 2012 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 continuing partial contributions for the Equipment Replacement and Reserve (ER&R) Fund at a 25 percent level. Contributions from the General Fund resumed in 2011 at a 25 percent level after no contributions were made in the 2010 budget. Prudent decisions made by the City Council in earlier years have helped the ER&R Fund remain 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. Rate studies conducted in 2010 concluded that service rate increases were needed to provide sufficient funds for ongoing M&O, capital maintenance projects, and depreciation for future repair and replacement of the utility infrastructure. The 2012 budget continues to implement the approved rate studies with a 13 percent rate increase for both water and stormwater rates.

The rate increases provided for phased-in depreciation funding for the Stormwater utility starting in 2011 for the following 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. Additionally, the rate increase provides for a new Maintenance Worker II position to be funded from the Water and Stormwater Utilities at 50 percent each.

Conclusion

The 2012 Budget process represented our continued commitment to prudent fiscal management, effective basic service delivery and to providing our citizens with an affordable quality of life. 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.

DuPont is fortunate to have an engaged and collaborative City Council, professional staff and involved citizens who are also committed volunteers. You, our citizens, have helped us to provide services beyond our budgetary ability to our community. Thank you!

Lastly, I want to thank my dedicated staff and passionately committed City Council. Providing quality services and solid leadership is a team sport. Working together, they make this annual, essential budget process as smooth as it can be during these uncertain and challenging times. I have been honored to work alongside our skilled City employees, policy makers and volunteers to implement our collective vision and deliver quality community services.



Tamara Jenkins
Mayor

City of DuPont

Strategic Plan



Adopted: September 28, 2010

City of DuPont

Vision:

The City where you live, work, and play.

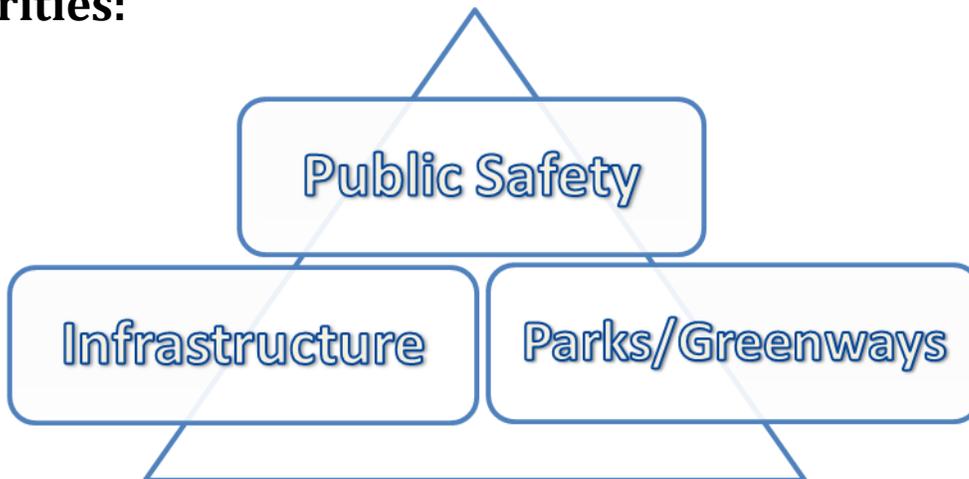
Mission:

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.

2012 BUDGET PROCESS CALENDAR

AUGUST 9

- Mid-Year Progress Report

OCTOBER 11

(Regular Council Meeting)

- Mayor's Draft of Recommended 2012 Budget distributed to City Council

OCTOBER 18

Budget Workshop

- Department Budget Reviews
 - Police
 - Fire

OCTOBER 25

(Regular Council Meeting)

- Budget Workshop – Department Budget Reviews
 - Governance
 - Support Services

NOVEMBER 1

Budget Workshop

- Department Budget Reviews
 - Community Development
 - Public Works

NOVEMBER 8

(Regular Council Meeting)

- Mayor's Proposed 2012 Budget
- Public Hearing – 2012 Budget & Revenue
- 1st Reading – Property Tax and EMS Property Tax Ordinances

NOVEMBER 15

Budget Workshop

NOVEMBER 22

(Council Meeting)

- Council Adoption of Property Tax and EMS Property Tax Ordinances
- 1st Reading – 2012 Budget Ordinance
- Public Hearing – Citizen Comments

NOVEMBER 29

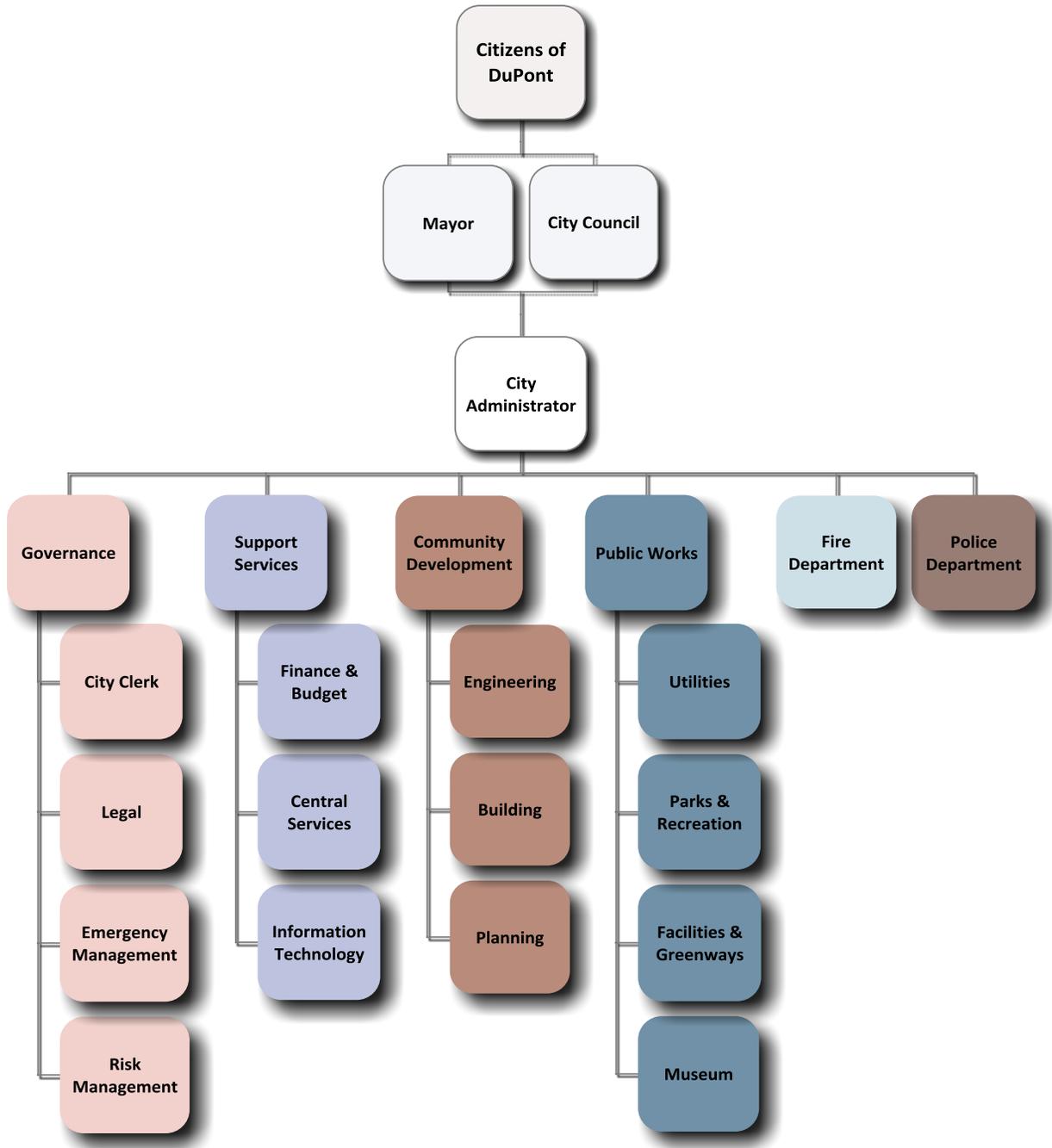
Budget Workshop

DECEMBER 13

(Regular Council Meeting)

- Council Adoption of 2012 Budget

City of DuPont Organizational Chart





**City of DuPont
2012 Budget Summary**

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 872,322	\$ 5,767,417	\$ 5,949,192	\$ 690,547
Street Fund	13,398	368,600	367,479	14,519
Street Depreciation Fund	593,631	39,311	17,000	615,942
Hotel/Motel Tax Fund	192,511	103,050	165,210	130,351
Public Safety Mitigation Fund	694,067	165,527	190,451	669,143
Technology Fund	2,925	5	-	2,930
Glacier NW Settlement Fund	623,860	1,200	-	625,060
Donations Fund	4,442	7	-	4,449
GO Bond Debt Service Fund	10,340	7,255	7,235	10,360
LID Debt Service Fund	263,511	71,245	71,435	263,321
Capital Projects Fund	230,879	831,555	840,975	221,459
Water Utility Fund	1,741,825	1,492,600	1,660,461	1,573,964
Stormwater Utility Fund	834,327	789,370	742,658	881,039
Equipment Rental & Replacement Fund	1,419,524	90,064	24,708	1,484,880
	\$ 7,497,562	\$ 9,727,206	\$ 10,036,804	\$ 7,187,964
Cash Utilized from Fund Balances		309,598	-	
Total Revenues & Expenditures		\$ 10,036,804	\$ 10,036,804	

Revenue & Other Sources Summary

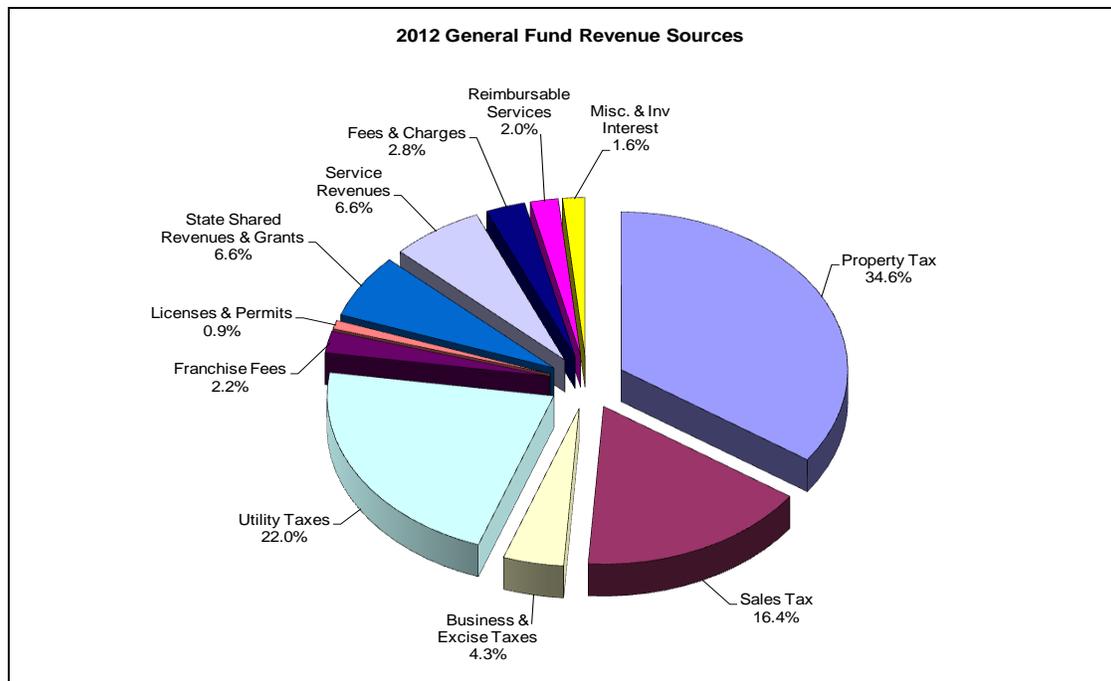
	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
TAXES						
Property Tax	\$ 1,268,433	\$ 1,320,717	\$ 1,372,239	\$ 1,372,239	\$ 1,341,636	\$ 1,402,643
Property Tax - EMS	531,627	553,619	574,244	574,244	561,437	596,452
Property Tax - Special Levy	37,590	-	-	-	-	-
Retail Sales Tax	745,750	742,820	720,100	720,100	777,310	785,000
Local Sales & Use Tax	51,005	53,245	55,100	55,100	56,304	57,500
Local Criminal Justice Sales Tax	90,743	95,857	96,100	96,100	102,786	104,800
Business Taxes	166,177	160,526	186,200	186,200	229,195	238,500
Excise Taxes	8,650	11,628	12,400	12,400	10,661	10,500
Utility Taxes	1,063,136	1,095,776	1,202,300	1,202,300	1,212,689	1,267,700
Hotel/Motel Tax	83,337	77,843	76,500	76,500	75,979	93,000
Real Estate Excise Tax	458,917	387,199	367,200	367,200	273,723	280,000
TOTAL TAXES	4,505,366	4,499,230	4,662,383	4,662,383	4,641,719	4,836,095
UTILITY COLLECTIONS						
Water	1,265,605	1,214,874	1,381,100	1,381,100	1,404,784	1,466,250
Sewer	1,455	92	-	-	-	-
Storm Water	499,349	530,124	759,570	759,570	687,673	768,370
TOTAL UTILITY COLLECTIONS	1,766,410	1,745,090	2,140,670	2,140,670	2,092,457	2,234,620
LICENSES & PERMITS	506,014	576,425	633,675	633,675	534,751	350,875
INTERGOVERNMENTAL REVENUE	394,413	384,917	339,942	664,205	489,477	577,830
CHARGES FOR SERVICES	1,004,429	754,378	919,783	989,359	843,519	744,641
FINES, FORFEITS & PENALTIES	50	1,000	100	100	1,700	500
RENTAL & INVESTMENT INCOME	126,380	129,611	163,995	163,995	155,996	78,507
CONTRIBUTIONS & DONATIONS	121,827	120,421	77,016	77,016	92,747	47,086
OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.)	715,788	112,526	736,620	286,620	125,785	562,032
INTERFUND TRANSFERS	509,023	299,537	280,331	917,114	750,068	295,020
BEGINNING FUND BALANCE						
General Fund	417,244	324,448	559,479	739,082	739,082	872,322
Street Fund	17,688	14,348	20,010	3,615	3,615	13,398
Street Depreciation Fund	365,752	469,645	542,629	542,637	542,637	593,631
Hotel/Motel Tax Fund	210,695	230,382	214,506	237,229	237,229	192,511
Public Safety Mitigation Fund	543,306	411,825	429,426	432,037	432,037	694,067
Technology Fund	15,168	2,912	2,920	2,920	2,920	2,925
Glacier NW Settlement Fund	809,916	631,007	632,697	632,680	632,680	623,860
Donations Fund	-	-	-	4,426	4,426	4,442
Debt Service Funds	471,437	241,043	321,701	321,762	321,762	273,851
Capital Projects Fund	2,669,977	873,304	198,698	232,904	232,904	230,879
Water Fund	2,266,113	2,272,697	2,069,938	2,217,111	2,217,111	1,741,825
Sewer Fund	125,809	127,210	-	-	-	-
Stormwater Fund	698,347	667,262	670,724	717,880	717,881	834,327
Equipment Rental & Replacement	1,465,333	1,504,173	1,410,984	1,435,778	1,435,778	1,419,524
TOTAL FUND BALANCES	10,076,785	7,770,256	7,073,712	7,520,061	7,520,062	7,497,562
TOTAL REVENUE FROM ALL SOURCES	\$ 19,726,484	\$ 16,393,391	\$ 17,028,227	\$ 18,055,198	\$ 17,248,281	\$ 17,224,768

**City of DuPont
Expenditure & Other Uses Summary**

	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	\$ 63,343	\$ 59,953	\$ 67,815	\$ 73,124	\$ 66,456	\$ 75,923
Executive	307,793	298,361	336,784	338,934	315,767	360,054
Legal	94,377	103,943	85,000	91,000	88,005	95,000
Emergency Management	6,184	6,751	13,611	13,611	6,851	8,610
Finance	142,810	154,416	172,935	175,135	176,178	168,225
Central Services	68,089	55,105	68,900	68,900	49,964	65,150
Information Technology	23,210	29,772	32,600	32,600	27,335	32,100
Non-Departmental	286,945	191,722	230,613	232,788	228,333	265,432
Police Department	1,449,167	1,415,924	1,538,795	1,546,333	1,488,300	1,579,569
Fire Department	1,670,387	1,477,844	1,508,904	1,680,551	1,652,372	1,770,889
Community Development	861,997	645,265	781,941	783,543	568,879	593,077
Parks, Facilities & Greenways	653,702	589,826	567,425	627,191	588,737	646,981
Public Works - Streets	337,653	339,138	357,215	352,215	343,300	364,855
Debt Service - General Obligation	44,825	7,235	7,235	7,235	7,235	7,235
Total Operations Expenditures	6,010,483	5,375,255	5,769,773	6,023,160	5,607,711	6,033,100
PROPRIETARY EXPENDITURES						
Water Utility	972,987	1,026,467	1,022,511	1,127,231	1,091,900	1,168,668
Sewer Utility	54	-	-	-	-	-
Stormwater Utility	404,723	413,130	481,469	485,969	440,845	596,759
Total Proprietary Expenditures	1,377,764	1,439,597	1,503,980	1,613,200	1,532,744	1,765,427
Total Operating Expenditures	7,388,247	6,814,852	7,273,753	7,636,360	7,140,455	7,798,527
OTHER FINANCING USES						
Capital Outlay	254,930	88,873	82,846	90,846	79,122	85,747
Capital Improvement Projects	2,005,465	93,347	769,850	1,239,592	471,039	248,718
Debt Service - Historic Sites LID	42,535	41,787	66,892	148,675	114,840	71,435
Debt Service - Civic Center	1,272,532	1,269,676	1,271,276	1,271,275	1,271,275	1,269,675
Interfund Transfers	509,023	299,537	280,331	467,114	300,068	295,020
Internal Service Charges	203,135	46,496	90,401	90,401	90,401	87,264
Internal Services (Capital)	160,389	106,314	57,500	551,039	543,162	24,708
One-Time Expenditures (Operations)	81,700	79,162	144,106	144,106	75,812	155,710
Non-Expenditures/Deposit Refunds	42,022	33,285	-	-	44,439	-
Total Other Financing Uses	4,571,731	2,058,477	2,763,202	4,003,048	2,990,158	2,238,277
TOTAL EXPENDITURES & OTHER USES	11,959,978	8,873,329	10,036,955	11,639,408	10,130,613	10,036,804
ENDING FUND BALANCES						
Reserved for:						
Capital Improvement Projects	873,304	232,904	206,251	481,150	104,105	221,459
Debt Service	241,043	321,762	335,805	254,083	315,862	273,681
Street Depreciation	469,645	542,637	594,108	594,116	605,712	615,942
Hotel/Motel - Tourism	230,382	237,229	127,525	150,248	239,385	130,351
Public Safety Mitigation	411,825	432,037	643,494	518,978	629,126	669,143
Technology Grant	2,913	2,920	2,928	2,928	2,925	2,930
Glacier NW Settlement	631,007	632,680	634,547	534,530	633,739	625,060
Donations	-	-	-	4,426	4,441	4,449
Proprietary Funds	3,067,170	2,934,992	2,489,884	2,217,549	2,735,320	2,455,003
Internal Service Funds	1,504,173	1,435,778	1,390,810	966,641	972,867	1,484,880
Unreserved/undesignated	335,045	747,123	565,920	691,141	874,187	705,066
ENDING FUND BALANCES	7,766,506	7,520,062	6,991,272	6,415,790	7,117,668	7,187,964
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 19,726,484	\$ 16,393,391	\$ 17,028,227	\$ 18,055,198	\$ 17,248,281	\$ 17,224,768

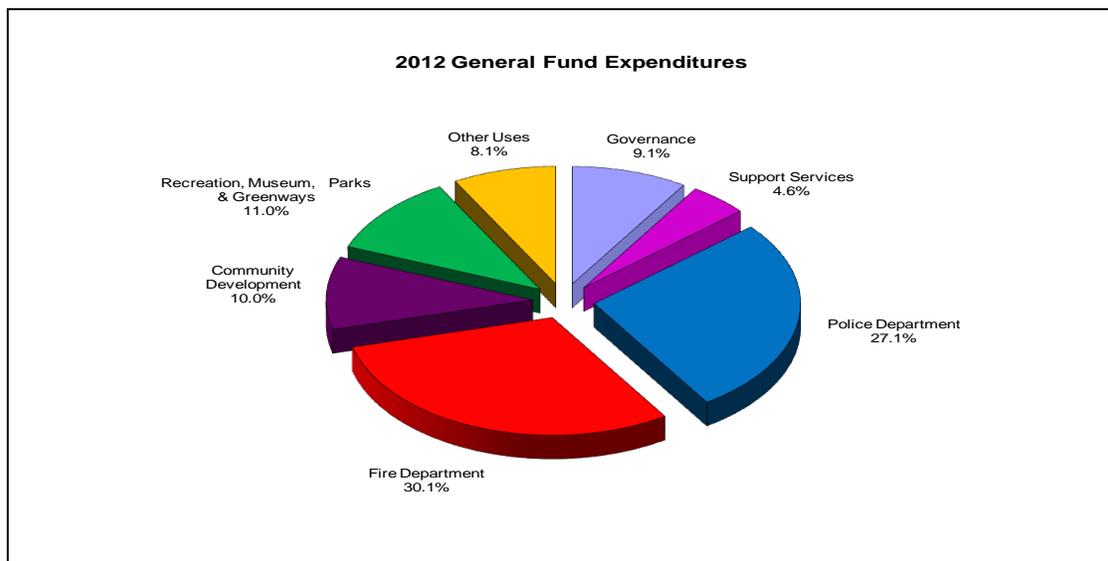
**Revenue & Other Sources Summary
General Fund**

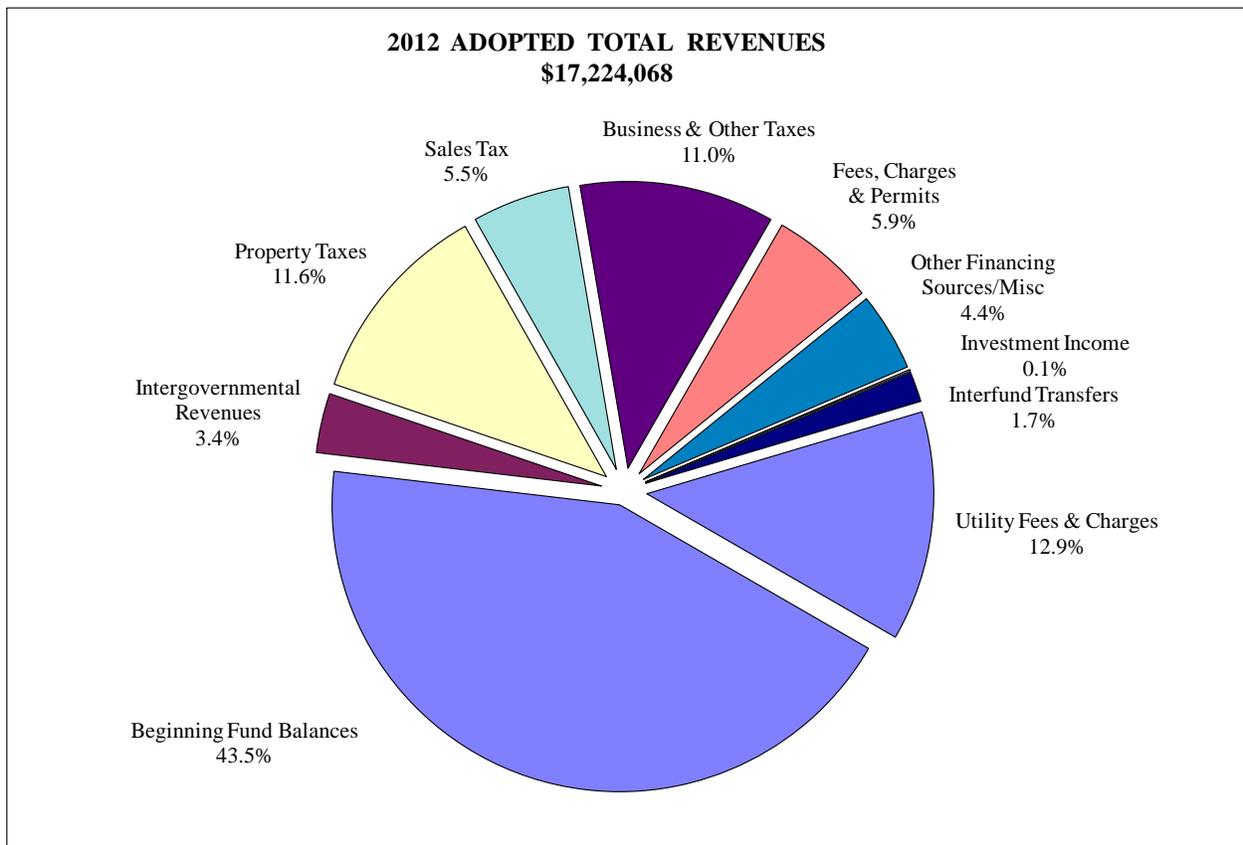
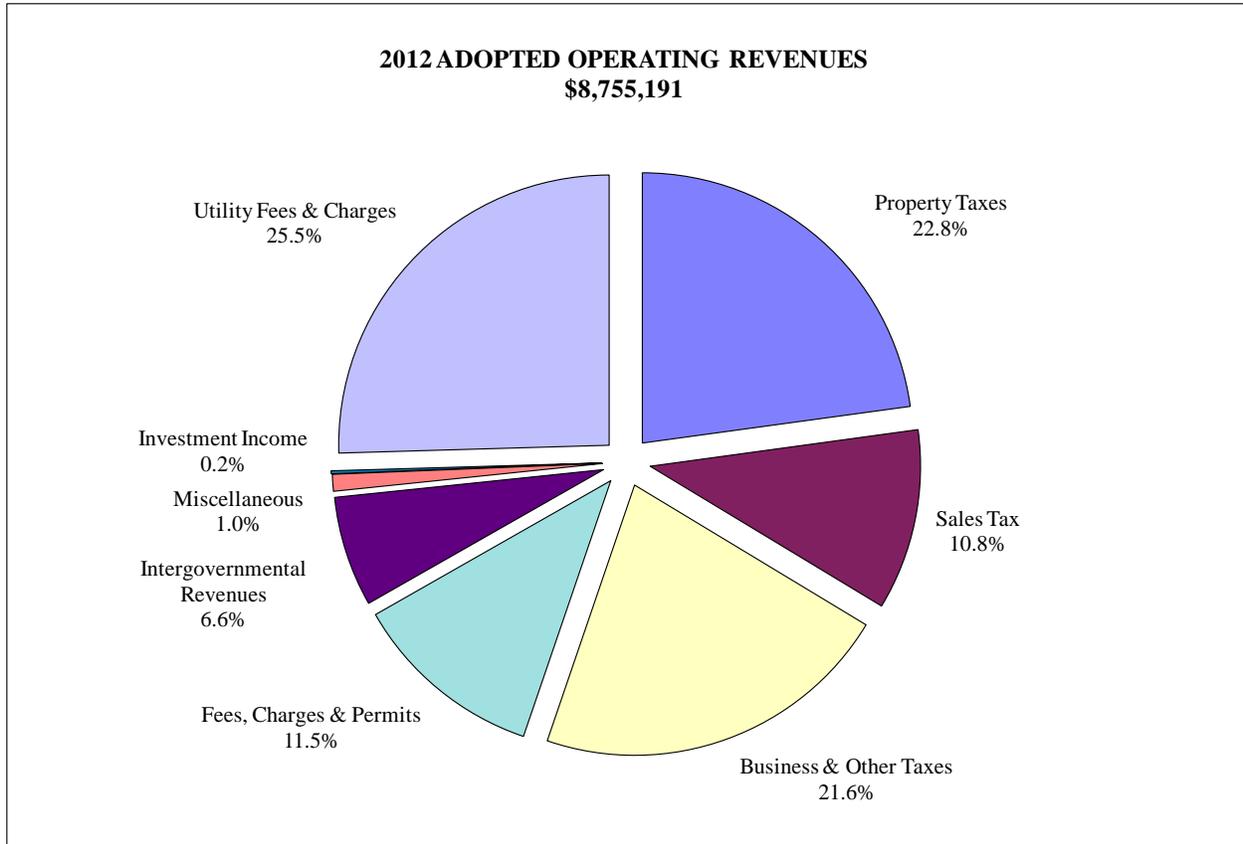
	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
TAXES						
Property Tax	\$ 1,268,433	\$ 1,320,717	\$ 1,372,239	\$ 1,372,239	\$ 1,341,636	\$ 1,402,643
Property Tax - EMS	531,627	553,619	574,244	574,244	561,437	596,452
Retail Sales Tax	745,750	742,820	720,100	720,100	777,310	785,000
Local Sales & Use Tax	51,005	53,245	55,100	55,100	56,304	57,500
Local Criminal Justice Sales Tax	90,743	95,857	96,100	96,100	102,786	104,800
Business Taxes	166,177	160,526	186,200	186,200	229,195	238,500
Excise Taxes	8,650	11,628	12,400	12,400	10,661	10,500
Utility Taxes	1,063,136	1,095,776	1,202,300	1,202,300	1,212,689	1,267,700
TOTAL TAXES	3,925,522	4,034,189	4,218,683	4,218,683	4,292,018	4,463,095
LICENSES & PERMITS	505,864	566,833	623,900	623,900	524,418	341,125
INTERGOVERNMENTAL REVENUE	148,582	176,297	124,923	315,323	290,720	378,535
CHARGES FOR SERVICES	728,910	622,027	610,125	635,125	427,730	492,725
FINES, FORFEITS & PENALTIES	50	1,000	100	100	1,700	500
RENTAL & INVESTMENT INCOME	50,573	58,476	71,750	71,750	69,814	71,350
CONTRIBUTIONS & DONATIONS	9,330	34,710	10,037	10,037	25,744	8,800
OTHER REVENUE SOURCES	20,605	31,410	11,247	11,247	30,954	11,287
INTERFUND TRANSFERS	318,288	127,302	12,046	12,046	-	-
BEGINNING FUND BALANCE	417,244	324,448	559,479	739,082	739,082	872,322
TOTAL REVENUE FROM ALL SOURCES	\$ 6,124,969	\$ 5,976,691	\$ 6,242,290	\$ 6,637,293	\$ 6,402,180	\$ 6,639,739



**Expenditure & Other Uses Summary
General Fund**

	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	\$ 63,343	\$ 59,953	\$ 67,815	\$ 73,124	\$ 66,456	\$ 75,923
Executive	307,793	298,361	336,784	338,934	315,767	360,054
Legal	94,377	103,943	85,000	91,000	88,005	95,000
Emergency Management	6,184	6,751	13,611	13,611	6,851	8,610
Finance	142,810	154,416	172,935	175,135	176,178	168,225
Central Services	68,089	55,105	68,900	68,900	49,964	65,150
Information Technology	23,210	29,772	32,600	32,600	27,335	32,100
Non-Departmental	286,945	191,722	230,613	232,788	228,333	265,432
Police Department	1,449,167	1,415,924	1,538,795	1,546,333	1,488,300	1,579,569
Fire Department	1,670,387	1,477,844	1,508,904	1,680,551	1,652,372	1,770,889
Community Development	861,997	645,265	781,941	783,543	568,879	593,077
Parks, Facilities & Greenways	653,702	589,826	567,425	627,191	588,737	646,981
Total Operating Expenditures	5,628,005	5,028,882	5,405,323	5,663,710	5,257,176	5,661,010
OTHER FINANCING USES						
Capital Outlay	11,288	23,031	7,046	7,046	7,805	15,000
Capital Improvement Projects	-	-	13,850	13,850	7,618	7,618
Interfund Transfers	-	165,000	211,050	216,050	211,050	216,350
Internal Service Charges	161,228	12,500	54,692	54,692	54,692	49,214
Non-Expenditures/Deposit Refunds	3,750	3,770	-	-	4,644	-
Total Other Financing Uses	176,266	204,300	286,638	291,638	285,809	288,182
TOTAL EXPENDITURES & OTHER USES	5,804,271	5,233,183	5,691,961	5,955,348	5,542,985	5,949,192
ENDING FUND BALANCES						
Unreserved/undesignated	320,698	743,508	550,329	681,945	859,194	690,547
ENDING FUND BALANCES	320,698	743,508	550,329	681,945	859,194	690,547
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 6,124,969	\$ 5,976,691	\$ 6,242,290	\$ 6,637,293	\$ 6,402,180	\$ 6,639,739





**City of DuPont
2012 Revenues by Fund**

General Fund

Property Tax	\$ 1,999,095
Sales Tax	947,300
Business & Excise Taxes	249,000
Utility Taxes	1,267,700
Franchise Fees	128,500
Licenses & Permits	50,900
State Shared/Intergov. Revenues & Grants	378,535
Service Revenues	379,050
Fees & Charges	160,900
Reimbursable Services	115,000
Investment Interest	3,550
Miscellaneous/Transfers	87,887
	<hr/>
Total General Fund	\$ 5,767,417

