

DuPont Vision Statement

*DuPont is a vital City
known for its planned setting
and hometown sense of community.
The City successfully blends
natural beauty and a rich Northwest history.*

CITY OF DUPONT – GENERAL INFORMATION

GENERAL INFORMATION:

Date of Incorporation	April 12, 1951
Form of Government	Mayor-Council
Type of Government	Code
Location	Puget Sound
County	Pierce
Land Area	3,755 acres
Rank in Size/State	91
Rank in Size/County	9
Population – Official 2007	7,045
Assessed Valuation (Taxable)	\$1,212,061,693
City Employees	47

SALES TAX RATE:

State	6.50
Criminal Justice	0.10
Regional Transit Authority	0.40
City	0.84
Pierce County	0.15
Pierce Transit	0.30
Pierce County Jail	0.10
Regional & Local Parks	0.10
County Public Transportation	0.30
State Administration Fee	0.01
Sales Tax Rate	8.80

2008 PROPERTY TAX LEVY:

Regular Levy	\$1,187,503
Special Levy	\$ 34,810
EMS Levy	\$ 497,874
Total 2008 Property Tax Levy	\$1,720,187

STATE EXCISE TAX RATE:

Water Utility	5.029%
Sewer Utility	3.852%
Stormwater Utility	1.926%

2008 PROPERTY TAX RATE:

DuPont General	0.9797
DuPont Voted	0.0288
Pierce County Rural Library	0.4423
Steilacoom School District #1	4.0764
State of Washington	2.0688
County (General)	1.0838
Emergency Medical Services	0.4108
Port of Tacoma	0.1851
Total 2008 Property Tax Rate	9.2757

BUSINESS & OCCUPATION TAX RATE:

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

BUSINESS LICENSE FEE:

General Business	\$50.00
Home Occupation	\$20.00

UTILITY TAX RATE:

Electric, Gas, Telephone, Solid Waste, City Utilities (Water, Sewer, Storm)	6.0%
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2008 UTILITY MONTHLY RATE:

Water	\$32.00 for 1000 cf + \$1.12 for each add'l 100 cf
Sewer	\$60.75
Stormwater	\$ 7.25

Cable Franchise Rate 5.0%

LICENSES & PERMITS ISSUED IN 2007

General Business Licenses	506
Building Permits	720
Animal Licenses	360

PARKS & RECREATION:

Total Acreage	56.30
Number of Parks & Playgrounds	12

ELECTION & VOTER REGISTRATION:

Number of Precincts	2
Number of Registered Voters	2,811

STREETS:

Total Streets in Miles	64.3
Total Pedestrian Trails in Miles	11

FIRE PROTECTION:

Fire Rating (effective 6/07)	5
Emergency Vehicles & Apparatus	10
Number of Personnel	12
Number of Reserve Firefighters	5
Number of Reserve Medics	10
Fire Engine/Medic Responses - 2007	565

POLICE PROTECTION:

Number of Police Officers	10
Number of Reserve Officers	5
Number of Civilian Personnel	1
Total Number of Police Personnel	16
Number of Calls for Service	5,554
Number of Incident Reports	1,122

WATER UTILITY:

Total Water Accounts	2,739
Gallons of Water Pumped	380,751,410
Water Tanks	3
Reservoir Capacity (Gallons)	4,038,000

SANITARY SEWER UTILITIES:

Total Sewer Accounts	148
Lineal Feet (City-owned)	10,683

STORM DRAIN UTILITY:

Number of Accounts	2,266
Lineal Feet of Pipe	160,119
Storm Ditches (Feet)	38,120
Detention/Retention Ponds (Acres)	18

BOARDS, COMMISSIONS AND AGENCIES

Planning Agency

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

Number of Members: 5 members Appointed by: Mayor

Current Members: Don Dresser, Chairperson; Janelle Nesbit, Jeff Mitchell and Linda Jordan. (1 Vacancy)

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

Parks Agency

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

Number of Members: 7 members Appointed by: Mayor

Current Members: Sharon Westman, Chairperson; Darren de Guia, Hugh Long, Pauline Saxman, Maurice Toussaint, April Bilderbach and Andrew Estep.

