

CITY OF DUPONT

WASHINGTON

2023-2024 MAYOR'S ADOPTED BIENNIAL BUDGET

Prepared by: Finance Department



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Councilmember
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Councilmember
Councilmember

Administration

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Doug Newman
Barb Kincaid
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City Administrator
Finance Director
City Attorney
Fire Chief
Police Chief
Public Services Director
Human Resource Director
Community Relations Director

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2023-2024

Mayor's Budget Development Guidance

Dear Honorable Deputy Mayor and Councilmembers, and Fellow Residents:

I am pleased to present to you the City's 2023/2024 Proposed Biennial Budget, a financial roadmap for the City of DuPont totaling \$27,907,570 in 2023 and \$20,299,452 in 2024. The major difference between the 2023 and 2024 budgets are due to capital projects and American Rescue Plan Act expenditures. This policy document represents our continued commitment to prudent fiscal management, effective service delivery, and provides our citizens with the highest quality of life within existing financial resources. It is a balanced budget and provides the highest level of service to the DuPont community. Each biennium, the City's budget process represents a series of opportunities, challenges, and difficult decisions needed to fund the top-notch municipal services our community has come to expect. This budget emphasizes health, safety, and welfare obligations based on legal mandates; ensures financial stability and integrity; and focuses on the implementation of City Council goals - to achieve the community's vision - which includes economic development, increased infrastructure investment, and public safety. It is the means for effective allocation of City resources for a variety of programs necessary to move our community toward these goals. With this proposed budget, our organization remains focused on our key strategic goals, while meeting the challenge of limited funding, to accomplish the innovative service delivery that our citizens have come to expect.

Budgeting is estimates based on economics, inflation, and many other factors. Our City Administrator refers to budgeting as an art form, not an exact science. Many of the assumptions we made are based on what we know combined with what we project. During these volatile economic times, the staff has done a wonderful job staying within our means.

The City population from the 2020 Census is over 10,000. Some of the revenues are determined by the population. The increase in population does not necessarily equate to more revenues. The City Administrator and our Finance Director continue to determine how it will affect us now and in the future.

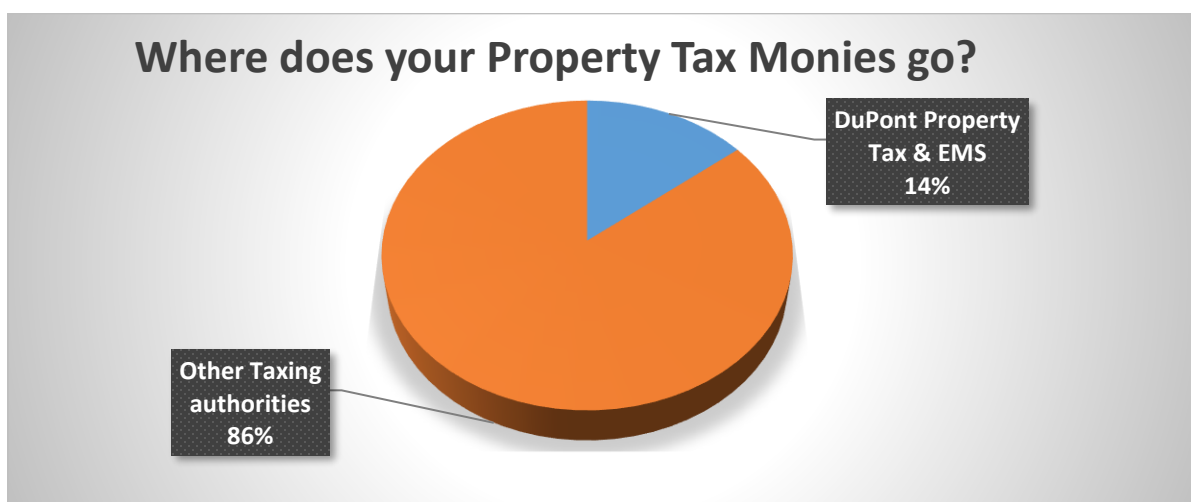
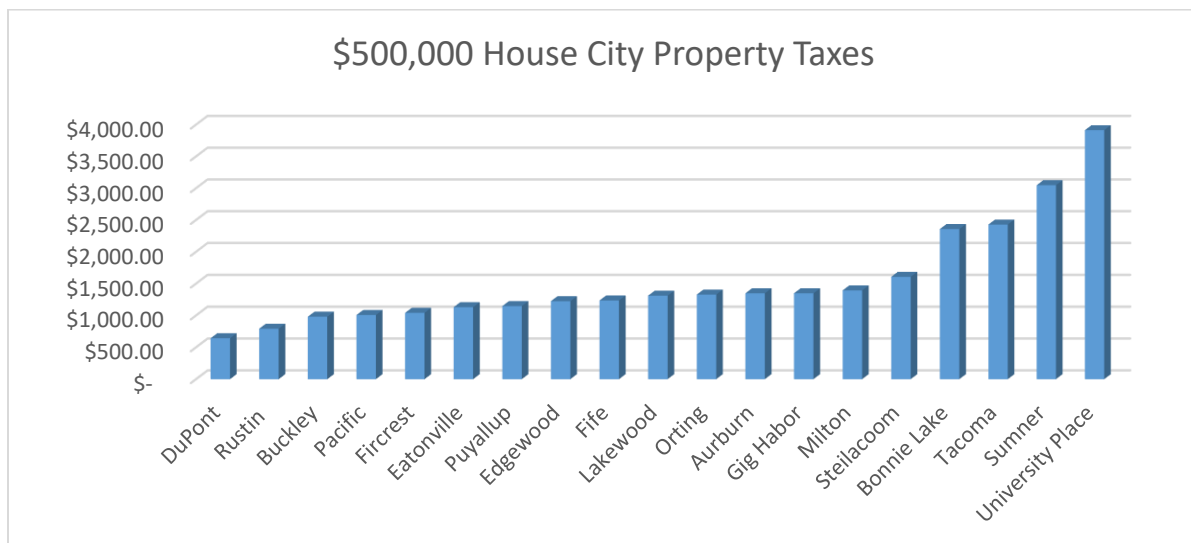
Since the early outbreak of the Coronavirus (COVID-19) in March of 2020, and the measures instituted in Washington State to address this deadly outbreak, the City of DuPont has experienced ongoing impacts to its daily operations, its employees, and its local economy. The City has expended funds to keep the community and employees safe and assist a beleaguered business community. DuPont also took early actions to forgive late fees related to utility and storm water billing. While some of these issues still affect our community, now that Governor Inslee rescinded the Emergency Proclamation "Stay Home, Stay Healthy" on October 31, 2022, the City is moving forward.

All these actions, combined with the economic upheaval of the "Stay Home, Stay Healthy" orders, caused a reduction in the growth of our City's General Fund revenues in 2020 and 2021. If it was not for the CARES Act and the ARPA funding, our economic picture could be much different. We are not sure

how the COVID-19 pandemic will affect our future revenues or the economy, but the City is well positioned to continue our level of services expected by our residents.

Inflation has increased our expenses and salaries. The property tax rate (which is the City's largest revenue) is capped at 1%, with the Consumer Price Index rising to 10.1% in June 2022. This equates to a gap of 9.1%. In the future, as expenses rise and revenues remain flat, expenses will rise above the revenues causing deficit spending. The City needs to look for additional revenue sources to keep up with inflation.

Our residents enjoy lower property taxes than that of other Pierce County cities. The graph below compares the amount of taxes collected by cities that are paid by homeowners. For a home value of \$500,000, it shows the City of DuPont collects only \$642.79, the lowest of all cities on the graph, compared to the highest, University Place at \$3,912.77. Some of the cities below also pay taxes to fire and park districts, as well as other levies and bonds. The City of DuPont received only 14.2% of all property taxes paid by DuPont homeowners. For DuPont homeowners, 41.83% of their total property taxes (county, state, etc.) are approved by the voters.

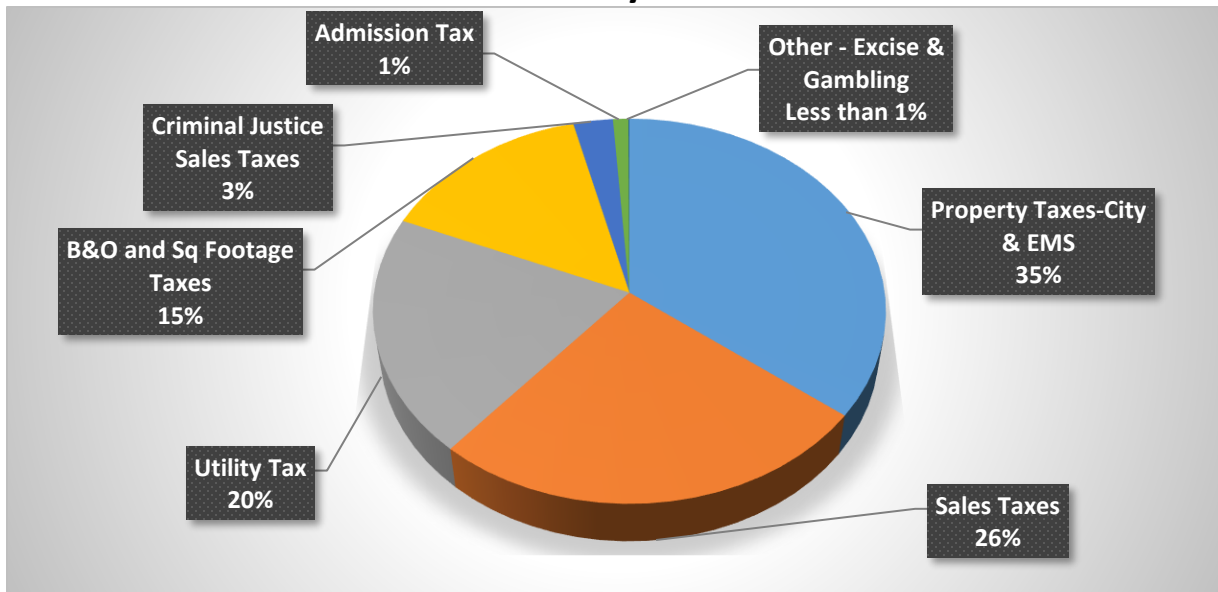


General Fund Revenue from Property Taxes

How the City of DuPont's Property Taxes are broken-down

2022			Property Tax Rate	EMS Tax Rate
	Values from Pierce Co.		0.895451963	0.390133511
Commercial	594,653,421.00	26.86%	532,483.57	231,994.23
Industrial	368,122,717.00	16.63%	329,636.21	143,617.01
Residential	1,250,765,830.00	56.51%	1,120,000.72	487,965.66
	2,213,541,968.00		\$1,982,120.50	\$863,576.90
	Total Net Assessed Value		Total	\$2,845,697.40

Breakdown of City of DuPont Taxes



While the City's General Fund is balanced (with a projection of a small net revenue) for the 2023-2024 biennium, we know that the General Fund operating revenues have grown slightly due to the installation of red light and school speed cameras; this growth is at a very anemic rate as compared to the General Fund operating expenditures. The City has made some very good decisions to manage our spending within our means despite the slow growth in revenue. The result is evident as we continue to provide top-notch municipal services to our residents and businesses through a cost-effective and strategic approach.

One of the many attributes that differentiates DuPont from other communities, and has been key to our success, is the ability to make strategic decisions and plans that place DuPont in a strong position to overcome challenges and orient ourselves to take advantage of future opportunities. This, in turn, has allowed the City to focus on opportunities that support and implement the City's Vision Statement and City Council goals. For example, the City Council has adopted a set of comprehensive financial policies

that provide a vital framework for governance and decision-making, especially in regard to issues that substantively affect the City's budget. The financial policies are reviewed and updated throughout the year. These financial policies are the foundation for the City's recovery to a more sustainable financial future. They provide broad policy guidance related to the operating budget; fund balance and reserves; revenue and expenditure assumptions; debt management; capital investments; cash management and investments; financial reporting; and the development of a six-year financial forecast. The City also regularly prepares and updates its six-year financial forecast to help ensure the delivery of services over time. The City developed the financial forecast for 2023 and 2024 to include facts, assumptions, and details regarding current and projected economic conditions. This information ensures an accurate forecast of the City's financial future and strategizes how to address changes, which may in turn affect service delivery. This forecast also serves as a tool to examine financial trends and identify opportunities, particularly as the City evaluates new services or programs.

Highlights of the Budget:

In this budget, I am recommending a growth in staff with the addition of one (1) police officer to serve as the School Resource Officer (funded partially by the School District). Currently, I am not recommending a police officer to certify any violations by the red light and school speed zone camera program until we have a better idea of our revenues from that program. I recommend a .3 FTE to the Human Resources budget in order to reduce the City's risk and liability premiums. In the Public Services budget, I recommend an additional maintenance staff position to help with the street trees and sidewalk project and ongoing maintenance. Staff is also constantly reviewing agency contracts to weigh continuing the use of these contracts versus hiring staff. The number of positions budgeted for 2023/2024 compared to the previous budget is a **negative number of FTEs- 1.95**. Currently, I am not recommending an additional Firefighter/Paramedic until the voters' approve the renewal of the EMS Levy.

In the Capital Improvements for 2023-2024 Biennial Budget, I recommend vital projects to create a virtual City Hall [use of (ARPA) American Rescue Plan Act] where residents can choose to do all their City business online and the Automatic Meter Reading System using the Revenue Bonds, as well as the continuation of Center Drive overlays. The 2021/2022 Capital Improvements made some major strides with the completion of the Public Works Facility and the DuPont/Steilacoom Road widening. As the City continues to grow, we will have to continue to plan to ensure we can continue our quality of services. For example, we need to consider the need to reconstruct the Historical Village Community Center and review the need for a bigger Community Center facility, add another Fire Station with additional crew when the Old Fort Lake is developed, increase the Police Facility or a sub-station, all will increase staffing levels as the City grows. The City has to ensure that our infrastructure is adequate for future generations.

From the Mayor and City Council Strategic Planning Session, the budget includes:

- Remodel of the Historic Village Community Center is anticipating a grant from the State.
- Business retention opportunities, based on meetings with the Mayor, City Council, and business leaders in attendance.
- Increase visible signs for Semi-trucks.
- Red Light Cameras and School Speed Zone Cameras.
- Increase visibility for crosswalks.

- Recreation Facilities.
- Old Fort Lake Clean up.
- Comprehensive Plan:
 - Smart Growth.
 - Historic Preservation.
 - Parks Master Plan.

The City will need to look to the future with the declining sales tax, gas tax revenue, vehicle tabs, and other revenues. The challenges we face include funding our aging infrastructure.

Revenues should slightly increase due to the occupancy of the 500,000 square foot building, red light and speed cameras, and future construction, some of which has not been included in the revenue formula. We are hoping that the Memory Care Facility associated with Patriots Landing will begin in 2023.

I want to thank our Leadership Team, City Administrator, and especially our Finance Director, Carma Oaksmith and her staff, for their quality work to put this budget together.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronald J. Frederick". The signature is written in a cursive, flowing style.

Mayor Ronald J. Frederick

2023 BUDGET/FINANCE CALENDAR

MARCH

Leadership & City Administrator Budget Meeting	TBD
Lodging Tax Meeting – Application Approval	March 21-31, 2022

APRIL

Regular Council Meeting: Lodging Tax– 2022 Part B Grants	April 12, 2022
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MAY

TBD Meeting: Projects, STIP & 2023 Projects	May 10, 2022
2021 City Financials due to State Auditor	May 30

JUNE

Finance Prepares Budget Forecast for 2023-2024	June-August 2022
TBD Meeting: 6 Year Transportation Improvement Program	June 14
Regular Council Meeting: 6 year STIP	

AUGUST

Finance: Prelim Budget Preparation and Department Review	August 2022
LTAC Part A 2023 Applications to public	Aug 3-14
Baseline Budget, Salary & Capital Reviews due to Finance	Aug 22
Department Directors Meet to Discuss Priorities	August 24-31
Mayor's Budget Development Guidance Letter	August 31
LTAC Committee Review of Part A 2023 Applications	August 14-28

SEPTEMBER

Regular Council Meeting	September 13, 2022
• Budget overview	
Regular Council	September 27
• Six-Year Revenue Forecast	
State Audit for 2019-2021 Transportation Benefit District Begins	TBD

OCTOBER

Regular Council Meeting	October 11, 2022
• TBD Meeting: BUDGET 2023	
• Consent Lodging Tax – 2023 Part A Grants	
• Mayor's Preliminary Budget	
(Official budget filing per RCW-must be done by 10/31)	
• Review Draft Budget 2023/2024:	
• Revenue	
• Personnel	
• Public Works – Water and Stormwater	

OCTOBER Continued

Regular Council Meeting

October 25

- Review Draft Budget 2023/2024:
 - Public Safety
 - Other and Reserve Funds
 - Parks
 - Facilities
 - Streets

NOVEMBER

Regular Council Meeting

Nov 8

- Public Hearing on 2023/2024 Budget (1st public hearing)
- 2023/2024 Final Budget Ordinance - 1st reading 2023/2024
- Public Hearing 2022 Property Tax
- Property Tax & EMS Ordinances - 1st reading

Regular Council Meeting

Nov 22

- Public Hearing on 2023/2024 Budget (2nd public hearing)
- Property Tax & EMS Ordinance- 2nd reading & adoption
- 2023/2024 Final Budget Ordinance – 2nd reading 2023/2024

DECEMBER

Regular Council Meeting

Dec 13

- If needed for Budget Information

2024 BUDGET/FINANCE CALENDAR

FEBRUARY

Transportation Benefit District Meeting (TBD): Nominations & Meetings February 14, 2023

Lodging Tax – Part B 2023 Grants to Public February 13-27

MARCH

Lodging Tax Meeting – Application Approval March 6-20, 2023

APRIL

Regular Council Meeting April 11, 2023

- Lodging Tax- Part B 2023 Grants

MAY

TBD Meeting: Projects, STIP & 2024 Projects May 9, 2023

2022 City Financials due to the State Auditor May 31

JUNE

TBD Meeting: Six-Year Transportation Improvement Program Review June 13, 2023

Regular Council Meeting June 13

- Six-Year Transportation Improvement Program (STIP)

JULY

LTAC 2024 Part A Applications to public July 10-31, 2023

AUGUST

LTAC Committee Review of Part A 2024 Applications August 1-11, 2023

Department Directors meet to discuss 2024 Budget Modifications August

SEPTEMBER

Regular Council Meeting September 12, 2023

- Review 2024 Budget Modifications
- Lodging Tax – 2024 Part A Grants

OCTOBER

Regular Council Meeting October 10, 2023

- 2024 Mid Biennium Updates available to public, if necessary
- Six-Year Revenue Forecast
- Public Hearing 2024 Property Tax
- Property Tax & EMS Ordinances - 1st reading

NOVEMBER

Regular Council Meeting November 14, 2023

- Property Tax & EMS Ordinance- 2nd reading & adoption
- Public Hearing on Biennial Budget Modifications (Ordinance) -1st Reading

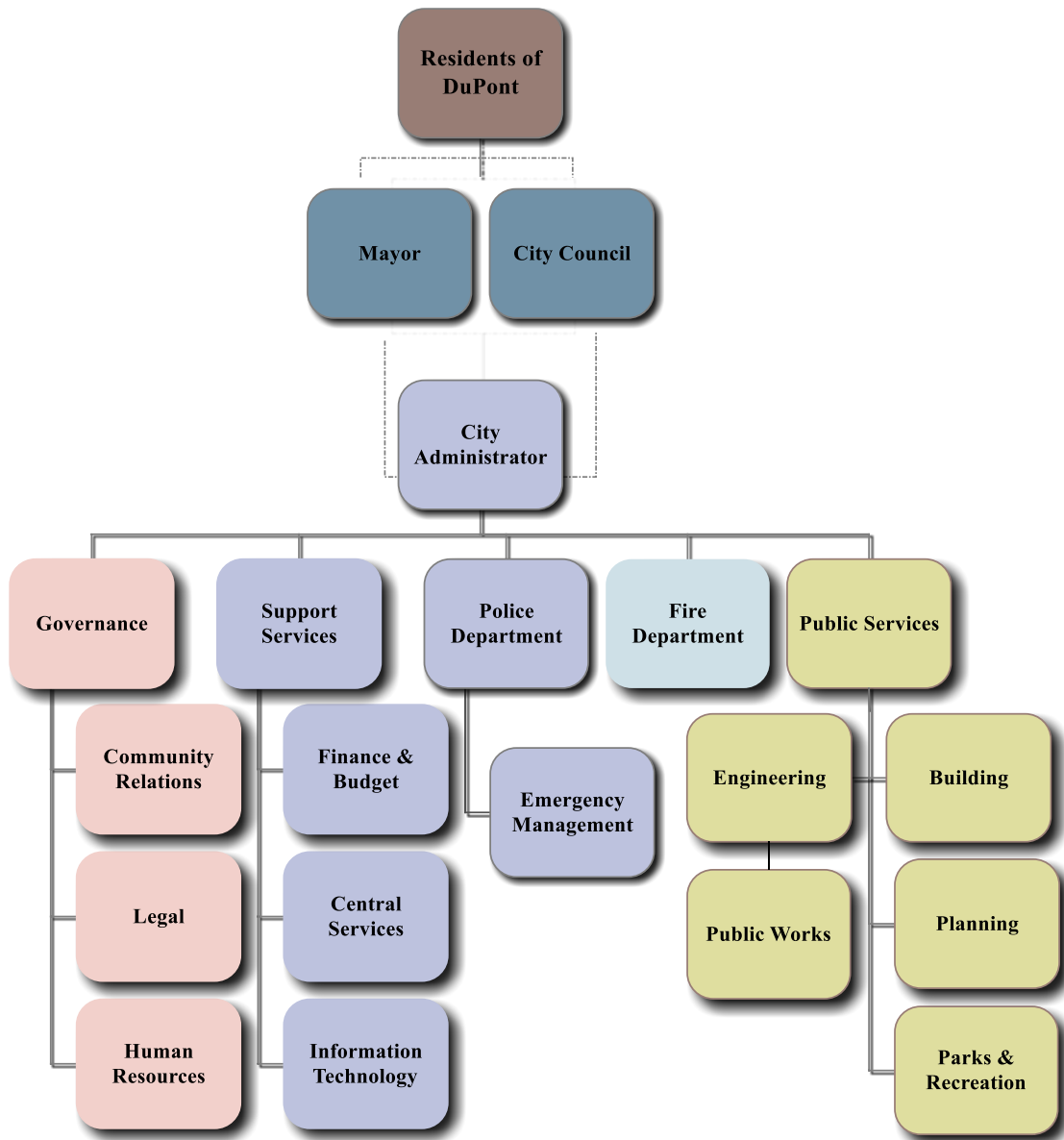
Regular Council Meeting November 28

- Adoption of Biennial Budget Modifications(Ordinance)-2nd Reading

DECEMBER

Special Meeting, if needed December 5, 2023

City of DuPont Organizational Chart



2023 Budget Summary

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 3,192,284	\$ 12,533,170	\$ 12,400,664	\$ 3,324,790
Revenue Stabilization Fund	\$ 642,597	70,200	-	712,797
Contingency Fund	\$ 224,207	50,035	-	274,242
Street Fund	\$ 1,578,108	2,213,248	2,371,192	1,420,163
Street Depreciation Fund	\$ 189,376	550	50,000	139,926
Hotel/Motel Tax Fund	\$ 113,246	270,250	300,000	83,496
Public Safety Mitigation Fund	\$ 12,405	6,010	-	18,415
Glacier NW Settlement Fund	\$ 428,644	500	-	429,144
Donations Fund	\$ 6,707	10	-	6,717
Drug Enforcement Fund	\$ 9,861	10	-	9,871
GO Bond Debt Service Fund	\$ -	886,680	886,680	-
Capital Projects Fund	\$ 4,999,032	800,500	987,300	4,812,232
Water Utility Fund	\$ 4,550,772	9,113,187	9,190,107	4,473,852
Stormwater Utility Fund	\$ 2,414,988	1,542,305	1,356,720	2,600,573
Equipment Rental & Replacement Fund	\$ 1,666,297	319,664	183,884	1,802,078
Transportation Benefit District Fund	\$ 50,986	101,250	121,920	30,316
	\$ 20,079,510	\$ 27,907,570	\$ 27,848,468	\$ 20,138,612
Cash Added from Fund Balances		-	59,102	
Total Revenues & Expenditures		\$ 27,907,570	\$ 27,907,570	

2024 Budget Summary

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 3,324,790	\$ 12,155,886	\$ 11,582,142	\$ 3,898,534
Revenue Stabilization Fund	\$ 712,797	70,200	-	782,997
Contingency Fund	\$ 274,242	50,035	-	324,277
Street Fund	\$ 1,420,163	1,256,446	1,268,568	1,408,042
Street Depreciation Fund	\$ 139,926	550	50,000	90,476
Hotel/Motel Tax Fund	\$ 83,496	275,250	210,000	148,746
Public Safety Mitigation Fund	\$ 18,415	6,010	-	24,425
Glacier NW Settlement Fund	\$ 429,144	500	-	429,644
Donations Fund	\$ 6,717	10	-	6,727
Drug Enforcement Fund	\$ 9,871	10	-	9,881
GO Bond Debt Service Fund	\$ -	888,120	888,120	-
Capital Projects Fund	\$ 4,812,232	800,500	737,300	4,875,432
Water Utility Fund	\$ 4,473,852	2,841,687	2,899,308	4,416,231
Stormwater Utility Fund	\$ 2,600,573	1,557,698	1,377,892	2,780,378
Equipment Rental & Replacement Fund	\$ 1,802,078	294,290	192,019	1,904,348
Transportation Benefit District Fund	\$ 30,316	102,260	99,078	33,499
	\$ 20,138,612	\$ 20,299,452	\$ 19,304,427	\$ 21,133,637
Cash Added from Fund Balances		-	995,025	
Total Revenues & Expenditures		\$ 20,299,452	\$ 20,299,452	