Other Funds

Street Fund	\$ 368,600
Street Depreciation Fund	39,311
Hotel/Motel Tax Fund	103,050
Public Safety Mitigation Fund	165,527
Technology Fund	5
Glacier NW Settlement Fund	1,200
Donations Fund	7
GO Bond Debt Service Fund	7,255
LID Debt Service Fund	71,245
Capital Projects Fund	831,555
Water Utility Fund	1,492,600
Stormwater Utility Fund	789,370
Equipment Rental & Replacement Fund	90,064
	<hr/>
Total Other Funds	\$ 3,959,789
	<hr/>
Total All Funds	\$ 9,727,206

**2012 Budget
Detail Revenues by Type**

General Fund Revenues	2010 Actual	2011 Revised Budget	2011 Actual	2012 Adopted Budget
<u>Property Tax</u>				
General Property Tax	\$ 1,320,717	\$ 1,372,239	\$ 1,341,636	\$ 1,402,643
EMS Levy	553,619	574,244	561,437	596,452
	<u>1,874,336</u>	<u>1,946,483</u>	<u>1,903,073</u>	<u>1,999,095</u>
<u>Sales Taxes</u>				
Retail Sales Tax	742,820	720,100	777,310	785,000
Local Sales & Use Tax	53,245	55,100	56,304	57,500
Sales Tax - Criminal Justice	95,857	96,100	102,786	104,800
	<u>891,922</u>	<u>871,300</u>	<u>936,399</u>	<u>947,300</u>
<u>Business Taxes</u>				
Business & Occupation Tax	139,602	143,000	192,918	195,000
Admissions Tax	18,336	42,000	34,831	42,000
Gas Utility Tax	200,798	205,400	226,091	237,650
Garbage Utility Tax	63,706	65,000	69,217	71,000
Telephone Utility Tax	275,974	282,500	262,985	272,950
Electric Utility Tax	345,185	361,500	364,658	382,650
Sewer Utility Tax	75,275	84,000	88,352	91,200
Water Utility Tax	92,576	149,900	147,752	154,000
Storm Drainage Utility Tax	42,263	54,000	53,633	58,250
Business Taxes - Penalty	2,589	1,200	1,446	1,500
	<u>1,256,303</u>	<u>1,388,500</u>	<u>1,441,884</u>	<u>1,506,200</u>
<u>Excise Taxes</u>				
Forest Excise Tax	27	-	562	-
Leasehold Excise Tax	-	-	-	-
Gambling Tax	11,600	12,400	10,099	10,500
	<u>11,628</u>	<u>12,400</u>	<u>10,661</u>	<u>10,500</u>
<u>Licenses & Permits</u>				
Business Licenses	47,439	36,600	42,740	43,100
Franchise Fees	119,140	121,100	143,407	128,500
Alarm Permits	2,075	1,800	1,350	1,800
Animal Licenses	5,163	4,500	6,710	6,000
	<u>173,817</u>	<u>164,000</u>	<u>194,208</u>	<u>179,400</u>
<u>State Shared Revenues</u>				
Criminal Justice - Population	1,702	1,903	1,805	2,108
Criminal Justice - Special Programs	6,448	6,423	6,814	7,166
DUI - Cities	1,418	1,400	1,718	1,600
Liquor Board Excise Tax	37,907	39,491	39,896	42,234
Liquor Board Profits	61,193	58,206	57,148	52,182
	<u>108,668</u>	<u>107,423</u>	<u>107,380</u>	<u>105,290</u>
<u>Grants Proceeds/Intergovernmental Revenues</u>				
Department of Ecology Grants	52,244	17,756	14,153	19,000
FEMA Grants/Disaster Recovery Proceeds	100	165,037	146,254	254,245
Police Grants	1,825	276	1,102	-
Miscellaneous Grants	-	12,331	9,331	-
Intergovernmental Services	13,460	12,500	12,500	-
	<u>67,629</u>	<u>207,900</u>	<u>183,340</u>	<u>273,245</u>

**2012 Budget
Detail Revenues by Type**

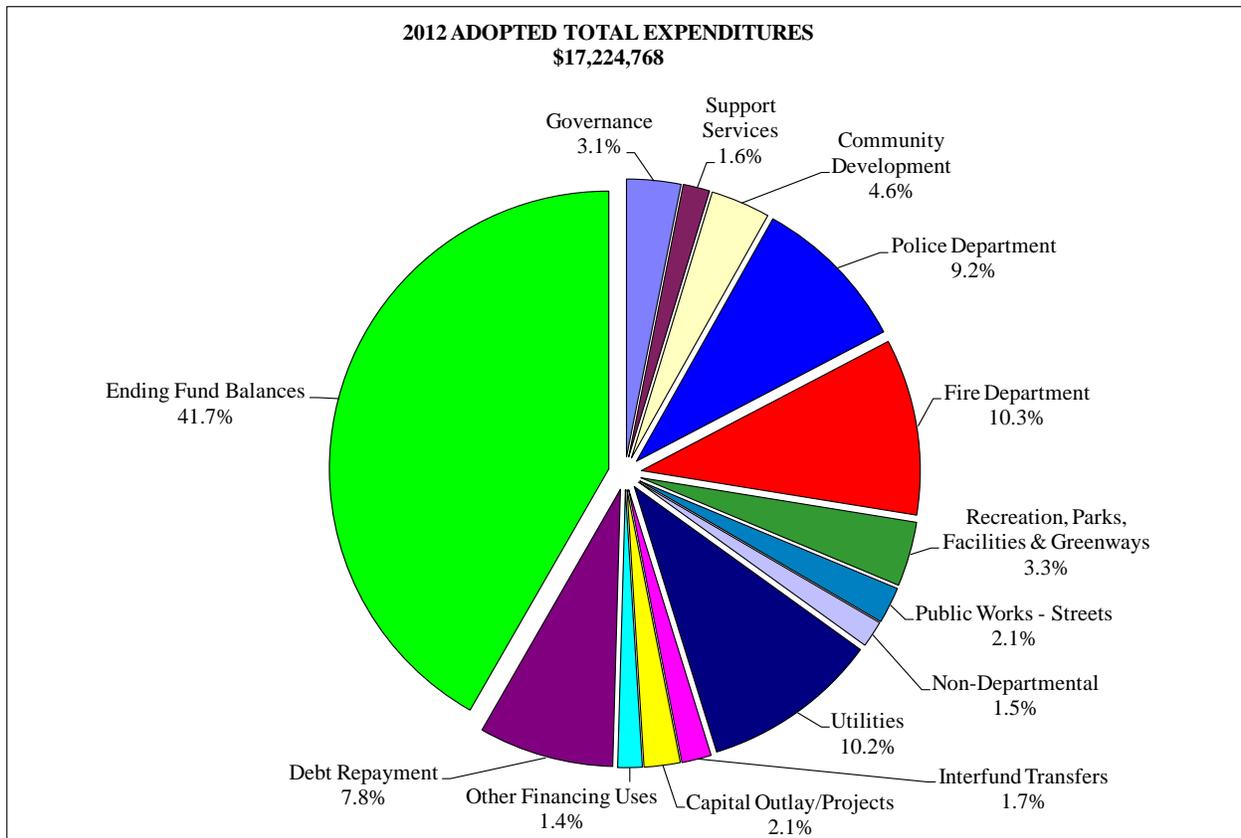
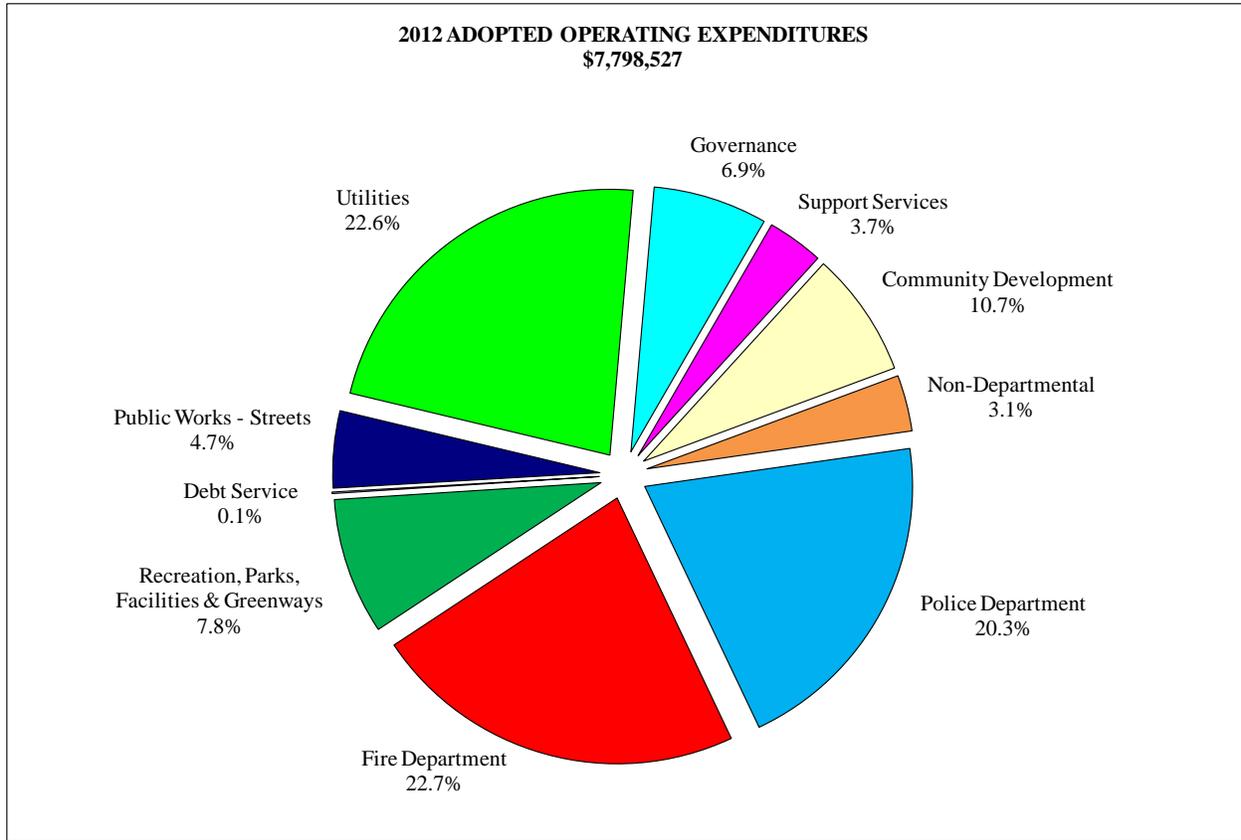
General Fund Revenues	2010 Actual	2011 Revised Budget	2011 Actual	2012 Adopted Budget
<u>Service Revenues</u>				
Building Permits	312,612	375,500	263,907	113,225
Plumbing Permits	21,329	39,000	27,893	16,950
Mechanical Permits	27,088	28,000	9,994	9,350
Grading Permits	253	-	776	500
Sprinkler Permits	2,082	2,000	4,004	2,000
Miscellaneous Fire Permits	4,988	6,000	7,986	11,900
Miscellaneous Permits & Fees	5,064	6,400	5,151	3,300
Land Use Applications	19,600	3,000	10,500	4,500
Sub-Division Fees	1,500	-	1,500	-
Plan Examination Fees	273,935	202,225	148,360	87,575
Developer Mitigation Fees	-	-	-	111,250
Fire System Examination & Inspection Fees	23,177	21,500	18,123	15,500
SEPA Review Fees	4,500	1,500	-	3,000
	<u>696,128</u>	<u>685,125</u>	<u>498,193</u>	<u>379,050</u>
<u>Fees & Charges</u>				
Background Check Fees	6,190	5,000	5,400	5,000
Invoice Processing	12,606	15,000	7,124	7,000
General Copies/Postage/Misc. Sales	3,289	900	4,446	4,850
Civil Service & Legal Fees	-	-	-	-
Fingerprinting Charges	6,111	2,000	1,635	2,500
Ambulance Transport Fee	846	-	-	-
Impounded Vehicle Release Fee	-	-	6,600	30,000
Document Recording Fees	89	-	560	250
Program Fees	69,268	90,000	108,496	110,800
	<u>98,399</u>	<u>112,900</u>	<u>134,261</u>	<u>160,400</u>
<u>Reimbursable Services</u>	220,515	297,000	125,487	115,000
<u>Fines & Forfeitures</u>	1,000	100	1,700	500
<u>Investment Interest</u>				
Investment Interest	2,690	2,900	2,797	2,850
Property Tax Interest	265	250	158	200
Sales Tax Interest	1,157	1,200	582	500
	<u>4,112</u>	<u>4,350</u>	<u>3,537</u>	<u>3,550</u>
<u>Miscellaneous</u>				
Facilities Rentals	21,937	31,400	29,359	29,800
Long Term Leases	32,427	36,000	36,918	38,000
Contributions & Donations	34,710	10,037	25,744	8,800
Miscellaneous Revenue	20,682	11,247	15,053	11,287
	<u>109,756</u>	<u>88,684</u>	<u>107,074</u>	<u>87,887</u>
<u>Non-Revenues/Deposits</u>	5,670	-	4,379	-
<u>Other Financing Sources</u>	5,058	-	11,522	-
<u>Operating Transfers</u>	127,302	12,046	-	-
Total General Fund Revenue	\$ 5,652,244	\$ 5,898,211	\$ 5,663,097	\$ 5,767,417

**2012 Budget
Detail Revenues by Type**

Other Fund Revenues	2010 Actual	2011 Revised Budget	2011 Actual	2012 Adopted Budget
<u>101 Street Fund</u>				
Street Permits	\$ 150	\$ 150	\$ 975	\$ 300
Motor Vehicle Fuel (Gas) Tax	165,697	170,019	171,082	178,295
Street Standards	750	-	-	-
Investment Interest	7	10	3	5
Transfer from General Fund	165,000	190,000	185,000	190,000
	<u>331,604</u>	<u>360,179</u>	<u>357,060</u>	<u>368,600</u>
<u>102 Street Depreciation Fund</u>				
Investment Interest	\$ 1,383	\$ 1,500	\$ 951	\$ 1,025
Capital Contributions	85,711	66,979	66,979	38,286
	<u>87,094</u>	<u>68,479</u>	<u>67,930</u>	<u>39,311</u>
<u>103 Hotel/Motel Tax Fund</u>				
Hotel/Motel Taxes	\$ 77,843	\$ 76,500	\$ 75,979	\$ 93,000
Cable TV Peg Fees	9,442	9,625	9,358	9,450
Investment Interest	599	800	390	600
Miscellaneous Revenue	-	-	1,938	-
	<u>87,884</u>	<u>86,925</u>	<u>87,665</u>	<u>103,050</u>
<u>104 Public Safety Mitigation Fund</u>				
Fire Impact Fees	\$ 97,605	\$ 198,500	\$ 36,712	\$ 164,652
Voluntary Public Safety Mitigation Fees	-	77,832	301,176	-
Investment Interest	1,131	1,300	828	875
	<u>98,736</u>	<u>277,632</u>	<u>338,716</u>	<u>165,527</u>
<u>105 Technology Fund</u>				
Investment Interest	\$ 8	\$ 8	\$ 5	\$ 5
	<u>8</u>	<u>8</u>	<u>5</u>	<u>5</u>
<u>107 Glacier NW Settlement Fund</u>				
Investment Interest	\$ 1,673	\$ 1,850	\$ 1,059	\$ 1,200
	<u>1,673</u>	<u>1,850</u>	<u>1,059</u>	<u>1,200</u>
<u>150 Donations Fund</u>				
Investment Interest	\$ -	\$ -	\$ 1	\$ 7
Contributions & Donations	-	-	14	-
	<u>-</u>	<u>-</u>	<u>15</u>	<u>7</u>
<u>202 GO Bond Debt Service Fund</u>				
Investment Interest	\$ 27	\$ 27	\$ 17	\$ 20
Transfer from Capital Projects Fund	7,235	7,235	7,235	7,235
	<u>7,262</u>	<u>7,262</u>	<u>7,252</u>	<u>7,255</u>
<u>203 LID Debt Service Fund</u>				
Investment Interest	\$ 690	\$ 750	\$ 493	\$ 500
LID Interest Receivable	13,885	9,256	9,256	4,628
Special Assessment Principal	66,117	66,117	66,117	66,117
	<u>80,692</u>	<u>76,123</u>	<u>75,866</u>	<u>71,245</u>

**2012 Budget
Detail Revenues by Type**

Other Fund Revenues	2010 Actual	2011 Revised Budget	2011 Actual	2012 Adopted Budget
<u>301 Capital Projects Fund</u>				
Real Estate Excise Tax - 1st .25 Percent	\$ 193,599	\$ 183,600	\$ 136,861	\$ 140,000
Real Estate Excise Tax - 2nd .25 Percent	193,599	183,600	136,861	140,000
RCO Skate Park Grant	-	97,057	-	-
CTED Grant	-	36,806	10,547	-
Investment Interest	1,695	2,000	118	120
Long Term Ground Lease	60,000	80,000	80,000	-
Miscellaneous Revenue	1,115	-	-	-
Line of Credit Proceeds	-	200,000	-	480,000
Retainage Proceeds	-	-	934	-
Transfer from LID Fund	-	681,783	531,783	71,435
	<u>450,008</u>	<u>1,464,846</u>	<u>897,105</u>	<u>831,555</u>
<u>401 Water Utility Fund</u>				
Water Service	\$ 1,053,128	\$ 1,265,600	\$ 1,270,096	\$ 1,390,000
Water Connection Fee	44,709	51,000	16,375	15,000
Water Turn-On Fee	29,312	28,000	31,228	32,000
Permits/Inspection Fee	15,700	18,000	4,240	4,000
Hydrant Use	2,641	500	100	250
Investment Interest	5,412	6,000	3,422	4,000
Misc. Revenue - Penalties	11,656	11,000	19,522	19,500
Miscellaneous Revenue	4,313	1,000	1,638	1,500
Utility Deposits	48,003	-	58,163	-
Retainage Proceeds	-	-	16,562	-
Transfer From General Fund	-	26,050	26,050	26,350
	<u>1,214,874</u>	<u>1,407,150</u>	<u>1,447,396</u>	<u>1,492,600</u>
<u>402 Sewer Utility Fund</u>				
Sewer Service	\$ -	\$ -	\$ -	\$ -
Investment Interest	92	-	-	-
	<u>92</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>403 Stormwater Utility Fund</u>				
Stormwater Management	\$ 528,400	\$ 674,670	\$ 670,436	\$ 747,000
DOE Stormwater Grant	42,923	45,000	17,128	21,000
Investment Interest	1,724	2,000	1,195	1,370
Miscellaneous Revenue	-	-	43	-
System Development Charge	-	82,900	16,000	20,000
	<u>573,047</u>	<u>804,570</u>	<u>704,801</u>	<u>789,370</u>
<u>501 Equipment Rental & Replacement Fund</u>				
Replacement Reserves	\$ 33,996	\$ 77,902	\$ 77,901	\$ 87,264
Investment Interest	3,922	4,000	2,318	2,800
Miscellaneous Revenue	-	-	33	-
	<u>37,918</u>	<u>81,902</u>	<u>80,252</u>	<u>90,064</u>
Total All Other Funds	<u>2,970,891</u>	<u>4,636,926</u>	<u>4,065,122</u>	<u>3,959,789</u>
Total Revenues	<u>\$ 8,623,135</u>	<u>\$ 10,535,137</u>	<u>\$ 9,728,219</u>	<u>\$ 9,727,206</u>



**City of DuPont
2012 Expenditures by Department**

General Fund

Governance		
Mayor & City Council	\$	75,923
Executive & Legal Services		456,081
Emergency Management		8,610
Support Services		
Finance & Accounting		168,746
Central & I.T. Services		105,906
Police Department		1,613,310
Fire Department		
Fire Operations		878,747
EMS		913,487
Community Development		
Engineering		127,447
Building		235,426
Planning		232,081
Parks & Greenways		
Recreation & Events		153,155
Parks		169,283
Museum		34,948
Facilities		150,970
Greenways		143,290
General Government		
Non-Departmental		481,782
Total General Fund	\$	<u>5,949,192</u>

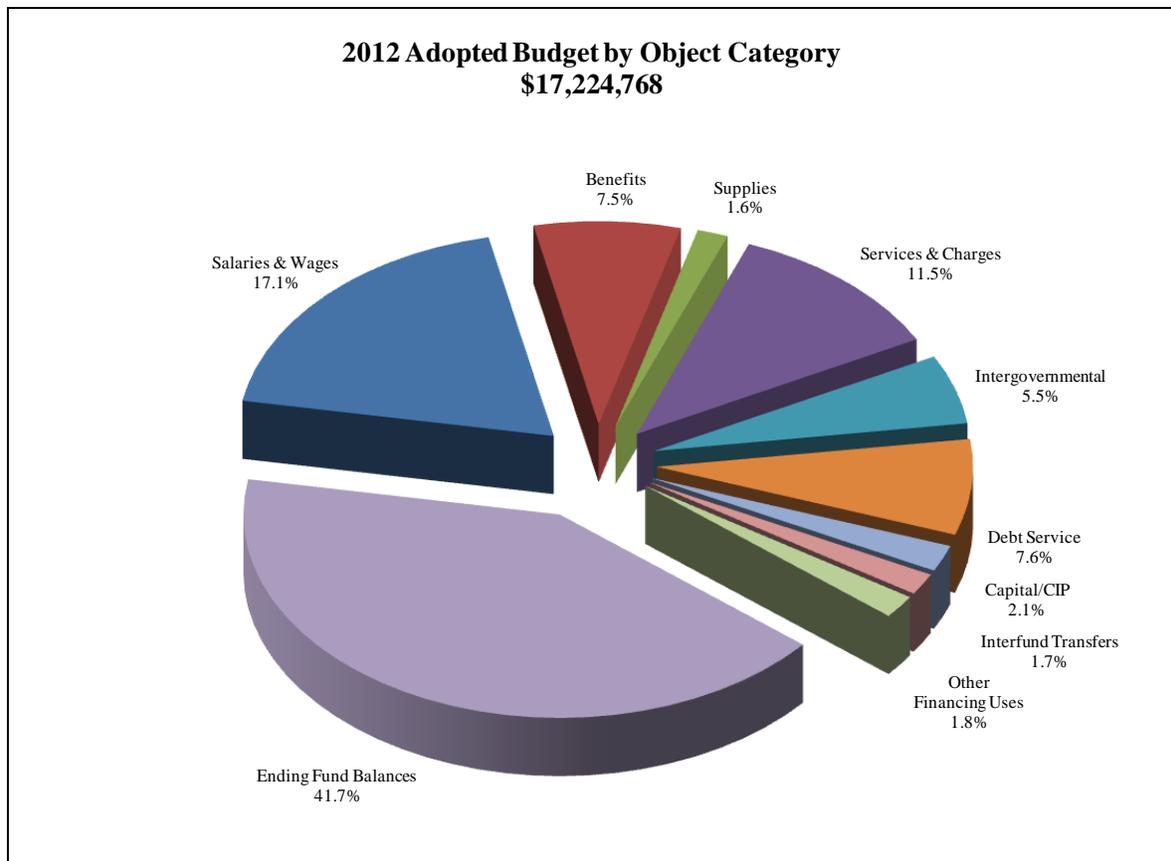
Other Funds

Street Fund	\$	367,479
Street Depreciation Fund		17,000
Hotel/Motel Tax Fund		165,210
Public Safety Mitigation Fund		190,451
Technology Fund		-
Glacier NW Settlement Fund		-
Donations Fund		-
GO Bond Debt Service Fund		7,235
LID Debt Service Fund		71,435
Capital Projects Fund		840,975
Water Utility Fund		1,660,461
Stormwater Utility Fund		742,658
Equipment Rental & Replacement Fund		24,708
Total Other Funds	\$	<u>4,087,612</u>

Total All Funds **\$ 10,036,804**

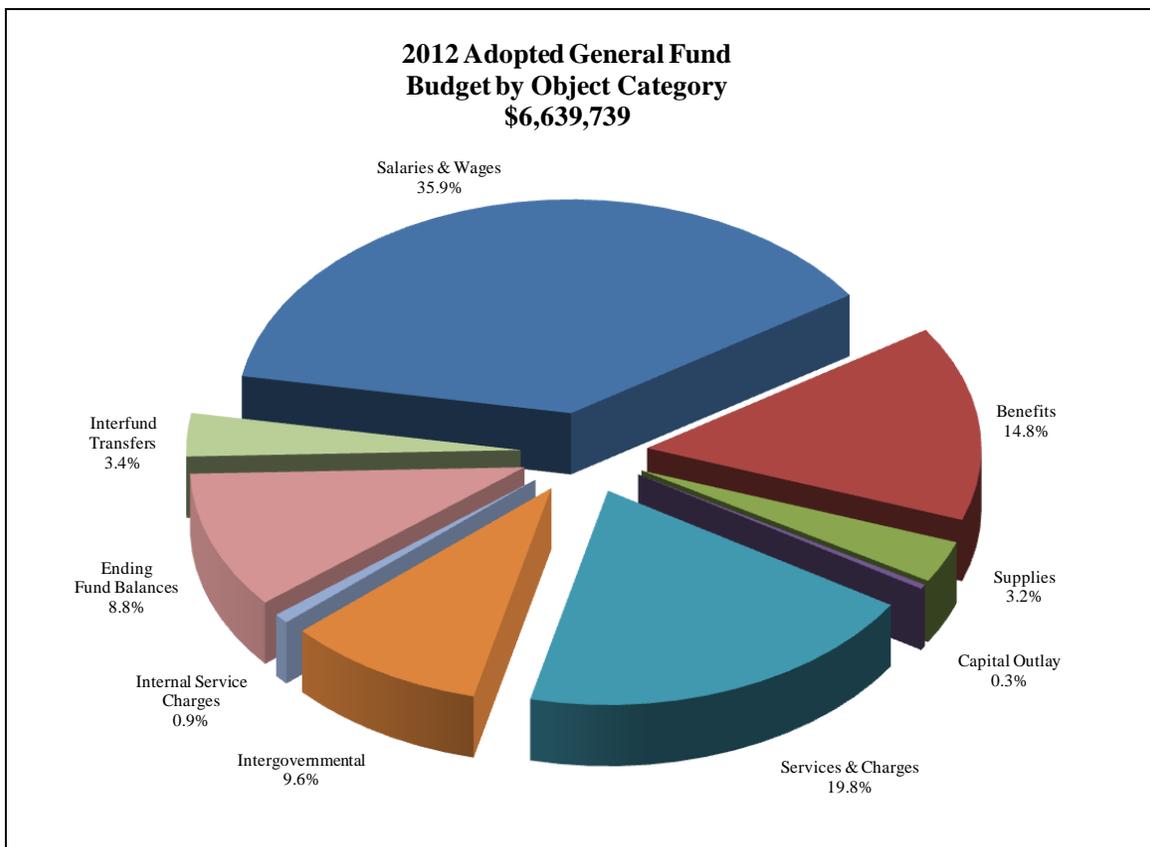
EXPENDITURES BY OBJECT CATEGORY

	2009	2010	2011		2012
	Actual	Actual	Rev. Budget	Actual	Adopted
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 2,795,881	\$ 2,839,122	\$ 3,051,206	\$ 3,052,849	\$ 3,257,503
<i>Benefits</i>	957,307	991,524	1,163,600	1,155,283	1,292,507
<i>Supplies</i>	194,487	199,282	273,138	244,638	271,450
<i>Services & Charges</i>	2,214,662	1,951,530	2,194,230	1,766,110	1,985,514
<i>Intergovernmental</i>	1,146,181	791,570	912,676	880,065	950,357
<i>Debt Service</i>	79,729	41,824	41,510	41,510	41,196
SUBTOTAL OPERATING EXPENDITURES	7,388,247	6,814,852	7,636,360	7,140,455	7,798,527
<i>Capital Outlay</i>	254,930	88,873	90,846	79,122	85,747
<i>Capital Improvement Projects</i>	2,005,465	93,798	1,240,092	471,491	249,218
<i>Interfund Transfers</i>	509,023	299,537	467,114	300,068	295,020
<i>Debt Service - Historic Sites (LID)</i>	42,535	41,787	148,675	114,840	71,435
<i>Debt Service - Civic Center</i>	1,272,532	1,269,676	1,271,275	1,271,275	1,269,675
<i>Internal Service Charges</i>	203,135	46,496	90,401	90,401	87,264
<i>Internal Services-Capital</i>	160,389	106,314	551,039	543,162	24,708
<i>One-Time Expenditures (Operations)</i>	81,700	78,710	143,606	75,360	155,210
<i>Non-Expenditures/Deposit Refunds</i>	42,022	33,285	-	44,439	-
SUBTOTAL OTHER FINANCING USES	4,571,731	2,058,477	4,003,048	2,990,158	2,238,277
TOTAL EXPENDITURES & OTHER USES	11,959,978	8,873,329	11,639,408	10,130,613	10,036,804
<i>Ending Fund Balances</i>	7,766,506	7,520,062	6,415,790	7,117,668	7,187,964
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 19,726,484	\$ 16,393,391	\$ 18,055,198	\$ 17,248,281	\$ 17,224,768



**EXPENDITURES BY OBJECT CATEGORY
GENERAL FUND**

	2009	2010	2011		2012
	Actual	Actual	Rev. Budget	Actual	Adopted
EXPENDITURES BY OBJECT CATEGORY					
<i>Salaries & Wages</i>	\$ 2,143,986	\$ 2,160,280	\$ 2,372,838	\$ 2,382,132	\$ 2,516,674
<i>Benefits</i>	724,093	744,159	902,028	890,879	980,453
<i>Supplies</i>	145,127	151,322	213,538	189,633	210,850
<i>Services & Charges</i>	1,639,004	1,381,969	1,520,030	1,197,565	1,312,696
<i>Intergovernmental</i>	975,795	591,153	655,276	596,967	640,337
SUBTOTAL OPERATING EXPENDITURES	5,628,005	5,028,882	5,663,710	5,257,176	5,661,010
<i>Capital Outlay</i>	11,288	23,031	7,046	7,805	15,000
<i>Capital Improvement Projects</i>	-	-	13,850	7,618	7,618
<i>Interfund Transfers</i>	-	165,000	216,050	211,050	216,350
<i>Internal Service Charges</i>	161,228	12,500	54,692	54,692	49,214
<i>Non-Expenditure/Deposit Refunds</i>	3,750	3,770	-	4,644	-
SUBTOTAL OTHER FINANCING USES	176,266	204,300	291,638	285,809	288,182
TOTAL EXPENDITURES & OTHER USES	5,804,271	5,233,183	5,955,348	5,542,985	5,949,192
<i>Ending Fund Balances</i>	320,698	743,508	681,945	859,194	690,547
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 6,124,969	\$ 5,976,691	\$ 6,637,293	\$ 6,402,180	\$ 6,639,739