Meeting Information: 1st Monday of each month at 7:00 p.m. – City Hall

Civil Service Commission

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

Number of Members: 3 members Appointed by: Mayor

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

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

DuPont Historical Museum

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

Museum Manager: Johanna Jones

Location: 207 Barksdale Avenue Hours of Operation: Sunday 1-4 PM
DuPont, WA 98327 Info: www.dupontmuseum.com

Visitor Readiness Task Force

- Purpose: The committee has been established for a time period of one year beginning February 12, 2008 and shall be dissolved no later than February 12, 2009. Its purpose is to review the recommendations of the "Visitor Readiness Report" and to develop and implement a tourism action plan with short and long range objectives which promote DuPont as a tourist destination city.
- Number of Members: No restriction on number of members. 3 sub-committees have been formed.
- Current Members: Cultural Heritage sub-committee: Lee McDonald, Chairperson; Roger Westman, Ruth Egger, Andy Estep and Judy Krill.
- Destination Marketing & Promotion sub-committee: Cara Mitchell, Chairperson; Francisca Beaver, Larry Ackerman, Larry Wilcox and Deborah Kerner.
- Business Relations sub-committee: Mike Davis, Chairperson; Ron Hagen, Sandra Smith and Nancy Thill.
- Meeting Information: Convened as needed.

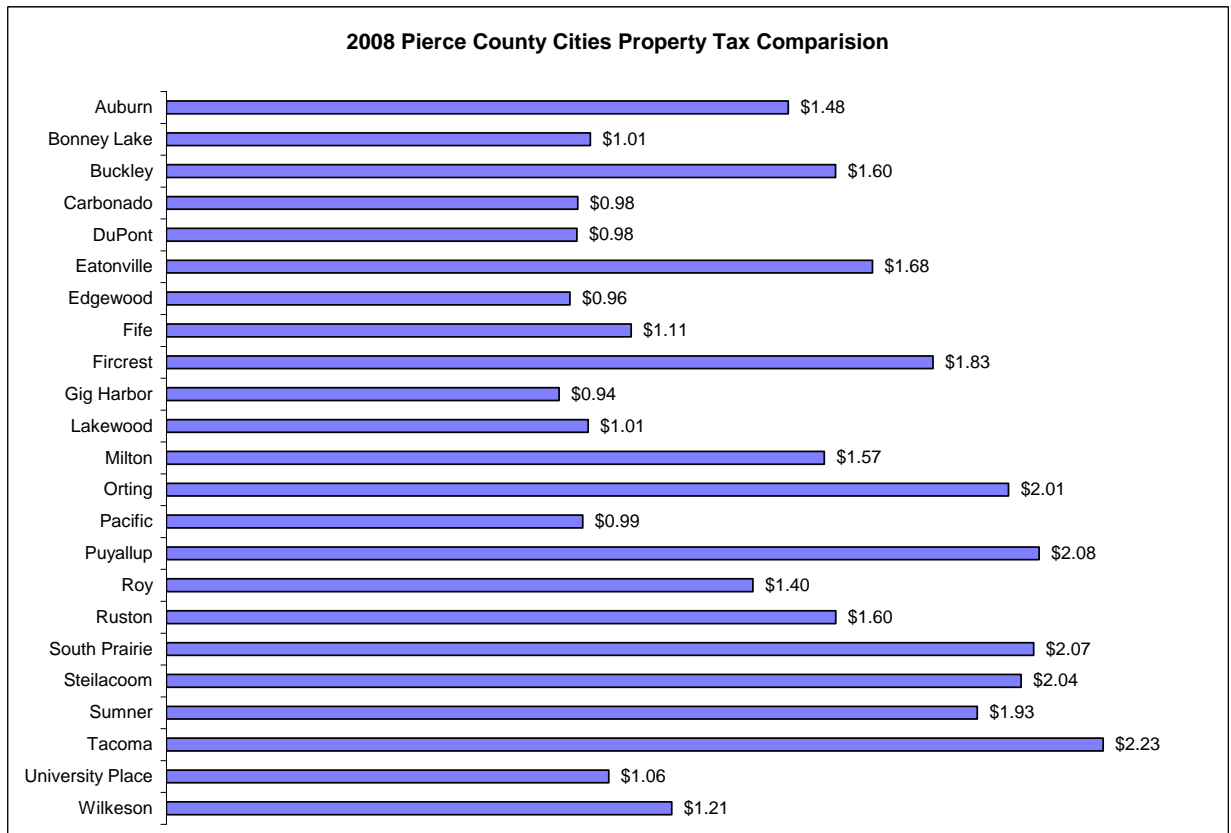
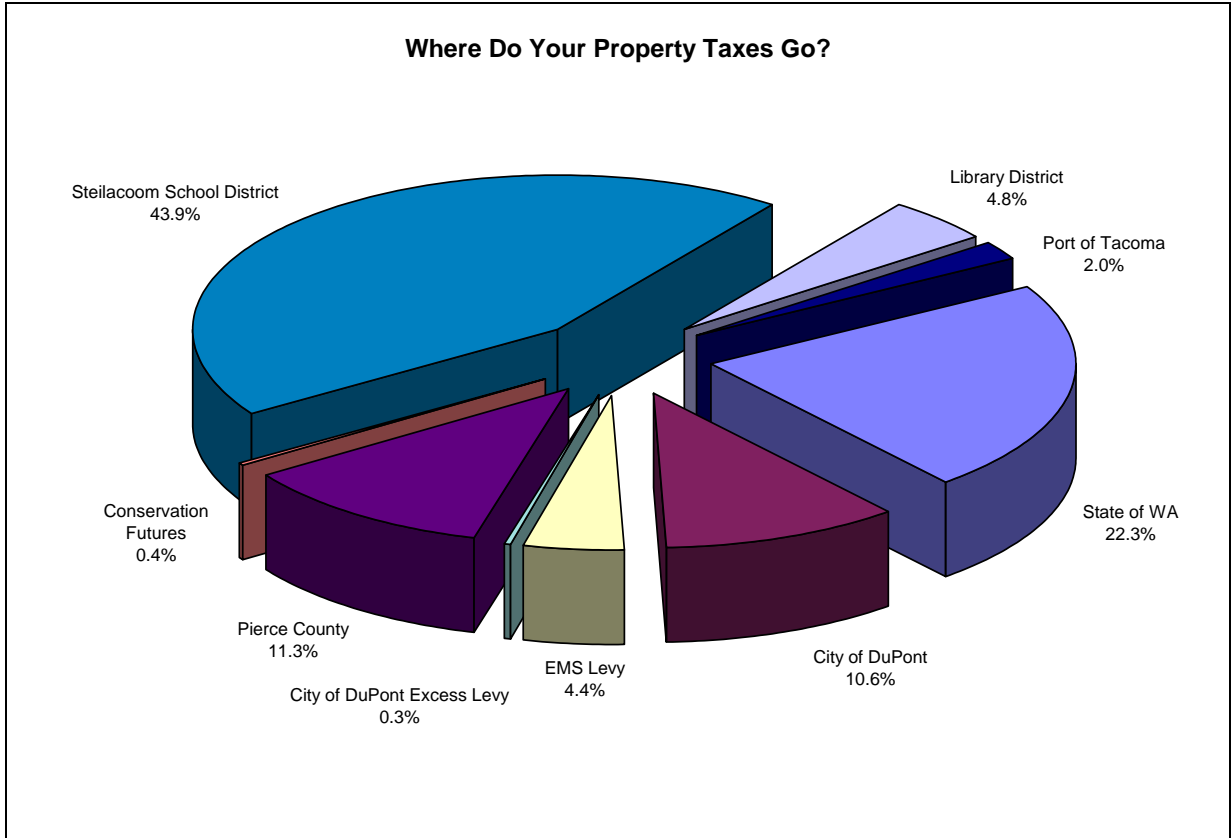
Fourth of July Task Force