City of DuPont
Revenue & Other Sources Summary

	2021 Actual	2022 Revised	2022 Actual	2023 Adopted	2024 Adopted
TAXES					
Property Tax	\$ 1,980,036	\$ 2,011,532	\$ 1,985,606	\$ 2,017,383	\$ 2,037,557
Property Tax - EMS	862,637	875,917	865,095	878,947	1,106,771
Local Sales & Use Tax	123,169	113,848	136,175	120,000	126,000
Retail Sales Tax	2,353,599	1,499,454	1,557,853	1,997,197	2,243,778
Local Criminal Justice Sales Tax	223,764	201,704	244,491	225,000	230,000
Business Taxes	750,152	1,274,306	1,084,996	1,211,892	1,289,892
Excise Taxes	199,810	173,604	193,729	188,068	189,078
Utility Taxes	1,647,376	1,671,533	1,656,764	1,646,000	1,763,000
Hotel/Motel Tax	220,854	257,347	274,327	270,000	275,000
Real Estate Excise Tax	2,013,832	565,600	1,642,880	800,000	800,000
TOTAL TAXES	10,375,227	8,644,844	9,641,917	9,354,487	10,061,076
UTILITY COLLECTIONS					
Water	2,738,423	2,669,514	2,603,896	9,041,297	2,769,797
Stormwater	1,678,198	1,539,305	1,588,261	1,539,305	1,554,698
TOTAL UTILITY COLLECTIONS	4,416,621	4,208,819	4,192,157	10,580,602	4,324,496
LICENSES & PERMITS	541,147	749,051	428,208	505,235	664,535
INTERGOVERNMENTAL REVENUE	1,950,645	6,492,482	4,896,423	3,145,298	1,086,239
CHARGES FOR SERVICES	1,270,069	1,291,700	1,458,155	1,291,805	1,419,481
FINES, FORFEITS & PENALTIES	29,082	48,720	128,916	980,232	930,257
RENTAL & INVESTMENT INCOME	88,847	95,933	284,737	89,431	89,431
CONTRIBUTIONS & DONATIONS	98,248	312,230	209,067	31,700	31,700
OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc.)	135,657	26,250	250,511	45,389	45,889
NON-REVENUES & DEPOSITS	49,866	3,250	43,398	2,150	2,150
INTERFUND TRANSFERS	1,634,426	2,760,732	2,458,569	1,881,241	1,644,200
BEGINNING FUND BALANCE					
General Fund	1,312,191	2,282,945	2,282,946	3,192,284	3,324,790
Revenue Stabilization	385,009	450,206	450,206	642,597	712,797
Contingency Reserve	88,349	113,382	113,382	224,207	274,242
Street Fund	310,002	555,242	555,242	1,578,108	1,420,164
Street Depreciation Fund	356,677	281,931	281,931	189,376	139,926
Hotel/Motel Tax Fund	268,826	169,149	169,149	113,246	83,496
Public Safety Mitigation Fund	3,636	12,305	12,305	12,405	18,415
Glacier NW Settlement Fund	649,309	649,718	649,718	428,645	429,144
Donations Fund	6,695	6,697	6,697	6,707	6,717
Drug Enforcement Fund	9,835	9,841	9,841	9,861	9,871
Debt Service Funds	-	-	-	-	-
Capital Projects Fund	10,250,566	4,438,222	4,438,222	4,999,032	4,812,232
Water Fund	3,237,840	6,378,102	6,378,102	4,550,772	4,473,852
Stormwater Fund	3,054,020	2,854,238	2,854,238	2,414,988	2,600,573
Equipment Rental & Replacement	1,409,458	1,574,711	1,574,711	1,666,297	1,802,078
Transportation Benefit District	119,245	149,796	149,796	50,986	30,316
TOTAL FUND BALANCES	21,461,657	19,926,486	19,926,487	20,079,511	20,138,612
TOTAL REVENUE FROM ALL SOURCES	\$ 42,051,492	\$ 44,560,497	\$ 43,918,546	\$ 47,987,082	\$ 40,438,066

Expenditure & Other Uses Summary

	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2024 Adopted
OPERATIONS EXPENDITURES					
Mayor/Council	\$ 131,174	\$ 140,214	\$ 141,721	\$ 139,444	\$ 139,494
Executive	204,692	211,051	164,569	146,735	150,855
City Clerk	251,184	248,611	281,457	380,082	395,308
Human Resources	261,044	274,481	296,548	362,572	378,405
Legal	134,874	129,722	114,318	140,141	146,836
Finance	323,764	303,941	309,946	358,245	364,079
Central Services	59,056	47,900	47,150	46,500	47,100
Information Technology	99,151	80,860	129,919	112,000	112,000
Non-Departmental	254,768	329,807	310,969	1,490,198	519,754
Police Department	2,635,513	2,643,834	2,752,069	3,112,237	3,240,153
Fire Department	2,733,948	2,300,405	2,887,976	2,690,658	2,911,803
Community Development	689,727	904,241	953,054	1,187,508	945,252
Parks, Facilities & Greenways	1,381,689	1,104,844	1,481,945	1,203,440	1,224,915
Public Works - Streets	460,682	616,992	489,237	576,425	583,404
Debt Service - General Obligation	-	-	450	600	600
Transportation Benefit District	5,469	7,046	3,551	8,920	9,078
Total Operations Expenditures	9,626,735	9,343,949	10,364,878	11,955,705	11,169,034
PROPRIETARY EXPENDITURES					
Water Utility	2,007,094	1,866,658	1,852,156	2,280,548	2,319,973
Stormwater Utility	1,320,598	1,580,193	1,225,231	1,140,655	1,162,243
Total Proprietary Expenditures	3,327,692	3,446,851	3,077,387	3,421,203	3,482,216
Total Operating Expenditures	12,954,427	12,790,800	13,442,265	15,376,908	14,651,250
OTHER FINANCING USES					
Capital Outlay/Machinery & Equipment	62,282	35,282	465,358	35,282	35,282
Capital Improvement Projects	4,922,197	688,649	8,124,329	8,112,333	674,230
Debt Service - Revenue Bond	537,600	537,200	537,200	541,650	538,850
Debt Service - Other	28,430	-	-	-	-
Debt Service - Civic Center	1,110,700	1,105,840	1,104,800	1,107,600	1,109,400
Interfund Transfers	1,702,217	1,764,990	2,605,744	1,994,241	1,734,200
Internal Service Charges	309,486	316,194	316,193	316,491	290,636
Internal Services (Capital)	200,473	153,464	208,443	159,693	167,829
One-Time Expenditures (Operations)	212,905	115,000	176,085	201,519	100,000
Non-Expenditures/Deposit Refunds	44,290	2,750	37,249	2,750	2,750
Total Other Financing Uses	9,130,580	4,719,369	13,575,400	12,471,559	4,653,177
TOTAL EXPENDITURES & OTHER USES	22,085,006	17,510,169	27,017,666	27,848,468	19,304,427
ENDING FUND BALANCES					
Reserved for:					
Revenue Stabilization	450,206	632,259	455,054	712,797	782,997
Contingency Reserve	113,382	182,175	114,214	274,242	324,277
Capital Projects	11,653,343	9,977,247	5,008,561	4,812,232	4,875,432
Debt Service					
Street Depreciation	281,932	244,478	213,198	139,926	90,476
Hotel/Motel - Tourism	169,150	271,430	149,267	83,496	148,746
Public Safety Mitigation	12,305	5,210	3,005	18,415	24,425
Glacier NW Settlement	649,718	656,209	659,784	429,145	429,644
Donations	6,697	6,674	6,747	6,717	6,727
Drug Enforcement	9,841	10,028	11,028	9,871	9,881
Proprietary Funds	9,232,341	7,846,567	5,770,626	7,074,425	7,196,609
Internal Service Funds	1,574,711	1,879,350	1,685,598	1,802,077	1,904,348
Transportation Benefit District	149,796	71,743	101,609	30,316	33,499
Unreserved/undesignated	2,838,189	1,196,492	10,821,453	4,744,954	5,306,578
ENDING FUND BALANCES	27,141,611	22,979,862	25,000,144	20,138,613	21,133,637
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 49,226,617	\$ 40,490,030	\$ 52,017,810	\$ 47,987,081	\$ 40,438,065

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

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
TAXES				
Property Tax	\$ 1,980,036	\$ 1,985,606	\$ 2,017,383	\$ 2,037,557
Property Tax - EMS	862,637	865,095	878,947	1,106,771
Local Sales & Use Tax	123,169	136,175	120,000	126,000
Retail Sales Tax	2,353,599	1,557,853	1,997,197	2,243,778
Local Criminal Justice Sales Tax	223,764	244,491	225,000	230,000
Business Taxes	750,152	1,084,996	1,211,892	1,289,892
Excise Taxes	98,988	91,822	87,068	87,068
Utility Taxes	1,647,376	1,656,764	1,646,000	1,763,000
TOTAL TAXES	8,039,720	7,622,803	8,183,487	8,884,066
LICENSES & PERMITS	539,997	426,458	504,135	663,435
INTERGOVERNMENTAL REVENUE	1,735,726	1,712,804	1,718,160	365,903
CHARGES FOR SERVICES	585,452	994,961	875,141	1,028,691
FINES, FORFEITS & PENALTIES	29,082	128,916	980,232	930,257
RENTAL & INVESTMENT INCOME	71,850	117,227	72,606	72,606
CONTRIBUTIONS & DONATIONS	98,248	209,067	31,700	31,700
OTHER REVENUE SOURCES	55,737	55,947	42,889	42,889
NON-REVENUES & DEPOSITS	3,121	2,871	2,150	2,150
INTERFUND TRANSFERS	128,976	370,389	122,671	134,190
BEGINNING FUND BALANCE	1,312,191	2,282,946	3,192,284	3,324,791
TOTAL REVENUE FROM ALL SOURCES	\$ 12,600,101	\$ 13,924,389	\$ 15,725,455	\$ 15,480,678

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

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
OPERATIONS EXPENDITURES				
Mayor/Council	\$ 131,174	\$ 141,721	\$ 139,444	\$ 139,494
Executive	204,692	164,569	146,735	150,855
City Clerk	251,184	281,457	380,082	395,308
Human Resources	261,044	296,548	362,572	378,405
Legal	134,874	114,318	140,141	146,836
Finance	323,764	309,946	358,245	364,079
Central Services	59,056	47,150	46,500	47,100
Information Technology	99,151	129,919	112,000	112,000
Non-Departmental	254,768	310,969	1,490,198	519,754
Police Department	2,635,513	2,752,069	3,112,237	3,240,153
Fire Department	2,733,948	2,887,976	2,690,658	2,911,803
Community Development	689,727	953,054	1,187,508	945,252
Parks, Facilities & Greenways	1,381,689	1,481,945	1,203,440	1,224,915
Total Operating Expenditures	9,160,583	9,871,640	11,369,760	10,575,953
OTHER FINANCING USES				
Capital Outlay/Machinery & Equipment	62,282	465,358	35,282	35,282
Capital Improvement Projects	-	-	-	-
Interfund Loan Repayment				
Interfund Transfers	819,357	945,382	733,270	734,710
Internal Service Charges	231,762	238,773	259,602	233,448
Non-Expenditures/Deposit Refunds	3,171	2,599	2,750	2,750
Total Other Financing Uses	1,116,572	1,652,112	1,030,904	1,006,189
TOTAL EXPENDITURES & OTHER USES	10,277,155	11,523,752	12,400,664	11,582,142
ENDING FUND BALANCES				
Unreserved/undesignated	2,322,945	2,400,637	3,324,791	3,898,536
ENDING FUND BALANCES	2,322,945	2,400,637	3,324,791	3,898,536
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 12,600,101	\$ 13,924,389	\$ 15,725,455	\$ 15,480,678

City of DuPont
2023-2024 Revenues by Fund

<u>General Fund</u>	2023	2024
Property Tax	\$ 2,896,330	\$ 3,144,328
Sales Tax	2,342,197	2,599,778
Business & Excise Taxes	1,298,960	1,376,960
Utility Taxes	1,646,000	1,763,000
Franchise Fees	252,000	259,050
Development Related Permits	101,250	249,150
Licenses & Permits	143,885	148,235
State Shared/Intergov. Revenues & Grants	1,718,160	365,903
Service Revenues	61,650	135,750
Fees & Charges	1,530,752	1,547,927
Reimbursable Services	291,660	303,960
Investment Interest	3,256	3,256
Miscellaneous/Transfers	247,071	258,590
Total General Fund	\$ 12,533,171	\$ 12,155,887
 <u>Reserve Funds</u>		
Revenue Stabilization	\$ 70,200	\$ 70,200
Contingency Reserve	50,035	50,035
Total Reserves	\$ 120,235	\$ 120,235
 <u>Other Funds</u>		
Street Fund	\$ 2,213,248	\$ 1,256,446
Street Depreciation Fund	550	550
Hotel/Motel Tax Fund	270,250	275,250
Public Safety Mitigation Fund	6,010	6,010
Glacier NW Settlement Fund	500	500
Donations Fund	10	10
Drug Enforcement Fund	10	10
GO Bond Debt Service Fund	886,680	888,120
Capital Projects Fund	800,500	800,500
Water Utility Fund	9,113,187	2,841,687
Stormwater Utility Fund	1,542,305	1,557,698
Equipment Rental & Replacement Fund	319,664	294,290
Transportation Benefit District Fund	101,250	102,260
Total Other Funds	\$ 15,254,165	\$ 8,023,331
 Total All Funds	 \$ 27,907,571	 \$ 20,299,453

City of DuPont
2023-2024 Adopted Budget
Detail Revenues by Type

General Fund Revenues	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
<u>Property Tax</u>				
General Property Tax	\$ 1,980,036	\$ 1,985,606	\$ 2,017,383	\$ 2,037,557
EMS Levy	862,637	865,095	878,947	1,106,771
	2,842,672	2,850,702	2,896,330	3,144,328
<u>Sales Taxes</u>				
Local Sales & Use Tax	123,169	136,175	120,000	126,000
Retail Sales Tax	2,353,599	1,557,853	1,997,197	2,243,778
Criminal Justice Sales Tax	223,764	244,491	225,000	230,000
	2,700,532	1,938,518	2,342,197	2,599,778
<u>Business Taxes</u>				
Business & Occupation Tax	246,737	242,866	260,000	273,000
Square Footage Business & Occupation Tax	500,091	836,455	946,392	1,011,392
Electric Utility Tax	520,636	565,469	600,000	650,000
Gas Utility Tax	177,322	207,063	200,000	250,000
Sewer Utility Tax	150,620	165,744	150,000	156,000
Garbage Utility Tax	164,998	172,783	164,000	168,000
Telephone Utility Tax	82,413	74,559	75,000	75,000
Water Utility Tax	402,258	312,320	307,000	310,000
Storm Drainage Utility Tax	149,130	158,826	150,000	154,000
Gambling Tax	3,324	5,675	5,500	5,500
	2,397,527	2,741,761	2,857,892	3,052,892
<u>Excise Taxes</u>				
Forest Excise Tax	38	70	68	68
Leasehold Excise Tax	-	-	-	-
Admissions Tax	98,950	91,752	87,000	87,000
	98,988	91,822	87,068	87,068
<u>Licenses & Permits</u>				
Rental Property Business License	51,775	43,375	56,700	58,000
Franchise Fees	196,109	211,703	252,000	259,050
Business Licenses	72,600	74,250	71,200	74,200
Building Permits	163,053	52,179	79,000	227,000
Plumbing Permits	6,172	3,085	8,500	10,700
Mechanical Permits	7,016	7,207	8,500	7,200
Grading Permits	391	47	3,000	2,000
Sprinkler Permits	2,973	1,321	2,250	2,250
Miscellaneous Fire Permits	3,718	2,934	3,375	3,375
Animal Licenses	5,589	6,718	6,200	6,250
Sign Permits	1,575	1,550	1,575	1,575
Miscellaneous Permits & Fees	6,450	3,115	4,055	4,055
Alarm Permits	775	975	780	780
	518,197	408,458	497,135	656,435
<u>Grant Proceeds/Intergovernmental Revenues</u>				
Department of Ecology Grants				
FEMA Grants/Disaster Recovery Proceeds	28,670			
US Treasury Cares Act Funding	1,329,483	1,329,484	1,172,654	200,137
Police Grants	165,709	100,875	115,625	-
Fire Grants	39,193	114,447	264,100	1,100
Miscellaneous Grants	-	-	-	-
	1,563,055	1,544,805	1,552,379	201,237

City of DuPont
2023-2024 Adopted Budget
Detail Revenues by Type

General Fund Revenues	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
<u>State Shared Revenues</u>				
City Assistance	-	-	-	-
Criminal Justice - Population	16,863	3,499	3,665	3,868
Criminal Justice - Special Programs	11,312	12,405	12,929	13,438
DUI - Cities	1,581	1,166	1,475	1,475
Liquor Board Excise Tax	67,660	71,975	69,835	69,331
Liquor Board Profits	75,256	78,953	77,877	76,554
	172,671	167,998	165,780	164,666
<u>Service Revenues</u>				
Land Use Applications	21,800	18,000	7,000	7,000
Plan Examination Fees	96,451	24,585	47,250	111,750
Fire Plan Review Fees	6,534	3,168	5,900	5,750
SEPA Review Fees	750	28,073	1,500	9,750
	125,535	73,826	61,650	135,750
<u>Fees & Charges</u>				
Document Recording Fees	911	-	-	-
Invoice Processing	4,167	4,073	5,245	5,245
Criminal Justice Fees	6,416	3,150	6,610	6,610
General Copies/Postage/Misc. Sales	143	253	290	290
Fingerprinting Charges	65	52	50	50
Impounded Vehicle Release Fee	-	-	-	-
Inspection Fees- Fire	4,258	3,958	6,286	6,286
Ambulance Transport Fee	251,387	406,434	385,000	450,000
Incarceration Fee Recovery	-	-	-	-
Recreation & Event Program Fees	80,517	109,474	125,350	127,500
	347,864	527,394	528,831	595,981
<u>Reimbursable Services</u>	133,853	411,741	291,660	303,960
<u>Fines & Forfeitures</u>	29,082	128,916	980,232	930,257
<u>Investment Interest</u>				
Investment Interest	688	33,671	900	900
Property Tax Interest	189	2,952	648	648
Sales Tax Interest	1,330	1,629	1,708	1,708
	2,207	38,252	3,256	3,256
<u>Miscellaneous</u>				
Facilities Rentals	2,887	4,799	2,750	2,750
Long Term Leases	66,755	74,177	66,600	66,600
Other Property Use Charges	-	-	-	-
Contributions & Donations	98,248	209,067	31,700	31,700
Miscellaneous Revenue	32,921	35,931	21,200	21,200
	200,811	323,973	122,250	122,250
<u>Non-Revenues/Deposits</u>	3,121	2,871	2,150	2,150
<u>Other Financing Sources</u>	22,817	18,238	21,689	21,689
<u>Operating Transfers</u>	128,976	370,389	122,671	134,190
Total General Fund Revenue	\$ 11,287,910	\$ 11,639,664	\$ 12,533,171	\$ 12,155,887

City of DuPont
2023-2024 Preliminary
Detail Revenues by Type

Other Fund Revenues	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
<u>002 Revenue Stabilization Fund</u>				
Transfers In	\$ 65,000	\$ -	\$ 70,000	\$ 70,000
Interest	197	4,849	200	200
	65,197	4,849	70,200	70,200
<u>003 Contingency Reserve</u>				
Transfers In	\$ 25,000	\$ -	\$ 50,000	\$ 50,000
Interest	33	832	35	35
	25,033	832	50,035	50,035
<u>004 Operating Reserve</u>				
Transfers In				
Interest				
<u>101 Street Fund</u>				
Street Permits	\$ 1,150	\$ 1,750	\$ 1,100	\$ 1,100
Federal Grants	-	-	539,000	-
Dept. of Natural Resources Grant	-	-	-	-
Transp. Improvement Board Grant	1,257	2,968,787	689,628	522,946
Motor Vehicle Fuel (Gas) Tax	184,147	191,110	185,276	184,360
Multimodal Transportation-City	12,959	13,408	13,234	13,030
Vehicle License Fees	67,827	147,000	95,000	95,000
Investment Interest	1	16	10	10
Miscellaneous Revenue	278,662	-	-	-
Transfer from REET	250,000	650,000	500,000	250,000
Transfer from General Fund	140,000	417,000	140,000	140,000
Transfer from Street Depreciation Fund	75,000	75,000	50,000	50,000
Transfer from Glacier NW Fund				
	1,011,003	4,464,072	2,213,248	1,256,446
<u>102 Street Depreciation Fund</u>				
Investment Interest	\$ 255	\$ 6,266	\$ 550	\$ 550
Capital Contributions				
Transfer from Glacier NW Fund				
	255	6,266	550	550
<u>103 Hotel/Motel Tax Fund</u>				
Hotel/Motel Taxes	\$ 220,854	\$ 274,327	\$ 270,000	\$ 275,000
Cable TV Peg Fees	-	-	-	-
Merchandise Sales	-	-	-	-
Program Fees	-	-	-	-
Investment Interest	125	3,075	250	250
Donations	-	-	-	-
Miscellaneous Revenue	-	-	-	-
	220,979	277,402	270,250	275,250
<u>104 Public Safety Mitigation Fund</u>				
Fire Impact Fees	\$ 28,641	\$ -	\$ 6,000	\$ 6,000
Voluntary Public Safety Mitigation Fees	-	-	-	-
Investment Interest	28	700	10	10
Contributions & Donations	-	-	-	-
	28,670	700	6,010	6,010
<u>105 Technology Fund</u>				
Investment Interest				
	-	-	-	-
<u>107 Glacier NW Settlement Fund</u>				
Investment Interest	\$ 409	\$ 10,066	\$ 500	\$ 500
	409	10,066	500	500
<u>150 Donations Fund</u>				
Investment Interest	\$ 2	\$ 50	\$ 10	\$ 10
Contributions & Donations	-	-	-	-
	2	50	10	10
<u>160 Drug Enforcement Fund</u>				
Investment Interest	\$ 6	\$ 163	\$ 10	\$ 10
Drug-Confiscated Property	-	1,024	-	-
	6	1,187	10	10