City of DuPont
2011 Actual Expenditures
Classification By Fund

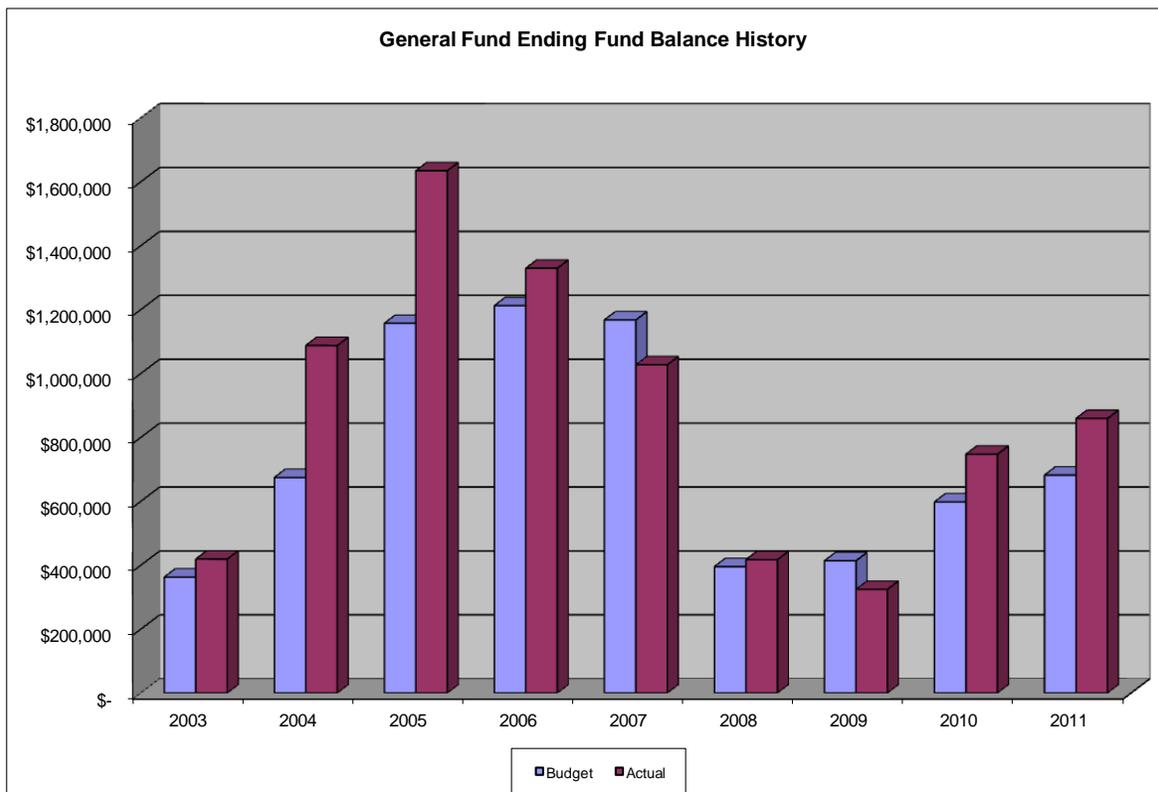
FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS									
General Fund - by department									
Governance	\$ 346,965	\$ 3,925	\$ 121,501	\$ 4,688	\$ -	\$ -	\$ 1,000	\$ -	\$ 478,078
Support Services	138,907	8,328	90,806	15,436	7,618	-	1,200	-	262,295
Police	1,139,905	63,394	129,064	155,937	7,805	-	12,601	-	1,508,706
Fire	1,134,544	39,484	249,312	229,033	-	-	33,679	-	1,686,051
Community Development	343,388	1,911	223,580	-	-	-	1,877	-	570,756
Public Works - Parks & Greenways	169,302	71,930	346,535	970	-	-	4,335	-	593,072
Non-Departmental/Other Financing Uses	-	661	38,821	188,851	-	-	215,694	859,194	1,303,222
General Fund Total	3,273,011	189,633	1,199,618	594,914	15,423	-	270,386	859,194	6,402,180
Public Works - Streets	134,053	14,297	194,933	17	-	-	2,383	14,992	360,675
Street Depreciation	-	-	-	-	4,854	-	-	605,712	610,567
Hotel/Motel Tax	27,038	6,791	41,076	455	10,149	-	-	239,385	324,894
Public Safety Mitigation	-	-	-	-	-	141,628	-	629,126	770,753
Technology	-	-	-	-	-	-	-	2,925	2,925
Glacier NW Settlement	-	-	-	-	-	-	-	633,739	633,739
Donations	-	-	-	-	-	-	-	4,441	4,441
Debt Service	-	-	-	-	-	7,235	81,783	315,862	404,880
Capital Improvements	-	-	452	-	66,083	951,201	8,169	104,105	1,130,009
TOTAL GOVT FUND EXPENDITURES	3,434,102	210,720	1,436,079	595,386	96,510	1,100,063	362,721	3,409,481	10,645,062
PROPRIETARY FUNDS									
Water	552,272	29,466	259,677	216,210	452,560	210,247	56,969	1,887,107	3,664,508
Stormwater	248,796	11,243	113,935	66,870	157	117,315	16,152	848,213	1,422,682
Equipment Rental & Replacement	-	1,021	-	-	92,141	-	450,000	972,867	1,516,030
TOTAL PROPRIETARY FUND EXPENDITURES	801,069	41,731	373,612	283,081	544,858	327,562	523,121	3,708,187	6,603,219
TOTAL EXPENDITURES	\$ 4,235,172	\$ 252,451	\$ 1,809,691	\$ 878,467	\$ 641,368	\$ 1,427,625	\$ 885,842	\$ 7,117,668	\$ 17,248,281

City of DuPont
2012 Adopted Expenditures
Classification By Fund

FUND/TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS									
General Fund - by department									
Governance	\$ 370,863	\$ 5,400	\$ 155,974	\$ 7,350	\$ -	\$ -	\$ 1,027	\$ -	\$ 540,614
Support Services	144,539	10,500	109,436	1,000	7,618	-	1,559	-	274,652
Police	1,225,585	69,100	127,848	157,036	15,000	-	18,741	-	1,613,310
Fire	1,233,495	47,100	240,211	250,083	-	-	21,345	-	1,792,234
Community Development	344,858	4,100	244,119	-	-	-	1,877	-	594,954
Public Works - Parks & Greenways	177,787	73,850	395,239	105	-	-	4,665	-	651,646
Non-Departmental/Other Financing Uses	-	800	39,419	225,213	-	-	216,350	690,547	1,172,329
General Fund Total	3,497,127	210,850	1,312,246	640,787	22,618	-	265,564	690,547	6,639,739
Public Works - Streets	141,845	17,050	205,940	20	-	-	2,624	14,519	381,998
Street Depreciation	-	-	-	-	17,000	-	-	615,942	632,942
Hotel/Motel Tax	39,566	18,750	96,394	500	10,000	-	-	130,351	295,561
Public Safety Mitigation	-	-	-	-	-	190,451	-	669,143	859,594
Technology	-	-	-	-	-	-	-	2,930	2,930
Glacier NW Settlement	-	-	-	-	-	-	-	625,060	625,060
Donations	-	-	-	-	-	-	-	4,449	4,449
Debt Service	-	-	-	-	-	7,235	71,435	273,681	352,351
Capital Improvements	-	-	500	-	-	833,240	7,235	221,459	1,062,434
TOTAL GOV'T FUND EXPENDITURES	3,678,538	246,650	1,615,080	641,307	49,618	1,030,926	346,858	3,248,082	10,857,058
PROPRIETARY FUNDS									
Water	613,799	31,000	254,908	235,000	282,931	224,412	18,411	1,573,964	3,234,425
Stormwater	297,239	12,550	211,970	75,000	1,916	126,968	17,015	881,039	1,623,697
Equipment Rental & Replacement	-	800	-	-	23,908	-	-	1,484,880	1,509,588
TOTAL PROPRIETARY FUND EXPENDITURES	911,039	44,351	466,878	310,000	308,755	351,380	35,426	3,939,883	6,367,710
TOTAL EXPENDITURES	\$ 4,589,577	\$ 291,001	\$ 2,081,958	\$ 951,307	\$ 358,373	\$ 1,382,306	\$ 382,284	\$ 7,187,964	\$ 17,224,768

ESTIMATE OF ENDING FUND BALANCES

Fund	Ending Fund Balance				
	2009 Actual	2010 Actual	2011 Revised Budget	2011 Actual	2012 Adopted Budget
General	\$ 320,698	\$ 743,508	\$ 681,945	\$ 859,194	\$ 690,547
Street	14,347	3,615	9,196	14,992	14,519
Street Depreciation	469,645	542,637	594,116	605,712	615,942
Hotel/Motel Tax	230,382	237,229	150,248	239,385	130,351
Public Safety Mitigation	411,825	432,037	518,978	629,126	669,143
Technology	2,913	2,920	2,928	2,925	2,930
Glacier NW Settlement	631,007	632,680	534,530	633,739	625,060
Donations	-	-	4,426	4,441	4,449
Debt Service/LID	241,043	321,762	254,083	315,862	273,681
Capital Projects	873,304	232,904	481,150	104,105	221,459
Water Utility	2,272,697	2,217,111	1,360,348	1,887,107	1,573,964
Sewer Utility	127,211	-	-	-	-
Stormwater Utility	667,261	717,880	857,201	848,213	881,039
ER&R	1,504,173	1,435,778	966,641	972,867	1,484,880
Total	\$ 7,766,506	\$ 7,520,062	\$ 6,415,790	\$ 7,117,668	\$ 7,187,964



BUDGET DOCUMENT

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

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

BUDGET PROCESS

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

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

As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in 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 fourteen (14) 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, Glacier NW Settlement Fund, and Donations 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 were 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 the revenues received in each fund are restricted in use by law and/or by legislative action. Funds may make interfund loans to other funds. However, any interfund loan must be paid back based on a predetermined schedule and must pay prevailing interest rates (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 2012 budgeted reserves increased from 2011 with the General Fund ending fund balance also increasing over the 2011 budget. The 2012 General Fund ending fund balance is above the 10 percent policy target at 12.6 percent of General Fund revenues.

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 fourteen (14) funds detailed within the 2012 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 2012 (\$4,836,095) are projected to increase by \$194,376 or 4.2 percent over 2011 actual tax collections (\$4,641,719). The increase is primarily due to an expected increase in sales tax, utility taxes (water tax and water and stormwater rates were increased for 2012), and business taxes, including an 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 2011, the total property tax rate for DuPont was \$10.46 per \$1,000 of assessed valuation. Of that total, about 15 percent, or \$1.52 per \$1,000 assessed valuation, went to the City. This included the general levy and the EMS levy. In 2012, the total property tax rate for DuPont is \$11.12 per \$1,000 of assessed valuation. Of that total, 15 percent, or \$1.67 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 renewed a six-year EMS levy in August 2011 which went into effect in January 2012. These funds must be used for EMS purposes. 2012 EMS property tax funds are projected to be \$596,452. The 2012 budget has appropriated \$913,487 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 2012 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 local parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of DuPont can expect to receive \$57,500 in 2012.

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.

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 populations over 5,000 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, 2011 population figure used in the 2012 Budget is 8,430 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 2012 is \$6.19 from liquor board profits and \$5.01 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. 127 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, provided additional revenues to incorporated cities and towns. Cities and towns received 8.333 percent of a three cent tax increase which began July 1, 2005, and 8.333 percent of another three cent increase which began July 1, 2006. This is in addition to the base amount of 23 cents to cities. Cities did not receive a share of the increases in 2007 and beyond. 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 2011 was 1.0 percent less than was originally forecast for 2011. The estimated per capita amount in 2012 is \$21.15 compared to \$21.22 for 2011. The slight decrease is in spite of 4.7 and 4.2 percent expected increases in gas and diesel fuel prices for 2012, respectively. The fuel price increases are expected to be countered by an estimated 2.7 percent in growth in personal income, netting a 1.0 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 was to cover the cost of fire hydrant maintenance that was ruled by the courts to be a General Fund service and cannot be funded by the water utility itself. In 2011, stormwater service rates increased 29 percent. In 2012, water service rates increased by 13 percent and stormwater rates increased by 12 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 are budgeted to receive transfers from other funds.

- Street Fund is budgeted to receive an operating transfer in the amount of \$190,000 from the General Fund.
- General Obligation Debt Service Fund is budgeted to receive a transfer of \$7,235 from the Capital Projects Fund for long term lease payments on a backhoe.
- Capital Projects Fund is budgeted to receive \$71,435 from the LID Fund for LID payments on historic sites.
- Water Utility Fund is budgeted to receive \$26,350 from the General Fund for fire hydrant maintenance.

MAJOR BUDGET ASSUMPTIONS

- The 2011 population figure used in the 2012 Adopted Budget is 8,430 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 2012 assessed valuation (AV) is \$1,206,369,869. 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 \$1.67 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 2012 activity.
- Revenue forecasts are largely influenced by historical trends of revenue received, rates for services provided, inflation, and population growth, as well as other known factors specific to each revenue source.
- Service levels in most areas are about the same as provided in 2011. Several departments are already operating at a reduced service level. Parks and Greenways maintenance and irrigation were reduced in 2010 and continue at the reduced service level for 2012.
- The 2012 budget includes position vacancies which will not be filled.
- 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, were partially restored in 2011 (25 percent) and continue at 25 percent for 2012.

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 \$4,575,576. The Community Development Director remains unfilled due to budget constraints. The total authorized positions increased from 43.0 in 2011 to 44.0.

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. In 2012 all three unions will be in the second year of a three year contract (2011-2013).

Employees in all three bargaining units received no Cost of Living Adjustment (COLA) for 2011 based on the negotiated contracts. In 2012, all three bargaining units entered into wage re-opener negotiations and agreed upon no COLA for 2012 as well. Wage re-opener negotiations will take place during 2012 for 2013. Employees do continue to receive step increases (predetermined by the contract) pending a satisfactory annual 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 2012. A Compensation Committee was established in 2011 to review elected officials salaries. The recommendations from this committee were effective on May 3, 2011.

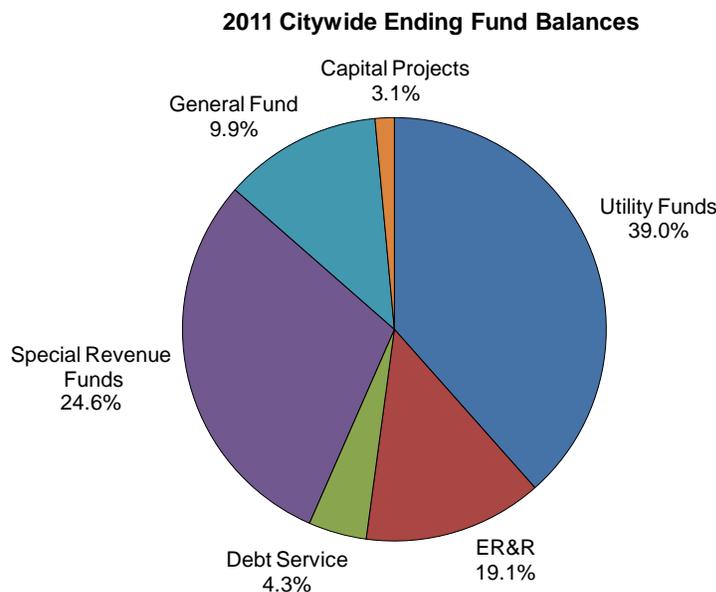
The City offers a variety of benefits to its employees through the Association of Washington Cities Benefits Trust Group. 2012 benefit rates have increased over 2011 rates. Regence health insurance rates increased approximately 11 percent, Group Health rates increased 7.5 percent, and Willamette Dental increased by 9.4 percent in 2012. Washington Dental Service rates for dental insurance decreased 7.9 percent, Vision Services Provider rates increased 7.5 percent, and the rates for long-term disability and life insurance remained the same. In 2011 the City received a Well City designation in recognition of its Wellness program from the Association of Washington Cities (AWC). With the designation comes the award of a 2 percent discount on Regence health insurance premiums for 2012, thus making the increase for the City 9 percent instead of 11 percent.

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.

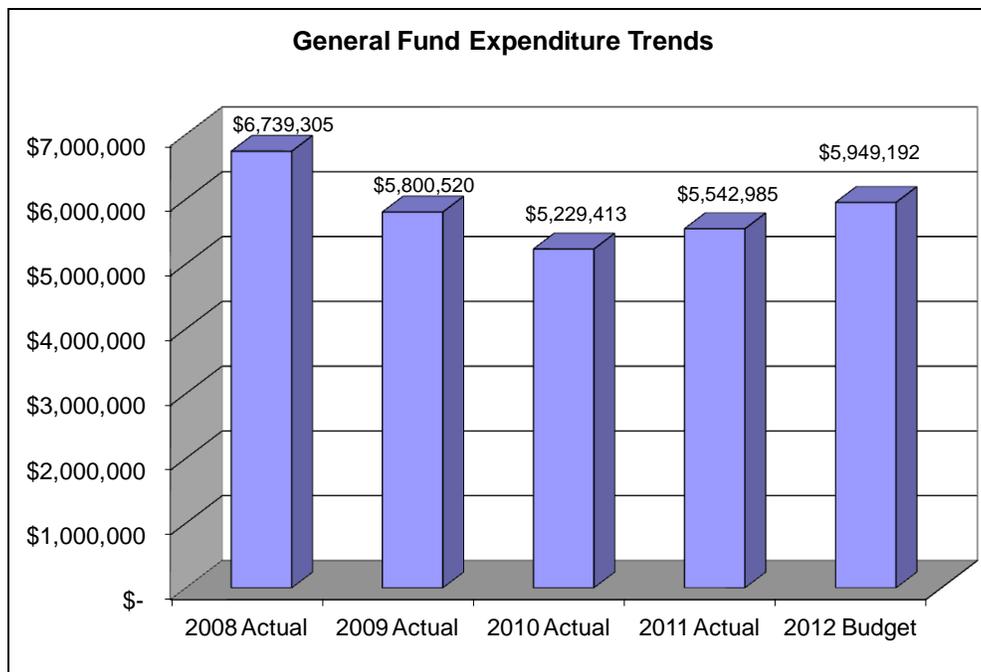
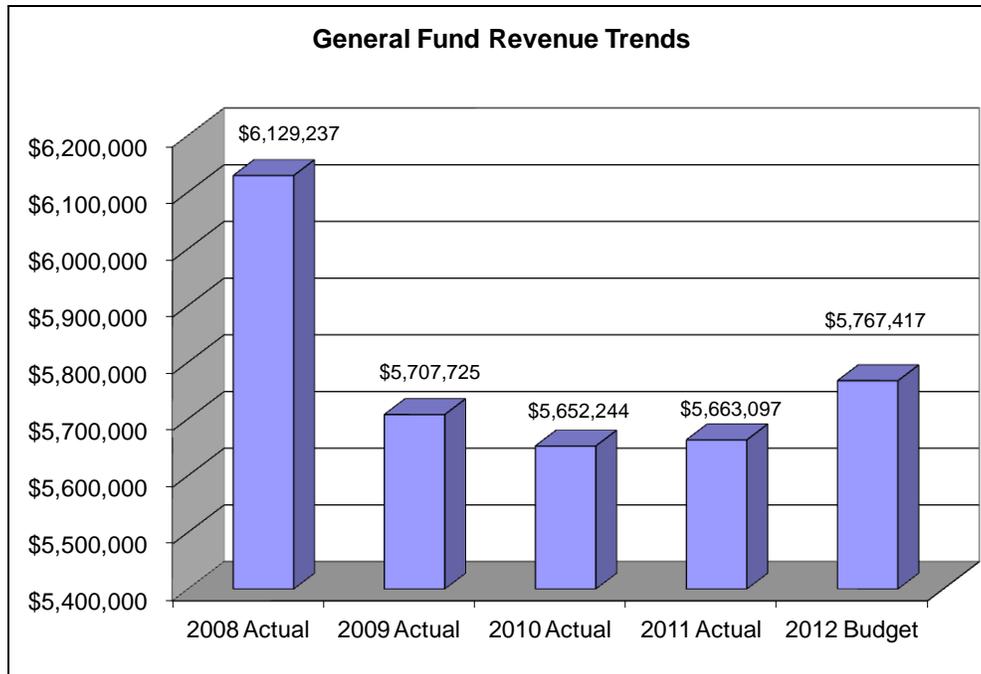
Citywide fund balances decreased 5.4 percent between 2010 and 2011, but are projected to increase by 1.0 percent between 2011 and 2012, primarily due to council policies and actions to increase reserves.





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
2012 Program Expenditure Budget

GENERAL FUND

EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 1,978,411	\$ 2,060,073	\$ 2,095,855	\$ 2,226,708	\$ 2,245,208	\$ 2,356,286
12.00 Overtime	165,277	99,931	146,130	146,130	136,041	160,388
13.00 Reserve & Other Wages	298	276	-	-	883	-
21.00 Personnel Benefits	694,896	733,593	818,476	856,893	860,119	948,803
26.00 Uniform Cleaning	1,874	1,148	1,800	1,800	959	1,900
27.00 Uniforms	14,398	8,944	29,335	29,335	20,337	15,750
28.00 Personal Protective Equip/Clothing	12,925	474	14,000	14,000	9,464	14,000
Total Salary, Wages and Benefits	\$ 2,868,079	\$ 2,904,438	\$ 3,105,596	\$ 3,274,866	\$ 3,273,011	\$ 3,497,127
31.00 Office Supplies	\$ 1,715	\$ 1,573	\$ 3,575	\$ 3,575	\$ 1,074	\$ 2,050
32.00 Gas, Oil & Fuel	43,314	51,230	53,600	53,600	67,842	60,700
33.00 Operating Supplies	57,415	67,207	70,600	87,338	86,583	91,650
35.00 Small Tools & Equipment	20,928	16,950	38,025	38,025	12,425	35,950
36.00 Repair Materials & Supplies	21,755	14,361	23,000	31,000	21,708	20,500
41.00 Professional Services	1,060,025	886,002	862,359	899,691	660,257	704,869
42.00 Communications	86,952	68,002	83,550	83,550	58,365	76,325
43.00 Travel and Subsistence	15,042	8,316	21,850	21,850	11,252	19,950
44.00 Advertising	7,073	6,236	8,250	8,250	8,013	5,400
45.00 Operating Rental & Leases	43,384	24,696	26,600	26,600	24,715	26,425
46.00 AWC-RMSA Insurance	103,797	147,306	152,196	152,196	151,107	156,568
47.00 Utilities	157,325	125,009	127,235	142,235	142,809	145,750
48.00 Repair & Maintenance	86,772	70,624	104,717	110,589	74,845	98,450
49.00 Misc/Conf/Training/Printing/Dues	78,634	45,777	59,100	75,069	66,201	78,959
51.00 Intergovernmental Services	974,431	593,589	663,570	653,776	596,966	640,337
53.00 Taxes & Assessments	1,364	(2,436)	1,500	1,500	1	-
Total Other Expenditures	\$ 2,759,926	\$ 2,124,444	\$ 2,299,727	\$ 2,388,844	\$ 1,984,165	\$ 2,163,883
63.00 Capital Improvements	\$ -	\$ -	\$ 13,850	\$ 13,850	\$ 7,618	\$ 7,618
64.00 Machinery and Equipment	11,288	23,031	7,046	7,046	7,805	15,000
91.00 Equipment Replacement	148,728	-	42,192	42,192	42,192	49,214
Total Capital Outlay	\$ 160,016	\$ 23,031	\$ 63,088	\$ 63,088	\$ 57,615	\$ 71,832
90.00 Operating Transfers	\$ -	\$ 165,000	\$ 211,050	\$ 216,050	\$ 211,050	\$ 216,350
99.00 Interdepartmental Services & Chgs	12,500	12,500	12,500	12,500	12,500	-
00.00 State Building Surcharge	-	720	-	-	657	-
00.00 Deposit Refunds	3,750	3,050	-	-	3,988	-
Other Financing Uses	\$ 16,250	\$ 181,270	\$ 223,550	\$ 228,550	\$ 228,194	\$ 216,350
TOTAL EXPENDITURES	\$ 5,804,271	\$ 5,233,183	\$ 5,691,961	\$ 5,955,348	\$ 5,542,985	\$ 5,949,192
Ending Fund Balances						
Unreserved/Undesignated	\$ 320,698	\$ 743,508	\$ 550,329	\$ 681,945	\$ 859,194	\$ 690,547
Ending Fund Balances	\$ 320,698	\$ 743,508	\$ 550,329	\$ 681,945	\$ 859,194	\$ 690,547
GENERAL FUND TOTAL	\$ 6,124,969	\$ 5,976,691	\$ 6,242,290	\$ 6,637,293	\$ 6,402,180	\$ 6,639,739

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 prepares a recommended annual budget, has general oversight of City employees, chairs all regular City Council meetings, and ensures the timely enforcement of all ordinances, contracts and franchises. The Mayor makes regular reports on operational performance and issues to the City Council.

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

The **City Administrator's Office** functions under the authority of the Mayor and provides professional management for the municipal organization. The City Administrator is the Chief Administrative Officer and directs the administration of City government, providing operational leadership, supervision of City employees, customer service and response, media liaison, and staff support to the Mayor and City Council. The City Administrator is also overseeing the Community Development Department, serves as the Risk Manager, the Emergency Management Coordinator and supervises the tourism activities of the Recreation Coordinator.

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

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

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.

2011 ACCOMPLISHMENTS

- Prudently managed 2011 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.
- Continued enhancement of communications with citizens through the City Administrator's Friday Letter, website and use of social media.
- Updated City Council Rules of Procedure.
- Renegotiated District Court contract resulting in significant savings to City.
- Adopted a Safety and Accident Prevention Program and Employee Wellness program and policies.
- Finalized negotiation of three collective bargaining agreements.
- Received Association of Washington Cities (AWC) Well City Award resulting in a 2% medical premium discount.
- Implemented Wellness Garden using AWC Wellness grant as part of the City's wellness campaign for employees.
- Received Tree City USA Award for 2nd year.

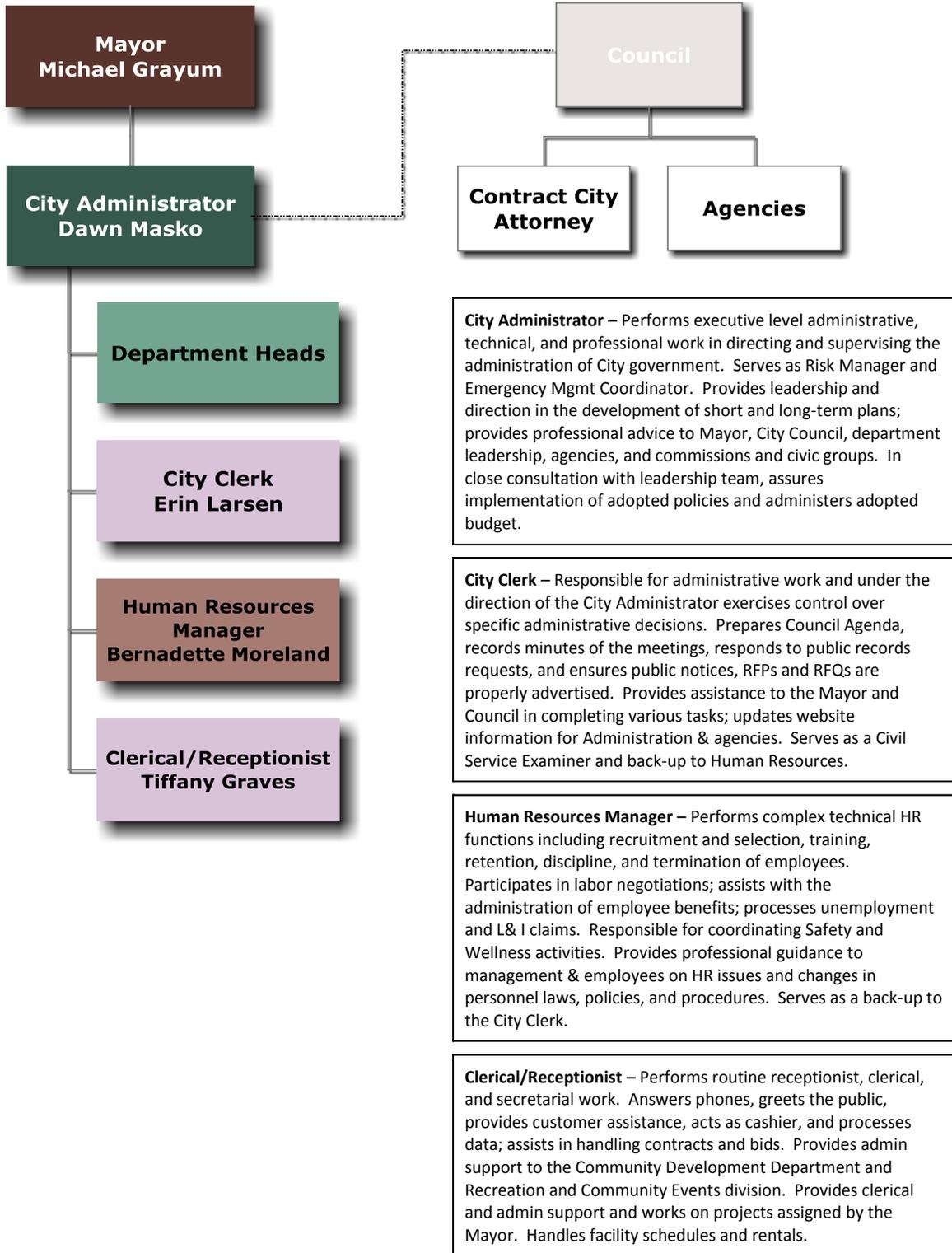
2012 MAJOR GOALS

- Transition to new enhanced website. *(Strategic Goals #2 and #8)*
- Continue to assertively manage 2012 Budget to ensure financial stability. *(Strategic Goal #1)*
- Work with Tree Board to develop and implement Tree Management Plan and a Citizen's Tree Care Manual. *(Strategic Goal #5)*
- Provide support to projects including Sign Code Update and Shoreline Master Program Update. *(Strategic Goals #2 and #8)*
- Continue to explore options to encourage community participation and volunteerism. *(Strategic Goal #8)*
- Continue to identify areas to enhance signage relating to historical, recreational, public facilities, and other areas of interest. *(Strategic Goal #4)*
- Continue coordination efforts with Tourism Board to enhance and promote City's identity throughout the region. *(Strategic Goal #4)*
- Maintain a constructive working relationship with the DuPont Business Association, the Residential and Commercial Owners Associations, and the DuPont Lions Club. *(Strategic Goals #4 and #7)*
- Work with Pierce County Department of Emergency Management to finish Comprehensive Emergency Management Plan (CEMP). *(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)*
- Continue to focus on reducing City's risk management liability through staff training and aggressive claims management. *(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 readerboards	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

Administration Organizational Chart



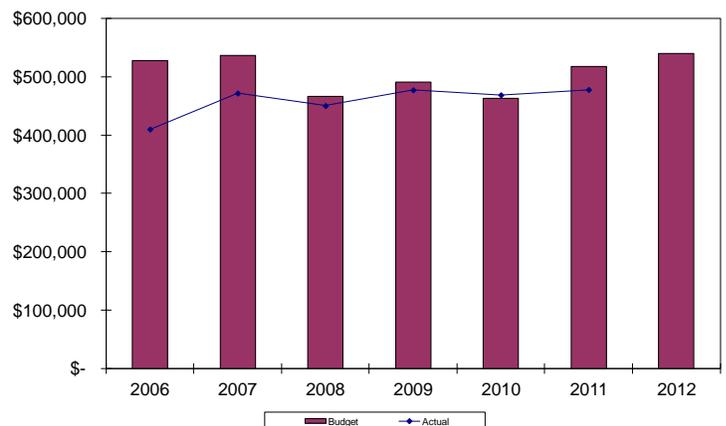
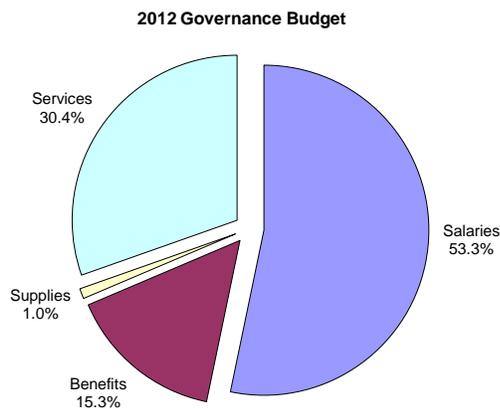
City of DuPont
2012 Program Expenditure Budget

GOVERNANCE

EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 247,539	\$ 253,731	\$ 250,687	\$ 273,676	\$ 271,339	\$ 287,896
12.00 Overtime	-	-	15	15	-	16
21.00 Personnel Benefits	57,859	62,186	88,067	72,537	75,626	82,951
27.00 Uniforms	-	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 305,398	\$ 315,916	\$ 338,769	\$ 346,228	\$ 346,965	\$ 370,863
31.00 Office Supplies	\$ 93	\$ 67	\$ 425	\$ 425	\$ 91	\$ 150
33.00 Operating Supplies	4,045	5,582	5,000	5,000	3,656	5,000
35.00 Small Tools & Equipment	51	427	250	250	179	250
41.00 Professional Services	126,570	113,751	115,000	121,000	89,137	120,000
42.00 Communications	2,770	2,087	3,900	3,900	1,879	3,550
43.00 Travel and Subsistence	7,374	4,508	6,900	6,900	7,442	7,500
44.00 Advertising	756	-	-	-	-	-
45.00 Operating Rental & Leases	1,576	67	-	-	103	-
46.00 AWC-RMSA Insurance	9,905	12,542	14,496	14,496	14,391	14,074
48.00 Repair & Maintenance	449	1,795	3,970	3,970	1,807	3,950
49.00 Miscellaneous	6,650	5,763	7,600	7,600	4,688	7,350
51.00 Intergovernmental Services	6,060	6,503	6,900	6,900	6,741	6,900
Total Other Expenditures	\$ 166,299	\$ 153,092	\$ 164,441	\$ 170,441	\$ 130,113	\$ 168,724
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	5,966	-	1,000	1,000	1,000	1,027
Total Capital Outlay	\$ 5,966	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,027
TOTAL EXPENDITURES	\$ 477,663	\$ 469,008	\$ 504,210	\$ 517,669	\$ 478,078	\$ 540,614

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.