- Purpose: The committee has been established for a time period not to exceed seven months beginning January 8, 2008, and shall be dissolved no later than September 8, 2008. Its purpose is the coordinate the 2008 4th of July celebration in the City of DuPont.
- Number of Members: No more than 10 members
- Current Members: Amy Walker, Chairperson; Bridget Culley, Roy Coffey, Phil Ragsdale, Cathy Dimauro, Synthia Santos, Linda Cumberbatch, Shawn McDonald, Anna Skretting Jenny Sharp, and Mike Pohl.
- Meeting Information: Convened as needed.

CITY OF DuPONT					
COMPUTATION OF LIMITATION OF INDEBTEDNESS					
December 31, 2007					
GENERAL DEBT CAPACITY					
Description	(Limited) Councilmanic	(Unlimited) Excess Levy	Excess Levy Open Space and Park	Excess Levy Utility Purposes	Total Debt Capacity
Statutory debt limit: (AV=\$1,212,061,693)(A)					
1.50% AV @ 100%	\$ 18,180,925	\$ (18,180,925)			
2.50% AV @ 100%		30,301,542	30,301,542	30,301,542	\$ 90,904,626
Add:					
Cash on hand for debt redemption (B)	-	12,360	-	-	12,360
Less:					
Bonds outstanding	-	(65,000)	-	-	(65,000)
Local Improvement District bonds outstanding	-	-	-	-	-
REMAINING DEBT CAPACITY	\$ 18,180,925	\$ 12,067,977	\$ 30,301,542	\$ 30,301,542	\$ 90,851,986
TOTAL REMAINING					
"GENERAL" CAPACITY (C)	<u>\$ 30,248,902</u>				

(A) This figure represents the City's total taxable assessed valuation (AV) for 2007 which was used to determine the 2008 property tax levy.
 (B) Reflects estimated balance available in the Debt Service Fund as of December 31, 2007.
 (C) Combined total for Councilmanic, Financing Lease, and Excess Levy capacities.

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY							
As of December 31, 2007							
	G.O. Bonds		PWTF		Total		Total
Year	Principal	Interest	Principal	Interest	Principal	Interest	Prin/Int
2008	30,000	4,810	157,408	17,036	187,408	21,846	209,254
2009	35,000	2,590	157,408	15,252	192,408	17,842	210,250
2010	-	-	157,408	14,090	157,408	14,090	171,498
2011	-	-	157,408	12,929	157,408	12,929	170,337
2012	-	-	157,408	11,767	157,408	11,767	169,175
2013	-	-	157,408	10,606	157,408	10,606	168,014
2014	-	-	157,408	9,444	157,408	9,444	166,852
2015	-	-	157,408	8,283	157,408	8,283	165,691
2016	-	-	157,408	7,122	157,408	7,122	164,530
2017	-	-	157,408	5,960	157,408	5,960	163,368
2018	-	-	157,409	4,799	157,409	4,799	162,208
2019	-	-	157,409	3,638	157,409	3,638	161,047
2020	-	-	82,541	2,476	82,541	2,476	85,017
2021	-	-	82,541	2,064	82,541	2,064	84,605
2022	-	-	82,541	1,651	82,541	1,651	84,192
2023	-	-	82,541	1,238	82,541	1,238	83,779
2024	-	-	82,541	825	82,541	825	83,366
2025	-	-	82,541	413	82,541	413	82,954
Total	\$ 65,000	\$ 7,400	\$ 2,384,144	\$ 129,593	\$ 2,449,144	\$ 136,993	\$ 2,586,137



**CITY OF DUPONT
PERSONNEL SUMMARY**

<u>POSITION</u>	<u>NUMBER OF EMPLOYEES</u>				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Mayor	1.00	1.00	1.00	1.00	1.00
Councilmember	5.00	7.00	7.00	7.00	7.00
City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator/Finance Director	-	-	-	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	-	-
Fire Chief	1.00	1.00	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00
City Clerk	-	1.00	1.00	1.00	1.00
Assistant Fire Chief	-	1.00	1.00	1.00	1.00
Human Resources Analyst	-	-	-	1.00	1.00
Human Resources Specialist	-	-	0.50	-	-
Accountant	-	-	1.00	1.00	1.00
Assistant Building Official	-	-	1.00	1.00	-
Assistant Planner	-	1.00	1.00	1.00	1.00
Building Inspector	1.00	2.00	2.00	2.00	2.00
Building Official	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	-	-	-	-
Emergency Services Specialist	-	-	-	-	0.50
Events & Recreation Coordinator	-	-	-	0.50	0.50
Finance Specialist	-	-	-	1.00	1.00
Fire Lieutenant	2.00	2.00	3.00	3.00	3.00
Fire Prevention Specialist	-	1.00	1.00	1.00	1.00
Firefighter/EMT	4.00	4.00	6.00	6.00	6.00
Maintenance Worker I	1.00	2.00	-	-	-
Maintenance Worker II	2.00	2.00	4.00	4.00	4.00
Maintenance Worker III	1.00	1.00	2.00	2.00	2.00
Permits Coordinator	1.00	1.00	1.00	1.00	1.00
Police Detective	-	-	-	1.00	1.00
Police Officer	-	5.00	6.00	6.00	6.00
Police Records Clerk	1.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	2.00	2.00	2.00	2.00
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.00	-	-
Senior Planner	1.00	1.00	1.00	1.00	1.00
Total FTE's including elected officials	33.00	46.00	53.50	55.50	55.00
Total FTE's excluding elected officials	27.00	38.00	45.50	47.50	47.00