City of DuPont
2023-2024 Preliminary
Detail Revenues by Type

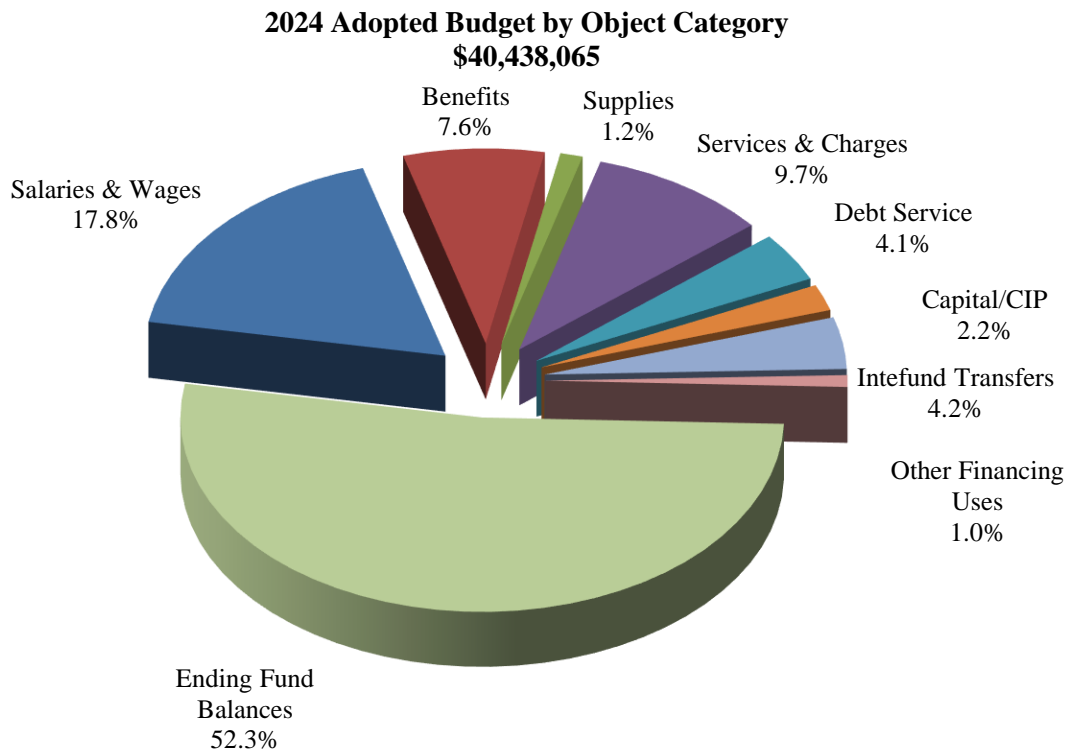
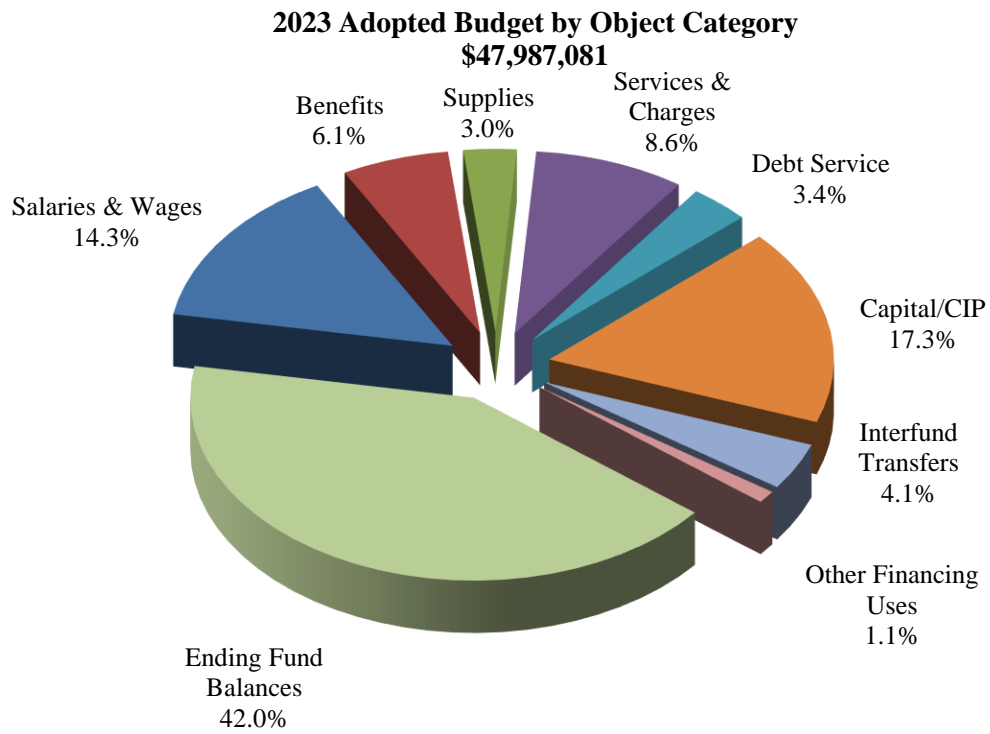
Other Fund Revenues	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
<u>202 GO Bond Debt Service Fund</u>				
Transfer from Capital Projects Fund	341,093	407,798	475,300	475,300
Transfer from Public Safety Mitigation	20,000	10,000	-	-
Transfer from General Fund	527,467	466,492	411,380	412,820
	888,560	884,290	886,680	888,120
<u>301 Capital Projects Fund</u>				
Real Estate Excise Tax - 1st .25 Percent	\$ 1,563,952	\$ 824,633	\$ 400,000	\$ 400,000
Real Estate Excise Tax - 2nd .25 Percent	449,880	818,246	400,000	400,000
Grants	-	-	-	-
	-	-	-	-
Reimbursable Engineering	-	-	-	-
Investment Interest	10,048	1,874	500	500
Miscellaneous Revenue	884	-	-	-
	2,024,763	1,644,754	800,500	800,500
<u>401 Water Utility Fund</u>				
Water Service	2,711,532	2,548,288	2,738,647	2,738,647
Water Connection Fee	1,405	629	-	-
Water Turn-On Fee	17,596	19,199	15,000	15,000
Permits/Inspection Fee	1,015	465	1,000	1,000
Misc. Revenue - Penalties	6,560	34,790	15,000	15,000
Investment Interest	3,835	88,939	10,000	10,000
Miscellaneous Revenue	315	525	150	150
Local Grants or Entitlements		-	6,271,500	-
Transfer From General Fund	61,890	61,890	61,890	61,890
	2,850,009	2,792,150	9,113,187	2,841,687
<u>403 Stormwater Utility Fund</u>				
DOE Stormwater Grant	16,556	10,314	-	-
Stormwater Management	1,491,298	1,588,261	1,539,305	1,554,698
Investment Interest	1,524	37,515	3,000	3,000
System Development Charge	186,900	-	-	-
Retainage Proceeds	-	3,102	-	-
	1,696,278	1,817,941	1,542,305	1,557,698
<u>501 Equipment Rental & Replacement Fund</u>				
Replacement Reserves	\$ 309,486	\$ 316,194	\$ 315,664	\$ 289,790
Investment Interest	509	12,533	1,500	1,500
Sale of Surplus Property	18,321	14,793	2,500	3,000
Insurance Recoveries	61,599	-	-	-
	389,916	343,519	319,664	294,290
<u>631 Transportation Benefit District Fund</u>				
Vehicle License Fees	\$ 100,822	\$ 101,907	\$ 101,000	\$ 102,010
Investment Interest	26	631	250	250
	100,847	102,538	101,250	102,260
Total All Other Funds	9,301,925	12,350,616	15,374,400	8,143,566
Total Revenues	\$ 20,589,835	\$ 23,990,280	\$ 27,907,571	\$ 20,299,453

City of DuPont
Expenditures by Department

	2023	2024
<u>General Fund</u>		
Governance		
Mayor & City Council	\$ 139,994	\$ 140,044
Executive & Legal Services	287,532	298,347
Community Relations and Clerk	380,582	395,808
Human Resources	363,572	379,405
Finance Department		
Budget & Accounting	359,679	365,513
Central & I.T. Services	162,973	163,970
Police Department		
Police Administration & Support Services	682,651	700,211
Police Operations	2,542,769	2,629,654
Emergency Management	12,404	12,412
Fire Department		
Fire Administration & Support Services	727,765	750,742
Fire Operations	690,172	751,331
EMS	1,402,558	1,537,574
Planning & Building/Comm Dev		
Building	472,868	486,251
Planning	723,790	472,027
Parks & Greenways		
Recreation & Events	207,096	208,845
Parks	296,931	303,116
Museum	48,134	50,949
Facilities	284,062	285,920
Greenways	173,321	173,462
Tourism	215,592	219,346
Non-Departmental	2,226,218	1,257,214
Total General Fund	\$ 12,400,664	\$ 11,582,142
<u>Other Funds</u>		
Street Fund	\$ 2,371,192	\$ 1,268,568
Street Depreciation Fund	50,000	50,000
Hotel/Motel Tax Fund	300,000	210,000
Public Safety Mitigation Fund	-	-
GO Bond Debt Service Fund	886,680	888,120
Capital Projects Fund	987,300	737,300
Water Utility Fund	9,190,107	2,899,308
Stormwater Utility Fund	1,356,720	1,377,892
Equipment Rental & Replacement Fund	183,884	192,019
Transportation Benefit District Fund	121,920	99,078
Total Other Funds	\$ 15,447,804	\$ 7,722,285
Total All Funds	\$ 27,848,468	\$ 19,304,427

**EXPENDITURES BY OBJECT CATEGORY
ALL FUNDS**

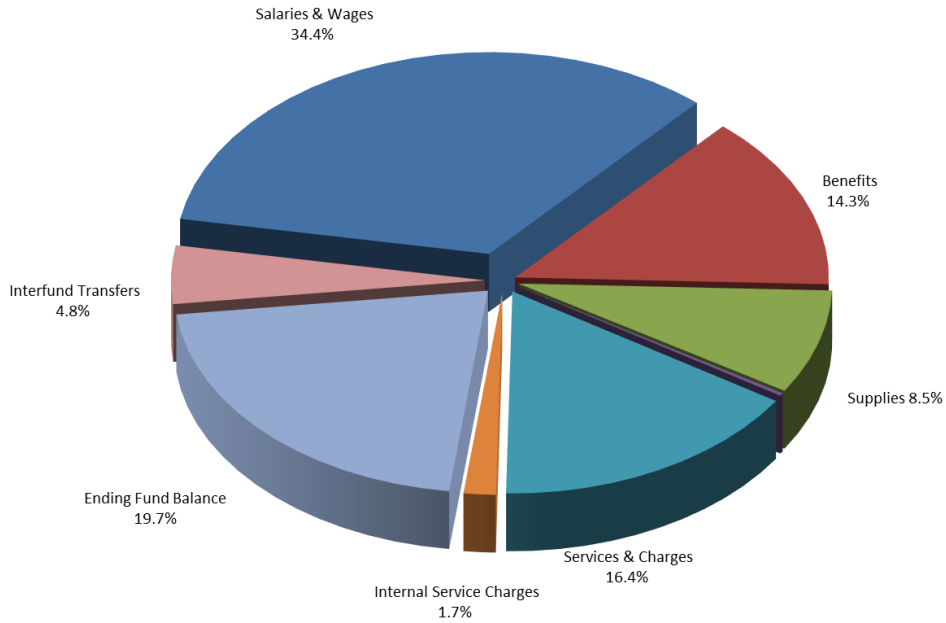
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
EXPENDITURES BY OBJECT CATEGORY				
<i>Salaries & Wages</i>	\$ 6,527,375	\$ 6,632,932	\$ 6,857,604	\$ 7,198,748
<i>Benefits</i>	2,412,842	2,277,575	2,935,164	3,057,914
<i>Supplies</i>	541,545	639,189	1,453,627	486,960
<i>Services & Charges</i>	3,472,665	3,892,569	4,130,513	3,907,628
SUBTOTAL OPERATING EXPENDITURES	12,954,427	13,442,265	15,376,908	14,651,250
<i>Capital Outlay</i>	62,282	465,358	35,282	35,282
<i>Capital Improvement Projects</i>	4,942,197	8,124,329	8,112,333	674,230
<i>Interfund Transfers</i>	1,699,253	2,605,744	1,994,241	1,734,200
<i>Debt Service - Other</i>	566,030	537,200	541,650	538,850
<i>Debt Service - Civic Center</i>	1,110,700	1,104,800	1,107,600	1,109,400
<i>Internal Service Charges</i>	309,486	316,193	316,491	290,636
<i>Internal Services-Capital</i>	203,437	208,443	159,693	167,829
<i>One-Time Expenditures (Operations)</i>	212,905	176,085	201,519	100,000
<i>Non-Expenditures/Deposit Refunds</i>	44,290	37,249	2,750	2,750
SUBTOTAL OTHER FINANCING USES	9,150,580	13,575,400	12,471,559	4,653,177
TOTAL EXPENDITURES & OTHER USES	22,105,006	27,017,666	27,848,468	19,304,427
<i>Ending Fund Balances</i>	27,141,611	25,000,144	20,138,613	21,133,637
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 49,246,617	\$ 52,017,810	\$ 47,987,081	\$ 40,438,065



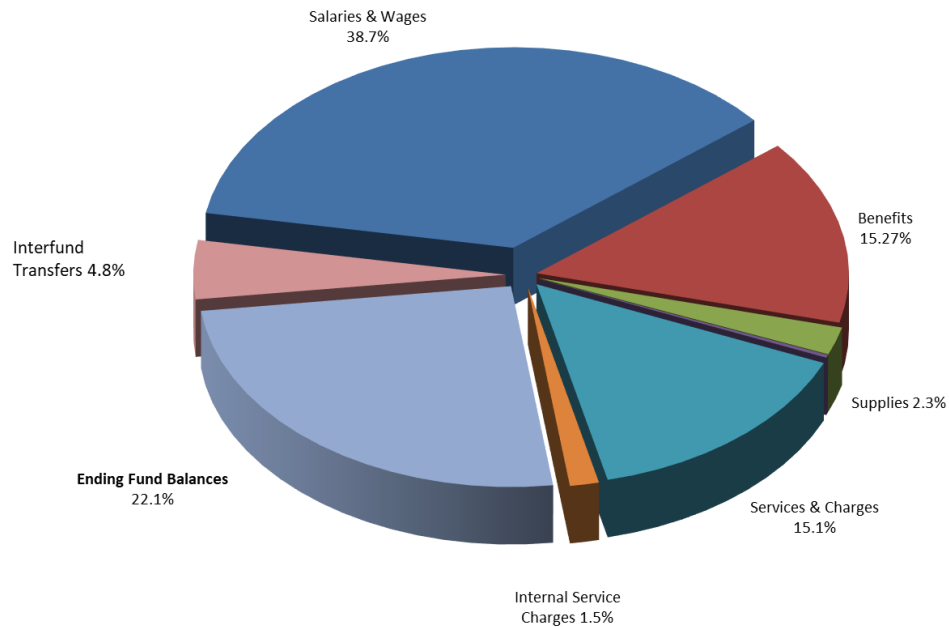
**EXPENDITURES BY OBJECT CATEGORY
GENERAL FUND**

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
EXPENDITURES BY OBJECT CATEGORY				
<i>Salaries & Wages</i>	\$ 5,065,742	\$ 5,247,342	\$ 5,308,225	\$ 5,613,640
<i>Benefits</i>	1,766,331	1,702,340	2,202,927	2,309,526
<i>Supplies</i>	391,501	476,771	1,315,227	345,310
<i>Services & Charges</i>	1,937,009	2,445,188	2,543,380	2,307,477
SUBTOTAL OPERATING EXPENDITURES	9,160,583	9,871,640	11,369,760	10,575,953
<i>Capital Outlay</i>	62,282	465,358	35,282	35,282
<i>Capital Improvement Projects</i>	-	-	-	-
<i>Interfund Transfers</i>	819,357	945,382	733,270	734,710
<i>Internal Service Charges</i>	231,762	238,773	259,602	233,448
<i>Non-Expenditure/Deposit Refunds</i>	3,171	2,599	2,750	2,750
SUBTOTAL OTHER FINANCING USES	1,116,572	1,652,112	1,030,904	1,006,189
TOTAL EXPENDITURES & OTHER USES	10,277,155	11,523,752	12,400,664	11,582,142
<i>Ending Fund Balances</i>	2,322,945	2,400,637	3,324,791	3,898,536
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 12,600,101	\$ 13,924,389	\$ 15,725,455	\$ 15,480,678

2023 Adopted General Fund Budget by Object Category
\$15,725,455



2024 Adopted General Fund Budget by Object Category
\$15,480,678



City of DuPont
2022 Actual Expenditures
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS								
General Fund - by department								
Governance	\$ 888,369	\$ 1,545	\$ 108,699	\$ -	\$ -	\$ 1,680	\$ -	\$ 1,000,292
Support Services	262,102	7,798	217,115	-	-	5,198	-	492,212
Police	2,201,086	109,988	440,995	39,998	-	110,850	-	2,902,916
Fire	2,541,493	64,041	282,442	113,402	-	80,251	-	3,081,628
Community Development	498,832	4,584	449,638	-	-	11,196	-	964,250
Public Works - Parks & Greenways	555,432	288,209	638,304	351,957	-	29,599	-	1,863,501
Non-Departmental/Other Financing Uses	-	2,974	307,995	-	-	947,981	2,400,637	3,659,587
General Fund Total	6,947,314	479,138	2,445,188	505,356	-	1,186,754	2,400,637	13,964,387
Reserve funds								
Public Works - Streets	\$ 255,726	\$ 30,519	\$ 202,992	\$ 4,401,107	\$ -	\$ 44,107	\$ 569,268	\$ 5,019,313
Street Depreciation	-	-	-	-	-	75,000	213,198	288,198
Hotel/Motel Tax	-	-	176,085	-	-	121,200	149,267	446,551
Public Safety Mitigation	-	-	-	-	-	10,000	3,005	13,005
Glacier NW Settlement	-	-	-	-	-	225,000	434,784	659,784
Donations	-	-	-	-	-	-	6,747	6,747
Drug Enforcement	-	-	-	-	-	-	11,028	11,028
Debt Service	-	-	450	-	883,840	-	-	884,290
Capital Improvements	-	-	-	16,616	-	1,057,798	5,008,561	6,082,976
TOTAL GOV'T FUND EXPENDITURES	7,203,040	509,658	2,824,714	4,923,079	883,840	2,719,859	8,881,358	27,945,548
PROPRIETARY FUNDS								
Water	\$ 917,479	\$ 106,650	\$ 828,028	\$ 3,644,284	\$ 562,336	\$ 48,959	\$ 3,062,518	\$ 9,170,253
Stormwater	787,622	25,249	412,361	62,321	195,824	19,005	2,708,108	4,210,489
TOTAL PROPRIETARY FUND EXPENDITURES	1,705,101	131,899	1,240,388	3,706,606	758,160	67,964	5,770,626	13,380,742
INTERNAL SERVICE FUND								
Equipment Rental & Replacement	\$ -	\$ 28,951	\$ 4,530	\$ 174,961	\$ -	\$ 24,190	\$ 1,685,598	\$ 1,918,230
TOTAL INTERNAL SVC FUND EXPENDITURES	-	28,951	4,530	174,961	-	24,190	1,685,598	1,918,230
FIDUCIARY FUND								
Transportation Benefit District	\$ -	\$ -	\$ 3,551	\$ -	\$ -	\$ 147,174	\$ 101,609	\$ 252,334
TOTAL FIDUCIARY FUND EXPENDITURES	-	-	3,551	-	-	147,174	101,609	252,334
TOTAL EXPENDITURES	\$ 8,908,142	\$ 670,508	\$ 4,073,184	\$ 8,804,646	\$ 1,642,000	\$ 2,959,186	\$ 16,439,190	\$ 43,496,854

City of DuPont
2023 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	\$ 1,032,028	\$ 3,300	\$ 133,646	\$ -	\$ -	\$ -	2,706	\$ -	1,171,680
Support Services	304,814	7,950	203,981	-	-	-	5,907	-	522,652
Police	2,638,723	74,900	398,614	-	-	-	125,588	-	3,237,825
Fire	2,385,959	50,750	253,949	-	35,282	-	94,555	-	2,820,495
Community Development	595,160	6,650	585,698	-	-	-	9,150	-	1,196,658
Public Works - Parks & Greenways	544,468	128,200	530,772	-	-	-	21,696	-	1,225,136
Non-Departmental/Other Financing Uses	-	1,053,477	436,721	-	-	-	736,020	-	2,226,218
General Fund Total	7,501,152	1,325,227	2,543,380	-	35,282	-	995,622	3,324,790	15,725,453
Reserve funds									
Public Works - Streets	235,726	39,100	301,599	-	1,794,767	-	-	987,039	987,039
Street Depreciation	-	-	-	-	-	-	-	1,420,164	3,791,356
Hotel/Motel Tax	-	-	201,519	-	-	-	50,000	139,926	189,926
Public Safety Mitigation	-	-	-	-	-	-	98,481	383,496	383,496
Glacier NW Settlement	-	-	-	-	-	-	-	18,415	18,415
Donations	-	-	-	-	-	-	-	429,145	429,145
Drug Enforcement	-	-	-	-	-	-	-	6,717	6,717
Debt Service	-	-	600	-	-	-	-	9,871	9,871
Capital Improvements	-	-	-	-	12,000	-	-	-	886,680
TOTAL GOV'T FUND EXPENDITURES	7,736,878	1,364,327	3,047,099	-	1,842,049	886,080	2,119,403	11,231,795	28,227,630
PROPRIETARY FUNDS									
Water	\$ 1,335,920	\$ 74,200	\$ 870,428	\$ -	\$ 6,328,500	\$ 566,232	14,827	\$ 4,473,852	\$ 13,663,959
Stormwater	709,970	25,100	405,585	-	-	196,938	19,128	2,600,573	3,957,293
TOTAL PROPRIETARY FUND EXPENDITURE	2,045,890	99,300	1,276,013	-	6,328,500	763,170	33,955	7,074,425	17,621,252
INTERNAL SERVICE FUND									
Equipment Rental & Replacement	\$ -	\$ 55,000	\$ 50	\$ -	\$ 104,643	\$ -	24,190	\$ 1,802,077	\$ 1,985,961
TOTAL INTERNAL SVC FUND EXPENDITURE	-	55,000	50	-	104,643	-	24,190	1,802,077	1,985,961
FIDUCIARY FUND									
Transportation Benefit District	\$ -	\$ -	\$ 121,920	\$ -	\$ -	\$ -	-	30,316	152,236
TOTAL FIDUCIARY FUND EXPENDITURES	-	-	121,920	-	-	-	-	30,316	152,236
TOTAL EXPENDITURES	\$ 9,782,768	\$ 1,518,627	\$ 4,445,082	\$ -	\$ 8,275,192	\$ 1,649,250	\$ 2,177,548	\$ 20,138,613	\$ 47,987,080

City of DuPont
2024 Adopted Expenditures
Classification By Fund

FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/CHGS/OTHER	END FUND BALANCE	TOTAL EXPENDITURES
GOVERNMENTAL FUNDS								
General Fund - by department								
Governance	\$ 1,073,513	\$ 3,300	\$ 134,085	\$ -	\$ -	\$ 2,706	\$ -	\$ 1,213,604
Support Services	309,383	7,950	205,846	-	-	6,304	-	529,483
Police	2,760,609	74,900	404,644	-	-	102,125	-	3,342,278
Fire	2,598,745	51,350	261,708	35,282	-	92,562	-	3,039,647
Community Development	614,837	6,700	323,715	-	-	13,027	-	958,278
Public Works - Parks & Greenways	556,079	130,150	538,686	-	-	16,724	-	1,241,638
Non-Departmental/Other Financing Uses	10,000	70,960	438,794	-	-	737,460	-	1,257,214
General Fund Total	7,923,166	345,310	2,307,477	35,282	-	970,908	3,898,534	15,480,676
Reserve funds								
Public Works - Streets	240,816	39,350	303,238	685,164	-	-	\$ 1,107,274	\$ 1,107,274
Street Depreciation	-	-	-	-	-	50,000	1,408,042	2,676,610
Hotel/Motel Tax	-	-	100,000	-	-	110,000	90,476	140,476
Public Safety Mitigation	-	-	-	-	-	-	148,746	358,746
Glacier NW Settlement	-	-	-	-	-	-	24,425	24,425
Donations	-	-	-	-	-	-	429,645	429,645
Drug Enforcement	-	-	-	-	-	-	6,727	6,727
Debt Service	-	-	-	-	887,520	-	9,881	9,881
Capital Improvements	-	-	600	-	-	-	-	888,120
				12,000	-	725,300	4,875,432	5,612,732
TOTAL GOV'T FUND EXPENDITURES	8,163,982	384,660	2,711,315	732,446	887,520	1,856,208	11,999,182	26,735,312
PROPRIETARY FUNDS								
Water	\$ 1,362,896	\$ 77,200	\$ 879,877	\$ -	\$ 564,208	\$ 15,127	\$ 4,416,231	\$ 7,315,539
Stormwater	729,784	25,100	407,359	-	196,522	19,128	2,780,379	4,158,271
TOTAL PROPRIETARY FUND EXPENDITURES	2,092,681	102,301	1,287,236	-	760,730	34,255	7,196,610	11,473,810
INTERNAL SERVICE FUND								
Equipment Rental & Replacement	\$ -	\$ 55,000	\$ 50	\$ 112,779	\$ -	\$ 24,190	\$ 1,904,348	\$ 2,096,367
TOTAL INTERNAL SVC FUND EXPENDITURES	-	55,000	50	112,779	-	24,190	1,904,348	2,096,367
FIDUCIARY FUND								
Transportation Benefit District	\$ -	\$ -	\$ 99,078	\$ -	\$ -	\$ -	\$ 33,499	\$ 132,576
TOTAL FIDUCIARY FUND EXPENDITURES	-	-	99,078	-	-	-	33,499	132,576
TOTAL EXPENDITURES	\$ 10,256,663	\$ 541,961	\$ 4,097,678	\$ 845,225	\$ 1,648,250	\$ 1,914,652	\$ 21,133,638	\$ 40,438,065

ESTIMATE OF ENDING FUND BALANCES

Fund	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget
General Fund	\$ 2,282,934	\$ 2,359,815	\$ 3,324,790	\$ 3,898,534
Revenue Stabilization Fund	\$ 450,206	\$ 455,054	\$ 712,797	\$ 782,997
Contingency Fund	\$ 113,382	\$ 114,214	\$ 274,242	\$ 324,277
Street Fund	\$ 555,242	\$ 84,862	\$ 1,420,164	\$ 1,408,042
Street Depreciation	\$ 281,931	\$ 213,198	\$ 139,926	\$ 90,476
Hotel/Motel Tax	\$ 169,149	\$ 149,267	\$ 83,496	\$ 148,746
Public Safety Mitigation	\$ 12,305	\$ 3,005	\$ 18,415	\$ 24,425
Glacier NW Settlement	\$ 649,718	\$ 434,784	\$ 429,144	\$ 429,645
Donations	\$ 6,697	\$ 6,747	\$ 6,717	\$ 6,727
Drug Enforcement	\$ 9,841	\$ 11,028	\$ 9,871	\$ 9,881
Capital Projects	\$ 4,438,222	\$ 5,008,562	\$ 4,812,232	\$ 4,875,432
Water Utility	\$ 6,378,102	\$ 3,062,518	\$ 4,473,852	\$ 4,416,231
Stormwater Utility	\$ 2,854,239	\$ 3,169,797	\$ 2,600,573	\$ 2,780,378
Equipment Fund (ER&R)	\$ 1,574,711	\$ 1,685,598	\$ 1,802,078	\$ 1,904,348
Transportation Benefit District	\$ 149,797	\$ 101,609	\$ 30,316	\$ 33,499
Total	\$ 19,926,477	\$ 16,860,058	\$ 20,138,612	\$ 21,133,637

BUDGET DOCUMENT

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

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

BUDGET PROCESS

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

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

As mandated by RCW 35A.34.080, the Mayor shall submit the preliminary budget, estimated revenues and expenditures, to the City Council at least sixty days before the beginning of the City's next fiscal biennium. Public hearings are held to obtain taxpayer's comments, and Council budget workshops are held throughout the fall. The Council makes its adjustments to the preliminary budget and adopts by

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

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

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

BASIS OF ACCOUNTING AND BUDGETING

Basis of Presentation – Fund Accounting

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

Governmental Fund Types

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

General Fund

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

Special Revenues Funds

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

Debt Service Funds

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

Capital Project Fund

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

Proprietary Fund Types

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

Enterprise Funds

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

Internal Service Fund

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

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

Basis of Accounting

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

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

Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for all funds. These funds are budgeted on the cash basis of accounting. The financial statements include budgetary comparisons for all funds. Budgets are adopted at the fund level that constitutes the legal authority for expenditures. Annual appropriations for all funds lapse at the fiscal period end.