Budget vs. Actual Expenditures



City of DuPont
2012 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL							
001-001-511-10							
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted	
11.00 Salaries and Wages	\$ 39,150	\$ 39,000	\$ 39,600	\$ 44,600	\$ 44,600	\$ 47,100	
21.00 Personnel Benefits	3,071	3,111	3,297	3,606	3,605	3,698	
Total Salary, Wages and Benefits	\$ 42,221	\$ 42,111	\$ 42,897	\$ 48,206	\$ 48,205	\$ 50,798	
31.00 Office Supplies	\$ 93	\$ 43	\$ 100	\$ 100	\$ 91	\$ 150	
33.00 Operating Supplies	2,287	2,580	2,000	2,000	2,388	2,500	
35.00 Small Tools & Equipment	-	149	-	-	179	-	
41.00 Professional Services	3,193	2,555	5,000	5,000	289	5,000	
42.01 Communications - Other	1,237	1,170	1,200	1,200	1,163	1,200	
42.02 Postage	696	-	1,500	1,500	-	1,500	
43.00 Travel and Subsistence	3,689	1,705	3,400	3,400	3,369	4,000	
44.00 Advertising	756	-	-	-	-	-	
45.00 Operating Rental & Leases	388	67	-	-	103	-	
46.00 AWC-RMSA Insurance	6,019	7,491	8,718	8,718	8,655	8,275	
49.00 Miscellaneous	19	-	-	-	-	-	
49.01 Conference/School/Training	1,900	1,877	1,800	1,800	1,940	2,400	
49.02 Printing/Binding	657	88	1,000	1,000	74	100	
49.03 Professional Dues & Subscriptions	188	117	200	200	-	-	
Total Other Expenditures	\$ 21,122	\$ 17,842	\$ 24,918	\$ 24,918	\$ 18,251	\$ 25,125	
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91.00 Equipment Replacement	472	-	-	-	-	-	
Total Capital Outlay	\$ 472	\$ -					
TOTAL EXPENDITURES	\$ 63,815	\$ 59,953	\$ 67,815	\$ 73,124	\$ 66,456	\$ 75,923	

- 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
2012 Program Expenditure Budget

PROGRAM: EXECUTIVE						
001-002-513-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 208,389	\$ 214,731	\$ 211,087	\$ 229,076	\$ 226,739	\$ 240,796
12.00 Overtime	-	-	15	15	-	16
21.00 Personnel Benefits	54,788	59,075	84,770	68,931	72,021	79,253
27.00 Uniforms	-	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 263,177	\$ 273,805	\$ 295,872	\$ 298,022	\$ 298,760	\$ 320,065
31.00 Office Supplies	\$ -	\$ 24	\$ 325	\$ 325	\$ -	\$ -
33.00 Operating Supplies	1,758	3,002	3,000	3,000	1,267	2,500
35.00 Small Tools & Equipment	51	278	250	250	-	250
41.00 Professional Services	29,000	7,253	20,000	20,000	843	20,000
42.01 Communications - Other	837	917	1,200	1,200	716	850
42.02 Communications - Postage	-	-	-	-	-	-
43.00 Travel and Subsistence	3,685	2,803	3,500	3,500	4,074	3,500
45.00 Operating Rental & Leases	1,188	-	-	-	-	-
46.00 AWC-RMSA Insurance	3,762	4,803	5,667	5,667	5,626	5,689
48.01 Maintenance - Software	449	1,795	2,370	2,370	1,807	2,350
49.00 Miscellaneous	113	-	100	100	20	100
49.01 Conference/School/Training	1,350	1,120	2,500	2,500	1,401	2,500
49.02 Printing/Binding	21	24	-	-	24	50
49.03 Professional Dues & Subscriptions	2,402	2,537	2,000	2,000	1,158	2,200
49.04 Recording Fees	-	-	-	-	-	-
51.00 Intergovernmental Services	-	-	-	-	70	-
Total Other Expenditures	\$ 44,616	\$ 24,556	\$ 40,912	\$ 40,912	\$ 17,007	\$ 39,989
91.00 Equipment Replacement	\$ 4,482	-	\$ 1,000	1,000	1,000	1,027
Total Capital Outlay	\$ 4,482	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,027
TOTAL EXPENDITURES	\$ 312,275	\$ 298,361	\$ 337,784	\$ 339,934	\$ 316,767	\$ 361,081

- 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
2012 Program Expenditure Budget

PROGRAM: LEGAL						
001-003-515-20						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
41.01 Prof Svcs - General Legal Counsel	\$ 93,618	\$ 103,943	\$ 85,000	\$ 85,000	\$ 83,190	\$ 90,000
41.02 Prof Svcs - Legal Negotiations	760	-	-	6,000	4,815	5,000
Total Other Expenditures	\$ 94,377	\$ 103,943	\$ 85,000	\$ 91,000	\$ 88,005	\$ 95,000
TOTAL EXPENDITURES	\$ 94,377	\$ 103,943	\$ 85,000	\$ 91,000	\$ 88,005	\$ 95,000

41.01 City's legal counsel is Kenyon Disend PLLC

City of DuPont
2012 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT						
001-020-525-60						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
31.00 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33.00 Operating Supplies	-	-	-	-	-	-
33.11 Operating Supplies - Emergency Event	-	-	-	-	-	-
35.00 Small Tools & Equipment	-	-	-	-	-	-
41.00 Professional Services	-	-	5,000	5,000	-	-
42.02 Communications - Postage	-	-	-	-	-	-
43.00 Travel and Subsistence	-	-	-	-	-	-
46.00 AWC-RMSA Insurance	124	248	111	111	110	110
48.00 Repair & Maintenance	-	-	1,600	1,600	-	1,600
49.01 Conference/School/Training	-	-	-	-	-	-
49.02 Printing/Binding	-	-	-	-	-	-
49.03 Professional Dues & Subscriptions	-	-	-	-	-	-
51.00 Intergovernmental Services	6,060	6,503	6,900	6,900	6,741	6,900
Total Other Expenditures	\$ 6,184	\$ 6,751	\$ 13,611	\$ 13,611	\$ 6,851	\$ 8,610
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	1,012	-	-	-	-	-
Total Capital Outlay	\$ 1,012	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 7,196	\$ 6,751	\$ 13,611	\$ 13,611	\$ 6,851	\$ 8,610

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.

2011 ACCOMPLISHMENTS

- Continued to provide high quality financial services to the citizens, Mayor, City Council and staff, including providing financial analysis and reports.
- 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.
- Received the national Government Finance Officers Association Distinguished Budget Presentation Award.

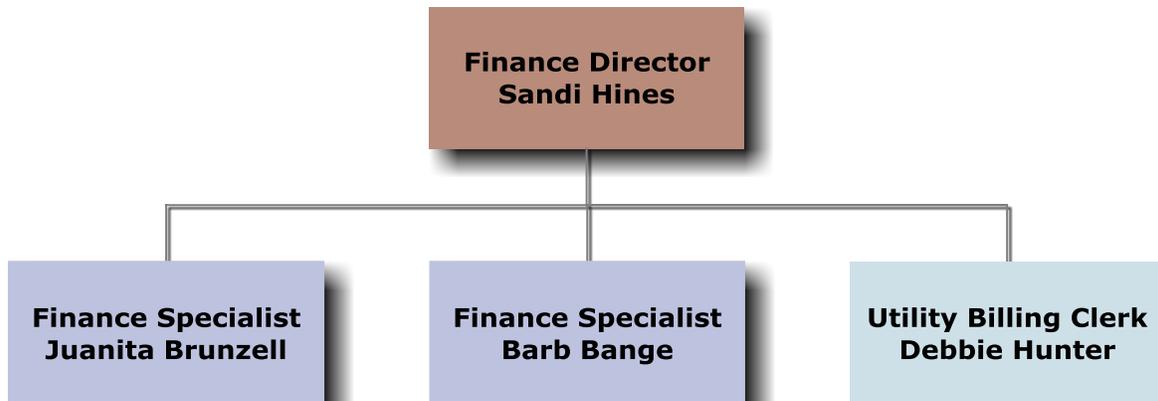
2012 MAJOR GOALS

- 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)*
- Continue to explore additional options for revenue enhancements. *(Strategic Goal #1)*
- Develop and maintain a long-term financial forecast model to aid in current and future forecasting of revenues and expenditures. *(Strategic Goal #1)*
- Implement a major upgrade to the City's financial software system. *(Strategic Goal #2)*
- Analyze cost-benefit of new software systems to allow online utility payments and electronic notifications of time-sensitive information (i.e. pending shut-offs). *(Strategic Goals #1 and #2)*
- Update the Business License chapter of the DuPont Municipal Code. *(Strategic Goal #8)*
- 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.

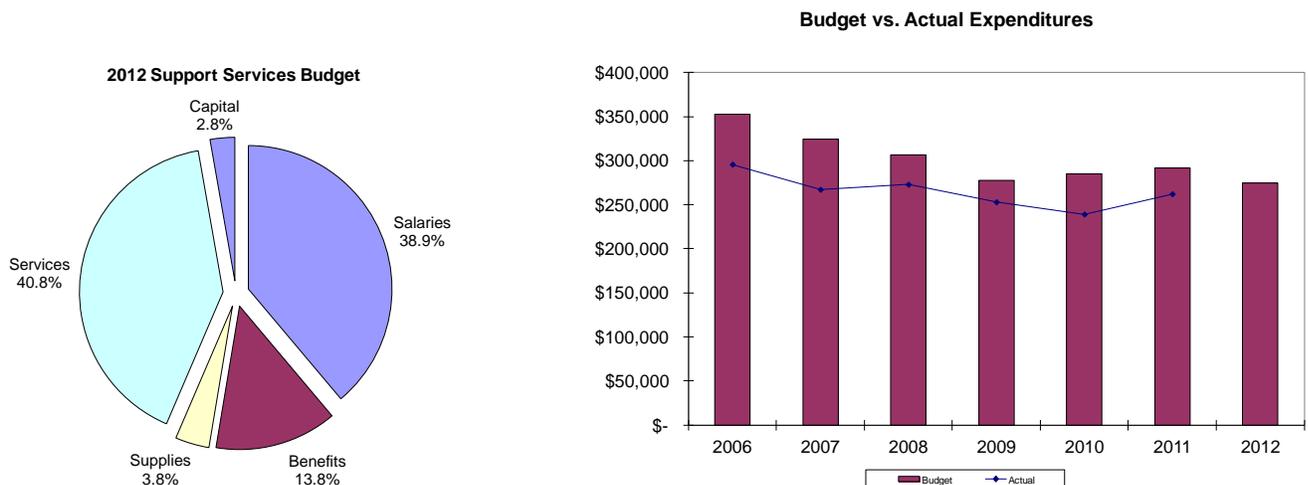
Finance Specialist – Performs a variety of accounting and billing tasks for the Finance Department. Maintains accounting records and performs regular and recurring accounting duties including accounts payable, accounts receivable, payroll, purchase order system, and bank reconciliation. Administers and 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
2012 Program Expenditure Budget
SUPPORT SERVICES DEPARTMENT

EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 94,362	\$ 101,317	\$ 104,506	\$ 104,506	104,481	\$ 106,585
12.00 Overtime	6	-	276	276	-	154
21.00 Personnel Benefits	27,425	30,526	34,869	34,869	34,427	37,800
27.00 Uniforms	-	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 121,793	\$ 131,843	\$ 139,651	\$ 139,651	\$ 138,907	\$ 144,539
31.00 Office Supplies	\$ 1,036	\$ 567	\$ 1,350	\$ 1,350	\$ 532	\$ 1,100
33.00 Operating Supplies	7,109	5,304	8,400	8,400	7,577	8,200
35.00 Small Tools & Equipment	363	1,328	1,300	1,300	219	1,200
41.00 Professional Services	10,789	6,889	7,300	7,300	7,829	7,500
42.00 Communication	41,190	31,397	39,500	39,500	24,606	37,000
43.00 Travel and Subsistence	2,801	2,367	4,000	4,000	2,243	3,000
44.00 Advertising	-	279	-	-	-	-
45.00 Operating Rental & Leases	10,739	13,028	12,600	12,600	13,535	12,600
46.00 AWC-RMSA Insurance	2,576	2,584	3,705	3,705	3,679	3,186
47.00 Utilities	-	-	-	-	-	-
48.00 Repair & Maintenance	25,811	31,400	39,744	39,744	29,670	38,600
49.00 Miscellaneous	7,149	6,362	7,750	9,950	9,244	7,550
51.00 Intergovernmental Services	2,753	5,945	9,135	9,135	15,436	1,000
Total Other Expenditures	\$ 112,316	\$ 107,451	\$ 134,784	\$ 136,984	\$ 114,570	\$ 120,936
63.00 Capital Improvements	\$ -	\$ -	\$ 13,850	\$ 13,850	\$ 7,618	\$ 7,618
91.00 Equipment Replacement	19,055	-	1,200	1,200	1,200	1,559
Total Capital Outlay	\$ 19,055	\$ -	\$ 15,050	\$ 15,050	\$ 8,818	\$ 9,177
TOTAL EXPENDITURES	\$ 253,164	\$ 239,293	\$ 289,485	\$ 291,685	\$ 262,295	\$ 274,652

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
2012 Program Expenditure Budget

PROGRAM: FINANCE						
001-004-514-23						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 94,362	\$ 101,317	\$ 104,506	\$ 104,506	\$ 104,481	\$ 106,585
12.00 Overtime	6	-	276	276	-	154
21.00 Personnel Benefits	27,425	30,526	34,869	34,869	34,427	37,800
27.00 Uniforms	-	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 121,793	\$ 131,843	\$ 139,651	\$ 139,651	\$ 138,907	\$ 144,539
31.00 Office Supplies	\$ 103	\$ 49	\$ 150	\$ 150	\$ -	\$ 100
33.00 Operating Supplies	1,956	1,405	2,000	2,000	1,048	1,500
35.00 Small Tools & Equipment	184	401	500	500	219	400
41.00 Professional Services	1,770	76	500	500	1,364	1,500
42.01 Communications - Other	7	110	-	-	-	-
42.02 Communications - Postage	-	-	-	-	6	-
43.00 Travel and Subsistence	2,801	2,367	4,000	4,000	2,243	3,000
44.00 Advertising	-	279	-	-	-	-
46.00 AWC-RMSA Insurance	2,107	2,584	3,705	3,705	3,679	3,186
48.00 Repair & Maintenance	742	348	350	350	348	350
48.01 Maintenance - Software	4,915	4,997	6,794	6,794	5,181	6,750
49.00 Miscellaneous	1,365	2,218	2,200	4,400	4,481	2,000
49.01 Conference/School/Training	1,047	1,047	1,500	1,500	1,140	1,500
49.02 Printing/Binding	352	48	1,500	1,500	1,580	1,600
49.03 Professional Dues & Subscriptions	915	700	950	950	545	800
51.00 Intergovernmental Services	2,753	5,945	9,135	9,135	15,436	1,000
Total Other Expenditures	\$ 21,017	\$ 22,573	\$ 33,284	\$ 35,484	\$ 37,270	\$ 23,686
91.00 Equipment Replacement	\$ 3,703	\$ -	\$ 373	\$ 373	\$ 373	\$ 521
Total Capital Outlay	\$ 3,703	\$ -	\$ 373	\$ 373	\$ 373	\$ 521
TOTAL EXPENDITURES	\$ 146,513	\$ 154,416	\$ 173,308	\$ 175,508	\$ 176,551	\$ 168,746

- 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
- 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
2012 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES						
001-005-518-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
31.00 Office Supplies	\$ 933	\$ 519	\$ 1,200	\$ 1,200	\$ 532	\$ 1,000
33.00 Operating Supplies	4,908	3,883	6,400	6,400	6,222	6,400
35.00 Small Tools & Equipment	-	240	-	-	-	-
41.00 Professional Services	-	63	-	-	66	-
42.00 Communications	34,729	27,157	32,000	32,000	20,207	30,000
42.02 Communications - Postage	6,454	4,130	7,500	7,500	4,394	7,000
43.00 Travel and Subsistence	-	-	-	-	-	-
45.00 Operating Rental & Leases	10,739	13,028	12,600	12,600	13,535	12,600
46.00 AWC-RMSA Insurance	469	-	-	-	-	-
47.00 Utilities	-	-	-	-	-	-
48.00 Repair & Maintenance	3,747	3,614	7,600	7,600	3,638	6,500
49.00 Miscellaneous	178	105	100	100	177	150
49.02 Printing/Binding	1,348	1,984	1,500	1,500	1,194	1,500
Total Other Expenditures	\$ 63,505	\$ 54,723	\$ 68,900	\$ 68,900	\$ 49,964	\$ 65,150
91.00 Equipment Replacement	\$ 3,645	\$ -	\$ 62	\$ 62	\$ 62	\$ 273
Total Capital Outlay	\$ 3,645	\$ -	\$ 62	\$ 62	\$ 62	\$ 273
TOTAL EXPENDITURES	\$ 67,150	\$ 54,723	\$ 68,962	\$ 68,962	\$ 50,026	\$ 65,423

- 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
2012 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY						
001-005-518-81						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
33.00 Operating Supplies	\$ 16	\$ -	\$ -	\$ -	\$ 306	\$ 300
35.00 Small Tools & Equipment	179	687	800	800	-	800
41.00 Professional Services - I.T.	6,608	6,645	6,800	6,800	6,399	6,000
48.01 Hardware/Software Maintenance	16,407	22,440	25,000	25,000	20,502	25,000
49.00 Miscellaneous	-	-	-	-	127	-
Total Other Expenditures	\$ 23,210	\$ 29,772	\$ 32,600	\$ 32,600	\$ 27,335	\$ 32,100
63.00 Capital Improvements	\$ -	\$ -	\$ 13,850	\$ 13,850	\$ 7,618	\$ 7,618
91.00 Equipment Replacement	11,707	-	765	765	765	765
Total Capital Outlay	\$ 11,707	\$ -	\$ 14,615	\$ 14,615	\$ 8,383	\$ 8,383
TOTAL EXPENDITURES	\$ 34,917	\$ 29,772	\$ 47,215	\$ 47,215	\$ 35,718	\$ 40,483

- 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 was incorporated into the Information Technology program area budget starting in 2011.

City of DuPont
2012 Program Expenditure Budget

PROGRAM: NEWSLETTER						
001-005-518-90						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
33.00 Operating Supplies	\$ 229	\$ 17	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services	2,411	105	-	-	-	-
49.02 Printing/Binding	1,944	260	-	-	-	-
Total Other Expenditures	\$ 4,584	\$ 382	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,584	\$ 382	\$ -	\$ -	\$ -	\$ -

The Newsletter budget was 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 and one reserve officer. A Records Clerk position is currently unfunded.

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 Detective position is supervised by a patrol Sergeant. In addition to patrol work, the Sergeants provide supervision to assigned personnel, conduct follow-up investigations on major cases and have additional responsibilities such as training, vehicle and equipment oversight, and scheduling.

The Patrol Officers are responsible for general patrol, responding to calls for service, initial case investigation, and traffic enforcement. The Detective is responsible for overseeing and conducting criminal investigations, follow-up investigations, and for the dissemination of criminal information. The Detective also represents the department by attending a wide variety of police investigative meetings and gives public crime-related presentations. The expenditures in this division fund the necessary materials, services and capital items for the division to operate.

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 for all contracts is also included in this division's budget.

Overall, the 2012 budget maintains existing service levels, contracts and necessary expenditures for the operation of the department. The 2012 budget represents a lean budget and awareness by staff of our economic times.

2011 ACCOMPLISHMENTS

- Conducted a citizen's academy. *(Strategic Goal #4)*
- Filled the vacant Police Officer position. *(Strategic Goal #2)*
- Completed the revision of five general orders. *(Strategic Goal #8)*
- Established shift performance goals. *(Strategic Goal #2)*
- Maintained a below 4 minute response to emergency calls. *(Strategic Goal #2)*

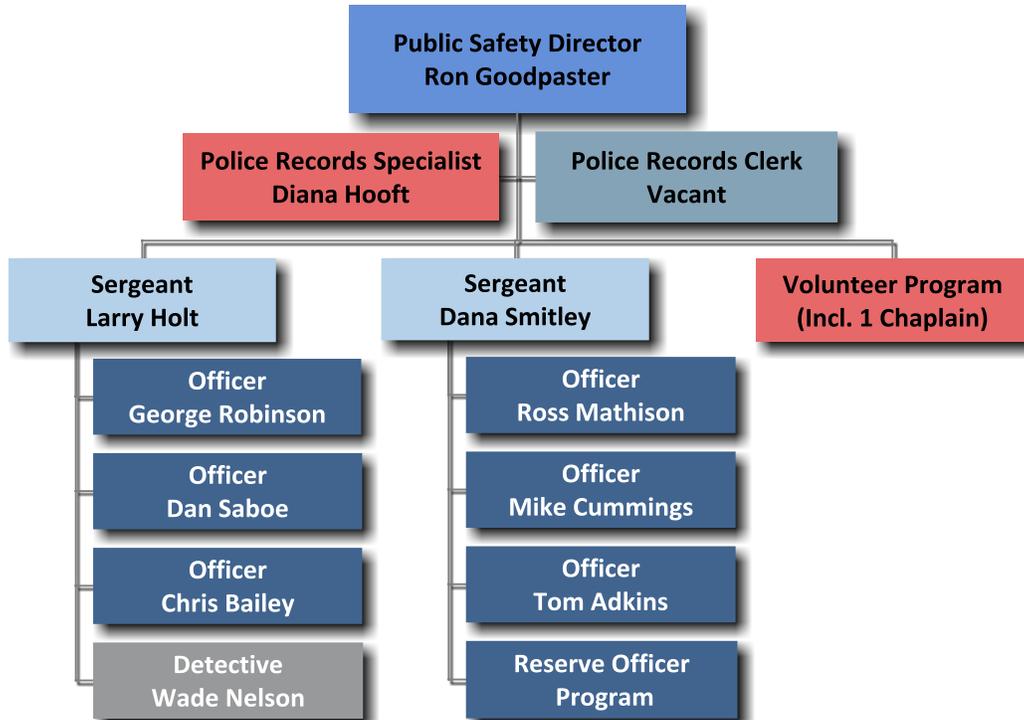
2012 MAJOR GOALS

- Establish a 10 week training program for the Sergeant. *(Strategic Goal #2)*
- Develop Department training schedule. *(Strategic Goal #2)*
- Perform a spot audit of the property room. *(Strategic Goal #2)*
- Complete the revision of five general orders. *(Strategic Goal #8)*
- Conduct a citizen's academy. *(Strategic Goal #4)*
- Conduct 10 neighborhood speed studies. *(Strategic Goal #2)*
- Establish shift performance goals. *(Strategic Goal #2)*
- Establish additional Sergeant duties. *(Strategic Goal #2)*

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Conduct 10 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 an under 4 minute response time to 911 calls	Average 911 response time for 2012	Response time met 90% of time
Conduct 10 neighborhood speed surveys	Number of surveys given	10 surveys conducted
Conduct property room spot audit	Conduct spot audit	Spot audit completed
Conduct a citizen's academy	Conduct citizen's academy	Academy completed

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.

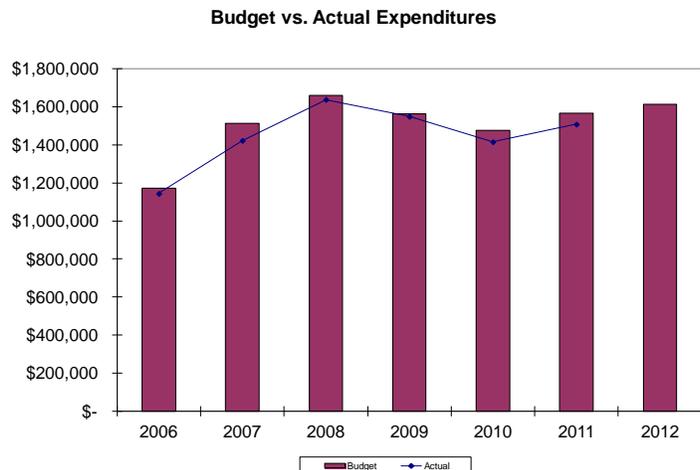
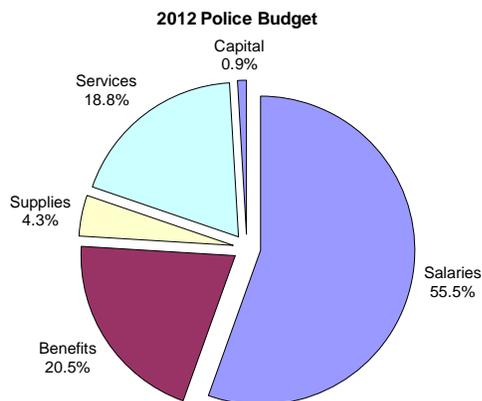
Reserve Police Officer Program – Reserve police officers ride with Patrol Officers and assist them in performing their duties.

City of DuPont
2012 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 680,645	\$ 654,819	\$ 785,501	\$ 778,840	\$ 786,318	\$ 824,555
12.00 Overtime	63,616	49,730	75,583	75,583	50,043	70,532
13.00 DUI Investigation	298	276	-	-	883	-
21.00 Personnel Benefits	238,689	244,521	305,723	304,790	289,166	319,298
26.00 Uniform Cleaning	200	148	200	200	83	300
27.00 Uniforms & Uniform Allowance	7,884	7,058	24,485	24,485	13,412	10,900
Total Salary, Wages and Benefits	\$ 991,332	\$ 956,552	\$ 1,191,492	\$ 1,183,898	\$ 1,139,905	\$ 1,225,585
31.00 Office Supplies	\$ 308	\$ 682	\$ 800	\$ 800	\$ 163	\$ 100
32.00 Gas, Oil & Fuel	29,225	36,691	34,900	34,900	48,161	42,500
33.00 Operating Supplies	11,849	12,937	7,500	7,500	11,960	8,500
35.00 Small Tools & Equipment	7,907	12,205	19,475	19,475	3,110	18,000
36.00 Repair Materials & Supplies	-	-	-	-	-	-
41.00 Professional Services	144,497	135,043	6,520	21,652	22,970	7,400
42.00 Communications	22,326	20,497	19,800	19,800	20,066	20,125
43.00 Travel and Subsistence	1,371	559	4,950	4,950	175	4,650
44.00 Advertising	350	509	350	350	-	-
45.00 Operating Rental & Leases	13,934	3,646	3,800	3,800	3,830	3,800
46.00 AWC-RMSA Insurance	28,284	39,395	40,920	40,920	40,627	39,423
47.00 Utilities	16,976	16,689	17,000	17,000	16,754	18,000
48.00 Repair & Maintenance	25,368	22,331	26,450	26,450	20,203	19,750
49.00 Misc/Conf/Training/Printing/Dues	4,560	4,728	6,610	6,610	4,440	14,700
51.00 Intergovernmental Services	150,881	153,459	158,228	158,228	155,937	157,036
Total Other Expenditures	\$ 457,836	\$ 459,372	\$ 347,303	\$ 362,435	\$ 348,395	\$ 353,984
64.00 Machinery and Equipment	\$ 11,288	\$ -	\$ 7,046	\$ 7,046	\$ 7,805	\$ 15,000
91.00 Equipment Replacement	89,098	-	12,601	12,601	12,601	18,741
Total Capital Outlay	\$ 100,386	\$ -	\$ 19,647	\$ 19,647	\$ 20,406	\$ 33,741
TOTAL EXPENDITURES	\$ 1,549,554	\$ 1,415,924	\$ 1,558,442	\$ 1,565,980	\$ 1,508,706	\$ 1,613,310

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
2012 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION						
001-007-521-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ -	\$ -	\$ 89,539	\$ 82,878	\$ 95,292	\$ 115,134
21.00 Personnel Benefits	610	-	28,983	28,050	15,738	21,754
26.00 Uniform Cleaning	-	65	-	-	73	100
27.00 New Uniforms & Uniform Allowance	-	-	8,000	8,000	401	-
Total Salary, Wages and Benefits	\$ 610	\$ 65	\$ 126,522	\$ 118,928	\$ 111,504	\$ 136,988
32.00 Gas, Oil & Fuel	\$ 1,514	\$ 1,779	\$ 2,900	\$ 2,900	\$ 2,010	\$ 2,500
33.00 Operating Supplies	48	35	500	500	44	500
35.00 Small Tools & Equipment	25	-	2,325	2,325	181	1,000
41.00 Professional Services	133,560	131,935	1,360	16,492	18,599	3,900
42.01 Communications - Other	1,088	746	1,000	1,000	561	525
43.00 Travel and Subsistence	440	301	1,350	1,350	175	1,500
44.00 Advertising	350	268	-	-	-	-
46.00 AWC-RMSA Insurance	1,964	2,444	2,767	2,767	2,747	2,649
48.02 Maintenance - Vehicles	103	-	1,250	1,250	596	750
49.00 Miscellaneous	14	-	-	-	-	-
49.01 Conference/School/Training	200	-	200	200	425	500
49.02 Printing/Binding	-	-	-	-	24	300
49.03 Professional Dues & Subscriptions	20	1,970	2,060	2,060	-	2,000
Total Other Expenditures	\$ 139,326	\$ 139,479	\$ 15,712	\$ 30,844	\$ 25,362	\$ 16,124
91.00 Equipment Replacement	\$ 6,133	\$ -	\$ 359	\$ 359	\$ 359	\$ 113
Total Capital Outlay	\$ 6,133	\$ -	\$ 359	\$ 359	\$ 359	\$ 113
TOTAL EXPENDITURES	\$ 146,069	\$ 139,544	\$ 142,593	\$ 150,131	\$ 137,225	\$ 153,225

- 11.00 Police Chief
- 35.00 Office equipment, camera equipment, radios
- 41.00 Professional Services
- 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
2012 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS						
001-007-521-22						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 634,120	\$ 600,896	\$ 646,486	\$ 646,486	\$ 641,539	\$ 659,967
12.00 Overtime	62,140	49,625	74,346	74,346	48,941	69,296
13.00 DUI Investigation	298	276	-	-	883	-
21.00 Personnel Benefits	224,107	226,539	261,017	261,017	257,650	280,653
26.00 Uniform Cleaning	200	82	200	200	10	200
27.00 New Uniforms & Uniform Allowance	7,884	7,058	16,485	16,485	13,011	10,900
Total Salary, Wages and Benefits	\$ 928,749	\$ 884,476	\$ 998,534	\$ 998,534	\$ 962,035	\$ 1,021,016
31.00 Office Supplies	\$ -	\$ 8	\$ -	\$ -	\$ 20	\$ -
31.03 Uniform Replacement	-	63	-	-	-	-
32.00 Gas, Oil & Fuel	27,711	34,913	32,000	32,000	46,151	40,000
33.00 Operating Supplies	8,712	11,774	6,000	6,000	9,870	6,000
35.00 Small Tools & Equipment	6,319	11,906	16,000	16,000	2,682	16,000
41.00 Professional Services	5,515	1,615	3,860	3,860	2,169	2,000
42.00 Communications	-	-	-	-	-	-
42.01 Communications - Other	9,714	9,598	9,000	9,000	9,757	9,500
42.02 Communications - Postage	-	-	-	-	-	-
43.00 Travel and Subsistence	682	-	3,000	3,000	-	3,000
44.00 Advertising	-	241	350	350	-	-
45.00 Operating Rental & Leases	-	-	-	-	-	-
46.00 AWC-RMSA Insurance	22,151	25,108	27,838	27,838	27,639	26,851
47.00 Utilities	-	-	-	-	-	-
48.00 Repair & Maintenance	811	-	1,000	1,000	-	-
48.01 Maintenance - Software	-	-	250	250	-	-
48.02 Maintenance - Vehicles	19,487	18,867	19,150	19,150	14,577	15,000
49.00 Miscellaneous	211	22	-	-	129	200
49.01 Conference/School/Training	2,437	1,819	2,000	2,000	915	7,000
49.02 Printing/Binding	-	74	50	50	437	1,000
49.03 Professional Dues & Subscriptions	200	498	600	600	2,196	2,100
51.00 Intergovernmental Services	58	1,563	3,184	3,184	3,002	2,500
Total Other Expenditures	\$ 104,008	\$ 118,069	\$ 124,282	\$ 124,282	\$ 119,543	\$ 131,151
64.00 Machinery and Equipment	\$ 11,288	\$ -	\$ 7,046	\$ 7,046	\$ 7,805	\$ 15,000
91.00 Equipment Replacement	80,424	-	11,314	11,314	11,314	17,912
Total Capital Outlay	\$ 91,712	\$ -	\$ 18,360	\$ 18,360	\$ 19,119	\$ 32,912
TOTAL EXPENDITURES	\$ 1,124,469	\$ 1,002,545	\$ 1,141,176	\$ 1,141,176	\$ 1,100,697	\$ 1,185,079

- 11.00 2 Sergeants, 1 Detective and 6 Police Officers
- 27.00 Uniforms & boot allowance for all sworn officers
- 33.00 Ammunition, gun accessories, seminiton, 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 Equipment

City of DuPont
2012 Program Expenditure Budget

PROGRAM: POLICE SERVICES						
001-007-521-90						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 46,525	\$ 53,923	\$ 49,476	\$ 49,476	\$ 49,486	\$ 49,454
12.00 Overtime	1,476	105	1,237	1,237	1,102	1,236
21.00 Personnel Benefits	13,972	17,982	15,723	15,723	15,778	16,891
27.00 New Uniforms & Uniform Allowance	-	-	-	-	-	-
Total Salary, Wages and Benefits	\$ 61,973	\$ 72,011	\$ 66,436	\$ 66,436	\$ 66,366	\$ 67,581
31.00 Office Supplies	\$ 308	\$ 610	\$ 800	\$ 800	\$ 143	\$ 100
33.00 Operating Supplies	3,089	1,128	1,000	1,000	2,046	2,000
35.00 Small Tools & Equipment	1,563	299	1,150	1,150	247	1,000
36.00 Repair Materials & Supplies	-	-	-	-	-	-
41.00 Professional Services	5,422	1,493	1,300	1,300	2,202	1,500
42.00 Communications	11,271	10,048	9,500	9,500	9,737	10,000
42.01 Communications - Other	-	-	-	-	-	-
42.02 Communications - Postage	253	105	300	300	11	100
43.00 Travel and Subsistence	249	258	600	600	-	150
45.00 Operating Rental & Leases	13,934	3,646	3,800	3,800	3,830	3,800
46.00 AWC-RMSA Insurance	4,169	11,843	10,315	10,315	10,241	9,923
47.00 Utilities	16,976	16,689	17,000	17,000	16,754	18,000
48.00 Repair & Maintenance	4,535	3,464	4,500	4,500	5,030	4,000
48.01 Maintenance - Software	432	-	300	300	-	-
49.00 Miscellaneous	25	45	100	100	103	-
49.01 Conference/School/Training	325	230	500	500	-	500
49.02 Printing/Binding	1,128	70	1,000	1,000	212	1,000
49.03 Professional Dues & Subscriptions	-	-	100	100	-	100
51.00 Intergovernmental Services	1,626	1,628	1,700	1,700	4,075	8,125
51.00 Intergovernmental Svcs - LESA	149,197	150,269	153,344	153,344	148,860	146,411
Total Other Expenditures	\$ 214,502	\$ 201,824	\$ 207,309	\$ 207,309	\$ 203,490	\$ 206,709
91.00 Equipment Replacement	\$ 2,541	\$ -	\$ 928	\$ 928	\$ 928	\$ 716
Total Capital Outlay	\$ 2,541	\$ -	\$ 928	\$ 928	\$ 928	\$ 716
TOTAL EXPENDITURES	\$ 279,016	\$ 273,835	\$ 274,673	\$ 274,673	\$ 270,783	\$ 275,006

- 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
- 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 three 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 in August 2009, and was restored in June 2011 after receiving a FEMA SAFER grant for temporary two-year funding for three firefighter positions. Working within the constraints of the continuing economic challenges, and always bearing in mind the City Council’s Strategic Plan, the 2012 Fire Department budget continues with the same theme of providing the best service possible at the most efficient operating cost.