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

Employee Position Classification Salary Schedule		
<i>Unrepresented Employees</i>		
Classification	Minimum	Maximum
City Administrator	\$ 93,305	\$ 113,520
Assistant City Administrator	\$ 84,818	\$ 103,194
Community Development Director	\$ 78,246	\$ 95,219
Finance/Support Services Director	\$ 78,246	\$ 95,219
Fire Chief	\$ 78,246	\$ 95,219
Police Chief	\$ 78,246	\$ 95,219
Public Works Director	\$ 78,246	\$ 95,219
City Clerk	\$ 56,252	\$ 68,439
Assistant Fire Chief	\$ 65,464	\$ 79,647
Human Resources Analyst	\$ 49,991	\$ 60,821

Employee Position Classification Salary Schedule		
<i>Represented Employees</i>		
Classification	Minimum	Maximum
Accountant	\$ 52,374	\$ 66,664
Assistant Building Official	\$ 49,109	\$ 62,525
Assistant Planner	\$ 42,557	\$ 54,142
Building Inspector	\$ 44,616	\$ 56,742
Building Official	\$ 55,640	\$ 70,803
Clerical Assistant	\$ 29,474	\$ 37,502
Deputy City Clerk	\$ 36,005	\$ 45,843
Events & Recreation Coordinator	\$ 34,528	\$ 44,013
Finance Specialist	\$ 42,557	\$ 54,142
Fire Lieutenant	\$ 61,763	\$ 64,713
Fire Prevention Specialist	\$ 44,125	\$ 58,825
Firefighter/EMT	\$ 44,125	\$ 58,825
Maintenance Worker I	\$ 33,696	\$ 42,869
Maintenance Worker II	\$ 40,789	\$ 51,917
Maintenance Worker III	\$ 45,843	\$ 58,323
Permit Coordinator	\$ 39,291	\$ 50,003
Police Officer	\$ 51,477	\$ 63,336
Police Records Clerk	\$ 33,696	\$ 42,869
Police Sergeant	\$ 72,836	\$ 72,836
Public Works Supervisor	\$ 49,109	\$ 62,525
Receptionist	\$ 29,474	\$ 37,502
Senior Accounting Clerk	\$ 39,291	\$ 50,003
Senior Planner	\$ 56,534	\$ 71,739