FINANCIAL POLICIES

Adoption of Policies

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

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

Reserve Policy

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

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

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

Investment Policy

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

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

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

Purchasing Policy

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

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

Revenue Policy

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

Financial Communication

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

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

CITY REVENUES

Each of the funds detailed within the 2023-2024 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 2023 are projected to increase over 2022 and in 2024 are projected to increase by 1.0 percent over 2023 tax collections, as allowed by law. The 2024 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 2022, the total property tax rate for DuPont was \$9.05 per \$1,000 of assessed valuation. Of that total, about 14.2 percent, or \$1.29 per \$1,000 assessed valuation, went to the City. This includes the general levy and the EMS levy. In 2023, we anticipate the property tax rate to be \$1.14 per \$1,000 assessed valuation. For 2024, the total property tax rate has not been established, this will be set in November of 2023.

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

In 2007, the Washington State Supreme Court ruled Initiative 747 unconstitutional. The Governor convened a special session of the Legislature to address the issue and a bill was passed to reinstate the one percent cap on annual property tax increases by taxing districts. The Legislature also approved a measure that allows home owners earning less than the combined disposable income (currently \$57,000 per year) to defer up to half of their property taxes. Although they will have to pay the taxes with interest upon the sale of the house this has an impact on local taxing districts.

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

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

DuPont voters renewed a six-year EMS levy in November 2017, which went into effect in January 2018. These funds must be used for EMS purposes. 2023 EMS property tax funds are projected to be \$878,946 and in 2024 they are projected to be \$1,106,771. The 2023 proposed budget has appropriated \$1,402,588 for daily EMS operations and 2024 \$1,730,098; thus, the City has committed additional General Fund dollars to cover the additional costs that are not covered by the EMS levy.

Retail Sales and Use Tax

Sales tax is levied on the sale of consumer goods (except most food products and services) and construction. The amount of revenue generated by sales tax fluctuates from year to year due to changes in the economy, buying habits of consumers, and the level of construction taking place in the City. Local governments must pay and collect sales tax on taxable purchases, just like any business or consumer, unless there is a specific exemption.

The general sales tax rate within the City of DuPont is 9.4 percent; this was effective in July of 2021. Of the 9.4 percent, only 1.1 percent is returned to the City of DuPont, 6.5 percent goes to the State, and the remainder is distributed to other public agencies.

In September 2000, Pierce County voters approved a 0.1 percent increase in the general sales tax rate to provide funds to acquire, improve, rehabilitate, maintain, or develop regional and locals parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of DuPont projects to receive \$120,000 in 2023 and \$126,000 in 2024.

Criminal Justice Sales Tax

Under the authority granted by the State and approved by the voters, Pierce County levies an additional 0.1 percent sales tax to support criminal justice programs. The State collects this optional tax and retains 1.5 percent for administration. Of the amount remaining, 10 percent is distributed to the county and 90 percent is distributed to cities based on population. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes. The City of DuPont projects to receive \$225,000 for 2023 and \$230,000 in 2024.

Utility Taxes

Utility taxes are levied on the gross operating revenues that public and private utilities earn from operations within the boundaries of the City. This applies to electric, natural gas, water, sewer, surface water, solid waste, and telephone. Legislation passed in 1982 limits the tax rate on electric, gas, steam, and telephone utilities to six percent. There are no restrictions on the tax rates for water, sewer, surface water, and solid waste utilities. Currently the utility tax rate applies to both residential and commercial customers of the utilities on which the City imposes a utility tax. Six percent is charged on electric, gas, telephone, and sewer utilities. Eight percent is charged on solid waste utilities. Ten percent is charged on

stormwater utilities. Twelve percent is charged on water utilities, including three percent to cover the cost of fire hydrant maintenance that was ruled by the courts to be a General Fund service and cannot be funded by the City's water utility itself.

Real Estate Excise Tax (REET)

The Real Estate Excise Tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The State levies this tax based on the selling price of the property. 1.1 percent on property that is \$500,000 and less; 1.28 percent on a selling price that is greater than \$500,000; 2.75 percent on a selling price great than 1.5 million and less than \$3 million and 3% on a selling price of greater than 3 million. Cities are also authorized to impose a local tax of 0.50 percent. The first 0.25 percent tax must be used primarily for local capital improvements identified under the capital facilities plan element of the City's Comprehensive Plan. The second 0.25 percent, which is optional, must also be used solely on capital projects. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and parks. The acquisition of land for parks is not a permitted use of the second quarter percent funds.

Business & Occupation (B&O) Tax

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

Hotel/Motel Tax

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

Committee” of at least five members appointed by the City Council. The City of DuPont created this committee in 2006.

Admissions Tax

The City instituted an admissions tax effective April 2010. The admissions tax is levied upon those paying admissions charges within the City. Examples of items that admissions tax is charged for would be places of amusement or athletic events, such as golfing. The admissions tax rate is five percent.

LICENSES AND PERMITS

Building Related Permits

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

Business Licenses and Permits

This category includes the issuance of business licenses, and permits for fire alarms, fire sprinkler systems, animal licenses, and other miscellaneous items. The fee structure for business permits is typically an annual fee or one-time charge depending on the particular type of license or permit. The City of DuPont also requires businesses with no physical presence in DuPont that are doing business in the City (e.g. contractors) to obtain a business license through the Department of Revenue, if they report gross annual income earned within the City limits over \$2,000.00 a year.

Franchise Fees

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

INTERGOVERNMENTAL

State Shared Revenues

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

The April 1, 2022, population figure used in the 2023 Budget is 10,180 as determined by the Office of Financial Management for Washington State. This figure is important when determining distribution of state shared revenues on a per capita basis.

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

Liquor Receipts Profits and Taxes

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

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

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

Motor Vehicle Fuel Tax (Gas Tax)

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

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

The 2015 legislative session produced a transportation package that was adopted in 2nd ESSB 5987, laws of 2015, 3rd sp. session. The result of this legislation is that there will be an increase in the motor vehicle fuel tax of 11.9 cents. The resulting revenues from the motor vehicle fuel tax increase are being shared

with cities and counties based upon a set allocation provided in the bill. The direct transfers are to be split equally between cities and counties and the distributions began with the 3rd quarter of 2015.

Criminal Justice Revenues

The Washington State Legislature approved the Criminal Justice Funding Act in a special session of the Legislature in July 1990. The principal focus of the Act is to provide funding for county and city criminal justice systems, including police protection, mitigation of congested court systems, and relief of overcrowded jails.

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

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

CHARGES FOR SERVICES

Planning and Development Fees

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

Utility Rates

Water and stormwater rates fund most of the costs associated with providing these services in our community. Other revenue sources include hookup fees and interest earnings. Utility rates are reviewed every four years and were last completed in 2018. It was determined that rate increases were needed to cover the increasing costs for ongoing maintenance and operations as well as capital depreciation reserves for future repair and replacement of infrastructure. Effective 2018 and 2019, water service rates increased 2 percent and stormwater service rates also increased 2 percent. There were no increases in 2021 or 2022. There will be no water or stormwater service rates will increases in 2023. 2024 rates will be determined after the current rate study is complete.

Miscellaneous Fees

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

MISCELLANEOUS REVENUE

Investment Income

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

Rentals and Leases

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

Other Financing Sources

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

Interfund Transfers

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

- Revenue Stabilization Fund is budgeted to receive transfers the amount of \$70,000 in 2023 and \$70,000 in 2024 from the General Fund.
- Contingency Fund is budgeted to receive transfers in the amount of \$50,000 in 2023 and \$50,000 in 2024 from the General Fund.
- Street Fund is budgeted to receive an operating transfer in the amount of \$140,000 from the General Fund, \$250,000 from the Capital Projects Fund, and \$75,000 from the Street Depreciation Fund in 2023 and in 2024, in addition to the above, the Capital Projects Fund will transfer an additional \$250,000.
- The Debt Service Fund is budgeted to receive \$886,680 in 2023 and \$888,120 in 2024 from the General Fund and Capital Projects Fund for funding of the Civic Center debt service payment.
- General Fund is budgeted to receive an operating transfer in the amount of \$98,481 in 2023 and \$110,000 in 2024 from the Hotel/Motel Tax Fund. The Equipment Fund will also transfer \$24,190 in 2023 and 2024 to pay the Police Department computer lease.

MAJOR BUDGET ASSUMPTIONS

- The 2022 population figure used in the 2023 Proposed Budget is 10,180 as determined by the Office of Financial Management for the State of Washington. This figure is important when determining distribution of State shared revenues on a per capita basis.
- The 2023 proposed assessed valuation (AV) is \$2,541,818,500. 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 2023 levy rate of \$1.14 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 2023-2024 activity.
- Revenue forecasts are largely influenced by historical trends of revenue received, rates for services provided, inflation, and population growth, as well as other known factors specific to each revenue source.
- The 2023-2024 budget includes position vacancies which may not be filled.
- Positions and salary ranges are based on the City's compensation and classification plan, incorporating increases in accordance with the approved collective bargaining agreements.
- Benefit amounts are based on employee benefit plans now in force.
- Equipment replacement fund contributions are budgeted from the operating expenses of departments owning the capital equipment or vehicles in an amount necessary to replace the equipment or vehicle at the end of its useful life.

RISK MANAGEMENT

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

SALARIES AND BENEFITS

Employee compensation continues to be the largest expense for the City. Total salaries and benefits are budgeted at \$9,792,593 for 2023 and \$10,529,898 for 2024. This 2023-2024 budget does add additional team members to the City. One Police Officer funded partially through the Steilacoom Historical School District as the School Resource Officer, one temporary Senior Planner, one part-time ARPA specialist (to help with the Federal ARPA Grant), bringing the Human Resources Analyst from .70 FTE to a full time position, one Public Works Supervisor- Utilities Division, and adding three Maintenance Worker 1 positions. We will also be defunding many positions- five on the Street and Sidewalk Team, two Grounds Maintenance Workers. This is an overall reduction of 1.95 full time employees. Also included is the overtime for special events, which will be reimbursed by a Hotel/Motel Tax Grant.

The City currently has three bargaining units: the DuPont Employees Association (DEA), the DuPont Police Officers' Association Local #165 (DPA), and the DuPont Professional Fire Fighters Local #3829 (DFA). The unions are on a rotating schedule with the DEA contract in negotiations in 2023, DFA contract in negotiations in 2022 (contract will be 2023 to 2026), and the DPA contract ending in 2025.

Each of the bargaining units has a different cost of living adjustment based on the contract in effect. In 2022, a compensation review was completed on the exempt staff salaries. The City Council approved the compensation increases to their salaries to be more in line with surrounding cities. The adopted budget includes a 3.0% COLA for exempt staff in 2024.

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

Regence health insurance rates are estimated to increase by approximately 4.5 percent and Kaiser Permanente rates are estimated to increase to 7 percent. Delta Dental, Willamette Dental, Vision Service Providers, long term disability and life insurance rates are expected to stay the same. In 2022, the City received a WellCity designation in recognition of its Wellness program from the Association of Washington Cities (AWC). With the designation comes the award of a 2 percent discount on Regence health insurance premiums for 2023. All of the above factors were taken into consideration when formulating salary and benefit projections.

FUND BALANCES

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



GENERAL FUND

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

City of DuPont
2023-2024 Program Expenditure Budget

GENERAL FUND					
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	
11.00 Salaries and Wages	\$ 4,678,628	\$ 4,871,353	\$ 5,135,975	\$ 5,427,967	
12.00 Overtime	384,320	373,626	169,000	182,423	
13.00 Reserves & Other Wages	2,793	2,363	3,250	3,250	
21.00 Personnel Benefits	1,725,174	1,646,047	2,146,002	2,264,051	
26.00 Uniform Cleaning	1,017	1,023	1,075	1,100	
27.00 Uniforms	35,165	40,072	50,850	38,875	
28.00 Personal Protective Equip/Clothing	4,976	15,198	5,000	5,500	
Total Salary, Wages and Benefits	\$ 6,832,073	\$ 6,949,681	\$ 7,511,152	\$ 7,923,166	
31.00 Operating Supplies	\$ 272,509	\$ 335,712	\$ 177,210	\$ 178,660	
32.00 Gas, Oil & Fuel	66,334	78,314	68,150	69,200	
35.00 Small Tools & Equipment	52,333	62,746	1,069,867	97,450	
39.00 Software	325	-	-	-	
41.00 Professional Services	494,578	833,587	932,071	670,561	
41.03 Advertising	5,903	14,055	18,700	18,750	
42.00 Communications	326,660	339,324	310,983	315,766	
43.00 Travel and Subsistence	8,948	18,582	35,400	35,900	
44.00 Taxes & Assessments	47,965	35,989	38,715	39,865	
45.00 Operating Rental & Leases	47,404	71,841	45,740	46,440	
46.00 AWC-RMSA Insurance	211,415	206,941	214,650	224,877	
47.00 Utilities	288,066	283,244	255,687	260,483	
48.00 Repair & Maintenance	294,553	363,013	248,339	250,162	
49.00 Conf/Training/Printing/Dues/Misc	211,518	278,612	443,095	444,672	
Total Other Expenditures	\$ 2,328,510	\$ 2,921,959	\$ 3,858,608	\$ 2,652,787	
64.00 Machinery and Equipment	\$ 62,282	\$ 430,077	\$ -	\$ -	
75.00 Capital Lease		35,282	35,282	35,282	
91.00 Equipment Replacement Charges	231,762	238,773	259,602	233,448	
Total Capital Outlay	\$ 294,044	\$ 704,131	\$ 294,884	\$ 268,729	
99.00 Operating Transfers	\$ 819,357	\$ 945,382	\$ 733,270	\$ 734,710	
00.00 State Building Surcharge	741	849	250	250	
00.00 Deposit Refunds	2,430	1,750	2,500	2,500	
Other Financing Uses	\$ 822,528	\$ 947,981	\$ 736,020	\$ 737,460	
TOTAL EXPENDITURES	\$10,277,155	\$11,523,752	\$12,400,664	\$ 11,582,142	
Ending Fund Balances					
Unreserved/Undesignated	\$ 2,322,945	\$ 2,400,637	\$ 3,324,791	\$ 3,898,536	
Ending Fund Balances	\$ 2,322,945	\$ 2,400,637	\$ 3,324,791	\$ 3,898,536	
GENERAL FUND TOTAL	\$12,600,101	\$13,924,389	\$15,725,455	\$ 15,480,678	

GOVERNANCE DEPARTMENT

MISSION

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

DESCRIPTION

The **Governance** Department is organized into (5) five sections and staffed with (10) ten permanent positions: City Administrator, City Attorney, Community Relations/Clerk Director, Two Administrative Support Staff Members, Human Resources (HR) Director, (2) two HR Support Staff, and (2) two Administrative Support Staff. The sections are:

- Mayor and Council
- City Administrator's Office
- Legal Services
- Community Relations and Communications/City Clerk
- Human Resources/Risk Management

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

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

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

The **City Administrator's Office** functions under the authority of the Mayor and provides professional management for the municipal organization. The City Administrator is the Chief Administrative Officer and directs the administration of city government, providing operational leadership, supervision of City employees, customer service and response, media liaison, and staff support to the Mayor and City Council. The City Administrator also oversees the all City Departments [Police, Fire, Finance, Public Services (Public Works, Community Development), City Attorney, Human Resources, City Clerk and Community Relationships].

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

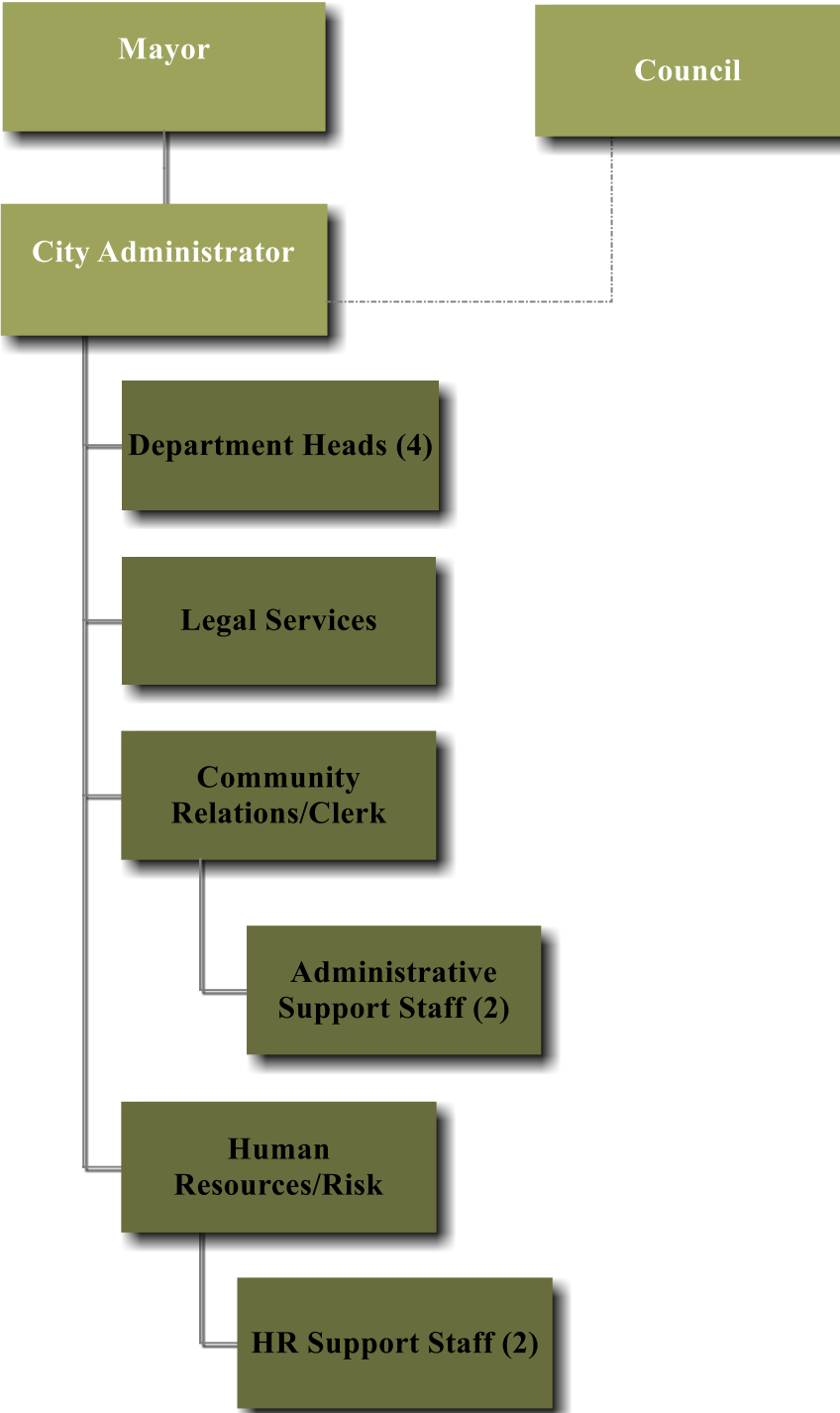
Legal Services, led by the City Attorney provides support in all areas of municipal law, including land use planning, personnel and labor relations, law enforcement training and advice, ordinance and resolution drafting and development, municipal code analysis and development, liability analysis and advice, legislative analysis, and legal opinions. The City Attorney represents the City and manages all litigation the City is involved in, as either plaintiff or respondent. Types of lawsuits covered by the City's risk pool (see below) often have additional legal counsel assigned by the risk pool to the claim. In such instances, the City Attorney manages the litigation along with the risk pool attorney. In litigation matters not covered by the risk pool, including but not limited to, Public Records Act lawsuits, land use claims, administrative adjudications, the City Attorney is the sole representative for the City. The City Attorney is responsible for assisting Human Resources with Risk Management, provides legal advice and direction to all departments, and additionally provides non-legal policy and operations assistance.

Human Resources (HR)/Risk Management department is led by the HR Director, who reports to the City Administrator. The HR/ Risk department is responsible for recruitment, personnel records, employee benefit administration, training and development, labor relations, the employee wellness program, workplace safety and compliance with personnel policies and regulations. The HR Director acts as our Risk Manager, developing, recommending, and implementing 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. As the Risk Manager, they are the liaison between the City and AWC-RMSA.

MAJOR 2023-2024 GOALS

- Continue to focus on reducing City's risk management liability through staff training and aggressive claims management.
- Address personnel shortages while keeping salaries within Financial Policies.
- Identify and implement HR software as a bridge until we complete a major technological system update, to improve the City's ability to support department functions and compliance with increased federal, state and local requirements.
- Continue building on existing Employee Wellness Program to enhance employee involvement, to continue earning the annual AWC Well City designation, which results in the 2% medical premium reduction.
- Comprehensive review and implementation of the City's personnel policies and procedures updates to remain current.
- Study and implement Complete Streets Ordinance.
- Institutionalize all City agencies, boards, councils, commissions, and districts into departmental responsibilities and reflect such on organizational charts.
- Continue working towards paperless City Hall. Working with the Public Services Department (Building and Planning) becoming paperless in 2023.
- Continue converting paper forms to become electronic online forms for the City.
- Mobile application for citizen inquires and City services. Enable the citizenry to report and request issues they observe, such as a fallen tree or sign that has been misplaced.
- Work towards City-wide Community Relations and communication engagement.
- Develop guidelines for public information and engagement.
- Development of electronic signatures for all documents.