2011 ACCOMPLISHMENTS

- Received a FEMA SAFER grant for temporary two-year personnel funding, allowing the Fire Department to restore three-person staffing on Engine 25.
- Purchased a used ladder company and equipped and trained personnel on operation.
- Developed staffing plan to cross-staff Ladder 25.
- Firefighters completed inspections on all Class B and Class M occupancies within the City.
- Continued work on completing Business Park preplans for inclusion on Engine 25's MDC (mobile data computer).
- Completed installation of smoke detectors in Historic Village homes as requested by owners.
- Documented over 400 hours of training for each suppression Lieutenant and Firefighter.
- Conducted two CERT classes for citizens of DuPont, graduating 33 new members.
- Received FEMA grant funding for an AmeriCorps – Vista Volunteer to work in the areas of disaster preparedness and alleviation of poverty.
- Conducted 7 CPR and First Aid classes for citizens and businesses of DuPont.
- Held a Spring Safety Fair and Pumpkin Patch Safety Fair, and participated in National Night Out to help provide educational and community outreach opportunities for citizens.
- Received 5 grant awards in 2011 totaling over \$568,000.

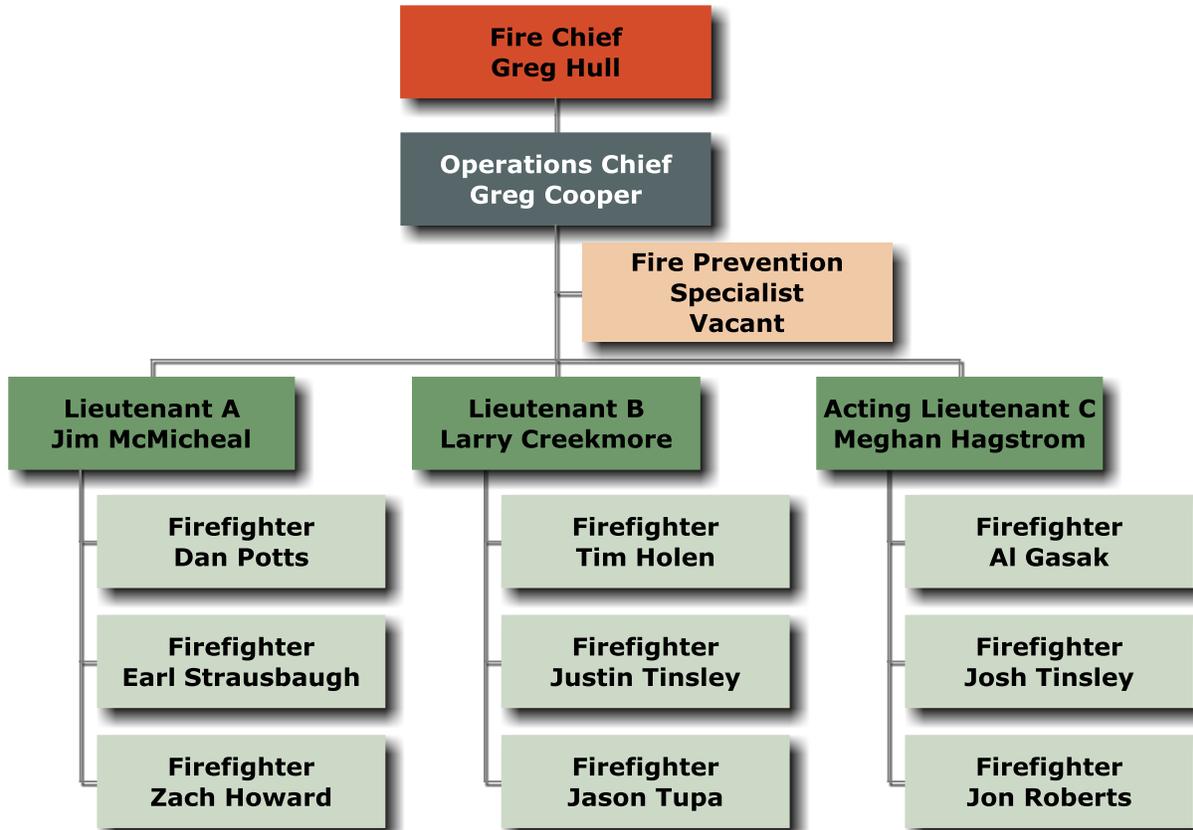
2012 MAJOR GOALS

- 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)*
- Continue analyzing 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)*
- 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

DESIRED PERFORMANCE	STANDARD	MEASURES
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.

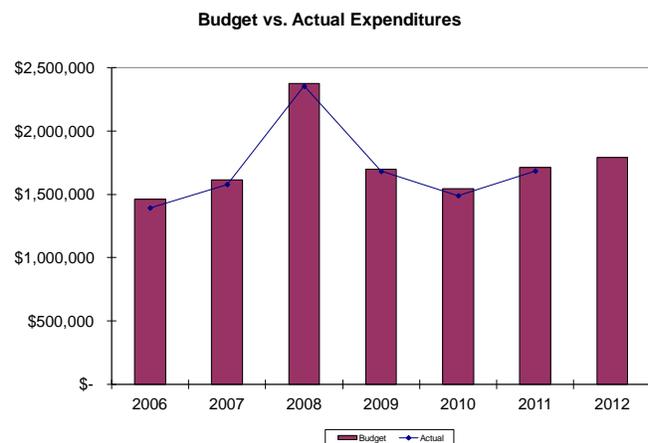
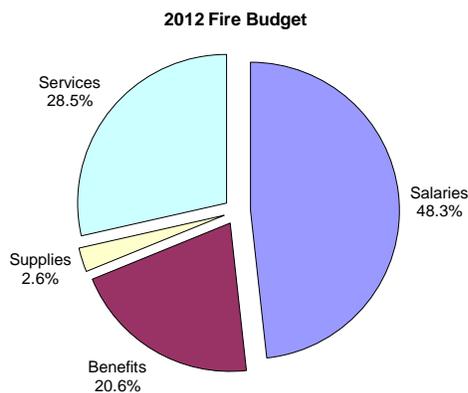
Fire Prevention Specialist – This position works under general direction of the Chief to perform paraprofessional and routine technical and administrative work; to perform work relating to plan review, fire inspection, prevention and emergency management, and education programs.

City of DuPont
2012 Program Expenditure Budget

FIRE DEPARTMENT

EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 518,967	\$ 665,618	\$ 603,131	\$ 713,288	\$ 722,192	\$ 779,166
12.00 Overtime	99,542	48,364	66,344	66,344	83,684	85,708
13.00 Reserve Firefighter/EMTs/Paramedics	-	-	-	-	-	-
21.00 Personnel Benefits	188,231	247,214	245,693	300,573	312,542	350,621
26.00 Uniform Cleaning	188	14	-	-	-	-
27.00 Uniforms	6,417	1,768	4,000	4,000	6,661	4,000
28.00 Personal Protective Equip/Clothing	12,925	474	14,000	14,000	9,464	14,000
Total Salary, Wages and Benefits	\$ 826,270	\$ 963,451	\$ 933,168	\$ 1,098,205	\$ 1,134,544	\$ 1,233,495
31.00 Office Supplies	\$ 149	\$ 139	\$ 600	\$ 600	\$ 268	\$ 300
32.00 Gas, Oil & Fuel	10,112	9,704	13,200	13,200	13,698	12,500
33.00 Operating Supplies	15,062	10,680	13,400	15,138	14,752	14,800
35.00 Small Tools & Equipment	7,140	669	9,000	9,000	2,324	9,000
36.00 Repair Materials & Supplies	16,326	9,720	13,000	13,000	8,442	10,500
41.00 Professional Services	113,064	122,639	121,435	124,435	139,047	121,635
42.00 Communications	11,971	4,443	8,600	8,600	3,902	5,600
43.00 Travel and Subsistence	1,556	372	2,900	2,900	708	1,950
44.00 Advertising	-	-	-	-	-	-
45.00 WPF&R - Ops & Services Contract	11,175	2,750	3,000	3,000	3,113	3,225
46.00 AWC-RMSA Insurance	33,159	56,553	61,607	61,607	61,167	66,951
47.00 Utilities	24,347	23,525	26,000	26,000	24,110	26,000
48.00 Repair & Maintenance	8,720	6,301	7,500	9,372	5,737	7,600
49.00 Misc/Conf/Training/Printing/Dues	2,740	3,363	6,200	6,200	11,528	7,250
51.00 Intergovernmental Services	588,597	263,535	289,294	289,294	229,033	250,083
Total Other Expenditures	\$ 844,118	\$ 514,393	\$ 575,736	\$ 582,346	\$ 517,828	\$ 537,394
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64.00 Machinery and Equipment	-	-	-	-	-	-
91.00 Equipment Replacement	-	-	21,179	21,179	21,179	21,345
99.00 Interdepartmental Services & Chgs	12,500	12,500	12,500	12,500	12,500	-
Total Capital Outlay	\$ 12,500	\$ 12,500	\$ 33,679	\$ 33,679	\$ 33,679	\$ 21,345
TOTAL EXPENDITURES	\$ 1,682,888	\$ 1,490,344	\$ 1,542,583	\$ 1,714,230	\$ 1,686,051	\$ 1,792,234

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.



City of DuPont
2012 Program Expenditure Budget

PROGRAM: FIRE ADMINISTRATION						
001-008-522-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 35,250	\$ 32,732	\$ -	\$ -	\$ -	\$ -
12.00 Overtime	-	-	-	-	-	-
21.00 Personnel Benefits	11,000	9,517	-	-	-	-
27.00 Uniforms	-	-	-	-	172	-
Total Salary, Wages and Benefits	\$ 46,250	\$ 42,249	\$ -	\$ -	\$ 172	\$ -
41.00 Professional Services	\$ 109,287	\$ 121,060	\$ 119,935	\$ 122,935	\$ 132,360	\$ 119,935
42.02 Communications - Postage	12	6	600	600	5	600
43.00 Travel and Subsistence	1,556	39	1,200	1,200	71	500
44.00 Advertising	-	-	-	-	-	-
46.00 AWC-RMSA Insurance	33,159	56,553	40,903	40,903	40,610	41,091
49.00 Miscellaneous	-	-	-	-	-	-
49.01 Conference/School/Training	851	200	800	800	75	600
49.02 Printing/Binding	(1,341)	-	900	900	50	900
49.03 Professional Dues & Subscriptions	3,138	1,394	2,000	2,000	1,362	2,000
51.00 PCFD #2 - Admin Fees	1,068	-	-	-	-	-
51.00 WPF&R - Ops & Services Contract	-	185,250	209,040	209,040	150,123	170,000
Total Other Expenditures	\$ 147,730	\$ 364,503	\$ 375,378	\$ 378,378	\$ 324,656	\$ 335,626
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99.00 Interdepartmental Services & Chgs	12,500	12,500	12,500	12,500	12,500	-
Total Capital Outlay	\$ 12,500	\$ -				
TOTAL EXPENDITURES	\$ 206,480	\$ 419,252	\$ 387,878	\$ 390,878	\$ 337,328	\$ 335,626

41.00 Fire Chief contract

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

51.00 West Pierce Fire & Rescue contract - Fire Prevention, training, I.T. services, disaster preparedness

City of DuPont
2012 Program Expenditure Budget

PROGRAM: FIRE OPERATIONS						
001-008-522-20						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 141,311	\$ 185,794	\$ 180,939	\$ 213,986	\$ 216,657	\$ 233,750
12.00 Overtime	29,795	14,455	19,903	19,903	25,105	25,712
21.00 Personnel Benefits	50,682	69,463	73,708	90,172	93,763	105,186
26.00 Uniform Cleaning	188	14	-	-	-	-
27.00 Uniforms	6,417	1,768	4,000	4,000	6,489	4,000
28.00 Personal Protective Equip/Clothing	12,925	474	14,000	14,000	9,464	14,000
Total Salary, Wages and Benefits	\$ 241,318	\$ 271,967	\$ 292,550	\$ 342,061	\$ 351,479	\$ 382,648
33.00 Operating Supplies	\$ 6,103	\$ 294	\$ 6,000	\$ 6,000	\$ 3,664	\$ 6,000
33.11 Operating Supplies - Fire Event	-	-	-	-	-	-
33.12 Prevention/Education Supplies	582	-	600	600	1,051	1,000
35.00 Small Tools & Equipment	3,918	-	3,000	3,000	332	3,000
36.00 Repair & Maintenance Supplies	108	49	3,000	3,000	255	1,500
41.00 Professional Services	2,768	-	-	-	5,582	-
41.11 Professional Services - Fire Event	-	-	-	-	-	-
43.00 Travel & Subsistence	-	333	1,200	1,200	565	1,000
43.11 WPF&R - Ops & Services Contract	-	-	500	500	73	250
45.00 Operating Rentals & Leases	-	2,750	3,000	3,000	3,113	3,225
46.00 AWC-RMSA Insurance	-	-	6,211	6,211	6,167	7,758
49.01 Conference/School/Training	-	1,185	2,000	2,000	9,735	3,000
51.00 Intergovernmental Services	71	-	-	-	10	-
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	-	-	-	-	-
51.00 PCFD #2 - Command Staff	3,390	-	-	-	-	-
51.00 FireComm Dispatch Services	13,367	16,556	16,936	16,936	16,936	16,345
Total Other Expenditures	\$ 180,362	\$ 21,166	\$ 42,447	\$ 42,447	\$ 47,483	\$ 43,078
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -					
TOTAL EXPENDITURES	\$ 421,680	\$ 293,134	\$ 334,997	\$ 384,508	\$ 398,961	\$ 425,726

- 11.00 3 Lieutenants (30%); 9 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
2012 Program Expenditure Budget

PROGRAM: FIRE SUPPORT SERVICES						
001-008-522-60						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 12,679	\$ 13,572	\$ -	\$ -	\$ -	\$ -
12.00 Overtime	225	179	-	-	-	-
21.00 Personnel Benefits	5,577	6,156	-	-	-	-
Total Salary, Wages and Benefits	\$ 18,481	\$ 19,907	\$ -	\$ -	\$ -	\$ -
31.00 Office Supplies	\$ 149	\$ 139	\$ 600	\$ 600	\$ 268	\$ 300
32.00 Gas, Oil & Fuel	10,112	9,704	13,200	13,200	13,698	12,500
33.00 Operating Supplies	5,328	9,247	4,000	4,000	6,224	5,000
35.00 Small Tools & Equipment	2,839	669	4,000	4,000	723	4,000
36.00 Repair & Maintenance Supplies	16,218	9,671	10,000	10,000	8,188	9,000
41.00 Professional Services	275	1,541	1,500	1,500	958	1,500
42.00 Communications	3,477	1,377	3,000	3,000	1,044	2,000
42.01 Communications - Other	8,482	3,060	5,000	5,000	2,821	3,000
45.00 Operating Rental & Leases	11,175	-	-	-	-	-
47.00 Utilities	24,347	23,525	26,000	26,000	24,110	26,000
48.00 Repair & Maintenance	6,255	6,191	6,000	6,000	3,770	6,000
48.01 Maintenance - Software	-	-	-	1,872	1,872	-
48.02 Maintenance - Vehicles	2,465	109	1,500	1,500	-	1,500
49.00 WPF&R - Ops & Services Contract	92	226	500	500	-	100
49.02 Printing & Binding	-	50	-	-	216	150
49.03 Dues & Subscriptions	-	-	-	-	-	-
51.00 Intergovernmental Services	-	-	-	-	37	-
51.00 WPF&R - Fleet Maintenance Svcs	19,139	23,100	23,800	23,800	21,810	25,000
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	-	-	-	-	-
Total Other Expenditures	\$ 149,066	\$ 88,610	\$ 99,100	\$ 100,972	\$ 85,738	\$ 96,050
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	-	-	21,179	21,179	21,179	21,345
Total Capital Outlay	\$ -	\$ -	\$ 21,179	\$ 21,179	\$ 21,179	\$ 21,345
TOTAL EXPENDITURES	\$ 167,547	\$ 108,516	\$ 120,279	\$ 122,151	\$ 106,917	\$ 117,395

- 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 West Pierce Fire & Rescue - Fleet Maintenance contracted services

City of DuPont
2012 Program Expenditure Budget

PROGRAM: EMS							
001-008-526-10							
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted	
11.00 Salaries and Wages	\$ 329,727	\$ 433,521	\$ 422,192	\$ 499,302	\$ 505,535	\$ 545,416	
12.00 Overtime	69,522	33,729	46,441	46,441	58,579	59,996	
13.00 Reserve Firefighter/EMTs/Paramedics	-	-	-	-	-	-	
21.00 Personnel Benefits	120,972	162,079	171,985	210,401	218,779	245,435	
28.00 Personal Protective Equipment	-	-	-	-	-	-	
Total Salary, Wages and Benefits	\$ 520,221	\$ 629,328	\$ 640,618	\$ 756,144	\$ 782,893	\$ 850,847	
33.00 Operating Supplies	\$ 3,049	\$ 1,139	\$ 2,800	\$ 4,538	\$ 3,813	\$ 2,800	
35.00 Small Tools & Equipment	383	-	2,000	2,000	1,269	2,000	
41.00 Professional Services	734	38	-	-	146	200	
42.02 Communications - Postage	-	-	-	-	32	-	
43.00 Travel and Subsistence	-	-	-	-	-	200	
46.00 AWC-RMSA Insurance	-	-	14,493	14,493	14,390	18,102	
48.00 Repairs & Maintenance	-	-	-	-	95	100	
49.01 WPF&R - Ops & Services Contract	-	307	-	-	90	500	
51.00 PCFD #2 - Contracted Command Staff	-	-	-	-	-	-	
51.00 Intergovernmental Services	-	-	-	-	600	600	
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	31,189	38,630	39,518	39,518	39,517	38,138	
Total Other Expenditures	\$ 366,960	\$ 40,114	\$ 58,811	\$ 60,549	\$ 59,952	\$ 62,640	
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 887,181	\$ 669,442	\$ 699,429	\$ 816,693	\$ 842,844	\$ 913,487	

11.00 3 Lieutenants (70%); 9 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.

2011 ACCOMPLISHMENTS

- Continue to refine and reorganize the department functions and tasks, permit processes and updating online information.
- Prepared the 2011 official population estimate.
- Prepared the DuPont Shoreline Master Program Update.
- Prepared code amendments and Interlocal agreements for Pierce County Housing Policies, Electric Vehicle Infrastructure ordinance, and Flood Hazard Reduction ordinance.
- Participated in CalPortland/Glacier Feasibility Study and settlement meetings.
- Continued working on all major development projects.
- Processed all land use, civil construction and building permits consistent with state and local procedures and regulations.
- Supported Sequelitchew Creek/Edmond Marsh Task Force.

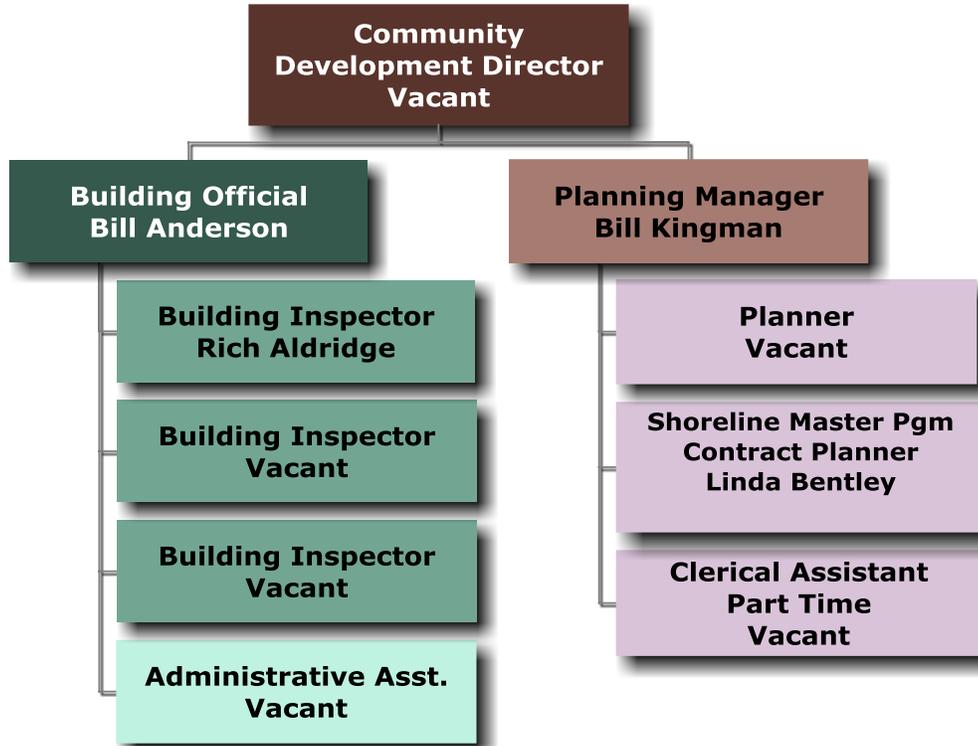
2012 MAJOR GOALS

- Continue participating in CalPortland Settlement Agreement process and Glacier Mine expansion conditional use permit and land use process. *(Strategic Goal #3)*
- Prepare DuPont Shoreline Master Program Update. *(Strategic Goals #3 and #8)*
- Prepare 2012 official DuPont population estimate. *(Strategic Goals #3 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, Liberty Inn Hotel expansion, 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 Sign Code 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

DESIRED PERFORMANCE	STANDARD	MEASURES
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.

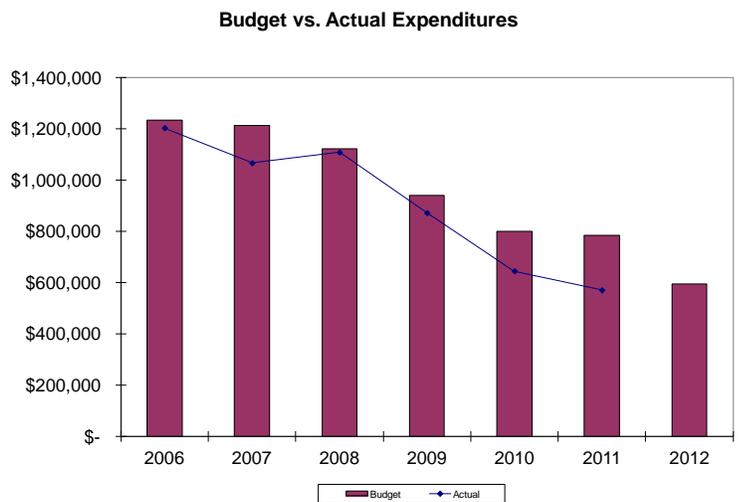
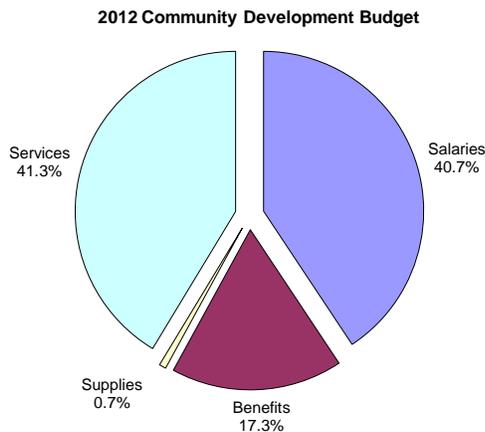
Administrative Assistant – Provides administrative and clerical support to the Community Development Department. Updates website information and assists with planning and building permits from developers, builders and the general public. Provides general assistance to the front counter with customer 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
2012 Program Expenditure Budget
COMMUNITY DEVELOPMENT DEPARTMENT

EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 310,929	\$ 259,829	\$ 247,778	\$ 246,398	\$ 247,476	\$ 241,627
12.00 Overtime	86	21	418	404	-	386
21.00 Personnel Benefits	127,330	92,123	97,090	95,086	95,801	102,695
27.00 Uniforms	98	118	150	150	111	150
Total Salary, Wages and Benefits	\$ 438,443	\$ 352,092	\$ 345,436	\$ 342,038	\$ 343,388	\$ 344,858
31.00 Office Supplies	\$ 129	\$ 118	\$ 250	\$ 250	\$ 21	\$ 250
32.00 Gas, Oil & Fuel	835	1,024	1,000	1,000	797	1,000
33.00 Operating Supplies	1,712	2,211	2,700	2,700	808	2,350
35.00 Small Tools & Equipment	131	33	1,000	1,000	286	500
41.00 Professional Services	398,797	271,474	408,570	411,770	205,681	225,000
42.00 Communications	1,376	1,231	1,700	1,700	1,067	1,400
43.00 Travel and Subsistence	1,409	494	1,400	1,400	282	1,400
44.00 Advertising	3,178	2,097	4,000	4,000	3,435	1,500
46.00 AWC-RMSA Insurance	11,211	11,314	8,792	8,792	8,730	7,969
48.00 Repair & Maintenance	2,240	1,631	2,553	2,553	2,042	2,550
49.00 Misc/Conf/Training/Printing/Dues	2,536	1,545	4,540	6,340	2,343	4,300
51.00 Intergovernmental Services	-	-	-	-	-	-
Total Other Expenditures	\$ 423,554	\$ 293,173	\$ 436,505	\$ 441,505	\$ 225,491	\$ 248,219
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	10,423	-	1,877	1,877	1,877	1,877
Total Capital Outlay	\$ 10,423	\$ -	\$ 1,877	\$ 1,877	\$ 1,877	\$ 1,877
TOTAL EXPENDITURES	\$ 872,420	\$ 645,265	\$ 783,818	\$ 785,420	\$ 570,756	\$ 594,954

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.



City of DuPont
2012 Program Expenditure Budget

PROGRAM: ENGINEERING						
001-009-532-20						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 12,766	\$ 6,816	\$ 4,956	\$ 4,956	\$ 4,988	\$ 5,188
12.00 Overtime	83	21	-	-	-	-
21.00 Personnel Benefits	4,239	2,376	1,945	1,945	1,943	2,156
Total Salary, Wages and Benefits	\$ 17,088	\$ 9,213	\$ 6,901	\$ 6,901	\$ 6,931	\$ 7,344
41.00 Professional Services	\$ -	\$ 16,127	\$ 20,000	\$ 20,000	\$ 9,990	\$ 20,000
41.01 Professional Svcs - Reimbursable	228,649	185,418	210,000	210,000	84,787	100,000
46.00 AWC-RMSA Insurance	226	281	109	109	108	103
Total Other Expenditures	\$ 228,875	\$ 201,825	\$ 230,109	\$ 230,109	\$ 94,885	\$ 120,103
TOTAL EXPENDITURES	\$ 245,963	\$ 211,038	\$ 237,010	\$ 237,010	\$ 101,815	\$ 127,447

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
2012 Program Expenditure Budget

PROGRAM: BUILDING						
001-010-559-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 208,049	\$ 160,953	\$ 152,650	\$ 149,776	\$ 150,814	\$ 150,113
12.00 Overtime	3	-	398	391	-	375
21.00 Personnel Benefits	96,120	60,550	63,003	62,001	63,535	67,038
27.00 Uniforms	98	118	150	150	111	150
Total Salary, Wages and Benefits	\$ 304,270	\$ 221,621	\$ 216,201	\$ 212,318	\$ 214,461	\$ 217,676
31.00 Office Supplies	\$ 98	\$ 66	\$ 150	\$ 150	\$ -	\$ 150
32.00 Gas, Oil & Fuel	835	1,024	1,000	1,000	797	1,000
33.00 Operating Supplies	1,091	1,900	2,000	2,000	613	2,000
35.00 Small Tools & Equipment	131	33	500	500	-	500
41.00 Professional Services	-	-	2,000	2,000	-	-
42.01 Communications - Other	1,376	1,208	1,200	1,200	1,067	1,200
43.00 Travel and Subsistence	1,064	-	650	650	195	650
46.00 AWC-RMSA Insurance	7,675	7,475	6,068	6,068	6,025	5,590
48.01 Maintenance - Software	1,869	1,523	2,053	2,053	1,566	2,050
48.02 Maintenance - Vehicles	371	108	500	500	476	500
49.00 Miscellaneous	-	-	-	-	-	-
49.01 Conference/School/Training	1,003	378	1,000	1,000	660	1,000
49.02 Printing/Binding	-	24	1,000	1,000	816	1,000
49.03 Professional Dues & Subscriptions	540	245	540	540	315	300
51.00 Intergovernmental Services	-	-	-	-	-	-
Total Other Expenditures	\$ 16,053	\$ 13,984	\$ 18,661	\$ 18,661	\$ 12,530	\$ 15,940
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	9,208	-	1,810	1,810	1,810	1,810
Total Capital Outlay	\$ 9,208	\$ -	\$ 1,810	\$ 1,810	\$ 1,810	\$ 1,810
TOTAL EXPENDITURES	\$ 329,531	\$ 235,604	\$ 236,672	\$ 232,789	\$ 228,801	\$ 235,426

- 11.00 Building Official; Building Inspector; Clerical Assistant (10%); 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
2012 Program Expenditure Budget

PROGRAM: PLANNING						
001-011-558-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 90,114	\$ 92,061	\$ 90,172	\$ 91,666	\$ 91,674	\$ 86,326
12.00 Overtime	-	-	20	13	-	11
21.00 Personnel Benefits	26,971	29,198	32,142	31,140	30,323	33,501
Total Salary, Wages and Benefits	\$ 117,085	\$ 121,258	\$ 122,334	\$ 122,819	\$ 121,997	\$ 119,838
31.00 Office Supplies	\$ 31	\$ 52	\$ 100	\$ 100	\$ 21	\$ 100
33.00 Operating Supplies	621	311	700	700	194	350
35.00 Small Tools & Equipment	-	-	500	500	286	-
41.00 Professional Services	72,395	18,860	81,000	84,200	38,740	50,000
41.01 Professional Svcs - Reimbursable	88,323	5,400	60,000	60,000	41,427	40,000
41.02 Professional Svcs - Shoreline Grant	9,430	45,670	35,570	35,570	30,738	15,000
42.02 Communications - Postage	-	23	500	500	-	200
43.00 Travel and Subsistence	345	494	750	750	87	750
44.00 Advertising	3,178	2,097	4,000	4,000	3,435	1,500
46.00 AWC-RMSA Insurance	3,310	3,558	2,615	2,615	2,597	2,276
49.01 Conference/School/Training	375	453	500	500	-	500
49.02 Printing/Binding	223	24	1,000	2,800	98	1,000
49.03 Professional Dues & Subscriptions	395	420	500	500	453	500
Total Other Expenditures	\$ 178,626	\$ 77,364	\$ 187,735	\$ 192,735	\$ 118,076	\$ 112,176
91.00 Equipment Replacement	\$ 1,215	\$ -	\$ 67	\$ 67	\$ 67	\$ 67
Total Capital Outlay	\$ 1,215	\$ -	\$ 67	\$ 67	\$ 67	\$ 67
TOTAL EXPENDITURES	\$ 296,926	\$ 198,622	\$ 310,136	\$ 315,621	\$ 240,140	\$ 232,081

- 11.00 Planning Manager; Clerical Assistant (10%)
- 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 9 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 24 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 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, 1,672 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.