**Fire Collective Bargaining Agreement for 2007-2009 is still under negotiation and pay rates reflected are from 2006*

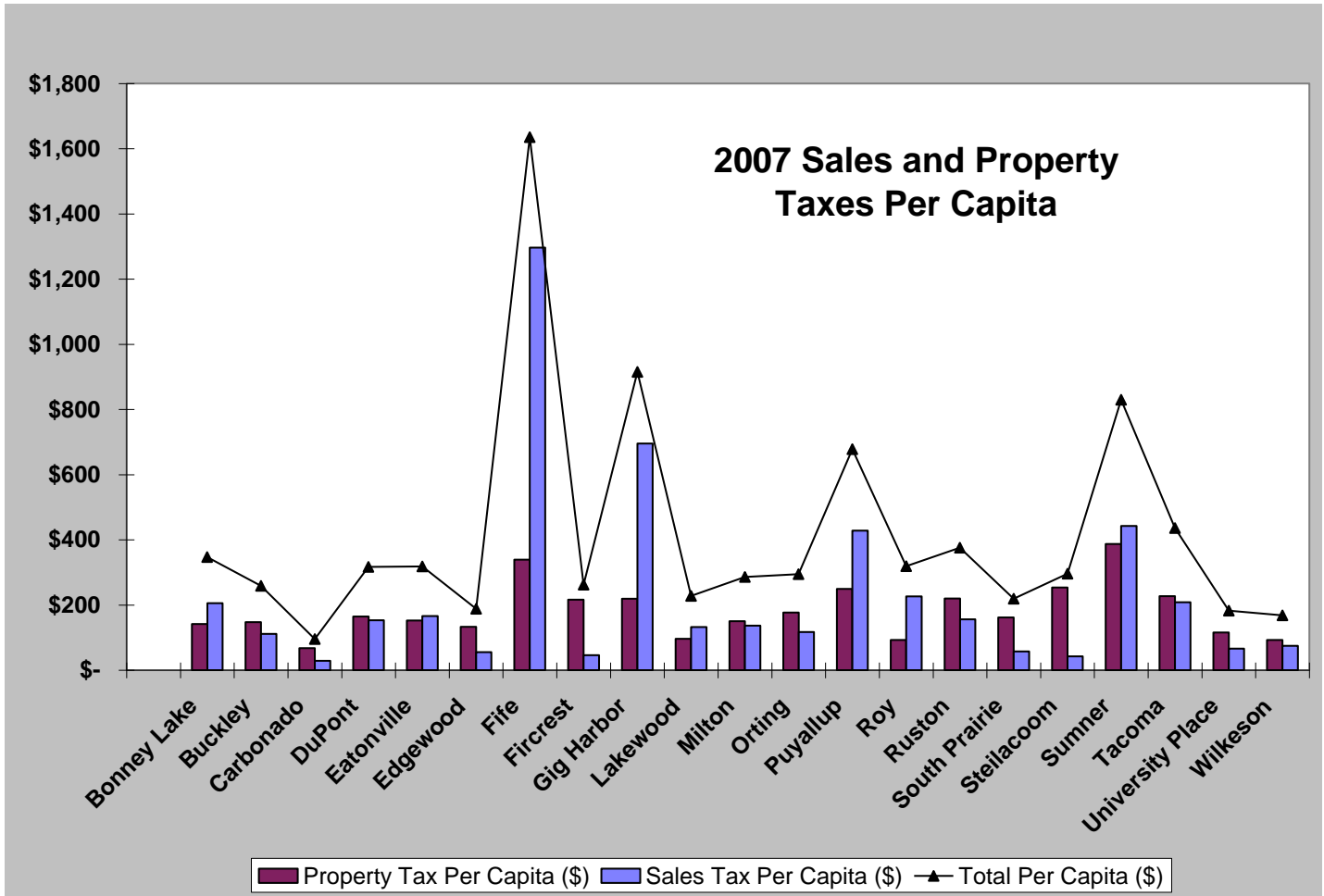
Largest Taxpayers

Taxpayer	Type of Business	Real & Personal Property AV	Percentage of AV
Intel Corporation	Communications	\$ 126,324,273.00	10.42%
Glacier Northwest Inc.	Quarry	71,589,749.00	5.91%
State Farm Mutual Auto Insurance	Insurance/Real Estate	55,139,559.00	4.55%
Quadrant	Residential	38,587,415.00	3.18%
Pierce County Investors LLC	Warehousing	25,088,800.00	2.07%
Patriots Landing Investment LLC	Retirement Community	24,470,400.00	2.02%
WPP LLC		19,795,900.00	1.63%
Eide Erling	Warehousing	17,384,600.00	1.43%
DuPont Corporate Park LLC	Vacant Commercial Land	15,236,600.00	1.26%
DuPont Station Partners LLC	Shopping Center	12,188,100.00	1.01%
Fainbarg Family Trust/M M Shopping Ctr	Warehousing	10,649,300.00	0.88%
Clock Tower Village Associates LLC	Residential/Apartments	9,136,500.00	0.75%
Venture Bank	Banking	9,004,500.00	0.74%
Basalite Concrete Products LLC	Manufacturing	7,410,400.00	0.61%
Clock Tower Village II LLC	Residential/Apartments	7,023,300.00	0.58%
Total Assessed Valuation - Largest Taxpayers		449,029,396.00	37.05%
Total Assessed Valuation - All Others		763,032,297.00	62.95%
Total Assessed Valuation		\$ 1,212,061,693.00	100.00%

Source: Pierce County Assessor-Treasurer's Office

Principal Employers

Principal Employer	Type of Business	Employees
Intel Corporation	Communications	1,177
State Farm Insurance	Insurance/Real Estate	1,002
Glacier Northwest	Quarry	100
Patriot's Landing	Retirement Community	81
Better Business Bureau	Consumer Information	65
Basalite	Manufacturing	57
Chloe Clark Elementary	Public Education	51
City of DuPont	City Government	47
Pacific Peaks Girl Scouts	Non-Profit Organization	36
Dania Distribution	Industrial	22