Governance Organizational Chart



City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL				
001-001-511-60				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 100,401	\$ 99,883	\$ 75,600	\$ 75,600
21.00 Personnel Benefits	14,631	10,938	5,892	5,892
Total Salary, Wages and Benefits	\$ 115,032	\$ 110,822	\$ 81,492	\$ 81,492
31.00 Operating Supplies	\$ 526	\$ 1,249	\$ 1,500	\$ 1,500
41.00 Professional Services		389	-	-
42.01 Communications - Devices	1,148	505	500	550
43.00 Travel and Subsistence		7,426	15,000	15,000
46.00 AWC-RMSA Insurance	11,163	10,927	10,102	10,102
49.01 Conference/School/Training	675	3,254	23,500	23,500
49.02 Printing/Binding			1,000	1,000
49.03 Professional Dues & Subscriptions	2,513	7,149	6,350	6,350
49.05 Other - Election Costs	117			
Total Other Expenditures	\$ 16,142	\$ 30,899	\$ 57,952	\$ 58,002
91.00 Equipment Replacement	\$ 97	\$ 366	\$ 550	\$ 550
Total Capital Outlay	\$ 97	\$ 366	\$ 550	\$ 550
TOTAL EXPENDITURES	\$ 131,271	\$ 142,087	\$ 139,994	\$ 140,044

11.00 Mayor and 7 Councilmembers

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

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

49.01 City Annual Legislative Conference; AWC Annual Conference

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: EXECUTIVE				
001-002-513-10				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 146,073	\$ 121,794	\$ 102,436	\$ 105,509
12.00 Overtime	90			
21.00 Personnel Benefits	51,214	36,845	34,699	35,611
Total Salary, Wages and Benefits	\$ 197,376	\$ 158,639	\$ 137,135	\$ 141,120
31.00 Operating Supplies	\$ 82	\$ 89	\$ 200	\$ 200
35.00 Small Tools & Equipment			50	50
41.00 Professional Services			1,500	1,500
42.01 Communications - Devices	546	505	550	550
43.00 Travel and Subsistence	1,092	757	500	500
46.00 AWC-RMSA Insurance	2,627	2,571	2,700	2,835
49.01 Conference/School/Training	149	474	2,600	2,600
49.03 Professional Dues & Subscriptions	2,809	1,534	1,400	1,400
49.05 Miscellaneous	11		100	100
Total Other Expenditures	\$ 7,316	\$ 5,930	\$ 9,600	\$ 9,735
91.00 Equipment Replacement Charges	\$ 480	\$ 480	\$ 250	\$ 250
Total Capital Outlay	\$ 480	\$ 480	\$ 250	\$ 250
TOTAL EXPENDITURES	\$ 205,172	\$ 165,049	\$ 146,985	\$ 151,105

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

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: COMMUNITY RELATIONS AND CLERK I DEPARTMENT				
001-002-514-20				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 156,458	\$ 179,125	\$ 240,968	\$ 252,270
21.00 Personnel Benefits	75,712	76,121	115,290	119,045
Total Salary, Wages and Benefits	\$ 232,170	\$ 255,246	\$ 356,258	\$ 371,315
31.00 Operating Supplies	\$ 115		\$ 250	\$ 250
35.00 Small Tools & Equipment	363		500	500
41.00 Professional Services	3,222	5,256	3,250	3,250
43.00 Travel and Subsistence		53	1,000	1,000
46.00 AWC-RMSA Insurance	3,283	3,213	3,374	3,543
48.01 Maintenance - Software	10,687	15,041	12,000	12,000
49.01 Conference/School/Training	663	1,805	2,500	2,500
49.02 Printing/Binding			50	50
49.03 Professional Dues & Subscriptions	682	842	900	900
Total Other Expenditures	\$ 19,014	\$ 26,210	\$ 23,824	\$ 23,993
91.00 Equipment Replacement Charges	\$ 367	\$ 367	\$ 500	\$ 500
Total Capital Outlay	\$ 367	\$ 367	\$ 500	\$ 500
TOTAL EXPENDITURES	\$ 251,551	\$ 281,824	\$ 380,582	\$ 395,808

11.00 Community Relations and Clerk Director; Deputy Clerk, Communications/Executive Assistant
31.00 Printer supplies, binders, records management and archiving supplies
41.00 Municipal code updates, transcription services
43.00 Travel costs associated with staff training and meetings
49.01 Training & staff development, conferences, professional certifications
49.03 Dues: International Institute of Municipal Clerks

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: HUMAN RESOURCES				
001-002-518-10				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 183,090	\$ 202,377	\$ 258,108	\$ 270,516
21.00 Personnel Benefits	67,483	62,106	82,044	85,384
Total Salary, Wages and Benefits	\$ 250,573	\$ 264,484	\$ 340,152	\$ 355,900
31.00 Operating Supplies	\$ 210	\$ 103	\$ 400	\$ 400
35.00 Small Tools & Equipment			50	50
41.00 Professional Services	101		6,500	6,500
41.03 Advertising			900	900
42.01 Communications - Devices	546	505	1,270	1,020
43.00 Travel and Subsistence			200	200
46.00 AWC-RMSA Insurance	2,627	2,571	2,700	2,835
48.01 Maintenance - Software	5,031	28,053	4,300	4,500
49.01 Conference/School/Training	950	150	3,350	3,350
49.03 Professional Dues & Subscriptions	1,007	640	2,500	2,500
49.05 Miscellaneous		42	250	250
Total Other Expenditures	\$ 10,471	\$ 32,065	\$ 22,420	\$ 22,505
91.00 Equipment Replacement Charges	\$ 367	\$ 367	\$ 1,000	\$ 1,000
Total Capital Outlay	\$ 367	\$ 367	\$ 1,000	\$ 1,000
TOTAL EXPENDITURES	\$ 261,411	\$ 296,915	\$ 363,572	\$ 379,405

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

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: LEGAL				
001-003-515-30				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 80,538	\$ 79,708	\$ 85,824	\$ 91,132
21.00 Personnel Benefits	25,235	19,471	31,167	32,554
Total Salary, Wages and Benefits	\$ 105,773	\$ 99,179	\$ 116,991	\$ 123,686
31.00 Operating Supplies	\$ 85	\$ 104	\$ 300	\$ 300
35.00 Small Tools & Equipment			50	50
41.00 Prof Svcs - Specialized Legal Counsel	21,850	7,055	17,000	17,000
42.00 Communications	546	505	800	800
43.00 Travel and Subsistence		776	350	350
49.01 Conference/School/Training	449	515	1,100	1,100
49.03 Professional Dues & Subscriptions	6,170	6,183	3,500	3,500
49.05 Miscellaneous			50	50
Total Other Expenditures	\$ 29,101	\$ 15,139	\$ 23,150	\$ 23,150
40.00 Equipment Replacement	\$ 100	\$ 100	\$ 406	\$ 406
Total Capital Outlay	\$ 100	\$ 100	\$ 406	\$ 406
TOTAL EXPENDITURES	\$ 134,974	\$ 114,418	\$ 140,547	\$ 147,242

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

SUPPORT SERVICES DEPARTMENT

MISSION

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

DESCRIPTION

The **Support Services** Department is organized into three functions with an authorized staff of six employees: Finance Director, Assistant Finance Director, two Financial Specialists, Utility Billing Clerk, and Administrative Support. The functions are:

- Budget and Finance
- Information Services
- Central Services

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

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

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

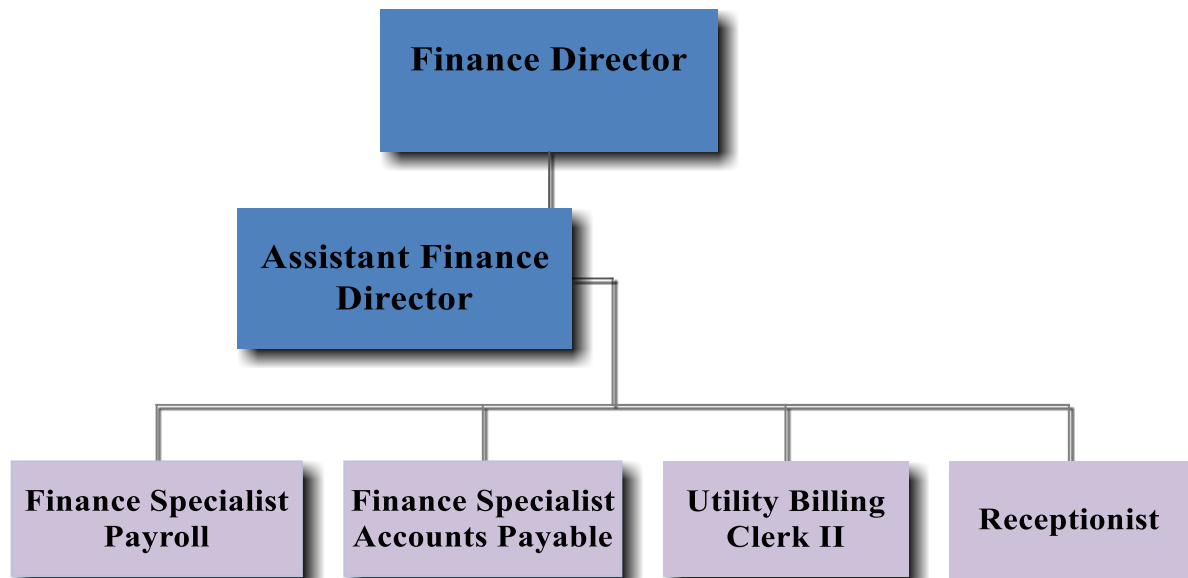
2021-2022 ACCOMPLISHMENTS

- Maintained the City's AA+ credit rating with Standard & Poor's.
- Maintained the Revenue Bond AA credit rating with Standard & Poor's.
- Continued to build reserve balances.
- Performed oversight and performance responsibilities for the administration of the City's Lodging Tax (LTAC) program.
- Actively involved in the Emergency Operations Committee.
- Tracked and audited all Covid-19 expenses for future submittal for reimbursement to the US Treasury and FEMA through the Cares Act.
- Assisted with the virtual Parks & Recreation Auction.
- Continued to keep the front office safe from the COVID-19 pandemic by moving customer doorbell outside for deliveries, to wiping down surfaces daily and following Department of Health protocol.
- Assisted the State Auditor's Office with the two-year audit of 2019 & 2020.
- Assisted the State Auditor with a separate Information Technology (IT) Audit.
- Tracked and audited all Covid-19 expenses for the Federal ARPA monies received.
- Updated and implemented the Fee Schedule.
- Implemented a new module, CivicRec to our City website. This is a Recreation Management Software. Citizens will be able to sign up and pay for classes, rentals and much more online with this new module and helps achieve another goal of going paperless at the City.
- Implemented another software, SmartGov, in conjunction with the Planning and Building Team. This software will allow residents to apply for permits and licenses online.

2023-2024 MAJOR GOALS

- Maintain the long-term financial forecast model and prepare monthly reports updating council and the public on the City's 6-year financial forecast.
- Maintain or improve the City's AA+ and Revenue Bond AA credit rating with Standard & Poor's.
- Continue to expand online processing to all types of financial transactions.
- Complete online payroll entry and processing to become 100% paperless.
- Revise and implement city policies on purchasing and the Lodging Tax Committee.
- Continual training on the State Auditor's Policies and Practices.

Support Services Department Organizational Chart



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

Assistant Finance Director- Assists the Finance Director with activities including finance, budget, accounting, financial reporting, debt management, treasury & cash management, payroll, utility billing and collection, and purchasing.

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

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

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

**City of DuPont
2023-2024 Program Expenditure Budget**

SUPPORT SERVICES DEPARTMENT				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 195,864	\$ 205,313	\$ 229,622	\$ 239,942
12.00 Overtime	66	100	260	260
21.00 Personnel Benefits	60,734	56,690	66,432	69,181
27.00 Uniforms			8,500	
Total Salary, Wages and Benefits	\$ 256,665	\$262,102	\$304,814	\$ 309,383
31.00 Operating Supplies	\$ 5,379	\$ 7,535	\$ 6,750	\$ 6,750
35.00 Small Tools & Equipment	-	263	1,200	1,200
41.00 Professional Services	62,741	17,146	40,500	40,990
41.03 Advertising	-	-	50	50
42.00 Communication	24,599	22,354	26,500	26,600
43.00 Travel and Subsistence	-	-	2,000	2,000
45.00 Operating Rental & Leases	5,277	5,226	5,500	5,600
46.00 AWC-RMSA Insurance	5,664	5,544	5,821	6,112
48.00 Repair & Maintenance	114,793	160,449	112,460	113,044
49.00 Misc/Conf/Training/Printing/Dues	6,854	6,395	11,150	11,450
Total Other Expenditures	\$ 225,306	\$224,913	\$211,931	\$ 213,796
70.00 Lease Debt Payment	-	-	-	-
91.00 Equipment Replacement Charges	\$ 3,422	\$ 5,198	\$ 5,907	\$ 6,304
Total Capital Outlay	\$ 3,422	\$ 5,198	\$ 5,907	\$ 6,304
TOTAL EXPENDITURES	\$ 485,393	\$492,212	\$522,652	\$ 529,483

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: FINANCE				
001-004-514-23				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 195,864	\$ 205,313	\$ 229,622	\$ 239,942
12.00 Overtime	66	100	260	260
21.00 Personnel Benefits	60,734	56,690	66,432	69,181
27.00 Uniforms		-	8,500	
Total Salary, Wages and Benefits	\$ 256,665	\$ 262,102	\$ 304,814	\$ 309,383
31.00 Operating Supplies	\$ 207	\$ 666	\$ 250	\$ 250
35.00 Small Tools & Equipment	-		200	200
41.00 Professional Services	31,903	13,881	24,500	24,990
41.03 Advertising			50	50
43.00 Travel and Subsistence			2,000	2,000
46.00 AWC-RMSA Insurance	5,664	5,544	5,821	6,112
48.01 Maintenance - Software	26,755	25,322	15,960	16,444
49.01 Conference/School/Training	1,625	1,410	2,100	2,100
49.02 Printing/Binding			500	500
49.03 Professional Dues & Subscriptions	365	840	550	550
49.05 Miscellaneous	580	182	1,500	1,500
Total Other Expenditures	\$ 67,100	\$ 47,844	\$ 53,431	\$ 54,696
91.00 Equipment Replacement Charges	\$ 816	\$ 1,685	\$ 1,434	\$ 1,434
Total Capital Outlay	\$ 816	\$ 1,685	\$ 1,434	\$ 1,434
TOTAL EXPENDITURES	\$ 324,580	\$ 311,631	\$ 359,679	\$ 365,513

11.00 Finance Director (45%); Assistant Finance Director (45%); Finance Specialist (Payroll, Taxes) (65%); Finance Specialist (Payables, Assets) (35%); Utility Billing Clerk II (10%); Receptionist/Clerical (15%) and ARPA Specialist (.25 FTE)

31.00 Forms, printer supplies, endorsement stamps, cashier tape

41.00 Audit fees

43.00 Travel associated with staff training and meetings

48.01 Financial software maintenance contract

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

49.02 Budget documents and other financial reports

49.03 Dues - WFOA, GFOA, Springbrook User Group, WMTA, PSFOA

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES					
001-005-518-50					
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	
31.00 Operating Supplies	\$ 5,084	\$ 6,861	\$ 6,000	\$ 6,000	
35.00 Small Tools & Equipment			500	500	
41.00 Professional Services	19,811	3,194	-	-	
42.00 Communications	21,537	20,259	22,500	22,500	
42.02 Communications - Postage	3,062	2,095	4,000	4,100	
45.00 Operating Rental & Leases	5,277	5,226	5,500	5,600	
48.00 Repair & Maintenance		5,551	1,500	1,600	
49.02 Printing/Binding	4,284	3,963	4,000	4,300	
49.05 Miscellaneous			2,500	2,500	
49.03 Professional Dues & Subscriptions					
Total Other Expenditures	\$ 59,056	\$ 47,150	\$ 46,500	\$ 47,100	
TOTAL EXPENDITURES	\$ 59,056	\$ 47,150	\$ 46,500	\$ 47,100	

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: INFORMATION TECHNOLOGY					
001-005-518-81					
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	
31.00 Office Supplies	\$ 87	\$ 8	\$ 500	\$ 500	
35.00 Small Tools & Equipment		263	500	500	
41.00 Professional Services - I.T.	11,026	71	16,000	16,000	
48.01 Hardware/Software Maintenance	88,037	129,577	95,000	95,000	
49.05 Other					
Total Other Expenditures	\$ 99,151	\$ 129,919	\$ 112,000	\$ 112,000	
63.00 Capital Improvements					
91.00 Equipment Replacement Charges	2,606	3,513	4,473	4,870	
Total Capital Outlay	\$ 2,606	\$ 3,513	\$ 4,473	\$ 4,870	
TOTAL EXPENDITURES	\$ 101,758	\$ 133,432	\$ 116,473	\$ 116,870	

35.00 Cables, supplies for server, computers and software
 41.00 Website maintenance; webcasting fees; electronic meeting manager program fee
 48.01 Information Technology support services & consulting; routine maintenance contract

POLICE DEPARTMENT

MISSION

The mission of the DuPont Police Department is to protect life, fight crime, uphold individual rights and support the community.

VISION

The vision of the DuPont Police Department is that we never terminate the pursuit of excellence.

THE ORGANIZATION

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

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

Administration Services Division

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

Operations Bureau

The Deputy Chief is the commander of the Operations Division, which consists of four Sergeants, eight Patrol Officer Positions including the School Resource Officer and one Detective. The Patrol Division is responsible for patrol functions, including 24-hour response to the initial investigation of crimes and incidents, traffic enforcement and control, accident investigation and community policing programs. Our Patrol Division includes elements such as uniformed patrol officers, off-road "trail" patrol, a certified explosive detection canine (K9) team, motorcycle /traffic units, participation in a multiagency tactical response team, and an active School Resource Officer (SRO) program. The Patrol Division also participates in crime education, community outreach and community event planning.

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

Emergency Management

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

2021-2022 MAJOR ACCOMPLISHMENTS

- Created sweeping police accountability systems, including 24-hour supervision, modernized use of force policies, new internal affairs and complaint processes, mandatory implicit bias and de-escalation training for all staff, wellness program for police employees.
- Established a positive relationship with Nisqually Indian Tribe resulting in a \$45,000 grant for the purchase of new patrol vehicle.
- Established a close working relationship with the Department of the Army Police, and conducted joint community support initiatives for military connected community members.
- Created the City's framework for a Pandemic Continuity of Operations Plan (COOP) in response to COVID-19; to ensure staff protection, infrastructure security and continuity of business and operations.
- Initiated multiple community outreach efforts, to include Neighborhood Watch, Coffee with a Cop, Toys for Tots, Citizen's Academy, social media outreach, and the "Pink Patch" cancer awareness project.
- Implemented a school safety program including first DuPont School Resource Officer program with the Steilacoom School District, implemented response to extraordinary violence and active shooter program.
- Implemented staff leadership, development and wellness programs, resulting in several staff promotions.

2023-2024 MAJOR GOALS /STRATEGIC PLAN

DuPont Police Department's strategic plan is built on a foundation of SAFETY and ETHICS, with four pillars:

COMMUNITY ENGAGEMENT:

- School safety efforts (e.g., liaison with school district leadership and parents, school zone traffic safety, active shooter mitigation and response procedures, child safety education).
- External communications (e.g., media engagement, social media, Citizens' Academy, Coffee with a Cop).
- Charitable efforts.
- Community events (e.g., National Night Out, integrated in all City events).

OPERATIONAL READINESS:

- Response to extraordinary acts of violence (e.g., international and domestic terrorism, protection of our military community, school and workplace violence).
- Traffic enforcement.
- Proactive Investigations (as a result of problem-oriented policing).
- Crisis response and de-escalation tactics (mental health service liaison, tactical communications, special needs for our veterans).
- Increased training.
- Flexibility in shift assignments in order to facilitate intelligence-led and data-driven hotspot policing.
- Assignment of officers to specific neighborhoods for longer periods of time in order to enhance customer service and increase positive non-enforcement community contacts.

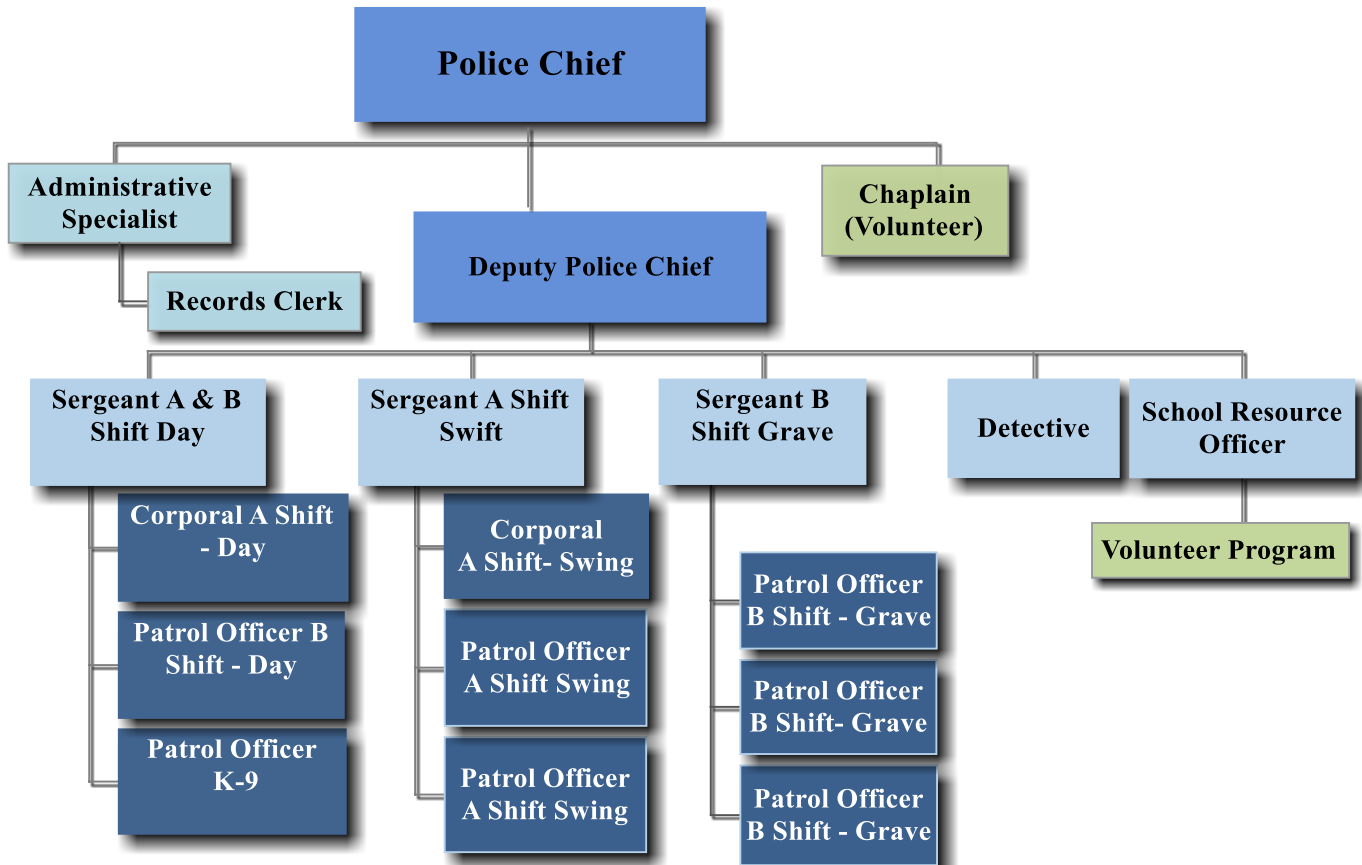
PROFESSIONALISM AND INNOVATION:

- Research and develop new technologies and industry trends (in order to support operational readiness, increase safety and reduce risk and liability).
- New policies, procedures, best practices and standards.
- Pursue and achieve state and national Accreditation.
- Equipment replace/update.

STAFF DEVELOPMENT:

- Leadership and community policing training at all levels.
- Employee wellness (e.g., psychological after-action crisis management for officers, resources for both the individual officer and the family focusing on mind, body and spirit to support efficient work and healthy, ethical career longevity).
- Core values-based systems.
- Educational based discipline.
- Increased career promotional opportunities.

Police Department Organizational Chart



City of DuPont
2023-2024 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 1,545,959	\$ 1,548,062	\$ 1,819,592	\$ 1,916,236
12.00 Overtime	111,453	139,785	70,951	75,166
21.00 Personnel Benefits	485,603	492,596	723,080	750,107
26.00 Uniform Cleaning	17	50	200	200
27.00 Uniforms & Equipment Allowance	24,639	20,593	24,900	18,900
Total Salary, Wages and Benefits	\$ 2,167,671	\$ 2,201,086	\$ 2,638,723	\$ 2,760,609
31.00 Operating Supplies	\$ 24,575	\$ 25,927	\$ 18,750	\$ 18,750
32.00 Gas, Oil & Fuel	41,455	49,822	43,300	43,300
35.00 Small Tools & Equipment	21,973	34,239	12,850	12,850
41.00 Professional Services	16,051	16,527	19,800	19,800
41.03 Advertising	-	-	450	450
42.00 Communications	217,992	235,705	199,559	202,967
43.00 Travel and Subsistence	2,863	6,059	6,300	6,300
45.00 Operating Rental & Leases	26,216	28,033	28,390	28,390
46.00 AWC-RMSA Insurance	52,681	51,566	52,455	55,077
47.00 Utilities	20,653	22,733	16,490	16,490
48.00 Repair & Maintenance	18,346	59,666	51,050	51,050
49.00 Conf/Training/Printing/Dues	25,037	20,706	24,120	24,120
Total Other Expenditures	\$ 467,841	\$ 550,983	\$ 473,514	\$ 479,544
64.00 Machinery and Equipment	\$ 40,000	\$ 39,998		
91.00 Equipment Replacement Charges	\$ 95,200	\$ 110,850	\$ 125,588	\$ 102,125
Total Capital Outlay	\$ 135,200	\$ 150,848	\$ 125,588	\$ 102,125
TOTAL EXPENDITURES	\$ 2,770,712	\$ 2,902,916	\$ 3,237,825	\$ 3,342,278

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: POLICE ADMINISTRATION & SUPPORT SERVICES					
001-007-521-10					
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	
11.00 Salaries and Wages	\$ 364,012	\$ 268,348	\$ 410,578	\$ 422,910	
12.00 Overtime	319	1,452	500	500	
21.00 Personnel Benefits	135,915	97,462	177,484	181,847	
26.00 Uniform Cleaning	17		100	100	
27.00 New Uniforms & Equipment Allowance	409	39	3,500	3,500	
Total Salary, Wages and Benefits	\$ 500,672	\$ 367,301	\$ 592,162	\$ 608,857	
31.00 Operating Supplies	\$ 13,891	\$ 13,313	\$ 10,500	\$ 10,500	
32.00 Gas, Oil & Fuel	3,800	5,760			
35.00 Small Tools & Equipment	226	284	850	850	
41.00 Professional Services	12,933	9,798	14,500	14,500	
41.03 Advertising			450	450	
42.00 Communications	39,231	44,848	16,629	16,629	
42.01 Communications - Devices	1,755	1,866	1,650	1,650	
42.02 Communications - Postage	69	21	50	50	
43.00 Travel and Subsistence	1,377	1,175	2,800	2,800	
45.00 Operating Rental & Leases	3,281	3,282	4,200	4,200	
46.00 AWC-RMSA Insurance	16,833	16,477	17,300	18,165	
47.00 Utilities	20,653	22,733	16,490	16,490	
48.00 Repair & Maintenance	877	1,857			
48.01 Maintenance - Software		2,371	800	800	
48.02 Maintenance - Vehicles	86	1,099	250	250	
49.01 Conference/School/Training	7,351	3,055	2,500	2,500	
49.02 Printing/Binding	891	857	220	220	
49.03 Professional Dues & Subscriptions	8,612	2,959	1,100	1,100	
49.05 Miscellaneous	16	97	200	200	
Total Other Expenditures	\$ 131,880	\$ 131,849	\$ 90,489	\$ 91,354	
TOTAL EXPENDITURES	\$ 632,552	\$ 499,151	\$ 682,651	\$ 700,211	