2011 ACCOMPLISHMENTS

- Continued to expand and enhance 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 DuPont Lion's Club for reconstruction of the arbor structure at Clock Tower Park, which was removed in 2010 due to poor structural condition.
- Coordinated efforts to obtain public access easements for portion for Sequalitchew Creek Trail. These efforts to secure easement will continue as development activity along each portion of the trail allows.
- Collaborated with various agencies on ongoing local and regionally significant issues such as Joint Base Lewis-McChord (JBLM) growth issues, transportation and I-5 corridor impacts, and the Point Defiance Bypass Project.
- Worked with various developers for completion of work and release of over \$2 million in project bonds.
- Implemented recommendations of water and stormwater rate analysis to support ongoing operations and maintenance.
- Continued water valve exercising and hydrant maintenance program 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 water system inter-connection and installation of new water mains for El Rancho Madrona.

2012 MAJOR GOALS

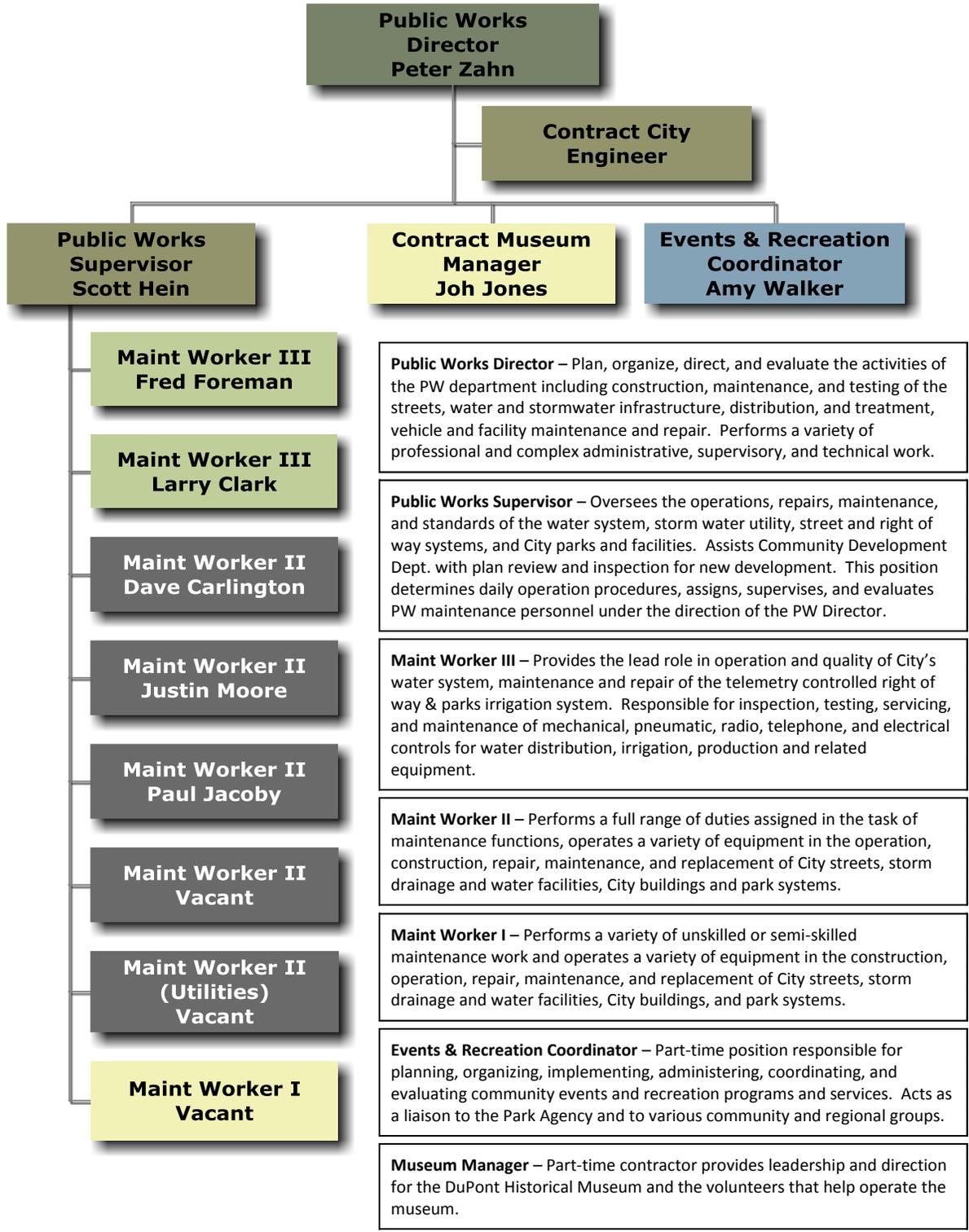
- Continue efforts to provide high quality services in water, stormwater, streets, parks, greenways and recreation within available resources using staff, contracts and other services. (*Strategic Goals #1 - #8*)
- Manage and pursue available grant, donation, and other funding opportunities to support 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.

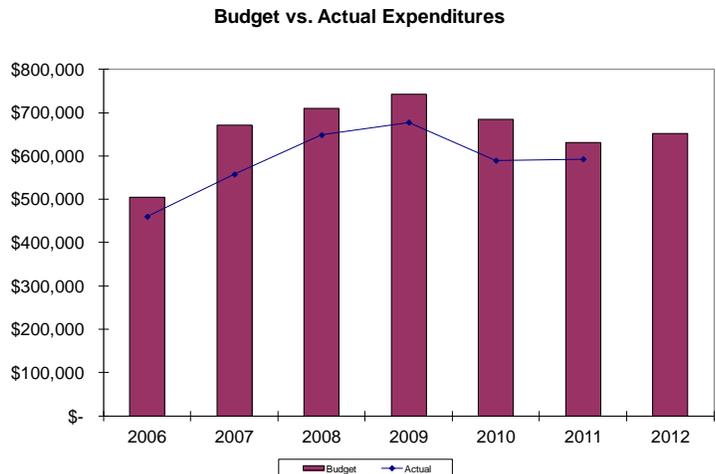
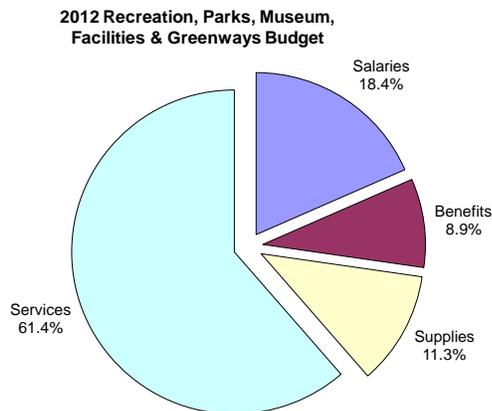
Museum Manager – Part-time contractor provides leadership and direction for the DuPont Historical Museum and the volunteers that help operate the museum.

City of DuPont
2012 Program Expenditure Budget

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 125,969	\$ 124,759	\$ 104,252	\$ 110,000	\$ 113,403	\$ 116,457
12.00 Overtime	2,027	1,816	3,494	3,508	2,314	3,592
21.00 Personnel Benefits	55,363	57,023	47,034	49,038	52,557	55,438
26.00 Uniform Cleaning	1,486	986	1,600	1,600	876	1,600
27.00 Uniforms	-	-	700	700	152	700
Total Salary, Wages and Benefits	\$ 184,845	\$ 184,584	\$ 157,080	\$ 164,846	\$ 169,302	\$ 177,787
31.00 Office Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ 150
32.00 Gas, Oil & Fuel	3,142	3,811	4,500	4,500	5,186	4,700
33.00 Operating Supplies	17,564	30,424	33,000	48,000	47,171	52,000
35.00 Small Tools & Equipment	5,336	2,289	7,000	7,000	6,308	7,000
36.00 Repair Materials & Supplies	5,429	4,641	10,000	18,000	13,266	10,000
41.00 Professional Services	262,852	232,986	198,934	208,934	192,306	218,934
42.00 Communications	7,319	8,347	10,050	10,050	6,846	8,650
43.00 Travel and Subsistence	531	16	1,700	1,700	403	1,450
44.00 Advertising	150	126	900	900	-	900
45.00 Operating Rental & Leases	5,960	5,204	7,200	7,200	4,135	6,800
46.00 AWC-RMSA Insurance	18,662	24,918	22,676	22,676	22,513	24,965
47.00 Utilities	116,002	84,795	84,235	99,235	101,944	101,750
48.00 Repair & Maintenance	24,184	7,167	24,500	28,500	15,387	26,000
49.00 Misc/Conf/Training/Printing/Dues	1,394	517	5,400	5,400	3,002	5,790
51.00 Intergovernmental Services	334	-	100	100	970	105
Total Other Expenditures	\$ 468,859	\$ 405,242	\$ 410,345	\$ 462,345	\$ 419,435	\$ 469,194
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	24,186	-	4,335	4,335	4,335	4,665
Total Capital Outlay	\$ 24,186	\$ -	\$ 4,335	\$ 4,335	\$ 4,335	\$ 4,665
TOTAL EXPENDITURES	\$ 677,890	\$ 589,826	\$ 571,760	\$ 631,526	\$ 593,072	\$ 651,646

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.



City of DuPont
2012 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS						
001-012-573-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 34,289	\$ 32,006	\$ 22,435	\$ 28,183	\$ 31,919	\$ 32,242
12.00 Overtime	240	587	500	514	1,175	521
21.00 Personnel Benefits	19,677	18,700	14,387	16,391	19,183	18,920
27.00 Uniforms	-	-	100	100	-	100
Total Salary, Wages and Benefits	\$ 54,206	\$ 51,293	\$ 37,422	\$ 45,188	\$ 52,277	\$ 51,783
31.00 Office Supplies	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50
33.00 Operating Supplies	3,661	18,800	11,000	26,000	31,359	30,000
35.00 Small Tools & Equipment	-	141	500	500	942	500
41.00 Professional Services	11,360	43,131	40,000	50,000	49,788	60,000
42.01 Communications - Other	1,673	536	800	800	535	600
42.02 Communications - Postage	-	-	400	400	-	400
43.00 Travel and Subsistence	203	-	500	500	55	500
44.00 Advertising	-	-	500	500	-	500
45.00 Operating Rental & Leases	3,626	3,087	4,000	4,000	2,201	4,000
46.00 AWC-RMSA Insurance	1,174	1,511	1,748	1,748	1,735	2,282
49.00 Miscellaneous	195	5	200	200	891	1,040
49.01 Conference/School/Training	289	-	750	750	99	750
49.02 Printing/Binding	15	167	500	500	1,087	500
49.03 Professional Dues & Subscriptions	196	-	250	250	196	250
51.00 Intergovernmental Services	-	-	-	-	570	-
Total Other Expenditures	\$ 22,392	\$ 67,378	\$ 61,198	\$ 86,198	\$ 89,459	\$ 101,372
TOTAL EXPENDITURES	\$ 76,598	\$ 118,672	\$ 98,620	\$ 131,386	\$ 141,736	\$ 153,155

- 11.00 Recreation & Events Coordinator (50%); Clerical Assistant (20%)
- 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
2012 Program Expenditure Budget

PROGRAM: PARKS						
001-012-575-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 47,440	\$ 50,654	\$ 43,604	\$ 43,604	\$ 43,434	\$ 44,914
12.00 Overtime	947	662	1,624	1,624	625	1,668
21.00 Personnel Benefits	18,522	21,328	17,467	17,467	17,866	19,549
26.00 Uniform Cleaning	743	493	800	800	438	800
27.00 Uniforms	-	-	300	300	152	300
Total Salary, Wages and Benefits	\$ 67,652	\$ 73,137	\$ 63,795	\$ 63,795	\$ 62,515	\$ 67,231
32.00 Gas, Oil & Fuel	\$ 3,142	\$ 3,811	\$ 4,500	4,500	5,186	4,700
33.00 Operating Supplies	7,680	8,931	12,000	12,000	11,335	12,000
35.00 Small Tools & Equipment	2,247	941	3,500	3,500	2,251	3,500
36.00 Repair & Maintenance Supplies	2,317	1,978	4,000	12,000	10,666	4,000
41.00 Professional Services	93,567	53,795	32,000	32,000	23,632	32,000
42.00 Communications	480	899	1,200	1,200	423	500
43.00 Travel and Subsistence	267	16	1,000	1,000	348	750
44.00 Advertising	150	126	150	150	-	150
45.00 Operating Rental & Leases	1,753	1,608	2,500	2,500	1,890	2,500
46.00 AWC-RMSA Insurance	6,186	4,093	3,571	3,571	3,545	4,683
47.00 Utilities	23,858	20,167	25,000	30,000	29,681	26,000
48.00 Repair & Maintenance	22,984	4,207	3,500	3,500	819	3,500
48.02 Maintenance- Vehicles	45	1,038	2,000	2,000	2,009	2,000
49.00 Miscellaneous	-	37	-	-	76	-
49.01 Conference/School/Training	518	63	2,700	2,700	510	2,250
49.02 Printing/Binding	-	-	100	100	-	100
49.03 Professional Dues & Subscriptions	160	166	400	400	133	400
49.04 Recording Fees	-	-	-	-	-	-
49.05 Other	-	-	-	-	-	-
51.00 Intergovernmental Services	-	-	-	-	307	-
Total Other Expenditures	\$ 165,354	\$ 101,876	\$ 98,121	\$ 111,121	\$ 92,810	\$ 99,033
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	13,612	-	2,659	2,659	2,659	3,019
Total Capital Outlay	\$ 13,612	\$ -	\$ 2,659	\$ 2,659	\$ 2,659	\$ 3,019
TOTAL EXPENDITURES	\$ 246,618	\$ 175,013	\$ 164,575	\$ 177,575	\$ 157,984	\$ 169,283

- 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
2012 Program Expenditure Budget

PROGRAM: MUSEUM						
001-013-575-30						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
31.00 Office Supplies	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50
33.00 Operating Supplies	509	390	1,000	1,000	(111)	1,000
35.00 Small Tools & Equipment	535	468	500	500	1,094	500
36.00 Building Repair Materials	-	-	-	-	219	-
41.00 Professional Services	33,106	26,772	22,934	22,934	22,222	22,934
42.00 Communications	533	547	650	650	561	650
42.01 Communications - Other	649	870	800	800	649	800
43.00 Travel and Subsistence	61	-	200	200	-	200
44.00 Advertising	-	-	250	250	-	250
45.00 Operating Rental & Leases	542	509	700	700	-	300
46.00 AWC-RMSA Insurance	1,942	2,489	1,510	1,510	1,500	2,559
47.00 Utilities	2,748	4,454	4,650	4,650	4,957	4,750
48.00 Repair & Maintenance	-	-	-	-	55	500
49.00 Miscellaneous	-	-	-	-	-	-
49.01 Conference/School/Training	-	-	250	250	-	250
49.02 Printing/Binding	21	-	200	200	-	200
49.03 Professional Dues & Subscriptions	-	-	-	-	-	-
49.04 Recording Fees	-	-	-	-	-	-
49.05 Other	-	-	-	-	-	-
51.00 Intergovernmental Services	-	-	-	-	2	5
Total Other Expenditures	\$ 40,646	\$ 36,498	\$ 33,694	\$ 33,694	\$ 31,147	\$ 34,948
TOTAL EXPENDITURES	\$ 40,646	\$ 36,498	\$ 33,694	\$ 33,694	\$ 31,147	\$ 34,948

- 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
2012 Program Expenditure Budget

PROGRAM: FACILITIES						
001-014-518-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 44,240	\$ 42,099	\$ 38,213	\$ 38,213	\$ 38,050	\$ 39,301
12.00 Overtime	840	567	1,370	1,370	514	1,403
21.00 Personnel Benefits	17,163	16,995	15,180	15,180	15,508	16,969
26.00 Uniform Cleaning	743	493	800	800	438	800
27.00 Uniforms	-	-	300	300	-	300
Total Salary, Wages and Benefits	\$ 62,986	\$ 60,154	\$ 55,863	\$ 55,863	\$ 54,510	\$ 58,773
31.00 Office Supplies	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50
33.00 Operating Supplies	3,919	1,925	6,000	6,000	3,434	6,000
35.00 Small Tools & Equipment	1,874	674	2,000	2,000	1,186	2,000
36.00 Building Repair Materials	916	496	3,000	3,000	492	3,000
41.00 Professional Services	18,392	17,463	19,000	19,000	16,682	19,000
42.00 Communications	-	1,257	800	800	1,578	1,500
42.01 Communications - Other	1,759	2,685	2,600	2,600	1,557	1,700
45.00 Operating Rental & Leases	39	-	-	-	44	-
46.00 AWC-RMSA Insurance	7,319	15,056	13,901	13,901	13,801	13,487
47.00 Utilities	31,067	40,239	23,085	33,085	35,207	35,000
48.00 Repair & Maintenance	1,107	1,922	9,000	13,000	12,505	10,000
49.00 Miscellaneous	-	35	50	50	-	50
51.00 Intergovernmental Services	334	-	100	100	71	100
Total Other Expenditures	\$ 66,726	\$ 81,751	\$ 79,586	\$ 93,586	\$ 86,556	\$ 91,887
91.00 Equipment Replacement	\$ 3,389	\$ -	\$ 340	\$ 340	\$ 340	\$ 310
Total Capital Outlay	\$ 3,389	\$ -	\$ 340	\$ 340	\$ 340	\$ 310
TOTAL EXPENDITURES	\$ 133,101	\$ 141,904	\$ 135,789	\$ 149,789	\$ 141,405	\$ 150,970

- 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 City 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
2012 Program Expenditure Budget

PROGRAM: GREENWAYS						
001-015-542-70						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
33.00 Operating Supplies	\$ 1,795	\$ 379	\$ 3,000	\$ 3,000	\$ 1,154	\$ 3,000
35.00 Small Tools & Equipment	680	65	500	500	834	500
36.00 Building Repair Materials	2,196	2,167	3,000	3,000	1,889	3,000
41.00 Professional Services	106,427	91,825	85,000	85,000	79,981	85,000
42.00 Communications	2,166	1,553	2,500	2,500	1,544	2,500
42.01 Communications - Other	59	-	300	300	-	-
46.00 AWC-RMSA Insurance	2,041	1,769	1,946	1,946	1,932	1,954
47.00 Utilities	58,329	19,935	31,500	31,500	32,099	36,000
48.00 Repair & Maintenance	48	-	10,000	10,000	-	10,000
49.00 Miscellaneous	-	-	-	-	10	-
49.01 Conference/School/Training	-	45	-	-	-	-
51.00 Intergovernmental Services	-	-	-	-	20	-
Total Other Expenditures	\$ 173,741	\$ 117,739	\$ 137,746	\$ 137,746	\$ 119,463	\$ 141,954
91.00 Equipment Replacement	\$ 7,185	\$ -	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
Total Capital Outlay	\$ 7,185	\$ -	\$ 1,336	\$ 1,336	\$ 1,336	\$ 1,336
TOTAL EXPENDITURES	\$ 180,926	\$ 117,739	\$ 139,082	\$ 139,082	\$ 120,799	\$ 143,290

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.

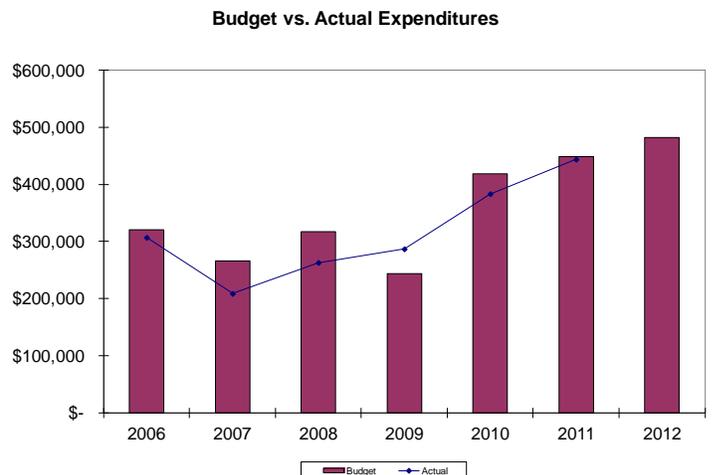
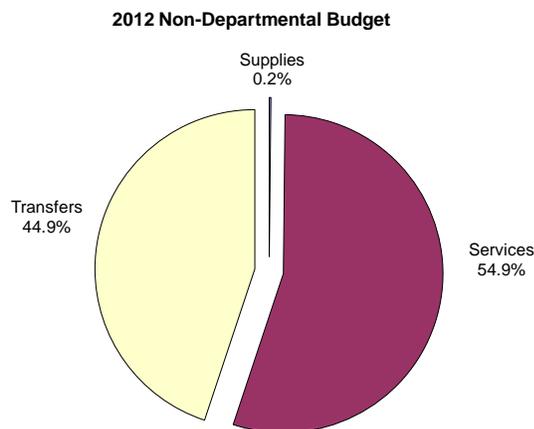
Other Contractual Services – The City contracts with the City of Lakewood for animal control services. The City contracts with the Humane Society for animal sheltering.

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

City of DuPont
2012 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES							
001-099							
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted	
33.00 Operating Supplies - Animal Licensing	74	68	100	100	72	100	
33.00 Operating Supplies-Safety/Wellness Prog.	-	-	500	500	588	700	
41.00 Prof Svcs - Flu Vaccinations	905	572	1,000	1,000	176	300	
41.00 Prof Svcs - Citywide Employee Trng	-	-	900	900	170	900	
41.00 Prof Svcs - Workers Comp Retro Pgm	2,552	2,646	2,700	2,700	2,942	3,200	
44.00 Legal Advertising & Postings	2,639	3,225	3,000	3,000	4,578	3,000	
49.00 Miscellaneous	33,627	6,926	-	-	167	1,019	
49.03 Professional Dues & Subscriptions	19,521	16,115	20,000	31,969	30,147	30,000	
49.04 Recording Fees	457	458	1,000	1,000	643	1,000	
51.00 Intergov. Svcs. - Liquor Taxes/Profits	1,760	1,904	2,000	2,000	1,966	2,200	
51.00 Intergov. Svcs. - Election Fees	42,127	-	10,700	10,700	9,033	32,000	
51.00 Intergov. Svcs. - Voter Maint. Fees	9,956	8,014	9,000	9,000	9,014	9,500	
51.00 Intergov. Svcs. - Court Services	122,419	122,419	132,213	122,419	122,419	132,213	
51.00 Intergov. Svcs. - Jail Services	2,268	1,736	5,000	5,000	6,846	5,000	
51.00 Intergov. Svcs. - Animal Control	47,276	30,074	41,000	41,000	39,572	44,300	
53.00 Taxes & Assessments	1,364	(2,436)	1,500	1,500	1	-	
Total Other Expenditures	\$ 286,945	\$ 191,722	\$ 230,613	\$ 232,788	\$ 228,333	\$ 265,432	
64.00 Capital Equipment - War Memorial	-	23,031	-	-	-	-	
Total Capital Outlay	\$ -	\$ 23,031	\$ -	\$ -	\$ -	\$ -	
99.00 Transfer-Out - Fire Hydrant Maint Cost	\$ -	\$ -	\$ 26,050	\$ 26,050	\$ 26,050	\$ 26,350	
99.00 Transfer-Out - Street Fund	-	165,000	185,000	190,000	185,000	190,000	
00.00 State Building Surcharge	-	720	-	-	657	-	
00.00 Deposit Refunds	3,750	3,050	-	-	3,988	-	
Other Financing Uses	\$ 3,750	\$ 168,770	\$ 211,050	\$ 216,050	\$ 215,694	\$ 216,350	
Total Expenditures & Transfers	\$ 290,695	\$ 383,522	\$ 441,663	\$ 448,838	\$ 444,027	\$ 481,782	
TOTAL NON-DEPARTMENTAL	\$ 290,695	\$ 383,522	\$ 441,663	\$ 448,838	\$ 444,027	\$ 481,782	

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





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. The Events & Recreation 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).

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

City of DuPont
2012 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE						
101-020-542-90						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 95,843	\$ 99,194	\$ 94,816	\$ 94,816	\$ 95,282	\$ 98,207
12.00 Overtime	1,288	999	2,299	2,299	1,158	2,348
21.00 Personnel Benefits	34,164	35,637	36,350	36,350	36,979	39,990
26.00 Uniform Cleaning	743	493	800	800	438	800
27.00 Uniforms	83	106	500	500	196	500
Total Salary, Wages and Benefits	\$ 132,121	\$ 136,429	\$ 134,765	\$ 134,765	\$ 134,053	\$ 141,845
31.00 Office Supplies	\$ -	\$ -	\$ 50	\$ 50	\$ 30	\$ 50
32.00 Gas, Oil & Fuel	3,142	3,811	4,000	4,000	5,202	5,000
33.00 Operating Supplies	4,138	4,649	5,000	5,000	5,800	5,000
35.00 Small Tools & Equipment	4,040	1,732	4,000	4,000	1,802	4,000
36.00 Building Materials & Supplies	1,166	3,580	3,000	3,000	1,463	3,000
41.00 Professional Services	20,365	2,694	5,000	5,000	4,505	5,000
42.00 Communications	-	44	-	-	594	650
42.01 Communications - Other	38	43	100	100	212	250
43.00 Travel and Subsistence	57	-	100	100	12	100
45.00 Operating Rental & Leases	750	938	1,500	1,500	1,371	1,500
46.00 AWC-RMSA Insurance	14,501	9,541	9,800	9,800	9,729	9,540
47.00 Utilities	139,868	147,346	151,000	151,000	159,221	155,000
48.00 Repair & Maintenance	13,787	27,515	35,000	30,000	17,635	30,000
48.02 Maintenance - Vehicles	2,985	615	2,500	2,500	1,391	2,500
49.00 Miscellaneous	-	-	-	-	16	-
49.01 Conference/School/Training	650	200	1,000	1,000	-	1,000
49.02 Printing/Binding	-	-	100	100	-	100
49.03 Professional Dues & Subscriptions	45	-	300	300	248	300
49.04 Recording Fees	-	-	-	-	-	-
49.05 Other	-	-	-	-	-	-
51.00 Intergovernmental Services	-	-	-	-	17	20
Total Other Expenditures	\$ 205,532	\$ 202,708	\$ 222,450	\$ 217,450	\$ 209,247	\$ 223,010
64.00 Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	\$ 10,149	\$ 3,199	\$ 2,383	\$ 2,383	\$ 2,383	\$ 2,624
Total Capital Outlay	\$ 10,149	\$ 3,199	\$ 2,383	\$ 2,383	\$ 2,383	\$ 2,624
TOTAL EXPENDITURES	\$ 347,802	\$ 342,337	\$ 359,598	\$ 354,598	\$ 345,683	\$ 367,479
Ending Fund Balance	\$ 14,347	\$ 3,615	\$ 15,591	\$ 9,196	\$ 14,992	\$ 14,519
STREET FUND TOTAL	\$ 362,149	\$ 345,951	\$ 375,189	\$ 363,794	\$ 360,675	\$ 381,998

- 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.

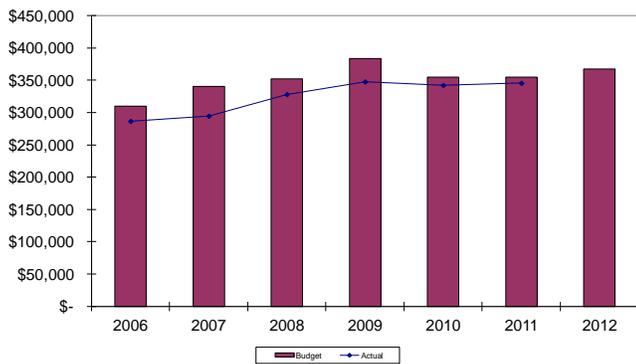
City of DuPont
2012 Program Expenditure Budget

PROGRAM: STREET DEPRECIATION 102-020-597-00						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
41.00 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63.00 Capital Improvements	\$ 12,304	\$ 14,102	\$ 17,000	\$ 17,000	\$ 4,854	\$ 17,000
Total Capital Outlay	\$ 12,304	\$ 14,102	\$ 17,000	\$ 17,000	\$ 4,854	\$ 17,000
93.00 Transfer-Out -Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 12,304	\$ 14,102	\$ 17,000	\$ 17,000	\$ 4,854	\$ 17,000
Ending Fund Balance	\$ 469,645	\$ 542,637	\$ 594,108	\$ 594,116	\$ 605,712	\$ 615,942
STREET DEPRECIATION FUND TOTAL	\$ 481,949	\$ 556,739	\$ 611,108	\$ 611,116	\$ 610,567	\$ 632,942

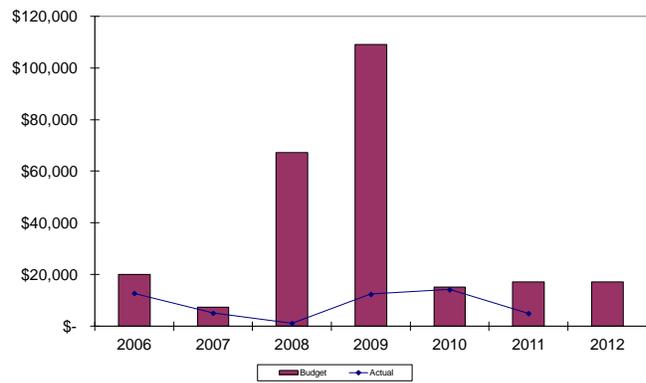
63.00 Pavement management - crack sealing

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.

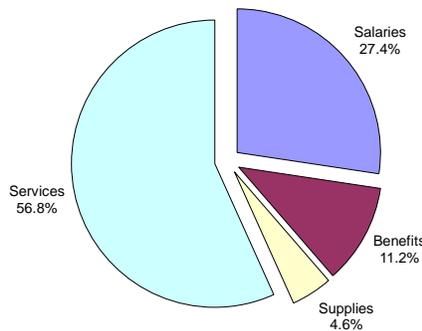
Budget vs. Actual Expenditures
Street Fund



Budget vs. Actual Expenditures
Street Depreciation Fund



2012 Street Fund Budget



City of DuPont
2012 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND 103-000-573-90						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ -	\$ 7,138	\$ 7,478	\$ 19,348	\$ 16,283	\$ 23,741
12.00 Overtime	-	197	-	-	-	-
21.00 Personnel Benefits	-	4,622	4,796	11,702	10,755	15,825
Total Salary, Wages and Benefits	\$ -	\$ 11,957	\$ 12,274	\$ 31,050	\$ 27,038	\$ 39,566
33.00 Operating Supplies	\$ 679	\$ 3,079	\$ 10,500	\$ 10,500	\$ 5,362	\$ 10,500
35.00 Small Tools & Equipment	979	7,790	8,250	8,250	1,429	8,250
41.00 Professional Services	31,921	21,585	62,482	43,706	16,017	45,644
42.01 Communications - Other	418	463	500	500	128	500
42.02 Communications - Postage	673	168	500	500	-	500
43.00 Travel & Subsistence	69	135	-	-	110	150
44.00 Advertising	7,906	10,523	20,000	20,000	9,675	20,000
45.00 Equipment Rental	-	-	1,000	1,000	2,084	1,000
49.00 Miscellaneous	5	1	-	-	195	-
49.01 Conference/School/Training	90	75	-	-	345	500
49.02 Printing/Binding	13,054	10,669	11,500	11,500	795	11,500
49.03 Professional Dues & Subscriptions	16,578	11,809	16,600	16,600	11,727	16,600
51.00 Intergovernmental Services	455	455	-	-	455	500
Total Other Expenditures	\$ 72,827	\$ 66,753	\$ 131,332	\$ 112,556	\$ 48,322	\$ 115,644
62.00 Buildings & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63.00 Capital Improvements	-	1,059	14,500	14,500	8,491	5,000
64.00 Machinery and Equipment	-	1,267	15,800	15,800	1,658	5,000
Total Capital Outlay	\$ -	\$ 2,327	\$ 30,300	\$ 30,300	\$ 10,149	\$ 10,000
TOTAL EXPENDITURES	\$ 72,827	\$ 81,036	\$ 173,906	\$ 173,906	\$ 85,509	\$ 165,210
Ending Fund Balances						
Historic Sites Development Reserve	\$ -	\$ -	\$ 27,525	\$ 27,525	\$ 27,525	\$ 30,351
Unreserved/Undesignated	230,382	237,229	100,000	122,723	211,860	100,000
Ending Fund Balance	\$ 230,382	\$ 237,229	\$ 127,525	\$ 150,248	\$ 239,385	\$ 130,351
HOTEL/MOTEL TAX FUND TOTAL	\$ 303,209	\$ 318,266	\$ 301,431	\$ 324,154	\$ 324,894	\$ 295,561

- 11.00 Recreation and Event Coordinator (50%)
- 33.00 Event supplies, gift bags, golf event supplies
- 35.00 Tents, tables, brackets and traps
- 41.00 Museum Manager (17 hours/week); 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 Heritage Orchard signs
- 64.00 Display racks

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.