City	Population	Assessed Valuation	Regular Levy Rate	Property Tax	Property Tax Per Capita	Sales Tax	Sales Tax Per Capita	Sales & Property Tax Per Capita
Bonney Lake	15,230	1,937,522,060	1.1106	2,151,747	141	3,127,408	205	347
Buckley	4,535	371,835,811	1.7976	668,417	147	503,852	111	258
Carbonado	666	41,377,992	1.0832	44,821	67	19,027	29	96
DuPont	6,610	1,026,725,962	1.0582	1,086,495	164	1,009,127	153	317
Eatonville	2,385	197,704,954	1.8330	362,399	152	395,943	166	318
Edgewood	9,510	1,208,634,297	1.0470	1,265,469	133	527,150	55	188
Fife	6,135	1,595,745,697	1.3034	2,079,892	339	7,954,452	1,297	1,636
Fircrest	6,260	690,723,570	1.9590	1,353,130	216	288,254	46	262
Gig Harbor	6,765	1,456,487,257	1.0183	1,483,156	219	4,705,686	696	915
Lakewood	59,000	5,147,340,781	1.1018	5,671,426	96	7,777,413	132	228
Milton	6,490	580,259,062	1.6757	972,348	150	883,933	136	286
Orting	5,560	445,896,318	2.2057	983,513	177	652,364	117	294
Puyallup	36,360	4,047,400,986	2.2398	9,065,531	249	15,576,001	428	678
Roy	875	53,910,085	1.5058	81,180	93	198,045	226	319
Ruston	740	95,898,389	1.6959	162,631	220	115,309	156	376
South Prairie	440	31,029,857	2.2927	71,143	162	25,328	58	219
Steilacoom	6,200	725,621,646	2.1658	1,571,560	253	261,799	42	296
Sumner	9,025	1,654,935,497	2.1124	3,495,953	387	3,993,842	443	830
Tacoma	199,600	18,731,712,628	2.4218	45,365,016	227	41,636,302	209	436
University Place	31,140	3,198,540,115	1.1282	3,608,645	116	2,065,406	66	182
Wilkeson	450	32,007,686	1.3074	41,846	93	33,722	75	168
Average					181		231	412

GLOSSARY OF BUDGET TERMS

ACCOUNT:

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

ACCOUNTING SYSTEM:

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

ACCOUNTS PAYABLE:

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

ACCOUNTS RECEIVABLE:

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

ACCRUAL BASIS OF ACCOUNTING:

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

AD VALOREM TAXES:

A tax levied on the assessed value of real property.

ADOPTED BUDGET:

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

ALLOCATION:

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

AMORTIZATION:

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

ANNEXATION:

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

ANNUAL DEBT SERVICE:

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

ANNUAL FINANCIAL REPORT:

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

APPROPRIATION:

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

ASSESSED VALUATION:

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

ASSETS:

Property owned by a government, which has monetary value.

AUDIT:

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

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

AUDITOR'S REPORT:

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

BALANCE SHEET:

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

B.A.R.S.:

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

BASIC FINANCIAL STATEMENTS:

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

BASIS OF ACCOUNTING:

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

BENEFITS:

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

BOND:

(Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

Bonds are typically used for long-term debt to pay for specific capital expenditures.

BOND ANTICIPATION NOTES:

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

BOND REGISTRAR:

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

BUDGET:

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

BUDGET AMENDMENT:

A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at a fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

BUDGET CALENDAR:

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

BUDGET DOCUMENT:

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

BUDGET GUIDELINES:

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

BUDGET MESSAGE:

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

BUDGET PROCESS:

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

BUDGETARY CONTROL:

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

CAPITAL ASSETS:

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

CAPITAL BUDGET:

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

CAPITAL EXPENDITURES:

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

CAPITAL FACILITIES PLAN:

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

CAPITAL IMPROVEMENT PROGRAM:

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

CAPITAL OUTLAY:

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

CAPITAL PROJECTS:

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

CARRYOVERS:

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

generally involve projects rather than line item expenditures.

CASH BASIS:

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

CASH MANAGEMENT:

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

C.D.B.G.:

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

CERTIFICATE OF DEPOSIT:

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

CITY DEPARTMENT:

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

COLA:

Cost of Living Allowance.

COMMUNITY SERVICES INDICATOR:

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

COMPREHENSIVE PLAN:

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

CONCURRENCY:

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

CONSUMER PRICE INDEX (CPI):

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

CONTINGENCY:

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

COST ACCOUNTING:

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

COUNCILMANIC BONDS:

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

CUSTOMER:

The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City department.

External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a City department.

DEBT:

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

DEBT LIMITS:

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

DEBT SERVICE:

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

DEBT SERVICE FUND:

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

DEFICIT:

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

DELINQUENT TAXES:

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

DEPARTMENT:

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

DEPRECIATION:

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

DEVELOPMENT ACTIVITY:

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

DUE FROM OTHER FUNDS:

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

DUPONT EMPLOYEE'S ASSOCIATION (DEA):

Labor union representing all regular non-exempt personnel.