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: POLICE OPERATIONS				
001-007-521-22				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 1,181,947	\$ 1,279,714	\$ 1,409,014	\$ 1,493,326
12.00 Overtime	111,134	138,333	70,451	74,666
21.00 Personnel Benefits	349,688	395,134	545,596	568,260
26.00 Uniform Cleaning		50	100	100
27.00 New Uniforms & Equipment Allowance	24,230	20,554	21,400	15,400
Total Salary, Wages and Benefits	\$ 1,667,000	\$ 1,833,785	\$ 2,046,561	\$ 2,151,752
31.00 Operating Supplies	\$ 10,684	\$ 4,414	\$ 8,000	\$ 8,000
32.00 Gas, Oil & Fuel	37,654	44,062	43,300	43,300
35.00 Small Tools & Equipment	21,747	33,955	12,000	12,000
41.00 Professional Services	3,119	6,729	5,300	5,300
42.00 Communications	156,230	168,740	170,380	173,788
42.01 Communications - Devices	20,696	20,181	10,850	10,850
42.02 Communications - Postage	12	49		
43.00 Travel and Subsistence	1,486	4,884	3,500	3,500
45.00 Operating Rental & Leases	22,935	24,751	24,190	24,190
46.00 AWC-RMSA Insurance	35,698	34,942	35,000	36,750
48.00 Repair & Maintenance			-	-
48.01 Maintenance - Software	420	10,338	3,000	3,000
48.02 Maintenance - Vehicles	16,964	44,001	35,000	35,000
49.01 Conference/School/Training	4,767	5,854	15,000	15,000
49.02 Printing/Binding	82	416	100	100
49.03 Professional Dues & Subscriptions	3,318	6,092	5,000	5,000
49.05 Miscellaneous		1,377	-	-
Total Other Expenditures	\$ 335,811	\$ 410,786	\$ 370,620	\$ 375,778
64.00 Machinery and Equipment	\$ 40,000	\$ 39,998	\$ -	\$ -
91.00 Equipment Replacement Charges	95,200	110,850	125,588	102,125
Total Capital Outlay	\$ 135,200	\$ 150,848	\$ 125,588	\$ 102,125
TOTAL EXPENDITURES	\$ 2,138,011	\$ 2,395,419	\$ 2,542,769	\$ 2,629,654

- 11.00 4 Sergeants, Detective, School Resource Officer, and 8 Police Officers
- 27.00 Uniforms & boot allowance for all sworn officers per bargaining unit contract at \$1,100 per officer, uniforms for new officers
- 31.00 Ammunition, gun accessories, semination, range equipment, crime scene material, drug testing supplies, flex cuffs, flares
- 35.00 Camera equipment, radio batteries, less lethal shotguns and supplies, taser upgrades and supplies, gun cleaning tube
- 41.00 Roll call training, background checks, psychological tests, polygraphs, medical samples and exams
- 42.00 South Sound 911 dispatch services
- 42.01 Wireless connections for mobile computers, pagers, and cell phones
- 43.00 Travel costs associated with staff training and meetings
- 49.01 Training fees and materials
- 49.03 Annual update for Coridico Wellness App

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: EMERGENCY MANAGEMENT				
001-009-525-60				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
31.00 Operating Supplies	\$ -	\$ 8,200	\$ 250	\$ 250
41.00 Professional Services				
46.00 AWC-RMSA Insurance	150	147	154	162
48.00 Repair & Maintenance			12,000	12,000
Total Other Expenditures	\$ 150	\$ 8,347	\$ 12,404	\$ 12,412
TOTAL EXPENDITURES	\$ 150	\$ 8,347	\$ 12,404	\$ 12,412

FIRE DEPARTMENT

MISSION

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

PRIORITIES AND PRINCIPLES

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

DESCRIPTION

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

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

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

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

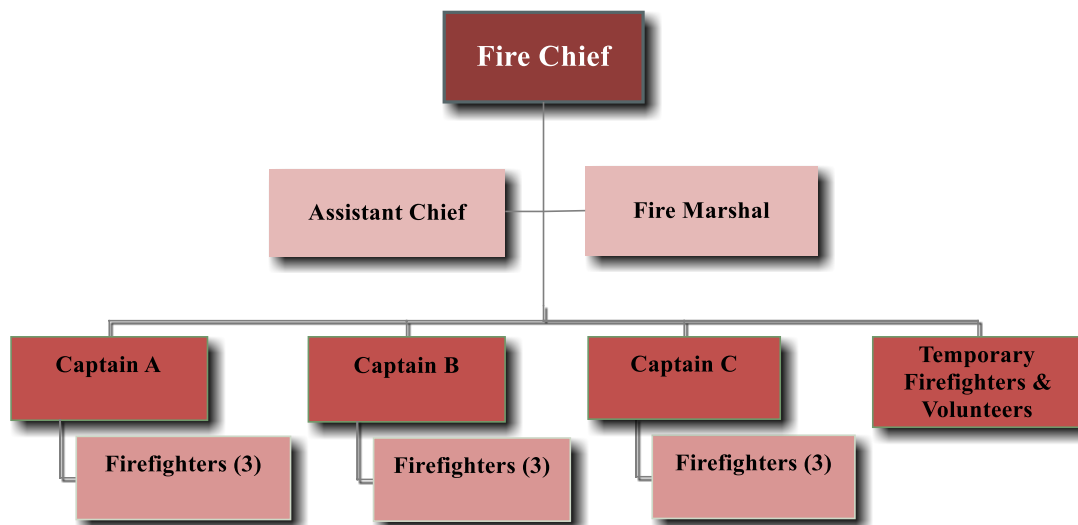
2021-2022 ACCOMPLISHMENTS

- Hired a permanent Fire Chief.
- Purchased and installed the SCBA Filling Station.
- Extensive work toward implementing a Paramedic Program
 - Contracted with Physician for program oversight
 - Attained our Drug Enforcement Agency (DEA) License
 - Cost and Needs Analyses and presentations
 - Job Descriptions and Civil Service Approval for Firefighter/Paramedic position and testing
- Paramedic and Temporary Firefighter Testing Processes.
- Continued work on getting all personnel “Blue Card” certified.
- Adapted to and overcame staffing challenges through COVID.
- Enrolled in the Washington State Department of Labor & Industries “FIIRE Pilot Program” which reduces the L & I Rates for the firefighter’s classification.
- Development of multiple safety plans for the fire department in accordance with RCW 296-305
 - Accident, Illness prevention
 - Safety Improvement plan
 - Emergency Action Plan
- Implemented “ESO” – Report writing and Records Management System.
- Promoted a Fire Captain.
- Hired Full-Time Paramedic Firefighters.
- Implemented Paramedic Service delivery.
- Hired Temporary Firefighters.
- Continued compliance with the L&I “FIIRE Pilot Program.”
- Brought in Lexipol Policy and Procedures Program.
- Purchased and installed an exhaust removal system for apparatus.
- Fire Protection PPE Inventory ordering and certification compliance.
- Received a trauma grant from the Department of health.
- Completion of annual business inspections.

2023-2024 GOALS

- Support the City Councils Strategic Priorities for 2022-2024.
 - Public Safety Technology Innovations
 - Communication outreach with community
- Gain Community support for a permanent EMS Levy versus the recurring 6-year Levy.
- Seek solutions to increase staffing needs
 - Firefighters
 - Administrative Support
- Maintain a healthy staff
 - Pandemic, Public Health Emergency, etc. preparation and prevention efforts
 - Workplace safety, injury, and exposure reduction
 - Cordico Wellness App Program
- Seek out solutions for technology update/replacement/maintenance
 - Fire Radio (portable and mobile)
 - Mobile Data Computers in apparatus and staff vehicles
 - Software Updates
- Continue to improve training
 - Collaboration with other agencies
 - Bring classes and training options to DuPont
 - Seeking out creative options to address training that requires technology or personnel numbers we are not able to complete internally.
- Monitor and update capital improvement/equipment/PPE replacement plans with current financial trends/projections.
- Seek out financial sources to purchase EMS training technology, equipment, and adjuncts.
- Make significant updates to our Pre-Fire Incident Planning.
- Maintain Red Card Certification program.
- Work with other City Departments on updating the Comprehensive Plan.
- Continue to improve response efficiencies.
- Continue to explore revenue options such as grants and reimbursements.
- Continue enrollment in the Ground Emergency Medical Transport (GEMT) program.
- Upgrade equipment as needed.

Fire Department Organizational Chart



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

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

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

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

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

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

City of DuPont
2023-2024 Program Expenditure Budget
FIRE DEPARTMENT

EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 1,523,871	\$ 1,708,620	\$ 1,518,859	\$ 1,649,186
12.00 Overtime	268,187	215,758	95,396	104,553
13.00 Reserve Firefighter/EMTs	2,793	2,363	3,250	3,250
21.00 Personnel Benefits	602,463	581,338	747,454	817,756
27.00 Uniforms	9,511	18,177	16,000	18,500
28.00 Personal Protective Equip/Clothing	4,976	15,198	5,000	5,500
Total Salary, Wages and Benefits	\$ 2,411,802	\$ 2,541,493	\$ 2,385,959	\$ 2,598,745
31.00 Operating Supplies	\$ 31,783	\$ 37,882	\$ 31,050	\$ 31,050
32.00 Gas, Oil & Fuel	16,107	19,474	17,000	17,500
35.00 Small Tools & Equipment	17,455	6,685	2,700	2,800
41.00 Professional Services	23,675	32,690	13,200	13,200
42.00 Communications	66,212	63,039	66,639	67,863
43.00 Travel and Subsistence	4,309	2,336	5,000	5,500
46.00 AWC-RMSA Insurance	84,809	83,014	87,165	91,523
47.00 Utilities	30,979	34,101	35,000	36,400
48.00 Repair & Maintenance	33,070	50,506	21,595	21,595
49.00 Misc/Conf/Training/Printing/Dues	13,747	16,757	25,350	25,627
Total Other Expenditures	\$ 322,146	\$ 346,483	\$ 304,699	\$ 313,058
64.00 Machinery and Equipment	\$ 27,000	\$ 78,120	\$ -	\$ -
75.00 Capital Lease -Principal- Fire Apparatus	25,744	26,778	27,854	28,973
83.00 Capital Lease -Interest- Fire Apparatus	9,538	8,504	7,428	6,308
91.00 Equipment Replacement Charges	88,154	80,251	94,555	92,562
Total Capital Outlay	\$ 150,435	\$ 193,652	\$ 129,837	\$ 127,844
TOTAL EXPENDITURES	\$ 2,884,383	\$ 3,081,628	\$ 2,820,495	\$ 3,039,647

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

City of DuPont
FIRE DEPARTMENT

PROGRAM: FIRE ADMINISTRATION & SUPPORT SERVICES				
001-008-522-10				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 293,371	\$ 309,767	\$ 319,917	\$ 335,770
12.00 Overtime		1,054		
21.00 Personnel Benefits	85,428	111,052	121,343	125,174
27.00 Uniforms	3,539	181	1,000	1,000
Total Salary, Wages and Benefits	\$ 382,338	\$ 422,053	\$ 442,260	\$ 461,944
31.00 Operating Supplies	\$ 2,860	\$ 863	\$ 2,300	\$ 2,300
32.00 Gas, Oil & Fuel	16,107	19,474	17,000	17,500
35.00 Small Tools & Equipment	1,751		1,200	1,300
41.00 Professional Services	7,030	6,778	8,500	8,500
42.00 Communications	1,862	2,030	2,000	2,000
42.01 Communications - Devices	3,756	3,654	3,400	3,400
42.02 Communications - Postage	-	22	50	50
43.00 Travel and Subsistence	2,984	2,336	3,000	3,000
45.00 Operating Rentals & Leases			-	-
46.00 AWC-RMSA Insurance	58,547	57,308	60,173	63,182
47.00 Utilities	30,979	34,101	35,000	36,400
48.00 Repair & Maintenance	3,952	420	1,800	1,800
48.01 Maintenance - Software	-	28,045	6,745	6,745
48.02 Maintenance - Vehicles	16,931	325	950	950
49.01 Conference/School/Training	36		3,200	3,200
49.02 Printing/Binding	472	401	450	475
49.03 Professional Dues & Subscriptions	5,547	887	8,400	8,652
49.05 Miscellaneous	93	77	1,500	1,500
Total Other Expenditures	\$ 152,907	\$ 156,720	\$ 155,668	\$ 160,954
75.00 Capital Lease -Principal- Fire Apparatus	\$ 25,744	\$ 26,778	\$ 27,854	\$ 28,973
83.00 Capital Lease -Interest- Fire Apparatus	9,538	8,504	7,428	6,308
91.00 Equipment Replacement	88,154	80,251	94,555	92,562
Total Capital Outlay	\$ 123,435	\$ 115,532	\$ 129,837	\$ 127,844
TOTAL EXPENDITURES	\$ 658,681	\$ 694,306	\$ 727,765	\$ 750,742

11.00 Fire Chief, Operations Chief and Fire Marshal (0.5 FTE)
41.00 Year end report, records management, physicals
42.01 Internet; cell phones and air cards for apparatus
47.00 Utilities for Public Safety Building
48.00 Fire systems testing, HVAC maintenance and repairs; generator maintenance and repairs
48.02 Fleet Maintenance contract
49.03 Pierce County Fire Chiefs Association, WA State Association of Fire Chiefs
49.05 Fire investigation services. Reclassified from 51.00 in 2019-2020.
75.00 Capital Lease Principal for new fire apparatus
83.00 Capital Lease Interest for new fire apparatus

City of DuPont
FIRE DEPARTMENT

PROGRAM: FIRE OPERATIONS				
001-008-522-20				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 369,148	\$ 419,656	\$ 359,683	\$ 394,025
12.00 Overtime	81,502	64,411	28,619	31,366
13.00 Reserve Firefighter/EMTs	838	709	750	750
21.00 Personnel Benefits	147,084	138,462	187,833	207,775
26.00 Uniform Cleaning		39		
27.00 Uniforms	5,972	17,813	10,500	12,000
28.00 Personal Protective Equip/Clothing	4,976	15,198	5,000	5,500
Total Salary, Wages and Benefits	\$ 609,520	\$ 656,288	\$ 592,385	\$ 651,416
31.00 Operating Supplies	\$ 14,334	\$ 8,124	\$ 3,500	\$ 3,500
31.12 Prevention/Education Supplies	279		250	250
35.00 Small Tools & Equipment	15,704	2,643	1,000	1,000
41.00 Professional Services	1,190	2,801	700	700
42.00 Communications	60,594	57,334	61,189	62,413
43.00 Travel & Subsistence	1,325		2,000	2,500
46.00 AWC-RMSA Insurance	7,879	7,712	8,098	8,503
48.00 Repair & Maintenance	11,742	20,873	12,000	12,000
49.01 Conference/School/Training	3,938	4,031	8,500	8,500
49.02 Printing/Brinding			50	50
49.03 Prof Dues & Subscriptions	206	2,331	500	500
Total Other Expenditures	\$ 117,190	\$ 105,849	\$ 97,787	\$ 99,915
64.00 Machinery and Equipment	\$ 27,000	\$ 78,120	\$ -	\$ -
Total Capital Outlay	\$ 27,000	\$ 78,120	\$ -	\$ -
TOTAL EXPENDITURES	\$ 753,709	\$ 840,257	\$ 690,172	\$ 751,331

- 11.00 3 Captains (30%); 3 Firefighter Paramedics; 6 Firefighter/EMTs (30%), adding one more Firefighter Paramedic in 2024
 13.00 Stipends for Reserve Firefighter program
 27.00 New uniforms, uniform replacements & badges
 28.00 Personal protective equipment & clothing
 31.00 Technical resource materials, copier/printer supplies, prevention & education supplies, tires, batteries, vehicle repair supplies
 42.00 Dispatch services from South Sound 911 and radio network fees from City of Tacoma
 43.00 Travel costs associated with staff training and meetings
 49.01 Training registration
 49.03 National Fire Protection Association (NFPA), blue card renewals

City of DuPont
FIRE DEPARTMENT

PROGRAM: EMS				
001-008-522-21				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 861,353	\$ 979,198	\$ 839,259	\$ 919,391
12.00 Overtime	186,685	150,292	66,777	73,187
13.00 Reserve Firefighter/EMTs	1,955	1,654	2,500	2,500
21.00 Personnel Benefits	369,951	331,824	438,278	484,807
27.00 Uniforms		184	4,500	5,500
Total Salary, Wages and Benefits	\$ 1,419,944	\$ 1,463,151	\$ 1,351,314	\$ 1,485,385
31.00 Operating Supplies	\$ 14,309	\$ 28,895	\$ 25,000	\$ 25,000
35.00 Small Tools & Equipment		4,042	500	500
41.00 Professional Services	15,455	23,111	4,000	4,000
46.00 AWC-RMSA Insurance	18,383	17,994	18,894	19,839
48.00 Repairs & Maintenance	445	844	100	100
49.01 Conference/School/Training	2,553	2,352	1,500	1,500
49.02 Printing/Binding	151		250	250
49.03 Dues & Subscriptions	752	6,677	1,000	1,000
Total Other Expenditures	\$ 52,049	\$ 83,915	\$ 51,244	\$ 52,189
TOTAL EXPENDITURES	\$ 1,471,993	\$ 1,547,066	\$ 1,402,558	\$ 1,537,574

11.00 3 Captains (30%); 3 Firefighter Paramedics; 6 Firefighter/EMTs (30%), adding one more Firefighter Paramedic in 2024
 13.00 Stipends for Reserve EMT program
 31.00 Medical supplies
 35.00 Glucometers, EMS gearbags, stethoscopes, vacuum splints, sked boards
 43.00 Travel costs associated with staff training and meetings
 49.01 Training & registration

PUBLIC SERVICES DEPARTMENT

MISSION

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

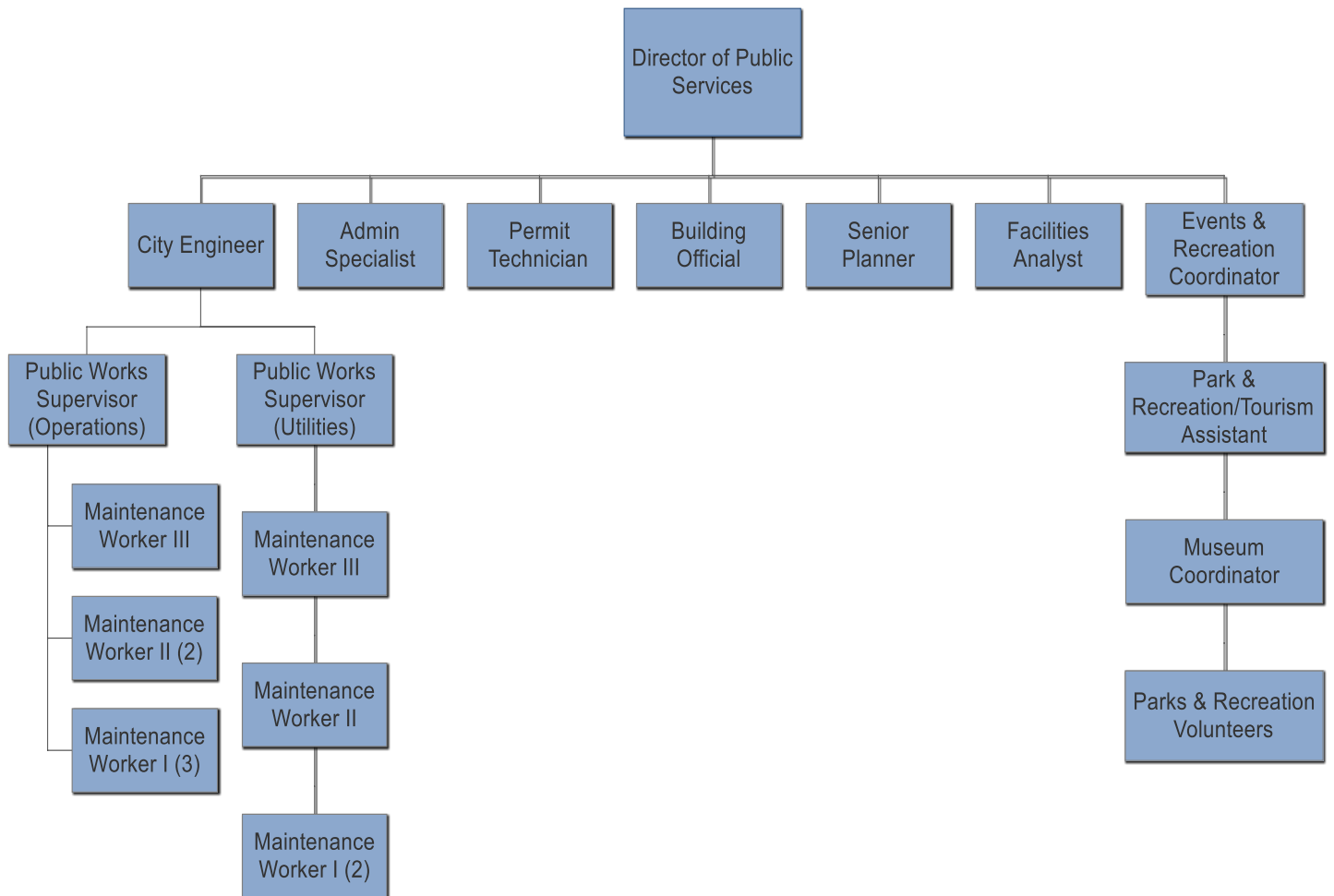
GUIDING PRINCIPLES

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

DESCRIPTION

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

**Public Services Department
Organizational Chart**



THE ORGANIZATION

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

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

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

Administration Staffing:

1 FTE Public Services Director
1 FTE Administrative Specialist
1 FTE Facilities Analyst

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

The division of **Community Development** includes planning, environmental impacts, permitting, building, and code enforcement. It is responsible for all aspects of long range and current planning; development review and permitting related to land use and building permits; and enforcement of the DuPont Municipal Code Titles 12, 23, 24 and 25. Staffing continues to operate at a level below the pre-recessionary staff of seven, which significantly limits full services to our citizens and businesses for managing development consistent with “smart growth” principles. In an effort to address some its limited in-house capacity to provide services, the division utilizes contracted outside consultant services for planning and environmental services. The state Growth Management Act requires the City’s Comprehensive Plan be updated by December 2024. As a means to save expense of relying solely on outside consultants to do this work, City Council approved a Term Position for a Planner for two years to assist the division with the Comprehensive Plan update. Additional savings occurs with the formation of the new Public Services Department, which eliminates a Community Development Director and places administrative duties under the responsibility of the Public Services Director.

Primary duties include:

- Preparation, administration, and enforcement of the City’s growth management policies, regulations, and programs as required by the State.
- Maintenance and amendments to the City’s Comprehensive Plan and Land Use Code and processes all land use applications from administrative applications to complex Design Reviews, Zone Changes, and amendments to the City’s Land Use Plan and Land Use Code. The division also maintains the Shoreline Master Program and critical areas regulations and assists in the review of all development for compliance with these environmental regulations.
- Provide support to the current and future citizens and businesses of the community regarding our local zoning requirements in response to their questions; as well as efforts to promote economic development within the city.
- Planning staff support to other City departments, the City Hearing Examiner, Planning Commission, and City Council, and coordinates with county, regional, state and federal agencies.
- Assures compliance with building codes, plan review, issuance of building permits, inspections, final occupancy certificates for all new construction and modifications, alterations or additions to existing structures with the exception of electrical permits, which are issued and inspected by the Washington State Department of Labor & Industries.

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

Community Development Staffing:

1 FTE Building Official
1 FTE Permit Coordinator
1 FTE Planner (Term Employee ending Dec 2024)

2021-2022 ACCOMPLISHMENTS

- Processed all land use, civil construction and building permits consistent with state and local procedures and regulations.
- Completed reviews and issuance of permits for several major new construction projects.
- Fulfilled our contraction obligations with Pierce County for Commute Trip Reduction goals for City employees.
- Configured and launched a new on-line permitting system for permits and licenses for better customer service and public transparency regarding development proposals.
- Began records clean up and management process to send documents to state archives, eliminate unnecessary paper and electronic files taking up storage space, and move to a paperless system.
- Updated the City's Wireless Communications Facilities Code for compliance with Federal Regulations.
- Complete evaluation of 2044 population and employment targets for adoption by Pierce County and to serve as the foundation for the City's next required Comprehensive Plan update.

MAJOR 2023-2024 GOALS

- Complete the Old Fort Lake Subarea Plan update.
- Work with private landowner, Department of Ecology, Attorney General’s Office and Weyerhaeuser on remediation for City owned property in the Old Fort Lake Subarea.
- Complete the periodic Comprehensive Plan update.
- Update the Zoning Code regulations for Signs to adhere to recent court decisions and to implement improved standards for public notice signs.
- Develop “Smart Growth”, “Complete Streets” and “Low Impact Development” regulations in the zoning code.
- Develop impact fees for transportation and parks.
- Evaluate “road blocks” to economic development within existing and future commercial areas and develop strategies to enhance opportunities.
- Consider economic development strategies focus and build upon the City’s rich historic assets. Look into grant funding and existing programs, such as the Certified Local Government program through the State Department of Historic Preservation.
- Coordinate with PSRC, GMCC, Pierce County, and other local jurisdiction to ensure the City is coordinating and actively engaged in the regional growth strategy.
- Continue to work proactively on the Joint Land Use Study and accompanying policy modifications as needed with JBLM and other local jurisdictions.
- Work with community groups to maintain and enhance existing natural areas such as participating in Sequelitchew Creek/Edmond Marsh Restoration Plan meetings and coordinating with the Nisqually Delta Association.
- Review and approve permits in a timely and professional manner.
- Update the Department’s public records and archiving policies and procedures to ensure efficient record keeping and consistency with the State records retention requirements.
- Prepare a localized preservation ordinance to protect DuPont’s lands, sites and structures that have a historical, cultural or archaeological significance.

The division of **Public Works** includes engineering, maintenance, and repair and construction services for the City's water systems, roads, sidewalks, street trees, parks, trails, playgrounds, museum, community center, vehicles and equipment. The Division is organized into multiple functional areas. The Division has a staff of 15 FTEs who are responsible for engineering, managing, operating, and maintaining the City's water and stormwater utilities, street system, City-owned property and facilities, including the DuPont Historical Museum and Community Center. The Division is responsible for street sweeping and rapid response to all snow, ice and other inclement weather emergencies and conditions as well as to manage daily operations of the City's parks and greenways and supports recreational activities and special events year-round.