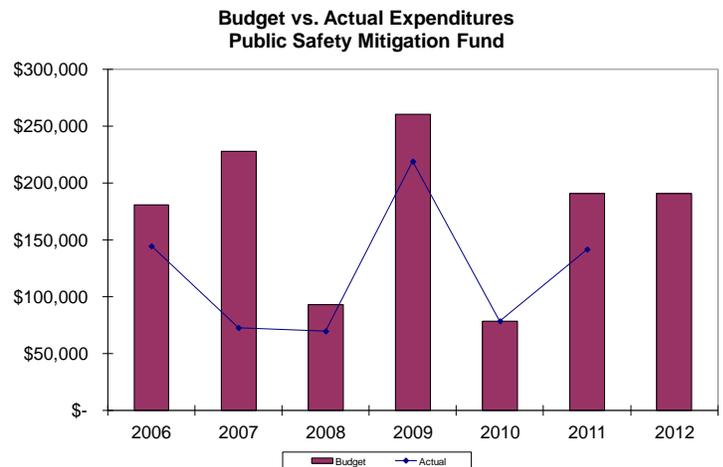
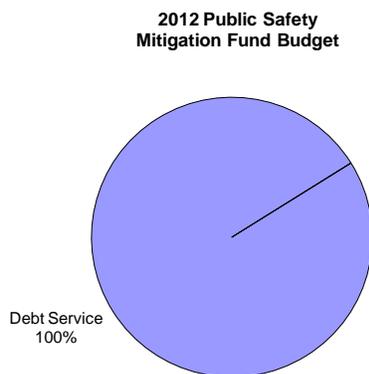
Additionally, tourism-related facility means real or tangible personal property with a usable life of three or more years or constructed with volunteer labor, and

City of DuPont
2012 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND						
104-000-522-20						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
33.00 Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.00 Small Tools & Equipment - Fire	7,177	-	-	-	-	-
41.00 Professional Services	1,696	-	-	-	-	-
Total Other Expenditures	\$ 8,873	\$ -				
64.00 Machinery and Equipment - Fire	\$ 177,865	\$ 15,040				\$ -
Total Capital Outlay	\$ 177,865	\$ 15,040	\$ -	\$ -	\$ -	\$ -
71.00 Debt Svc Principal - Civic Center	26,750	14,000	14,500	43,500	43,500	45,000
83.00 Debt Svc Interest - Civic Center	5,432	49,484	49,064	147,191	98,128	145,451
Total Other Expenditures	\$ 32,182	\$ 63,484	\$ 63,564	\$ 190,691	\$ 141,628	\$ 190,451
TOTAL EXPENDITURES	\$ 218,920	\$ 78,524	\$ 63,564	\$ 190,691	\$ 141,628	\$ 190,451
Ending Fund Balance	\$ 411,825	\$ 432,037	\$ 643,494	\$ 518,978	\$ 629,126	\$ 669,143
PUBLIC SAFETY MITIGATION TOTAL	\$ 630,745	\$ 510,561	\$ 707,058	\$ 709,669	\$ 770,753	\$ 859,594

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

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

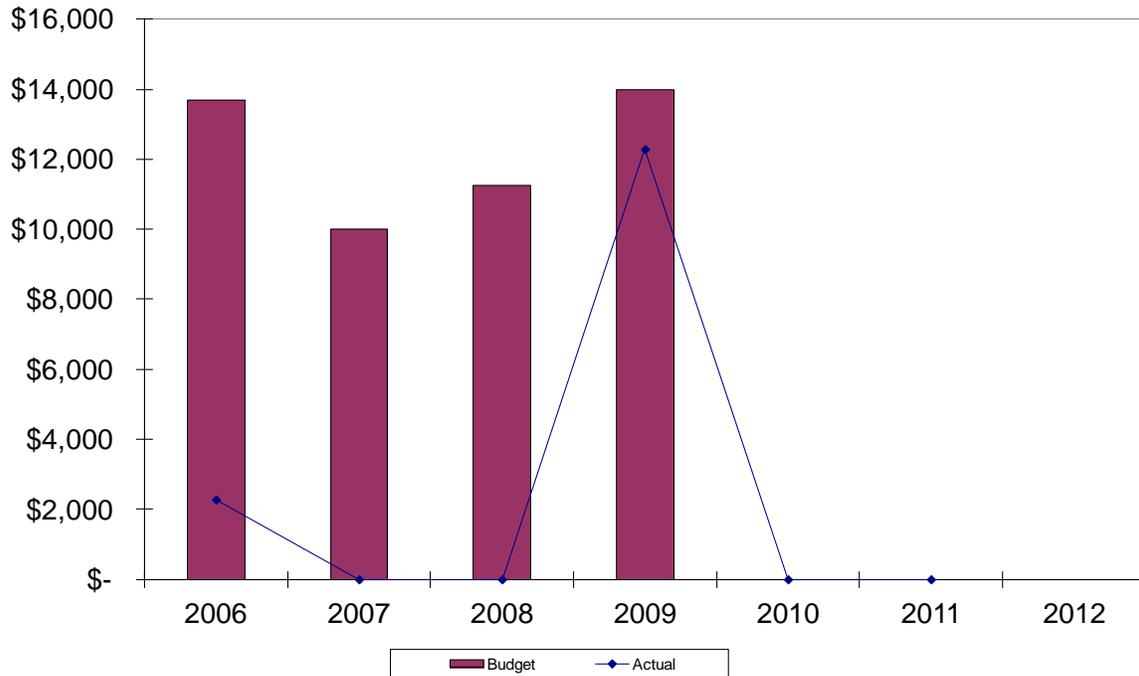


City of DuPont
2012 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND						
105-000-518-10						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
64.00 Machinery and Equipment	\$ 12,290	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 12,290	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 12,290	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,913	\$ 2,920	\$ 2,928	\$ 2,928	\$ 2,925	\$ 2,930
TECHNOLOGY FUND TOTAL	\$ 15,203	\$ 2,920	\$ 2,928	\$ 2,928	\$ 2,925	\$ 2,930

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**

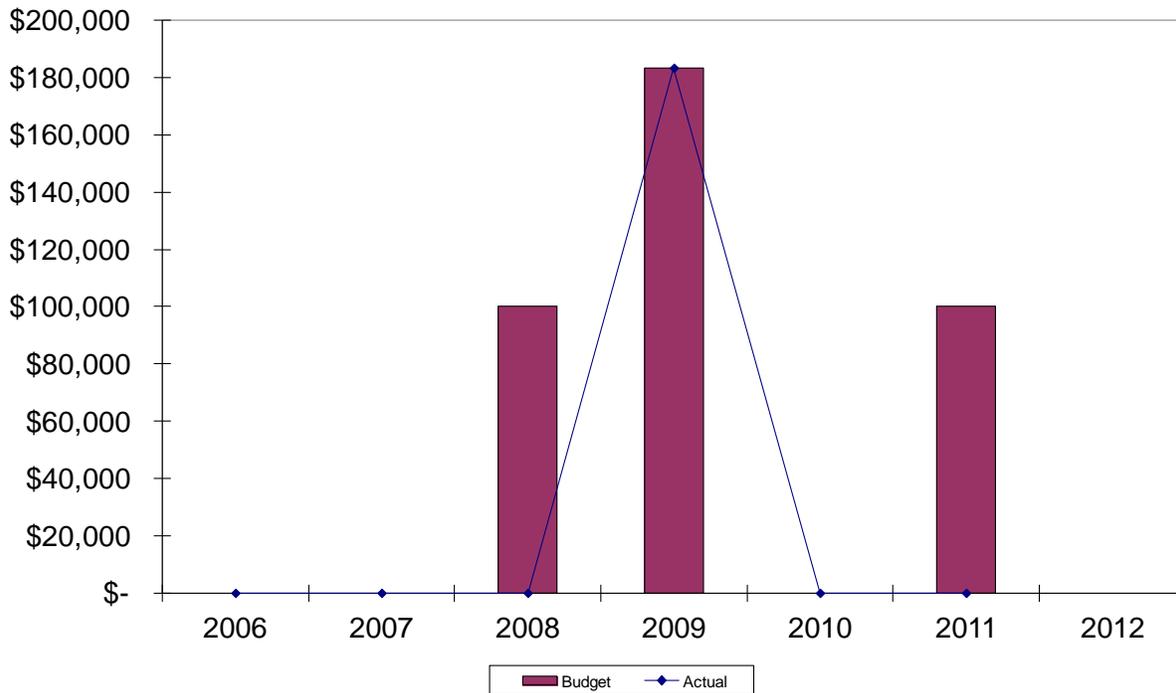


City of DuPont
2012 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND 107-000-597-00						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
97.00 Transfer-Out - Capital Projects Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
97.00 Transfer-Out -Street Fund	183,500	-	-	-	-	-
Operating Transfers	\$ 183,500	\$ -	\$ -	\$ 100,000	\$ -	\$ -
TOTAL EXPENDITURES	\$ 183,500	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Ending Fund Balance	\$ 631,007	\$ 632,680	\$ 634,547	\$ 534,530	\$ 633,739	\$ 625,060
GLACIER NW FUND TOTAL	\$ 814,507	\$ 632,680	\$ 634,547	\$ 634,530	\$ 633,739	\$ 625,060

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.

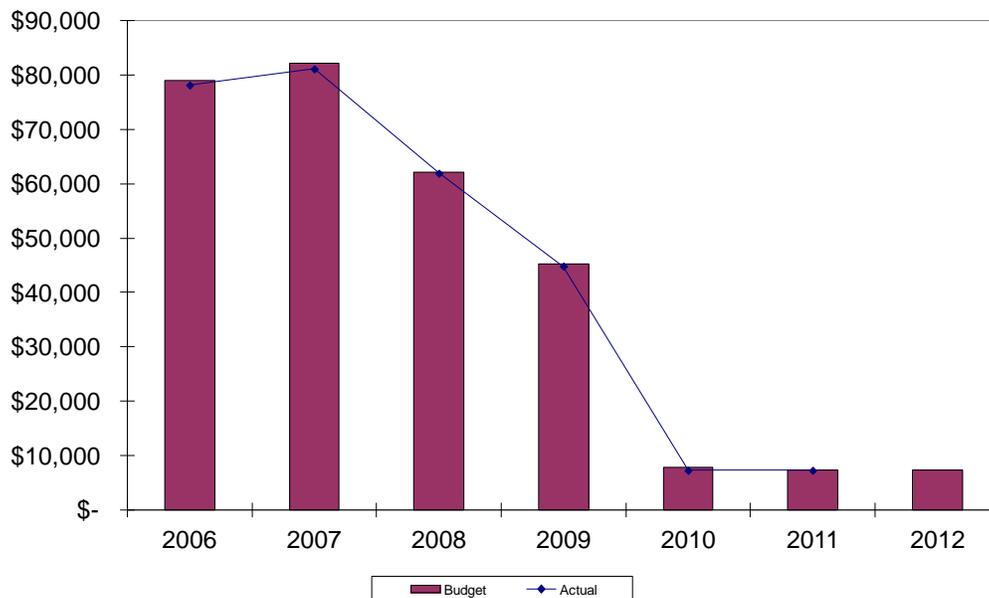
City of DuPont
2012 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS 202-000-591						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
49.00 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71.00 UTGO - Principal Payment	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -
71.00 LOCAL - Principal Payment	6,219	6,475	6,742	6,742	6,742	7,020
83.00 UTGO - Interest Payment	2,590	-	-	-	-	-
83.00 LOCAL - Interest Payment	1,016	760	493	493	493	215
Other Operating Uses	\$ 44,825	\$ 7,235	\$ 7,235	\$ 7,235	\$ 7,235	\$ 7,235
TOTAL EXPENDITURES	\$ 44,825	\$ 7,235	\$ 7,235	\$ 7,235	\$ 7,235	\$ 7,235
Ending Fund Balance	\$ 10,293	\$ 10,320	\$ 10,347	\$ 10,347	\$ 10,337	\$ 10,360
DEBT SVC FUND TOTAL	\$ 55,118	\$ 17,555	\$ 17,582	\$ 17,582	\$ 17,572	\$ 17,595

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
2012 Program Expenditure Budget

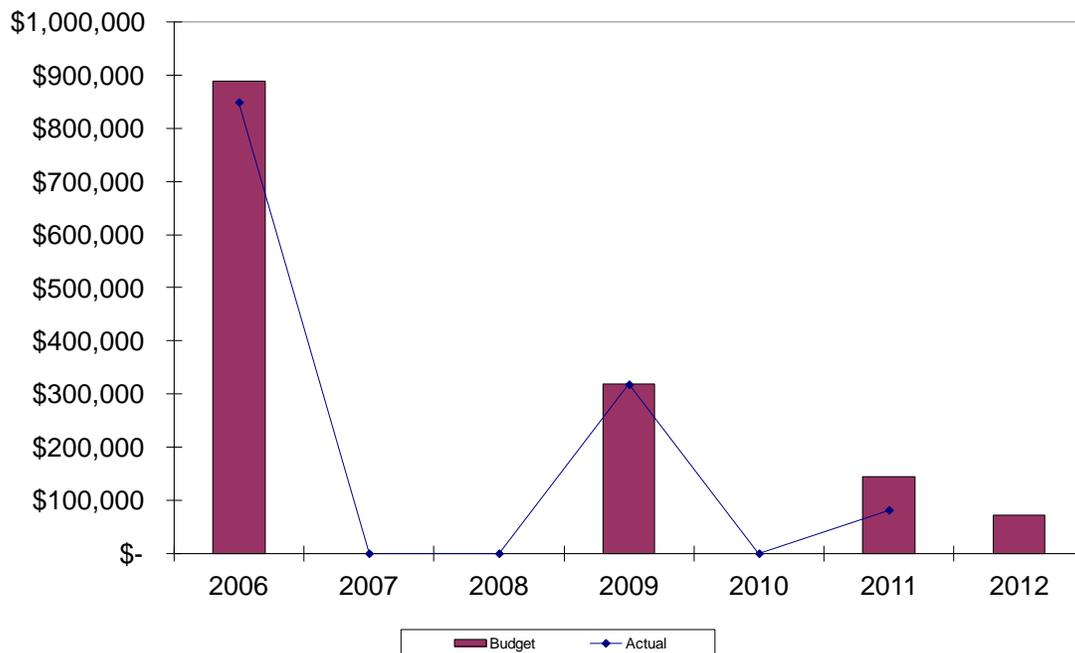
PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND						
203-000-591-39						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
93.00 Transfer-Out - General Fund	\$ 318,288	\$ -	\$ 12,046	\$ 12,046	\$ -	\$ -
93.00 Transfer-Out - Capital Projects Fund	\$ -	\$ -	\$ 50,000	\$ 131,783	\$ 81,783	\$ 71,435
Operating Transfers	\$ 318,288	\$ -	\$ 62,046	\$ 143,829	\$ 81,783	\$ 71,435
TOTAL EXPENDITURES	\$ 318,288	\$ -	\$ 62,046	\$ 143,829	\$ 81,783	\$ 71,435
Ending Fund Balance	\$ 230,750	\$ 311,442	\$ 325,458	\$ 243,736	\$ 305,525	\$ 263,321
LID FUND TOTAL	\$ 549,038	\$ 311,442	\$ 387,504	\$ 387,565	\$ 387,308	\$ 334,756

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. The remaining funds are unrestricted and are being transferred to the Capital Projects Fund as the funding source for historic site LID payments.

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 2012 capital budget is down from the 2011 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.

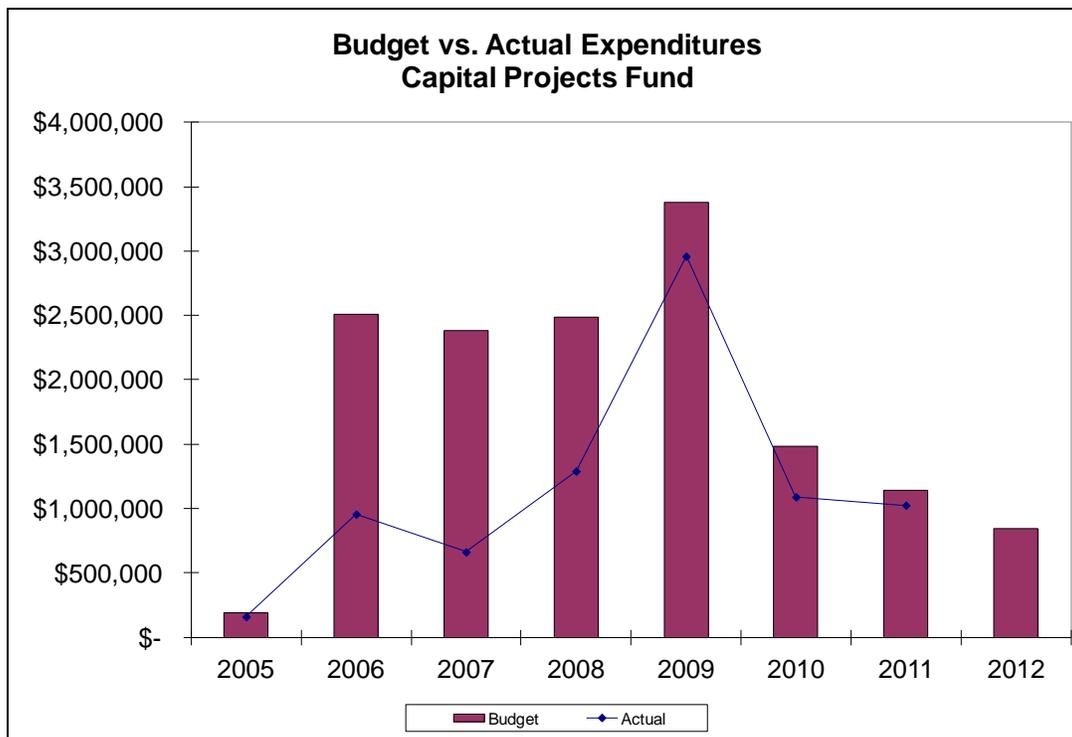
The second .25% of REET proceeds (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). This portion is to help defray the costs of implementing GMA. The definition of capital projects which qualify for use by these 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. There are no projects budgeted for 2012.

GENERAL GOVERNMENT PROJECTS

Project Title	Funding Source	2012 Budget	Add'l Annual Maintenance & Operations
GENERAL GOVERNMENT			
Total General Government		0	0
		0	0
TOTAL GENERAL GOVERNMENT CAPITAL PROJECTS		0	0



City of DuPont
2012 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND						
301-000-59						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
49.00 Miscellaneous	\$ -	\$ 452	\$ 500	\$ 500	\$ 452	\$ 500
Total Other Expenditures	\$ -	\$ 452	\$ 500	\$ 500	\$ 452	\$ 500
61.00 Land Acquisition	\$ -	\$ 3,570	\$ -	\$ -	\$ -	\$ -
62.00 Buildings & Structures - Civic Center	1,736,438	-	-	13,562	4,368	-
62.00 Park Projects & Skate Park	146	2,734	-	197,057	3,962	-
62.00 Community Center Improvements	-	15,747	50,000	50,000	24,870	-
63.00 Capital Improvements - Train Project	108,930	-	-	36,806	32,883	-
63.00 Capital Improvements - Facilities	6,827	-	-	-	-	-
64.00 Capital Outlay	4,140	3,144	-	-	-	-
Total Capital Outlay	\$ 1,856,481	\$ 25,194	\$ 50,000	\$ 297,425	\$ 66,083	\$ -
71.00 Debt Svc Principal - Civic Center	\$ 428,000	\$ 224,000	\$ 232,000	\$ 174,000	\$ 174,000	\$ 180,000
79.00 LID Principal - Historic Sites	27,764	25,518	42,227	92,599	71,240	46,054
82.00 LID Interest - Historic Sites	14,771	16,270	24,665	56,076	43,600	25,381
83.00 Debt Svc Interest - Civic Center	590,025	791,740	785,020	588,765	662,361	581,805
99.00 Transfer Out - Debt Service Fund	7,235	7,235	7,235	7,235	7,235	7,235
00.00 Retainage Payable	35,087	-	-	-	934	-
Other Financing Uses	\$ 1,102,882	\$ 1,064,762	\$ 1,091,147	\$ 918,675	\$ 959,370	\$ 840,475
TOTAL EXPENDITURES	\$ 2,959,363	\$ 1,090,408	\$ 1,141,647	\$ 1,216,600	\$ 1,025,905	\$ 840,975
Ending Fund Balance	\$ 873,304	\$ 232,904	\$ 206,251	\$ 481,150	\$ 104,105	\$ 221,459
CAPITAL PROJECTS FUND TOTAL	\$ 3,832,667	\$ 1,323,313	\$ 1,347,898	\$ 1,697,750	\$ 1,130,009	\$ 1,062,434

- 49.00 Debt service administration fee
- 62.00 Building Improvements - Civic Center
- 63.00 Historic Train Project
- 64.00 Park Projects and Skate Park - as determined by Parks Master Plan
- 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 2012 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

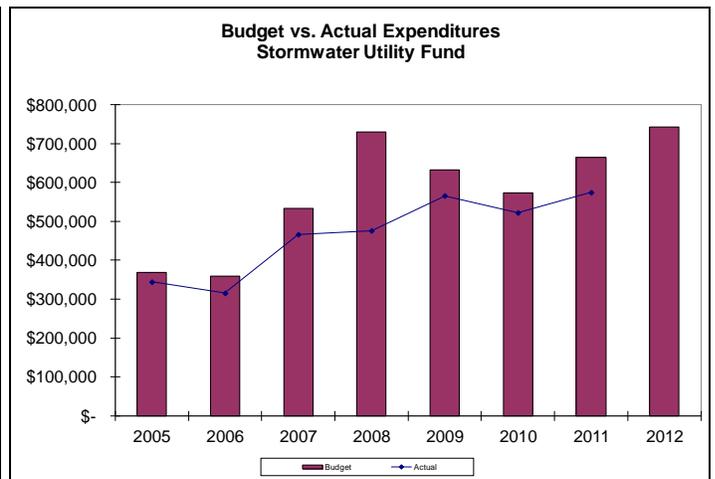
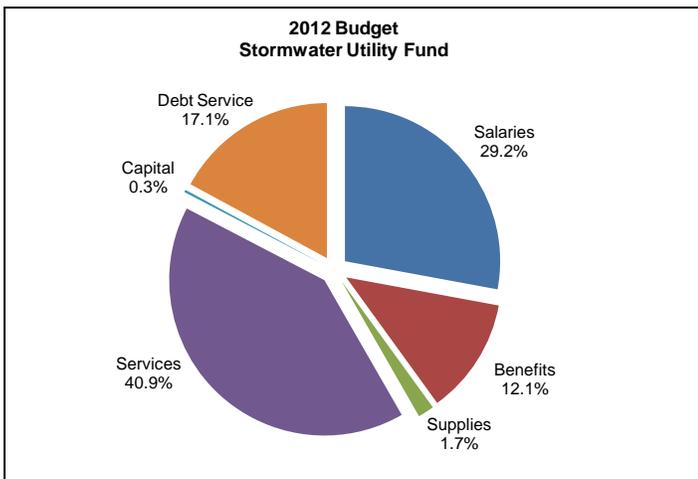
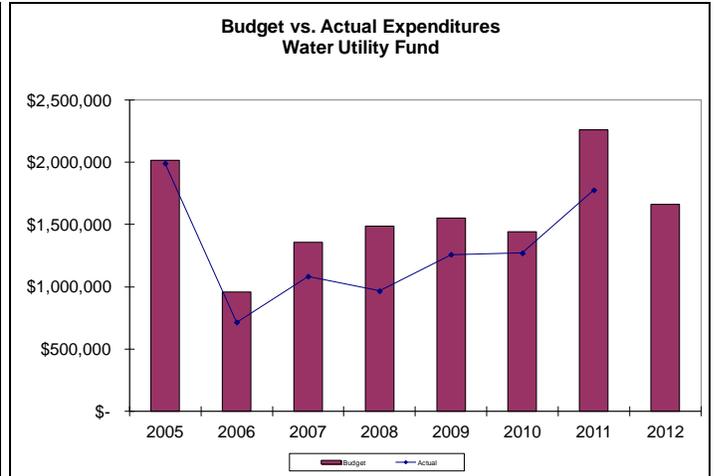
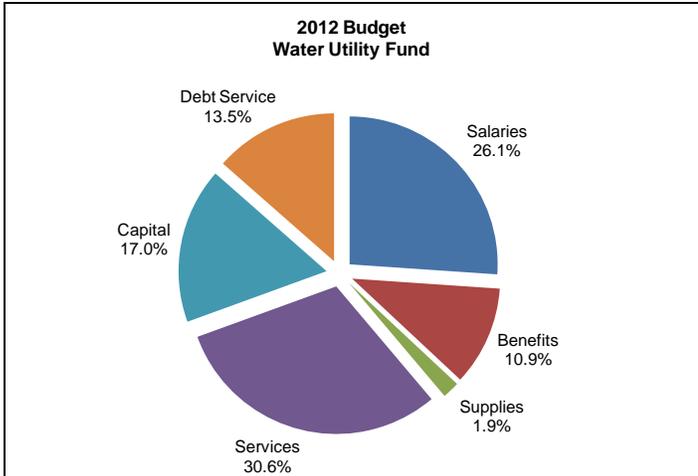
The City of DuPont does not currently plan utility capital improvements in a formal Capital Improvement Program (CIP) due to the lack of available resources to fund recurring or non-recurring projects. As needs arise and funds are made available, utility capital improvement projects are budgeted in the Water Utility Fund and the Stormwater Utility Fund. Listed below are the projects budgeted for 2012 in the Water Utility fund. There are no projects budgeted in 2012 in the Stormwater Utility fund.

WATER CAPITAL PROJECTS

Project Title	Funding Source	2012 Budget	Add'l Annual Maintenance & Operations
WATER UTILITY			
Remote Read Meters	Rates/Reserves	189,900	0
Irrigation Controls & Modifications	Rates/Reserves	29,200	0
Total Water		<u><u>219,100</u></u>	<u><u>0</u></u>
TOTAL WATER CAPITAL PROJECTS		219,100	0

STORMWATER CAPITAL PROJECTS

Project Title	Funding Source	2012 Budget	Add'l Annual Maintenance & Operations
STORMWATER UTILITY			
	Rates/Reserves	0	0
Total Stormwater		<u><u>0</u></u>	<u><u>0</u></u>
TOTAL STORMWATER CAPITAL PROJECTS		0	0



City of DuPont
2012 Program Expenditure Budget

PROGRAM: WATER UTILITY							
401-025-534-50							
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted	
11.00 Salaries and Wages	\$ 384,779	\$ 394,478	\$ 390,707	\$ 390,707	\$ 393,288	\$ 420,039	
12.00 Overtime	4,601	4,228	11,892	11,892	3,558	13,010	
21.00 Personnel Benefits	137,307	143,024	151,923	151,923	154,524	179,250	
26.00 Uniform Cleaning	743	493	800	800	438	800	
27.00 Uniforms	633	593	700	700	465	700	
Total Salary, Wages and Benefits	\$ 528,063	\$ 542,817	\$ 556,022	\$ 556,022	\$ 552,272	\$ 613,799	
31.00 Office Supplies	\$ 202	\$ 83	\$ 500	\$ 500	\$ 121	\$ 500	
32.00 Gas, Oil & Fuel	8,052	8,612	11,000	11,000	13,935	11,000	
33.00 Operating Supplies	16,045	11,521	15,000	15,000	13,151	15,000	
35.00 Small Tools & Equipment	1,439	2,054	2,500	2,500	1,031	2,500	
36.00 Building Repair Materials	2,219	2,617	2,000	2,000	1,228	2,000	
41.00 Professional Services	38,202	78,862	25,500	73,470	58,976	26,500	
41.01 Professional Svcs - reimbursable	348	148	500	500	120	500	
42.00 Communications	6,530	3,433	3,000	3,000	5,045	5,000	
42.01 Communications - Other	4,178	3,556	4,850	4,850	4,165	4,000	
42.02 Communications - Postage	5,629	5,659	6,000	6,000	5,734	6,000	
43.00 Travel and Subsistence	485	120	1,200	1,200	573	1,200	
44.00 Advertising	69	-	300	300	290	300	
45.00 Operating Rental & Leases	233	-	500	500	1,398	500	
46.00 AWC-RMSA Insurance	23,327	28,515	31,219	31,219	30,995	30,533	
47.00 Utilities	128,734	122,267	140,850	140,850	125,441	140,850	
48.00 Repair & Maintenance	13,495	7,065	13,000	13,000	10,400	13,000	
48.01 Maintenance - Software	4,732	5,815	6,145	6,145	4,678	6,500	
48.02 Maintenance - Vehicles	9,055	2,074	4,000	4,000	1,619	4,000	
49.00 Miscellaneous	6,212	7,528	100	100	470	1,725	
49.01 Conference/School/Training	1,779	1,681	3,000	3,000	1,385	3,500	
49.02 Printing/Binding	999	944	1,800	1,800	865	1,800	
49.03 Professional Dues & Subscriptions	8,118	8,474	9,000	9,000	7,522	9,000	
51.00 Intergovernmental Services	459	1,206	1,000	1,000	4,269	1,000	
53.00 Utility Tax	129,479	146,828	149,250	206,000	211,941	234,000	
Total Other Expenditures	\$ 410,020	\$ 449,061	\$ 432,214	\$ 536,934	\$ 505,353	\$ 520,908	
63.00 Capital Improvements	\$ 39,785	\$ 41,183	\$ 638,500	\$ 860,817	\$ 383,059	\$ 219,100	
64.00 Machinery and Equipment	49,347	46,391	60,000	68,000	69,501	63,831	
71.00 Debt Svc Principal - Civic Center	48,150	25,200	26,100	43,500	43,500	45,000	
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	3,459	3,144	2,830	2,830	2,830	2,516	
83.00 Debt Svc Interest - Civic Center	97,823	89,071	88,315	147,191	132,472	145,451	
91.00 Equipment Replacement	12,656	12,632	17,174	17,174	17,174	18,411	
00.00 Utility Deposit Refunds	30,287	29,516	-	-	38,003	-	
00.00 Retainage Payable	7,985	-	-	-	1,792	-	
Total Capital Outlay	\$ 320,937	\$ 278,581	\$ 864,364	\$ 1,170,957	\$ 719,776	\$ 525,754	
TOTAL EXPENDITURES	\$ 1,259,020	\$ 1,270,459	\$ 1,852,600	\$ 2,263,913	\$ 1,777,401	\$ 1,660,461	
Ending Fund Balance	\$ 2,272,697	\$ 2,217,111	\$ 1,624,488	\$ 1,360,348	\$ 1,887,107	\$ 1,573,964	
WATER UTILITY FUND TOTAL	\$ 3,531,717	\$ 3,487,571	\$ 3,477,088	\$ 3,624,261	\$ 3,664,508	\$ 3,234,425	

- 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 (1.75 FTE); Maintenance Worker III (2 FTE); 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)
- 43.00 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 improvements (remote read meters \$189,900; irrigation control & modifications \$29,200)
- 64.00 New water meters (\$25,000 new meters, \$35,000 replacement meters); portion of financial software system upgrade (\$3,831)

The City's water utility serves all properties within City limits. The Water Utility Fund is an enterprise fund that provides for all aspects of operating the City's water utility, inc 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
2012 Program Expenditure Budget

PROGRAM: SEWER UTILITY						
402-030-535-50						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
53.00 Utility Tax	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenditures	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -
93.00 Transfer-Out - General Fund	\$ -	\$ 127,302	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ 127,302	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 54	\$ 127,302	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 127,211	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER UTILITY FUND TOTAL	\$ 127,265	\$ 127,302	\$ -	\$ -	\$ -	\$ -

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
2012 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY						
403-035-538-50						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
11.00 Salaries and Wages	\$ 163,645	\$ 178,446	\$ 174,758	\$ 174,758	\$ 175,751	\$ 202,194
12.00 Overtime	1,739	1,497	3,896	3,896	1,680	5,031
21.00 Personnel Benefits	58,427	66,201	68,699	68,699	70,301	88,214
26.00 Uniform Cleaning	743	493	800	800	438	800
27.00 Uniforms	371	325	1,000	1,000	626	1,000
Total Salary, Wages and Benefits	\$ 224,925	\$ 246,962	\$ 249,153	\$ 249,153	\$ 248,796	\$ 297,239
31.00 Office Supplies	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50
32.00 Gas, Oil & Fuel	3,142	3,811	4,000	4,000	5,186	4,000
33.00 Operating Supplies	791	4,437	3,500	3,500	2,788	3,500
35.00 Small Tools & Equipment	3,967	851	2,000	2,000	1,376	2,000
36.00 Building Repair Materials	1,017	202	3,000	3,000	1,892	3,000
41.00 Professional Services	111,785	82,437	140,000	140,000	84,696	174,800
42.00 Communications	-	91	80	4,580	581	4,500
42.01 Communications - Other	1,195	2,846	3,560	3,560	3,037	3,500
42.02 Communications - Postage	2,612	2,658	2,400	2,400	2,652	2,600
43.00 Travel and Subsistence	-	-	500	500	-	500
44.00 Advertising	173	-	500	500	-	500
46.00 AWC-RMSA Insurance	5,723	8,201	9,301	9,301	9,235	8,945
47.00 Utilities	609	676	2,810	2,810	2,220	2,800
48.00 Repair & Maintenance	38	222	1,200	1,200	367	1,200
48.01 Maintenance - Software	634	839	1,265	1,265	964	2,000
48.02 Maintenance - Vehicles	3,394	860	1,500	1,500	6,006	3,500
49.00 Miscellaneous	7	46	-	-	-	875
49.01 Conference/School/Training	786	1,795	1,000	1,000	149	1,000
49.02 Printing/Binding	-	-	750	750	56	750
49.03 Professional Dues & Subscriptions	3,531	3,813	4,500	4,500	3,973	4,500
49.04 Recording Fees	-	-	-	-	-	-
49.05 Other	-	-	-	-	-	-
51.00 Intergovernmental Services	-	-	-	-	71	-
53.00 Utility Tax	40,394	52,383	50,400	50,400	66,800	75,000
Total Other Expenditures	\$ 179,798	\$ 166,169	\$ 232,316	\$ 236,816	\$ 192,049	\$ 299,520
63.00 Capital Improvements	\$ 55,285	\$ 14,952	\$ 36,000	\$ 36,000	\$ -	\$ -
64.00 Machinery and Equipment	-	-	-	-	157	1,916
71.00 Debt Svc Principal - Civic Center	32,100	16,800	17,400	29,000	29,000	30,000
83.00 Debt Svc Interest - Civic Center	44,252	59,381	58,877	98,128	88,315	96,968
91.00 Equipment Replacement	19,102	18,165	16,152	16,152	16,152	17,015
00.00 Retainage Payable	10,663	-	-	-	-	-
Total Capital Outlay	\$ 161,402	\$ 109,298	\$ 128,429	\$ 179,280	\$ 133,624	\$ 145,899
TOTAL EXPENDITURES	\$ 566,125	\$ 522,429	\$ 609,898	\$ 665,249	\$ 574,469	\$ 742,658
Ending Fund Balance	\$ 667,261	\$ 717,880	\$ 865,396	\$ 857,201	\$ 848,213	\$ 881,039
STORMWATER UTILITY FUND TOTAL	\$ 1,233,386	\$ 1,240,309	\$ 1,475,294	\$ 1,522,450	\$ 1,422,682	\$ 1,623,697

- 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 (50%); Maintenance Worker II (25%); Maintenance Worker II (35%); Maintenance Worker II (25%); 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, vactor cleaning, TruGreen contract, utility billing service (cost shared with Water Utility), Comp Plan update; 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

City of DuPont
2012 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND						
501-000-548-78						
EXPENDITURES	2009 Actual	2010 Actual	2011 Adopted	2011 Revised	2011 Actual	2012 Adopted
35.00 Small Tools & Equipment	\$ 2,216	\$ 727	\$ -	\$ -	\$ 1,021	\$ 800
Total Other Expenditures	\$ 2,216	\$ 727	\$ -	\$ -	\$ 1,021	\$ 800
64.00 Machinery and Equipment - I.T.	\$ 16,451	\$ 11,751	\$ 4,000	\$ 21,424	\$ 12,526	\$ 23,908
64.00 Machinery and Equipment	141,722	93,835	53,500	79,615	79,615	-
Total Capital Outlay	\$ 158,173	\$ 105,587	\$ 57,500	\$ 101,039	\$ 92,141	\$ 23,908
97.00 Transfer-Out - Capital Projects Fund	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ -
Operating Transfers	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ -
TOTAL EXPENDITURES	\$ 160,389	\$ 106,314	\$ 57,500	\$ 551,039	\$ 543,162	\$ 24,708
Ending Fund Balance	\$ 1,504,173	\$ 1,435,778	\$ 1,390,810	\$ 966,641	\$ 972,867	\$ 1,484,880
TOTAL EXPENDITURES	\$ 1,664,562	\$ 1,542,091	\$ 1,448,310	\$ 1,067,680	\$ 1,066,030	\$ 1,509,588

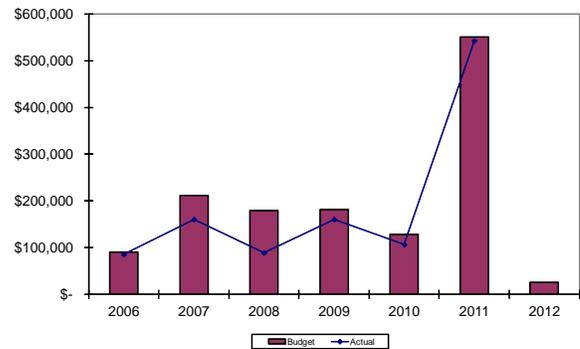
The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other capital equipment. Equipment is originally purchased by a department and "gifted" to the ER&R fund. The equipment is then rented back to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

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

Asset replacements in 2012:

Computers (5)	5,500
Springbrook Software Upgrade	13,408
Springbrook Software Bus. Tax Module	5,000
Total:	\$ 23,908

Budget vs. Actual Expenditures



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	89
Rank in Size/County	9
Population – Official 2010	8,430
Assessed Valuation (Taxable)	\$1,206,369,869
City Employees	44

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

2012 PROPERTY TAX LEVY:

Regular Levy	\$1,402,643
EMS Levy	<u>\$ 596,452</u>
Total 2012 Property Tax Levy	\$1,999,095

STATE EXCISE TAX RATE:

Water Utility	5.029%
Stormwater Utility	1.926%

2012 PROPERTY TAX RATE:

DuPont General	1.165
Emergency Medical Services	0.500
Pierce County Rural Library	0.500
Steilacoom School District #1	4.947
State of Washington	2.408
County (General)	1.423
Port of Tacoma	<u>0.181</u>
Total 2011 Property Tax Rate	11.124

BUSINESS & OCCUPATION TAX RATE:

Retail & Service Providers	\$.001
----------------------------	---------

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%

2012 CITY UTILITY MONTHLY RATE:

Water	\$21.60 for 1,000 cf + \$1.50 for each add'l 100 cf
Stormwater	\$10.70

LICENSES & PERMITS ISSUED IN 2011

General Business Licenses	837
Building Permits	222
Animal Licenses	305

PARKS & RECREATION:

Total Acreage	65.65
Number of Parks & Playgrounds	21

ELECTION & VOTER REGISTRATION:

Number of Precincts	2
Number of Registered Voters	3,796

STREETS:

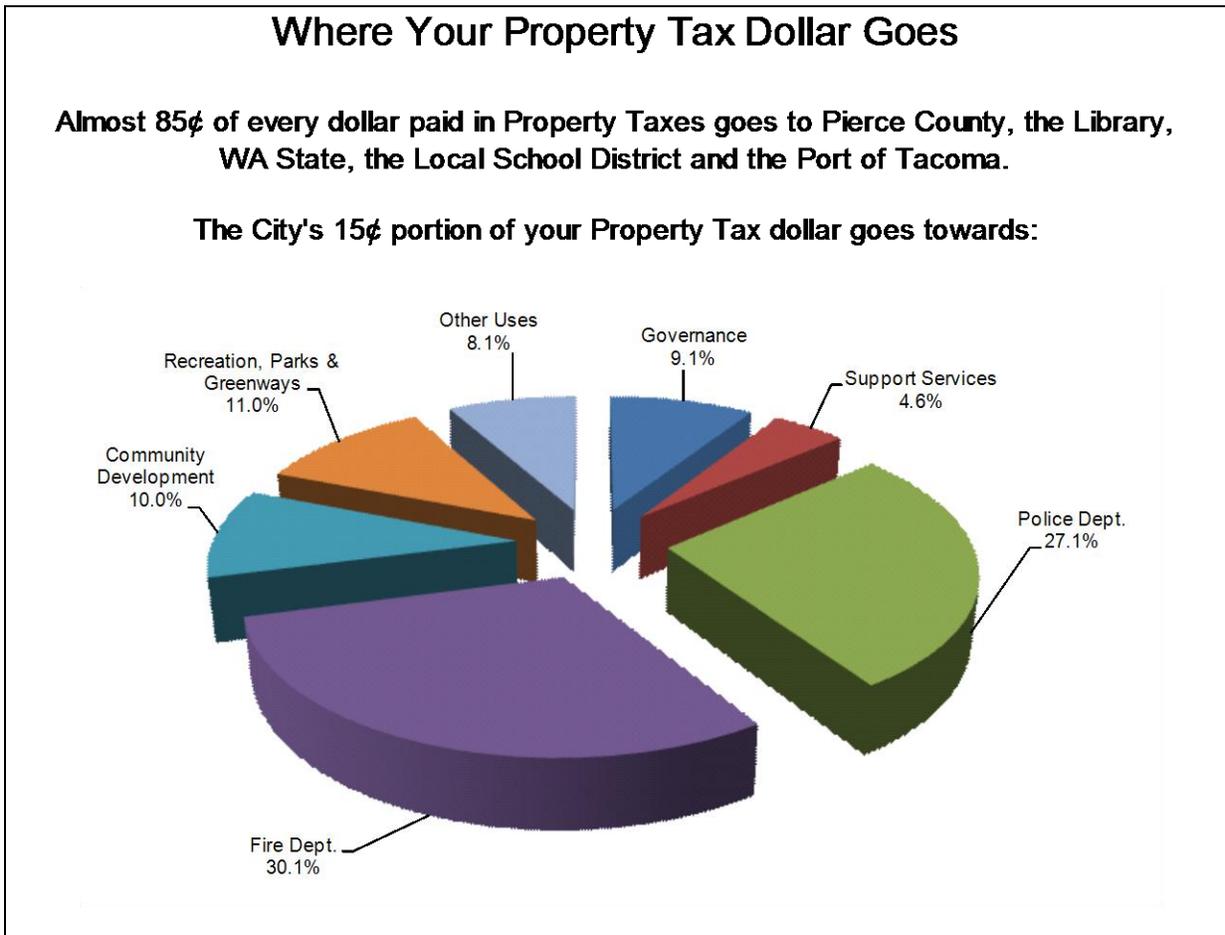
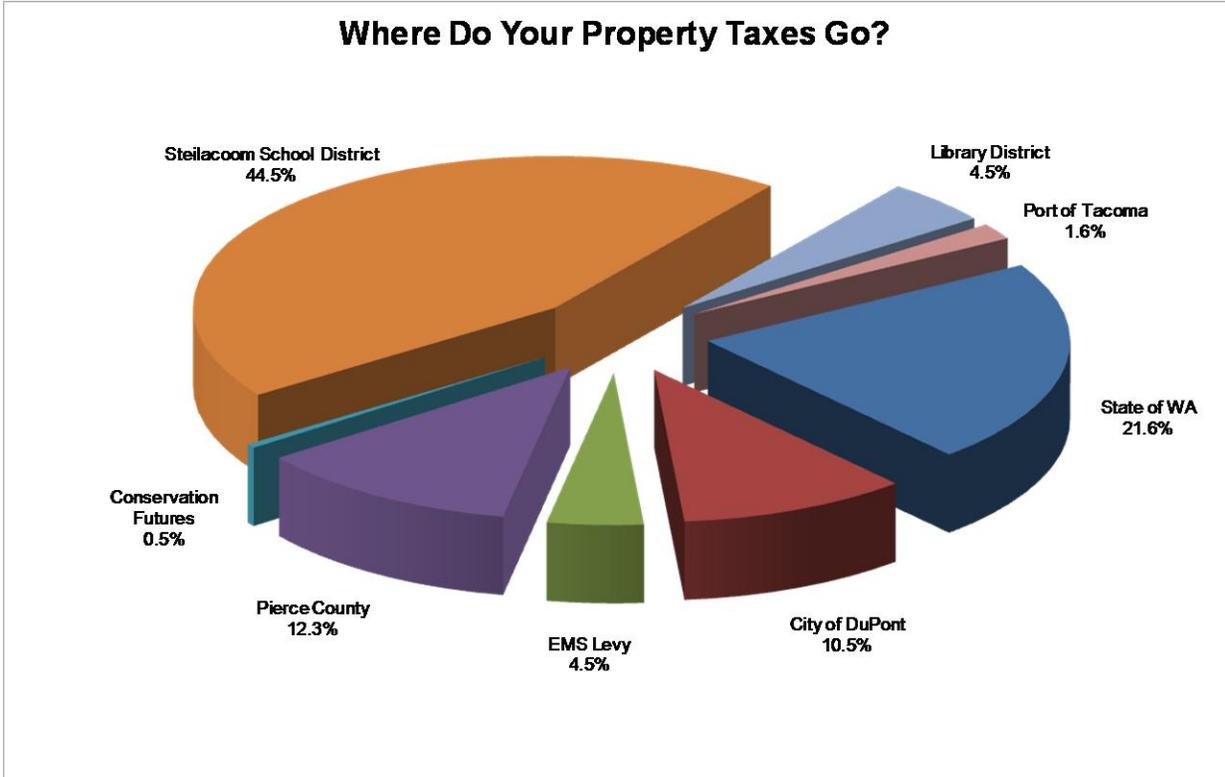
Total Streets in Miles	67.96
Total Pedestrian Trails in Miles	29.36

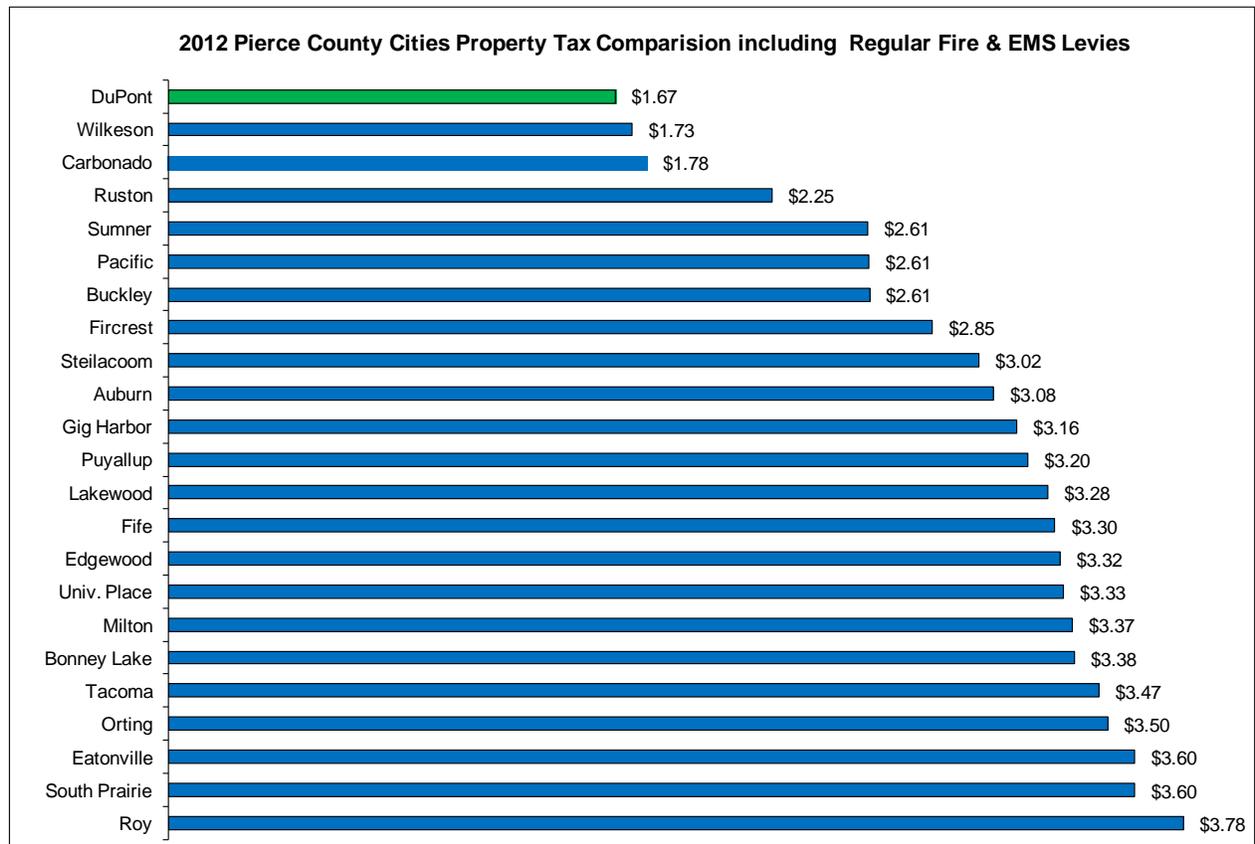
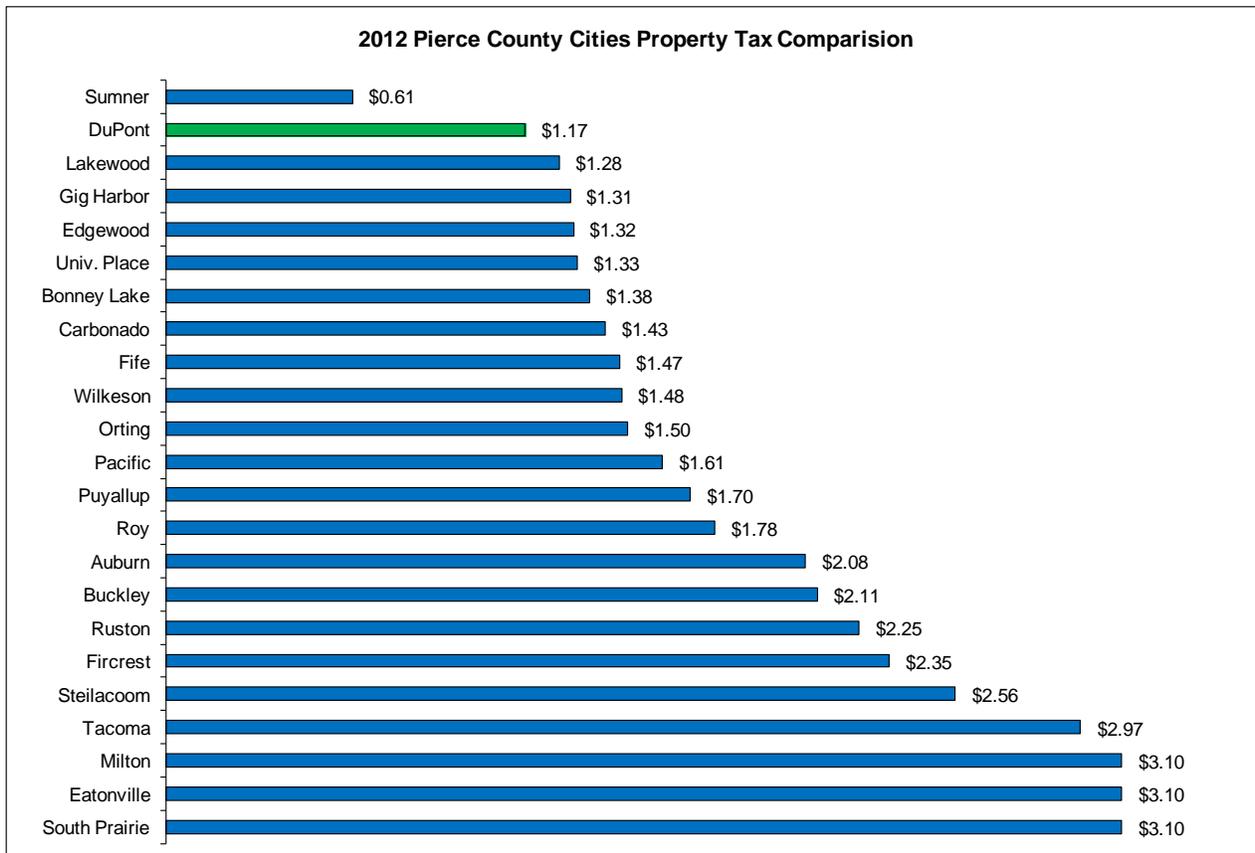
CITY OF DuPONT COMPUTATION OF LEGAL DEBT MARGIN January 1, 2012					
<u>GENERAL DEBT CAPACITY</u>					
Total Taxable Property Value = \$1,206,369,869 ⁽¹⁾					
<u>Description</u>	<u>General Purposes</u>		<u>Special Purpose</u>		<u>Total Debt Capacity</u>
	<u>Councilmanic (Non-Voted)</u>	<u>Excess Levy (Voted)</u>	<u>Parks & Open Space (Voted)</u>	<u>Utility Purposes (Voted)</u>	
1.5% of Assessed Valuation	\$ 18,095,548				18,095,548
1.0% of Assessed Valuation		\$ 12,063,699			12,063,699
2.5% of Assessed Valuation			30,159,247	30,159,247	\$ 60,318,493
Statutory Debt Limit	18,095,548	12,063,699	30,159,247	30,159,247	90,477,740
Less:					
Outstanding General Obligation debt	(16,900,000)				(16,900,000)
Add:					
Available assets ⁽²⁾	543,665	-	-	-	543,665
REMAINING DEBT CAPACITY	\$ 1,739,213	\$ 12,063,699	\$ 30,159,247	\$ 30,159,247	\$ 74,121,405
TOTAL REMAINING "GENERAL" CAPACITY	<u>\$ 13,802,912</u>				

(1) This figure represents the City's total taxable assessed valuation (AV) for 2011 which was used to determine the 2012 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, 2011							
Year	Certificates of Participation		PWTFI		Total		Total Prin/Int
	Principal	Interest	Principal	Interest	Principal	Interest	
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
Total	\$ 16,900,000	\$ 17,438,956	\$ 251,559	\$ 11,320	\$ 17,151,559	\$ 17,450,276	\$ 34,601,836





PERSONNEL SUMMARY

<u>POSITION</u>	<u>NUMBER OF EMPLOYEES</u>					
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
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	-	-	-	-
Finance Director	-	-	-	0.50	1.00	1.00
Fire Chief	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	-	-	-	-
Human Resources Manager	-	-	-	-	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	-	-
Accountant	1.00	1.00	1.00	1.00	-	-
Administrative Assistant	-	-	-	0.50	-	-
Assistant Building Official	1.00	-	-	-	-	-
Assistant Planner	1.00	1.00	-	-	-	-
Building Inspector	2.00	2.00	2.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	2.00	2.00	1.00	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	1.00
Finance Specialist	1.00	1.00	1.00	1.00	1.75	1.75
Fire Lieutenant	3.00	3.00	1.00	3.00	3.00	3.00
Fire Prevention Specialist	1.00	1.00	-	-	-	-
Firefighter/EMT	6.00	6.00	6.00	6.00	6.00	9.00
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	-	-	-
Police Detective	1.00	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	1.50	0.50	-	-
Police Records Specialist	-	-	-	1.00	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
Planning Manager	-	-	-	-	1.00	1.00
Senior Planner	1.00	1.00	2.00	1.00	-	-
Utility Billing Clerk	-	-	1.00	1.00	1.00	1.00
Total FTE's including elected officials	55.50	55.00	50.50	48.50	47.38	50.75
Total FTE's excluding elected officials	47.50	47.00	42.50	40.50	39.38	42.75

Employee Position Classification Salary Schedule		
<i>Elected Officials</i>		
Classification	Minimum	Maximum
Mayor	\$ 15,600	\$ 15,600
Councilmembers	\$ 4,500	\$ 4,500

Employee Position Classification Salary Schedule		
<i>Unrepresented Employees</i>		
Classification	Minimum	Maximum
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	\$ 55,535	\$ 67,566

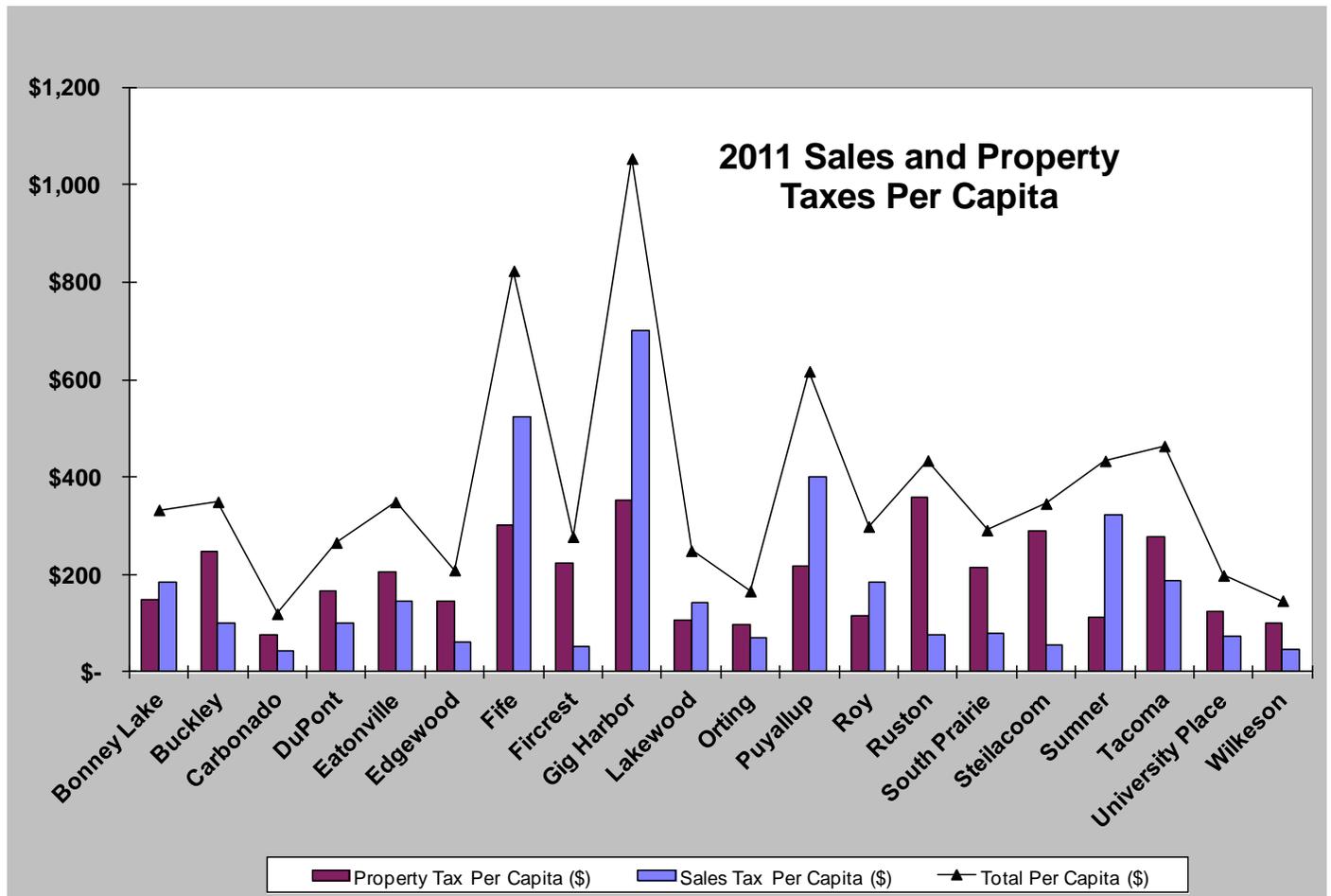
Employee Position Classification Salary Schedule		
<i>Represented Employees</i>		
Classification	Minimum	Maximum
Accountant	\$ 55,411	\$ 70,533
Administrative Support	\$ 38,085	\$ 48,485
Assistant Building Official	\$ 51,958	\$ 66,144
Assistant Planner	\$ 45,032	\$ 57,283
Building Inspector	\$ 47,195	\$ 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

* Position filled by contract staff

Shaded positions are vacant.

Tax per Capita Comparison

City	Population	Assessed Valuation	Regular Levy Rate	Property Tax		Sales Tax	Sales & Property Tax	
				Property Tax	Per Capita		Sales Tax Per Capita	Property Tax Per Capita
Bonney Lake	17,500	1,875,982,609	1.3754	2,580,173	147	3,250,404	186	333
Buckley	4,345	366,697,156	2.9397	1,077,985	248	442,315	102	350
Carbonado	610	33,266,707	1.4257	47,428	78	25,827	42	120
DuPont	8,430	1,206,369,869	1.1652	1,405,681	167	838,677	99	266
Eatonville	2,775	183,009,213	3.1000	567,329	204	402,578	145	350
Edgewood	9,405	1,045,330,223	1.3215	1,381,353	147	590,935	63	210
Fife	9,220	1,888,418,890	1.4721	2,779,882	302	4,816,644	522	824
Fircrest	6,500	618,073,283	2.3646	1,461,505	225	346,766	53	278
Gig Harbor	7,200	1,743,507,996	1.4552	2,537,191	352	5,053,757	702	1,054
Lakewood	58,190	4,884,317,013	1.2765	6,234,623	107	8,281,087	142	249
Orting	6,770	435,048,557	1.4987	652,000	96	476,055	70	167
Puyallup	37,240	4,260,349,406	1.8941	8,069,604	217	14,927,564	401	618
Roy	795	51,218,424	1.7804	91,189	115	146,462	184	299
Ruston	750	119,708,286	2.2490	269,229	359	56,745	76	435
South Prairie	435	29,911,331	3.1000	92,725	213	34,115	78	292
Steilacoom	6,000	678,016,707	2.5604	1,735,994	289	341,249	57	346
Sumner	9,450	1,742,966,905	0.6057	1,055,796	112	3,042,885	322	434
Tacoma	198,900	17,650,446,292	3.1158	54,995,470	276	37,380,089	188	464
University Place	31,170	2,892,079,444	1.3339	3,857,832	124	2,333,486	75	199
Wilkeson	475	32,398,370	1.4783	47,895	101	21,956	46	147
Average					194		178	372



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.

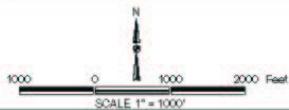
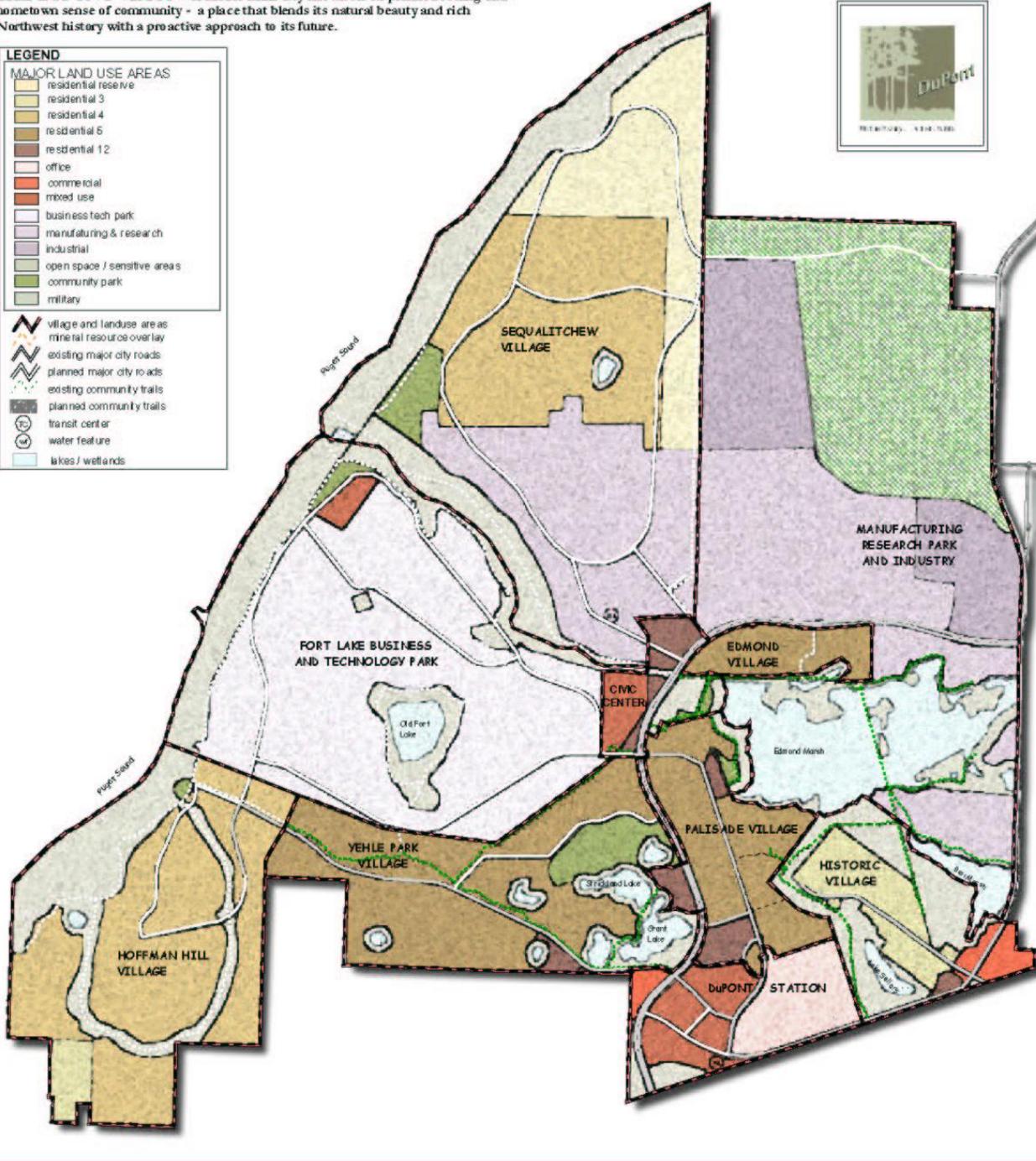


LEGEND

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 areas as 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
REVISED BY R.L.J. 2011