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

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

- **Water System:** The City's water system supports clean drinking water for the community and an extensive irrigation system. City operates and maintains 247,440 feet (47 miles) of water mains, 500 hydrants, and two primary storage facilities with over four million gallons of storage. The City has over 3,000 water service connections, five active wells, and three booster stations.
- **Stormwater System:** The City maintains 163,700 feet (31 miles) of stormwater collection lines, 32,440 feet (six miles) of storm ditches, 1,766 stormwater catch basin structures, and 21 stormwater retention ponds totaling almost 11 acres.
- **Street System:** The City has over 74 lane miles of road surface, several hundred traffic signs, nine traffic signals, 50 miles of sidewalk, and more than 25 miles of pedestrian trails with hundreds of street trees to care for.
- **Facilities:** Public Works currently maintains multiple City Facilities, in addition to its parks, playgrounds, open space and trails, including the Community Center Building, Museum, old and new Public Works Operations Office and Maintenance Shop, Civic Center City Hall and Public Safety buildings and grounds.
- **Parks, Playgrounds, Trails, and Greenways:** The City owns and manages 17 developed parks encompassing over 60 acres of land. In addition, there are more than 24 acres of greenways throughout the City. Both are maintained primarily by Public Works staff and supplemented by contracted services. In addition, the City maintains several undeveloped historic sites to include 1833/1843 sites, Heirloom Orchard and others.

Public Works Staffing:

1 FTE Engineer	2 FTE PW Supervisors
2 FTE Maintenance Worker III	4 FTE Maintenance Worker II
5 FTE Maintenance Worker I	

2021-2022 ACCOMPLISHMENTS

- DuPont Steilacoom Road Improvement project completed which included widening from 2 lanes to 4 and overlaying with new asphalt between Wharf Road to Pendleton Avenue. This project was funded with a Federal Grant, administered through WSDOT funds totaling \$3.9M.
- New Public Works Facility. Completion of the construction of a two story, 14,707 sq. ft. public works facility. The new facility includes bays with a vehicle lift, a covered storage building with 533 square feet of enclosed storage, 2,376 square feet of covered vehicle storage, and fueling facility with above ground 1,000-gallon diesel tank and 2,000-gallon unleaded fuel tank.
- PFAS removal. The City is finalizing design for constructing specialized infrastructure to remove PFAS from its water supply. The City found low amounts of PFAS and secured grant funding in the amount of \$5.9M from the State to construct two granular activated Carbon Treatment Facilities to remove it. The project is anticipated to go out for bid in 2023.
- Free Community Clean up. Fall clean up resulted in a total number of 6 trucks driving through the City to pick up a grand total of 14.9 tons of garbage.
- Center Drive Overlay Engineering. This was phase 3 of 6 segments that will overlay Center DR; between McNeil Street and Exit 118. ADA sidewalk ramps to be improved. Traffic control loops to be removed and replaced. New street markings and striping. In 2021, the City received a Federal Highway Agency grant for this project. The design phase has been completed and the City will advertise for bids for construction in 2023 with project completion in 2023.
- Street Tree and Sidewalk repairs. Completed sidewalk panel repairs in Palisade and almost all of Yehle Village.
- Stormwater. As part of the City's stormwater management program, privately owned stormwater and flow control BMP facilities were inspected and the City has been assisting owners to bring them into compliance with stormwater regulations. Also, continue regular stormwater education and outreach to community members on how to reduce/eliminate stormwater pollution. Efforts included the Adopt a Drain and name a drain program, as well as regular attendance at the DuPont Farmer's Market to hand out educational materials.
- Completed and submitted or published required annual reports to Department of Health and Ecology for Water quality and Stormwater Management Plan.
- Received \$539,000 Federal Grant to install pedestrian safety infrastructure at various locations within the City. This construction will occur in 2023.

2023-2024 MAJOR GOALS

- Complete Center Drive Overlay Phase 6A, which is from McNeil Street to Exit 118.
- Complete design and construction for Center Drive Overlay Phase 4A, from Powerline to Palisade.
- Complete the PFAS facilities.
- Construct/install Road Safety Improvements at multiple locations: Rectangular Rapid Flashing Light Beacons at Hoffman Blvd/trail crossing north of Packwood Ave and Bobs Hollow Lane/Wren Rd, reflective striping and improved signage at roundabouts at Ridgeview/McNeil, Hoffman Hill/Burnside, McNeil/Marshal, Palisade/Tolmie, and Palisade/Kincaid, and crosswalk striping and signage improvements at 6 locations. (Funded by a Federal Grant)
- Purchase new street sweeper and develop regular sweeping schedule.
- Complete a water rate study.
- Develop a plan/program for repairing City Stormwater Facilities.
- Integrate sidewalk/street tree program into Public Works maintenance schedule for ongoing sidewalk repairs.
- Complete a new design and construction for upgrades to the roundabout at McNeil Street and Ridge View Drive.

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

- **Tourism:** The City of DuPont Tourism is partially supported by lodging tax dollars. Since 2017, the City has had five hotels contributing to lodging tax revenues.
- **Museum:** The City of DuPont Historical Museum is supported by cooperative efforts of the City of DuPont and the DuPont Historical Society.

Parks and Recreation Staffing:

1 FTE Manager

1 FTE Assistant

.5 FTE Museum Coordinator

2021-2022 ACCOMPLISHMENTS

- Successfully secured a SEEK grant to quadruple our recreation and event offerings in 2022. Achieved record high attendance with all events, programs and youth sports.
- Continued to offer our local community and visitors to DuPont a well-attended, diverse Farmer's Market. The market was offered June thru August with a fall market in September.
- Hosted a successful fundraising auction for teen, adult and senior programming. This year's event raised approximately \$24,000.
- Continued to host Middle School and High School activities, increasing our attendance at teen events by 300%. Identified a strong following of teen volunteers to assist with programs and events throughout the year.
- Continued to support the City's tourism goals of promoting history, trails and golf. Hosted four new events that occurred on the City's trail system, welcoming over 600 visitors to Sequelitchew Creek Trail. Successfully worked with WA Golf and the USGA to host the USGA Women's Four Ball at the Home Course in May 2023.
- Successfully procured a grant through the Nisqually Tribe to purchase a greenhouse to support the Summer Farmers Market and other community events.
- Hosted successful, well-attended Movie in the Park and Concert in the Park series throughout the summer.
- Crested a new Buffalo Soldier Display in the museum that attracted several new visitors. Hosted two Buffalo Soldier events in the City in 2022. Continue to welcome visitors from out of state to the museum.
- Completed designs for new playground equipment for the Clocktower, Edmund Village and Sellers Parks.

2023-2024 MAJOR GOALS

- Increase participation in teen and youth activities.
- Update the Parks, Recreation and Open Space plan.
- Continue move forward with replacing all outdated park equipment
- Compete for championship national at Home Course
- Increase visitor ship to museum

**City of DuPont
2023-2024 Program Expenditure Budget**

COMMUNITY DEVELOPMENT DIVISION				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 348,243	\$ 359,454	\$ 444,384	\$ 459,639
12.00 Overtime	1,352	4	-	-
21.00 Personnel Benefits	149,804	139,360	150,476	154,898
27.00 Uniforms	-	14	300	300
Total Salary, Wages and Benefits	\$ 499,399	\$ 498,832	\$ 595,160	\$ 614,837
31.00 Operating Supplies	\$ 300	\$ 403	\$ 750	\$ 750
32.00 Gas, Oil & Fuel	577	308	850	900
35.00 Small Tools & Equipment	97	3,873	5,050	5,050
41.00 Professional Services	148,368	421,625	537,150	274,150
41.03 Advertising	248	2,179	3,500	3,500
42.00 Communications	1,093	1,674	1,350	1,400
43.00 Travel and Subsistence	684	824	950	950
46.00 AWC-RMSA Insurance	14,170	13,870	14,564	15,292
48.00 Repair & Maintenance	22,647	8,161	25,434	25,673
49.00 Misc/Conf/Training/Printing/Dues	2,145	1,305	2,750	2,750
Total Other Expenditures	\$ 190,328	\$ 454,222	\$ 592,348	\$ 330,415
91.00 Equipment Replacement Charges	\$ 10,258	\$ 11,196	\$ 9,150	\$ 13,027
Total Capital Outlay	\$ 10,258	\$ 11,196	\$ 9,150	\$ 13,027
TOTAL EXPENDITURES	\$ 699,985	\$ 964,250	\$ 1,196,658	\$ 958,278

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: BUILDING 001-010-558-50				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 235,588	\$ 246,529	\$ 267,194	\$ 275,793
12.00 Overtime	1,352	4		
21.00 Personnel Benefits	98,426	90,008	103,675	106,571
27.00 Uniforms		14	300	300
Total Salary, Wages and Benefits	\$ 335,366	\$ 336,556	\$ 371,169	\$ 382,664
31.00 Operating Supplies	\$ 59	\$ 259	\$ 250	\$ 250
32.00 Gas, Oil & Fuel	302	77	850	900
35.00 Small Tools & Equipment	97		50	50
41.00 Professional Services	11,062	5,599	9,150	9,150
41.01 Professional Services - Reimbursable	22,445	2,597	70,000	70,000
41.03 Advertising	198			
42.01 Communications - Devices	546	379	750	775
43.00 Travel and Subsistence	684	824	450	450
46.00 AWC-RMSA Insurance	7,998	7,829	8,220	8,631
48.00 Repair & Maintenance			-	-
48.01 Maintenance - Software	2,733	8,161	7,884	8,123
48.02 Maintenance - Vehicles			250	250
49.01 Conference/School/Training	675	275	750	750
49.03 Professional Dues & Subscriptions	95	140	350	350
49.05 Miscellaneous	39	11		
Total Other Expenditures	\$ 46,933	\$ 26,151	\$ 98,954	\$ 99,679
91.00 Equipment Replacement Charges	\$ 4,833	\$ 5,772	\$ 2,745	\$ 3,908
Total Capital Outlay	\$ 4,833	\$ 5,772	\$ 2,745	\$ 3,908
TOTAL EXPENDITURES	\$ 387,133	\$ 368,478	\$ 472,868	\$ 486,251

11.00 City Engineer (5%); Facilities Analyst (5%); Public Services Director (30%); Building Official; Utility Billing Clerk (5%); Administrative Support Specialist (10%); Permit Coordinator; Clerical Assistant (10%); Finance Specialist (15%)

31.00 Publications, software, tires, office supplies and toner

35.00 Safety equipment

41.00 Survey services; GIS maps; general consulting services

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

43.00 Travel associated with staff training and meetings

48.01 Financial software maintenance for Building Permits module

49.01 Continuing education required for professional certifications

49.02 Plan reproductions, building department forms

49.03 Int'l Code Council, WA Building Officials, certification renewals

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: PLANNING					
001-011-558-60					
EXPENDITURES	2021 Actual	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed
11.00 Salaries and Wages	\$ 112,655	\$ 110,058	\$ 157,689	\$ 177,190	\$ 183,846
21.00 Personnel Benefits	\$ 51,378	\$ 58,343	\$ 79,445	\$ 46,801	\$ 48,327
Total Salary, Wages and Benefits	\$ 164,032	\$ 168,401	\$ 237,134	\$ 223,991	\$ 232,173
31.00 Operating Supplies	\$ 241	\$ 650	\$ 650	\$ 500	\$ 500
32.00 Gas, Oil & Fuel	275				
35.00 Small Tools & Equipment		250	10,250	5,000	5,000
41.00 Professional Services	43,397	45,000	532,000	308,000	45,000
41.01 Professional Svcs - Reimbursable	71,465	150,000	150,000	150,000	150,000
41.03 Advertising	50	5,000	5,000	3,500	3,500
42.01 Communications - Other	546	500	500	550	575
42.02 Communications - Postage		50	50	50	50
43.00 Travel and Subsistence		500	500	500	500
46.00 AWC-RMSA Insurance	6,172	5,585	5,585	6,343	6,661
48.00 Repair & Maintenance		300	300	300	300
48.01 Maintenance - Software	19,913	15,000	15,000	17,000	17,000
49.01 Conference/School/Training	360	500	500	500	500
49.02 Printing/Binding		150	150	150	150
49.03 Professional Dues & Subscriptions	704	800	800	750	750
49.04 Recording Fees	244	250	250	250	250
49.05 Miscellaneous	28	-			
Total Other Expenditures	\$ 143,395	\$ 224,535	\$ 721,535	\$ 493,393	\$ 230,736
91.00 Equipment Replacement Charges	\$ 5,424	\$ 5,424	\$ 5,424	\$ 6,405	\$ 9,119
Total Capital Outlay	\$ 5,424	\$ 5,424	\$ 5,424	\$ 6,405	\$ 9,119
TOTAL EXPENDITURES	\$ 312,852	\$ 398,360	\$ 964,093	\$ 723,790	\$ 472,027

11.00 Public Services Director (30%); Administrative Support Specialist (50%); Clerical Assistant (10%) and Senior Planner
31.00 Toner cartridges, binders, archiving supplies
41.00 Special studies/reports by consultants (not reimbursable), Hearing Examiner services (not reimbursable)
41.01 Consultant work on specific development projects (reimbursable) (pass-thru + 10%)
41.03 Public notices, including ordinance amendment texts
42.02 Postage for plans and notifications to developers
43.00 Travel associated with staff training and meetings
49.01 Continuing education required for professional certifications; American Planning Association conference
49.02 Printing of plans and documents
49.03 American Planning Association, AICP certification renewal

City of DuPont
2023-2024 Program Expenditure Budget

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

EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 398,130	\$ 367,017	\$ 360,582	\$ 367,937
12.00 Overtime	3,172	17,980	2,393	2,444
21.00 Personnel Benefits	190,194	168,214	179,468	183,623
26.00 Uniform Cleaning	1,000	934	875	900
27.00 Uniforms	1,015	1,287	1,150	1,175
Total Salary, Wages and Benefits	\$ 593,511	\$ 555,432	\$ 544,468	\$ 556,079
31.00 Operating Supplies	209,031	261,813	116,300	117,750
32.00 Gas, Oil & Fuel	8,196	8,710	7,000	7,500
35.00 Small Tools & Equipment	12,293	17,687	4,900	4,900
39.00 Software	325			
41.00 Professional Services	153,779	266,830	214,000	215,000
41.03 Advertising	5,655	11,876	13,000	13,000
42.00 Communications	13,976	14,531	13,815	14,017
43.00 Travel and Subsistence	-	350	4,100	4,100
44.00 Taxes & Assessments	2,156	2,542	2,415	2,565
45.00 Operating Rental & Leases	15,911	38,581	11,850	12,450
46.00 AWC-RMSA Insurance	34,365	33,638	35,320	37,086
47.00 Utilities	236,434	226,410	204,197	207,593
48.00 Repair & Maintenance	89,980	41,136	21,500	22,300
49.00 Conf/Training/Printing/Dues	6,077	2,409	10,575	10,575
Total Other Expenditures	\$ 788,178	\$ 926,513	\$ 658,972	\$ 668,836
64.00 Machinery and Equipment		351,957	-	-
70.00 Lease Debt Payment				
91.00 Equipment Replacement Charges	\$ 33,319	\$ 29,599	\$ 21,696	\$ 16,724
Total Capital Outlay	\$ 33,319	\$ 381,556	\$ 21,696	\$ 16,724
TOTAL EXPENDITURES	\$ 1,415,008	\$ 1,863,501	\$ 1,225,136	\$ 1,241,638

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: PARKS 001-012-576-80				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 117,952	\$ 97,638	\$ 77,746	\$ 79,062
12.00 Overtime	959	431	1,319	1,351
21.00 Personnel Benefits	60,935	50,110	47,067	48,011
26.00 Uniform Cleaning	500	467	500	500
27.00 Uniforms	525	698	700	720
Total Salary, Wages and Benefits	\$ 180,872	\$ 149,344	\$ 127,332	\$ 129,644
31.00 Operating Supplies	\$ 27,771	\$ 20,237	\$ 27,000	\$ 27,500
32.00 Gas, Oil & Fuel	8,196	8,710	7,000	7,500
35.00 Small Tools & Equipment	2,007	2,209	1,850	1,850
39.00 Software	325			
41.00 Professional Services	7,584	25,667	12,000	13,000
42.00 Communications		1,122	500	500
42.01 Communications - Other	1,082		1,140	1,140
43.00 Travel and Subsistence			250	250
44.00 Taxes & Assessments	1,169	1,181	1,200	1,300
45.00 Operating Rental & Leases	10,191	9,255	6,500	6,700
46.00 AWC-RMSA Insurance	7,075	6,925	7,272	7,635
47.00 Utilities	89,318	84,544	84,897	88,293
48.00 Repair & Maintenance	5,010	1,711	850	850
48.02 Maintenance- Vehicles	4,321	2,261	4,200	4,500
49.01 Conference/School/Training	819	340	1,100	1,100
49.03 Professional Dues & Subscriptions	689		150	150
Total Other Expenditures	\$ 165,556	\$ 164,162	\$ 155,909	\$ 162,268
64.00 Machinery and Equipment		\$ 18,913		
91.00 Equipment Replacement Charges	\$ 22,555	\$ 19,126	\$ 13,690	\$ 11,204
Total Capital Outlay	\$ 22,555	\$ 38,039	\$ 13,690	\$ 11,204
TOTAL EXPENDITURES	\$ 368,982	\$ 351,546	\$ 296,931	\$ 303,116

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

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: MUSEUM				
001-013-575-30				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 12,434	\$ 10,798	\$ 20,274	\$ 22,135
12.00 Overtime		40		
21.00 Personnel Benefits	5,276	8,085	10,926	11,678
Total Salary, Wages and Benefits	\$ 17,710	\$ 18,924	\$ 31,200	\$ 33,813
31.00 Operating Supplies	\$ 634	\$ 704	\$ 800	\$ 750
35.00 Small Tools & Equipment	437		500	500
41.00 Professional Services	1,853	2,672	2,000	2,000
41.03 Advertising	455	1,955	750	750
42.00 Communications	1,612	2,017	1,700	1,802
42.01 Communications - Devices	1,082	1,184	1,125	1,125
44.00 Taxes & Assessments	11	11	15	15
45.00 Operating Rental & Leases	97			
46.00 AWC-RMSA Insurance	2,913	2,852	2,994	3,144
47.00 Utilities	4,362	5,353	6,300	6,300
48.00 Repair & Maintenance		93	250	250
49.02 Printing/Binding	594		500	500
49.05 Miscellaneous	11			
Total Other Expenditures	\$ 14,062	\$ 16,841	\$ 16,934	\$ 17,136
TOTAL EXPENDITURES	\$ 31,771	\$ 35,765	\$ 48,134	\$ 50,949

11.00 Museum Coordinator - .5 FTE (50%)
 31.00 Archival supplies, storage boxes, paper
 35.00 Shelving; display racks
 41.00 Pest control services; Pierce County noxious weed assessment
 42.00 Phone charges
 42.01 Internet services
 47.00 Utilities

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: FACILITIES				
001-014-518-30				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 89,245	\$ 88,255	\$ 65,504	\$ 66,147
12.00 Overtime	833	370	1,074	1,093
21.00 Personnel Benefits	52,049	44,845	38,485	39,138
26.00 Uniform Cleaning	500	467	375	400
27.00 Uniforms	489	590	400	405
Total Salary, Wages and Benefits	\$ 143,116	\$ 134,526	\$ 105,838	\$ 107,183
31.00 Operating Supplies	\$ 135,140	\$ 101,348	\$ 13,500	\$ 14,500
35.00 Small Tools & Equipment	28	1,680	2,500	2,500
41.00 Professional Services	27,460	72,076	67,000	67,000
41.03 Advertising		64	-	-
42.00 Communications	2,932	3,230	3,000	3,100
42.01 Communications - Devices	3,737	3,456	3,500	3,500
43.00 Travel and Subsistence			150	150
44.00 Taxes & Assessments	75	108	200	250
45.00 Operating Rental & Leases	1,435	1,814	1,100	1,500
46.00 AWC-RMSA Insurance	18,479	18,088	18,993	19,942
47.00 Utilities	41,943	42,878	43,000	43,000
48.00 Repair & Maintenance	77,596	30,752	16,000	16,500
48.01 Maintenance - Software	1,235	2,242	-	-
48.02 Maintenance - Vehicles	60	122	200	200
49.01 Conference/School/Training			850	850
49.02 Printing/Binding	53		75	75
49.03 Professional Dues & Subscriptions	377		100	100
49.05 Miscellaneous	101	135	50	50
Total Other Expenditures	\$ 310,649	\$ 277,992	\$ 170,218	\$ 173,217
64.00 Machinery and Equipment		\$ 333,044		
91.00 Equipment Replacement Charges	\$ 10,765	\$ 10,473	\$ 8,006	\$ 5,520
Total Capital Outlay	\$ 10,765	\$ 343,517	\$ 8,006	\$ 5,520
TOTAL EXPENDITURES	\$ 464,529	\$ 756,035	\$ 284,062	\$ 285,920

11.00 City Engineer (5%); Facilities Analyst (5%); PW Supervisor (5%); Maintenance Worker III (15%);
Maintenance Workers II (% varies) and Maint Workers I (10%)

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

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

41.00 Facilities and City Hall custodial services; pest control; fire alarm monitoring; Pierce County
noxious weed assessment, elevator permit

42.00 PW facility phones

42.01 Cable services for City facilities

44.00 Excise taxes on facility rental revenue

47.00 Utilities for City facilities

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

49.01 Facilities related training

49.05 Delivery expenses

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: GREENWAYS 001-015-542-70					
EXPENDITURES	2021 Actual	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed
31.00 Operating Supplies	\$ 2,942	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
35.00 Small Tools & Equipment	7,604				
41.00 Professional Services	75,761	93,000	93,000	93,000	93,000
42.00 Communications	1,417		-		
46.00 AWC-RMSA Insurance	2,745	2,484	2,484	2,821	2,962
47.00 Utilities	100,811	70,000	70,000	70,000	70,000
48.00 Repair & Maintenance			107,757		
Total Other Expenditures	\$ 191,279	\$ 172,984	\$ 280,741	\$ 173,321	\$ 173,462
TOTAL EXPENDITURES	\$ 191,279	\$ 172,984	\$ 280,741	\$ 173,321	\$ 173,462

31.00 Station controllers, valve & head replacements for irrigation, fertilizer
 41.00 Greenway Maintenance contract, tree services
 47.00 Water utilities including shared meters/controllers

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: RECREATION & COMMUNITY EVENTS				
001-016-571-10				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00 Salaries and Wages	\$ 108,694	\$ 99,381	\$ 93,521	\$ 94,512
12.00 Overtime	736	11,002		
21.00 Personnel Benefits	36,058	32,717	38,485	39,081
27.00 Uniforms			50	50
Total Salary, Wages and Benefits	\$ 145,488	\$ 143,101	\$ 132,056	\$ 133,643
31.00 Operating Supplies	\$ 21,288	\$ 126,576	\$ 25,000	\$ 25,000
35.00 Small Tools & Equipment	1,781	13,798	50	50
41.00 Professional Services	19,546	64,600	30,000	30,000
41.03 Advertising		9,858	250	250
42.01 Communications - Devices	2,100	2,029	1,400	1,400
42.02 Communications - Postage	16		1,450	1,450
43.00 Travel and Subsistence		175	1,200	1,200
44.00 Taxes & Assessments	899	1,242	1,000	1,000
45.00 Operating Rental & Leases	3,739	27,255	4,250	4,250
46.00 AWC-RMSA Insurance	3,152	3,086	3,240	3,402
48.01 Maintenance - Software		1,195		
49.01 Conference/School/Training	97		1,000	1,000
49.02 Printing/Binding			4,500	4,500
49.03 Professional Dues & Subscriptions	1,470	837	750	750
49.05 Miscellaneous	759	331	950	950
Total Other Expenditures	\$ 54,848	\$ 250,982	\$ 75,040	\$ 75,202
TOTAL EXPENDITURES	\$ 200,336	\$ 394,082	\$ 207,096	\$ 208,845

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

**City of DuPont
2023-2024 Program Expenditure Budget**

TOURISM					
001-017-571-10					
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	
11.00 Salaries and Wages	\$ 69,806	\$ 70,945	\$ 103,537	\$ 106,081	
12.00 Overtime	644	6,136			
21.00 Personnel Benefits	35,876	32,456	44,505	45,715	
Total Salary, Wages and Benefits	\$ 106,326	\$ 109,537	\$ 148,042	\$ 151,796	
31.00 Operating Supplies	\$ 21,256	\$ 5,907	\$ 42,500	\$ 42,500	
35.00 Small Tools & Equipment	437				
41.00 Professional Services	21,575	2,105	10,000	10,000	
41.03 Advertising	5,200		12,000	12,000	
43.00 Travel and Subsistence		175	2,500	2,500	
45.00 Operating Rental & Leases	449	257			
48.00 Repair & Maintenance	1,759	2,760			
49.01 Conference/School/Training			250	250	
49.02 Printing/Binding	543		50	50	
49.03 Professional Dues & Subscriptions	565	766	250	250	
Total Other Expenditures	\$ 51,785	\$ 11,970	\$ 67,550	\$ 67,550	
TOTAL EXPENDITURES	\$ 158,111	\$ 121,507	\$ 215,592	\$ 219,346	

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

31.00 Office supplies

41.00 Website update

41.03 Marketing, advertising, publications

NON-DEPARTMENTAL DEPARTMENT

DESCRIPTION

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

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

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

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

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

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

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

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

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

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: NON-DEPARTMENTAL & OTHER FINANCING USES					
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	
21.01 Tuition Reimbursement	\$ 2,102	\$ 2,367	\$ 10,000	\$ 10,000	
31.00 Operating Supplies - Animal Licensing		279	160	160	
31.00 Operating Supplies-Safety/Wellness Prog.	424	327	800	800	
31.00 Operating Supplies/ARPA Expenditures	153		1,042,517	70,000	
41.00 Prof Svcs - Health Plan Administration	13,800	14,700	16,200	16,200	
41.00 Prof Svcs - Flu Vaccinations	40		200	200	
41.00 Prof Svcs - Citywide Employee Trng			5,500	5,500	
41.00 Prof Svcs - Workers Comp Retro Pgm			2,500	2,500	
41.00 Prof Svcs - Animal Control	41,151	41,425	44,571	44,571	
41.02 Prof Svcs - Jail Contract	9,800	9,944	10,200	10,200	
41.03 Legal Advertising & Postings			800	850	
44.00 Taxes & Assessments	20,184	3,442	2,800	2,800	
44.00 Election Fees	25,626	8,603	26,000	26,500	
44.00 Voter Maintainance Fees		21,402	7,500	8,000	
46.00 AWC-RMSA Insurance	27	26	450	473	
49.03 Professional Dues & Subscriptions	62,836	70,430	80,000	81,000	
49.05 Miscellaneous - Credit Card Fees	10,547	9,108	15,000	15,000	
49.05 Miscellaneous - Judgments & Settlements	-		100,000	100,000	
Total Other Expenditures	\$ 254,768	\$ 310,969	\$ 1,490,198	\$ 519,754	
48.00 Transfer-Out - Fire Hydrant Maint Cost	\$ 61,890	\$ 61,890	\$ 61,890	\$ 61,890	
99.00 Transfer-Out - Debt Svc Fund	527,467	466,492	411,380	412,820	
99.00 Transfer-Out - Revenue Stabilization	65,000		70,000	70,000	
99.00 Transfer-Out - Contingency Fund	25,000		50,000	50,000	
99.00 Transfer-Out - Street Fund	140,000	417,000	140,000	140,000	
00.00 State Building Surcharge	741	849	250	250	
00.00 Deposit Refunds	2,430	1,750	2,500	2,500	
Other Financing Uses	\$ 822,528	\$ 947,981	\$ 736,020	\$ 737,460	
Total Expenditures & Transfers	\$ 1,077,296	\$ 1,258,950	\$ 2,226,218	\$ 1,257,214	
TOTAL NON-DEPARTMENTAL	\$ 1,077,296	\$ 1,258,950	\$ 2,226,218	\$ 1,257,214	

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE					
101-020-					
		2021	2022	2023 Adopted	2024 Adopted
EXPENDITURES		Actual	Actual		
542.30.11.00	Salaries and Wages	\$ 171,843	\$ 179,618	\$ 160,785	\$ 164,283
542.30.12.00	Overtime	1,189	549	1,086	\$ 1,105
542.30.21.00	Personnel Benefits	72,100	73,557	71,805	73,353
542.30.26.00	Uniform Cleaning	512	512	550	575
542.30.27.00	Uniforms	1,530	1,490	1,500	1,500
Total Salary, Wages and Benefits		\$ 247,174	\$ 255,726	\$ 235,726	\$ 240,816
542.30.31.00	Operating Supplies	\$ 6,927	\$ 8,408	\$ 16,000	\$ 16,000
542.66.31.00	Operating Supplies - Snow and Ice	7,356	12,017	9,000	9,100
542.30.32.00	Gas, Oil & Fuel	8,254	8,710	7,500	7,650
542.30.35.00	Small Tools & Equipment	3,198	1,385	5,600	5,600
542.30.39.00	Software			1,000	1,000
542.30.41.00	Professional Services	484	3,847	65,000	65,000
542.70.41.00	Professional Services -Roadside	104			
543.50.41.00	Professional Services - Facilities	130	320	200	200
544.20.41.00	Professional Services - Non-specific Engineering	13,745	30,556	10,000	10,000
542.30.41.03	Advertising	1,235	938	1,400	1,450
542.30.42.00	Communications	852	949	900	900
542.30.42.01	Communications - Other	165	221	175	185
542.30.43.00	Travel and Subsistence	26	44	100	100
542.30.45.00	Operating Rental & Leases			250	250
542.30.46.00	AWC-RMSA Insurance	13,013	12,737	13,374	14,043
542.63.47.00	Utilities- Streetlights	106,354	120,674	163,150	163,150
542.64.47.00	Utilities-Traffic Control Devices		7,203	4,200	4,500
543.50.47.00	Utilities - Facilities	19,205	2,874	1,900	2,200
542.30.48.00	Repair & Maintenance	22,319	9,133	20,000	20,000
542.30.48.02	Maintenance - Vehicles	8,631	12,997	10,000	10,250
542.64.48.00	Maintenance - Traffic Control Devices	733		10,000	10,000
542.30.49.01	Conference/School/Training	640	210	750	800
542.30.49.02	Printing/Binding			50	50
542.30.49.03	Professional Dues & Subscriptions	140	288	150	160
49.05	Miscellaneous				
Total Other Expenditures		\$ 213,508	\$ 233,511	\$ 340,699	\$ 342,588
595.31.63.00	Capital Improvements	\$ 264,923	\$ 4,401,107	\$ 1,642,292	\$ 662,230
595.10.63.00	Engineering - Project Specific		-	129,541	
542.30.91.00	Equipment Replacement	40,158	44,107	22,934	22,934
Total Capital Outlay		\$ 305,081	\$ 4,445,214	\$ 1,794,767	\$ 685,164
TOTAL EXPENDITURES		\$ 765,763	\$ 4,934,451	\$ 2,371,192	\$ 1,268,568
Ending Fund Balance		\$ 555,242	\$ 84,862	\$ 1,420,164	\$ 1,408,042
STREET FUND TOTAL		\$ 1,321,006	\$ 5,019,313	\$ 3,791,356	\$ 2,676,610

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

31.00 Ice melt, safety supplies, sign brackets

35.00 Barricades, street signs, hand tools

41.00 Engineering

45.00 Tool and equipment rental

47.00 Utilities and street lights

48.00 Signal maintenance; asphalt repair, striping; equipment repair

49.01 Training and seminar registration

49.02 Street standards, brochures

49.03 National and state association dues

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: STREET DEPRECIATION				
102-020-541-30				
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
EXPENDITURES				
63.00 Capital Improvements				
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
00.00 Transfer-Out -Street Fund	\$ 75,000	75,000	50,000	50,000
Total Operating Transfers	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000
Ending Fund Balance	\$ 281,932	\$ 213,198	\$ 139,926	\$ 90,476
STREET DEPRECIATION FUND TOTAL	\$ 356,932	\$ 288,198	\$ 189,926	\$ 140,476

63.00 Pavement management - crack sealing

**City of DuPont
2023-2024 Program Expenditure Budget**

PROGRAM: HOTEL/MOTEL TAX FUND				
103-000-573-90				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
41.00 Professional Services	\$ 212,905	\$ 176,085	\$ 201,519	\$ 100,000
Total Other Expenditures	\$ 212,905	\$ 176,085	\$ 201,519	\$ 100,000
01.00 Transfer out to General Fund	107,750	121,200	98,481	110,000
Total Capital Outlay	\$ 107,750	\$ 121,200	\$ 98,481	\$ 110,000
TOTAL EXPENDITURES	\$ 320,655	\$ 297,284	\$ 300,000	\$ 210,000
Ending Fund Balances				
Historic Sites Development Reserve	\$ 38,779	\$ 38,779	\$ 38,779	\$ 38,779
Unreserved/Undesignated	130,371	110,488	44,717	\$ 109,967
Ending Fund Balance	\$ 169,150	\$ 149,267	\$ 83,496	\$ 148,746
HOTEL/MOTEL TAX FUND TOTAL	\$ 489,805	\$ 446,551	\$ 383,496	\$ 358,746

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

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: PUBLIC SAFETY MITIGATION FUND				
104-000-522-20				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01.00 Transfer out to Debt Service Fund	20,000	10,000	-	-
Total Other Expenditures	\$ 20,000	\$ 10,000	\$ -	\$ -
TOTAL EXPENDITURES	\$ 20,000	\$ 10,000	\$ -	\$ -
Ending Fund Balance	\$ 12,305	\$ 3,005	\$ 18,415	\$ 24,425
PUBLIC SAFETY MITIGATION TOTAL	\$ 32,305	\$ 13,005	\$ 18,415	\$ 24,425

01.00 Change in accounting for governmental debt to pay it out of the debt service fund

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

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND				
107-000-597-00				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
97.00 Transfer-Out - General Fund		225,000		
97.00 Transfer-Out -Street Fund				
Operating Transfers	\$ -	\$ 225,000	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 225,000	\$ -	\$ -
Ending Fund Balance	\$ 649,718	\$ 434,784	\$ 429,145	\$ 429,645
GLACIER NW FUND TOTAL	\$ 649,718	\$ 659,784	\$ 429,145	\$ 429,645

In 1996 the City received a \$1,000,000 settlement from LoneStar (formerly known as Glacier NW, now CalPortland), which was receipted into the General Fund. In 1997, \$378,000 was transferred into the Utility Fund for the Sewer Utility. In 2003 the City established the Glacier NW Settlement Fund to segregate the settlement funds. These funds are not mitigation funds and accordingly are not currently restricted. On July 27, 2021 Council voted to designate these funds for environmental impact and/or maintenance post Sequelitchew Creek restoration funding.

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: DONATIONS FUND				
150-000-519-90				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 6,697	\$ 6,747	\$ 6,717	\$ 6,727
DONATIONS FUND TOTAL	\$ 6,697	\$ 6,747	\$ 6,717	\$ 6,727

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: DRUG ENFORCEMENT FUND				
160-000-500-00				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 9,841	\$ 11,028	\$ 9,871	\$ 9,881
DRUG ENFORCEMENT FUND TOTAL	\$ 9,841	\$ 11,028	\$ 9,871	\$ 9,881

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

DEBT SERVICE FUNDS

The **General Obligation Bonds Fund** accounts for the accumulation of resources for and the payment of general long-term obligation principal and interest. Revenues for this purpose include ad valorem property taxes on voted bond issues. Costs charged to this fund include scheduled principal and interest payments, debt issue costs, fiscal agent fees, and other debt-related costs. Debt service currently scheduled for payment from this fund includes the 2015 and 2016 Limited Tax General Obligation Refunding Bonds for the financing of the Civic Center project.

Municipal Debt Capacity

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. The 1.5% can be used for any municipal purpose, including using the entire amount for bonds. Currently, the City's remaining debt capacity within the 2.5% limit is estimated to be approximately \$18.1 million as of October 1, 2022.

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

The City currently has approximately \$18.4 million in non-voted general obligation debt. This debt is the direct obligation of the City and pledged by its full faith and credit. Principal and interest are paid from debt service funds as well as from utility funds. The City does not currently have any voted general obligation debt. Debt service for voted bond issues is funded with special property tax levies.

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS				
202-000-591				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
49.05 Miscellaneous- Administrative Fee		\$ 450	\$ 600	\$ 600
Total Other Expenditures		\$ 450.00	\$ 600	\$ 600
71.00 LTGO - Principal Payment	\$ 436,000	\$ 444,000	\$ 464,000	\$ 484,000
83.00 LTGO - Interest Payment	452,560	439,840	422,080	403,520
Other Operating Uses	\$ 888,560	\$ 883,840	\$ 886,080	\$ 887,520
TOTAL EXPENDITURES	\$ 888,560	\$ 884,290	\$ 886,680	\$ 888,120
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
DEBT SVC FUND TOTAL	\$ 888,560	\$ 884,290	\$ 886,680	\$ 888,120

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

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities and parks. The City's park projects, capital facility improvements, and general governmental projects make up the activity in this fund. The general tax-funded portion of the Civic Center debt payments was scheduled in this fund through the duration of the bonds until 2039.

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

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

The second .25% of REET proceeds (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). This portion is to help defray the costs of implementing GMA. The definition of capital projects which qualify for use by these proceeds includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. Use of these funds for the acquisition of land for parks is not permitted. Additionally, up to the greater of \$100,000 or 25% of the available funds can be spent on Operations and Maintenance of existing capital projects as defined above. This amount cannot exceed \$1 million per year.

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND				
301-000-5XX				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
63.00 Capital Improvements - Trail Markers	\$ -		\$ 2,000	\$ 2,000
63.00 Capital Improvements - Center Drive Medians			10,000	10,000
63.00 Capital Improvements - Parks		16,616		
63.00 Capital Improvements - Environmental Restoration	2,463	-		
Total Capital Outlay	\$ 2,463	\$ 16,616	\$ 12,000	\$ 12,000
79.00 LID Principal - Historic Sites	\$ 26,997		\$ -	\$ -
82.00 LID Interest - Historic Sites	1,434			
00.02 Transfer Out - Streets	250,000	650,000	500,000	250,000
00.00 Transfer Out - Debt Service Fund	341,093	407,798	475,300	475,300
00.00 Retainage Payable				
Other Financing Uses	\$ 619,523	\$ 1,057,798	\$ 975,300	\$ 725,300
TOTAL EXPENDITURES	\$ 621,986	\$ 1,074,414	\$ 987,300	\$ 737,300
Ending Fund Balance	\$ 11,653,343	\$ 5,008,561	\$ 4,812,232	\$ 4,875,432
CAPITAL PROJECTS FUND TOTAL	\$ 12,275,329	\$ 6,082,976	\$ 5,799,532	\$ 5,612,732

63.00 Trail Markers, Center Drive Median Improvements, Kiosks at Sequalitchew and Iafrati Park

79.00 Debt Service Payment - Historic Sites LID

82.00 LID Interest - Historic Sites

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

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

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

PROPRIETARY FUNDS

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

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

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

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

ENTERPRISE FUNDS

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

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

INTERNAL SERVICE FUND

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: WATER UTILITY				
401-025-534-50				
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
EXPENDITURES				
11.00 Salaries and Wages	\$ 669,911	\$ 642,116	\$ 897,571	\$ 915,687
12.00 Overtime	10,233	11,319	9,205	9,266
21.00 Personnel Benefits	287,658	260,537	426,569	435,168
26.00 Uniform Cleaning	500	467	575	575
27.00 Uniforms	1,598	3,039	2,000	2,200
Total Salary, Wages and Benefits	\$ 969,901	\$ 917,479	\$ 1,335,920	\$ 1,362,896
31.00 Operating Supplies	\$ 47,641	\$ 65,635	\$ 48,000	\$ 49,500
32.00 Gas, Oil & Fuel	15,926	21,319	12,500	13,000
35.00 Small Tools & Equipment	12,318	19,696	12,500	13,500
39.00 Software			1,200	1,200
41.00 Professional Services	96,704	71,491	55,000	58,000
41.03 Advertising		213	250	275
42.00 Communications	6,670	7,365	7,500	7,750
42.01 Communications - Devices	7,249	8,793	7,300	7,400
42.02 Communications - Postage	5,637	3,702	6,500	6,750
43.00 Travel and Subsistence			1,200	1,200
44.00 Utility Tax	510,458	419,236	450,000	450,000
45.00 Operating Rental & Leases	1,841	1,361	1,700	1,700
46.00 AWC-RMSA Insurance	43,276	42,360	44,478	46,702
47.00 Utilities	185,839	167,748	161,000	161,000
48.00 Repair & Maintenance	14,515	12,596	53,000	53,000
48.01 Maintenance - Software	7,284	17,609	15,000	15,600
48.02 Maintenance - Vehicles	8,912	2,710	6,500	6,500
49.01 Conference/School/Training	4,464	3,467	4,000	4,000
49.02 Printing/Binding	7,649	5,851	5,000	5,500
49.03 Professional Dues & Subscriptions	6,986	6,083	7,000	7,000
49.05 Miscellaneous	53,823	57,444	45,000	47,500
Total Other Expenditures	\$ 1,037,193	\$ 934,677	\$ 944,628	\$ 957,077
63.00 Capital Improvements	\$ 4,298,606	\$ 3,644,284	\$ 6,328,500	\$ -
70.01 Debt Svc Principal - Civic Center	65,400	66,600	69,600	72,600
70.00 Debt Svc Principal - PW Bldg	144,000	148,000	156,000	160,000
70.02 Lease Debt Service				
80.00 Debt Svc Interest - Civic Center	67,884	65,976	63,312	60,528
83.00 Debt Svc Interest - PW Bldg	286,080	281,760	277,320	271,080
91.00 Equipment Replacement Charges	14,685	14,309	14,827	15,127
00.00 Utility Deposit Refunds	41,119	34,650		-
Total Capital Outlay	\$ 4,917,774	\$ 4,255,579	\$ 6,909,559	\$ 579,335
TOTAL EXPENDITURES	\$ 6,924,867	\$ 6,107,735	\$ 9,190,107	\$ 2,899,308
Ending Fund Balances				
Revenue Stabilization	\$ 637,810	\$ 306,252	\$ 447,385	\$ 441,623
Unreserved/Undesignated	5,740,293	2,756,266	4,026,467	3,974,608
Ending Fund Balance	\$ 6,378,103	\$ 3,062,518	\$ 4,473,852	\$ 4,416,231
WATER UTILITY FUND TOTAL	\$ 13,302,970	\$ 9,170,253	\$ 13,663,959	\$ 7,315,539

11.00 City Administrator (15%); Finance Director (35%); City Attorney (15%); HR Director (15%); HR Analysts (15%); Executive Assistant (15%); Finance Specialists (% varies); Utility Billing Clerk II (50%); Clerical Assistant (20%); Public Services Director (30%); Facilities Analyst (35%); City Engineer (35%); PW Supervisors (% varies); Maintenance Worker III (% varies); Maintenance Workers II (% varies); Maintenance Workers I (40%);

31.00 Cross connection supplies, treatment chemicals, safety supplies

41.00 Water testing; excavation notices; engineering services; leak detection survey, conservation program marketing

44.00 City utility tax, State utility and B&O taxes, Noxious weed & conservation (previously under 51.00)

47.00 Power for pumps and water facilities

48.01 Financial software maintenance; autoread software support; routine IT maintenance; maintenance and upgrades

49.02 Water quality report, informational brochures, door hangers

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

49.05 Credit Card Fees and Collection Charges

63.00 Capital projects: Granular activated carbon treatment facilities

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY 403-035-531-5X					
EXPENDITURES		2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
11.00	Salaries and Wages	\$ 603,581	\$ 545,972	\$ 476,895	\$ 490,830
12.00	Overtime	4,876	6,017	3,837	3,937
21.00	Personnel Benefits	279,734	233,223	227,138	232,917
26.00	Uniform Cleaning	500	467	600	600
27.00	Uniforms	2,378	1,943	1,500	1,500
	Total Salary, Wages and Benefits	\$ 891,069	\$ 787,622	\$ 709,970	\$ 729,784
31.00	Operating Supplies	\$ 36,536	\$ 12,833	\$ 8,000	\$ 8,000
32.00	Gas, Oil & Fuel	8,101	8,710	5,000	5,000
35.00	Small Tools & Equipment	3,788	3,706	10,600	10,600
39.00	Software			1,500	1,500
41.00	Professional Services	70,249	103,003	95,000	96,000
41.03	Advertising	1,000	1,812	1,000	1,000
42.00	Communications	865	949	600	600
42.01	Communications - Devices	6,758	10,333	4,000	4,000
42.02	Communications - Postage	5,587	3,174	2,500	2,500
43.00	Travel and Subsistence	190	125	500	500
44.00	Utility Tax	177,482	186,664	205,000	205,000
45.00	Operating Rental & Leases	2,424		9,000	9,000
46.00	AWC-RMSA Insurance	15,066	14,747	15,485	16,259
47.00	Utilities	29,154	23,025	40,000	40,000
48.00	Repair & Maintenance	3,981	1,743	1,500	1,500
48.01	Maintenance - Software	4,356	1,134	5,500	5,500
48.02	Maintenance - Vehicles	15,590	20,206	5,000	5,000
49.01	Conference/School/Training	11,386	9,614	2,500	2,500
49.02	Printing/Binding	7,649	5,848	1,500	1,500
49.03	Professional Dues & Subscriptions	16,582	15,572	10,000	10,000
49.05	Miscellaneous	12,787	14,413	6,500	6,500
	Total Other Expenditures	\$ 429,529	\$ 437,610	\$ 430,685	\$ 432,459
63.00	Capital Improvements	\$ 356,205	\$ 62,321	\$ -	\$ -
70.00	Debt Svc Principal - Civic Center	43,600	44,400	46,400	48,400
70.01	Debt Svc Principal - PW Bldg	36,000	37,000	39,000	40,000
80.00	Debt Svc Interest - Civic Center	45,256	43,984	42,208	40,352
83.01	Debt Svc Interest - PW Bldg	71,520	70,440	69,330	67,770
91.00	Equipment Replacement Charges	22,881	19,005	19,128	19,128
	Total Capital Outlay	\$ 575,462	\$ 277,150	\$ 216,066	\$ 215,650
	TOTAL EXPENDITURES	\$ 1,896,060	\$ 1,502,381	\$ 1,356,720	\$ 1,377,892
	Ending Fund Balances				
	Revenue Stabilization	\$ 285,424	\$ 270,811	\$ 260,057	\$ 278,038
	Unreserved/Undesignated	2,568,814	2,437,297	2,340,516	2,502,341
	Ending Fund Balance	\$ 2,854,238	\$ 2,708,108	\$ 2,600,573	\$ 2,780,379
	STORMWATER UTILITY FUND TOTAL	\$ 4,750,298	\$ 4,210,489	\$ 3,957,293	\$ 4,158,271

11.00 City Administrator (15%); City Attorney (15%); HR Director (10%); Finance Director (10%); Finance Specialists (% varies); Utility Billing Clerk II (50%); Clerical Assistant (20%); City Engineer (35%); Facilities Analyst (35%); Public Services Director (30%); PW Supervisors (% varies); Maintenance Worker III (% varies); Maintenance Workers II (% varies); and Maintenance Workers I (25%)

31.00 Safety & vehicle supplies, tires, vegetation control supplies

32.00 Fuel for sideboom mower, vehicles & equipment

35.00 Signs, hand tools

41.00 Street sweeping, vactor cleaning, landscaping contract, utility billing service (cost shared with Water Utility), engineering services

42.01 Cell phones

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

43.00 Travel costs associated with staff training and meetings

47.00 Edmonds Village Pump Station power; share of Public Works facility buildings

48.01 Financial software maintenance contract

49.01 Training registration

49.02 NPDES - Phase II - stormwater program implementation; educational materials

49.03 Western Washington Phase II Municipal Stormwater permit

49.05 Merchant Credit Card Fees

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

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

City of DuPont
2023-2024 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND 501-000-5XX				
EXPENDITURES	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
35.00 Small Tools & Equipment	\$ 56,462	\$ 28,951	\$ 55,000	\$ 55,000
39.00 Software	7,466			
44.00 Taxes & Assessments	271	4,530	50	50
48.00 Repair & Maintenance	3,850			
Total Other Expenditures	\$ 68,050	\$ 33,482	\$ 55,050	\$ 55,050
64.00 Machinery and Equipment - I.T.	\$ 542		\$ -	\$ -
64.00 Machinery and Equipment	134,844	174,961	104,643	112,779
Total Capital Outlay	\$ 135,387	\$ 174,961	\$ 104,643	\$ 112,779
00.00 Transfer-Out - General Fund	\$ 21,226	\$ 24,190	\$ 24,190	\$ 24,190
Operating Transfers	\$ 21,226	\$ 24,190	\$ 24,190	\$ 24,190
TOTAL EXPENDITURES	\$ 224,663	\$ 232,632	\$ 183,884	\$ 192,019
Ending Fund Balance	\$ 1,574,711	\$ 1,685,598	\$ 1,802,077	\$ 1,904,348
EQUIPMENT RENTAL TOTAL	\$ 1,799,374	\$ 1,918,230	\$ 1,985,961	\$ 2,096,367

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

An equipment replacement program is a financially prudent way to accumulate funds for future scheduled capital replacements. The following is a list of assets to be replaced in 2023 & 2024:

2023		2024	
Vehicle & Equipment Replacements		Vehicle & Equipment Replacements	
Police - Patrol Car	\$ 64,523	Public Works- Pickup Trucks (2)	\$ 112,779
Public Works- Chipper	40,121		
Total	\$ 104,643	Total	\$ 112,779

FIDUCIARY FUND

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

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

City of DuPont 2023-2024 Program Expenditure Budget

PROGRAM: TRANSPORTATION BENEFIT DISTRICT 631-020				
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
EXPENDITURES				
41.00 Professional Services	\$ 3,000		\$ 5,210	\$ 5,210
41.00 Professional Services- Transfer to Street fund	64,827	147,174	113,000	90,000
41.03 Advertising	69	551	560	560
46.00 AWC-RMSA Insurance	2,400	3,000	3,150	3,308
Total Other Expenditures	\$ 70,296	\$ 150,725	\$ 121,920	\$ 99,078
TOTAL EXPENDITURES	\$ 70,296	\$ 150,725	\$ 121,920	\$ 99,078
Ending Fund Balance	\$ 149,796	\$ 101,609	\$ 30,316	\$ 33,499
TRANSP. BENEFIT DIST FUND TOTAL	\$ 220,092	\$ 252,334	\$ 152,236	\$132,576

41.03 Public meeting notices

46.00 AWC-RMSA Insurance