ENCUMBRANCES:

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

ENDING FUND BALANCE:

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

ENTERPRISE FUND:

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

EXPENDITURES/EXPENSES:

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

FEMA:

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

FICA:

Federal Insurance Contribution Act is an employment tax levied against both an employee and employer for Social Security and Medicare taxes.

FISCAL YEAR:

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

FIXED ASSETS:

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

FULL FAITH AND CREDIT:

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

FTE:

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

For example, a .5 FTE budgeted position will work 1,040 hours.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE:

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

GAAFR:

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

GAAP:

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

GASB:

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

GENERAL FIXED ASSETS:

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

GENERAL FUND:

This fund accounts for the financial operations of the City which are not accounted for in any other fund. Principal

sources of revenue are taxes, fees, and other revenues that may be used for any lawful purpose. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

GENERAL OBLIGATION BONDS:

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

GIS:

Geographical Information System.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

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

GROWTH MANAGEMENT:

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

IAC:

Interagency Committee for Outdoor Recreation.

ISTEA:

Inter-modal Surface Transportation Efficiency Act.

IMPACT FEES:

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

INDEBTEDNESS:

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

INFRASTRUCTURE:

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

INTERFUND PAYMENTS:

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

INTERFUND TRANSFERS:

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

INTERGOVERNMENTAL COSTS:

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

INTERGOVERNMENTAL SERVICES:

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

INTERNAL CONTROL:

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

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE CHARGE:

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

INTERNAL SERVICE FUND:

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

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS (LOCAL 3829):

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

INTERNATIONAL UNION OF POLICE ASSOCIATIONS (LOCAL 165):

Labor union representing commissioned police officers and sergeants.

INVESTMENT:

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

IPD:

Implicit Price Deflator.

LATECOMER FEES:

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

LEASING:

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

LEOFF:

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

LEVEL OF SERVICE:

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

LEVY:

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

LEVY LID:

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

LIABILITY:

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

LID:

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

LINE ITEM:

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

LONG TERM DEBT:

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

LTGO:

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

MAINTENANCE:

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

MATURITIES:

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

MILL:

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

MISSION:

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

MITIGATION FEES:

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

MODIFIED ACCRUAL BASIS:

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

NET REVENUE:

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

OBJECT:

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

OBJECTIVE:

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

OPERATING FUNDS:

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

OPERATING REVENUES:

Those revenues received within the present fiscal year.

OPERATING TRANSFER:

Routine and/or recurring transfers of assets between funds.

ORDINANCE:

A statute or regulation enacted by City Council.

OTHER SERVICES AND CHARGES:

A basic classification for services, other than personnel services, which are needed by the

City. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, equipment rental and costs (ER&R), insurance, public utility services, repairs and maintenance.

PERS:

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

PERFORMANCE MEASURES:

See Community Service Indicator.

PERSONNEL COSTS:

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

PROGRAM:

A specific and distinguishable unit of work or service performed.

PROGRAM ENHANCEMENT:

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

PROGRAM MEASURES:

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

PROGRAM REVENUE:

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

PROJECTIONS:

Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to

indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

PROPOSED BUDGET:

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

PROPRIETARY FUND:

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

PUBLIC FACILITIES:

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

PUBLIC WORKS TRUST FUND:

(PWTF) This is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing population. New capital improvement projects are not eligible. Interest rates vary from one to three percent, depending on the match.

RATINGS:

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

RCW:

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

REET:

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

REFUNDING:

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

RESERVE:

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

RESOLUTION:

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

RESOURCES:

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

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the City.

REVENUE:

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

REVENUE BONDS:

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

REVENUE ESTIMATE:

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

SALARIES AND WAGES:

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

SINGLE AUDIT:

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL REVENUE FUND:

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

STATE SHARED REVENUE:

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

STRATEGY:

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

objectives through tactics to guide its core business functions.

SUPPLEMENTAL APPROPRIATION:

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

SUPPLIES:

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

TAX:

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

TAX ANTICIPATION NOTES:

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

TAX LEVY:

Total amount of ad valorem tax certified by the City.

TAX RATE:

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

TAX RATE LIMIT:

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

TRANSPORTATION IMPROVEMENT ACCOUNT:

(TIA) Provides funding for transportation projects through two programs. Urban projects must be attributable to congestion caused by economic growth. They must be consistent with state, regional and local

selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD:

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

TRANSPORTATION IMPROVEMENT PROGRAM:

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

TRUST FUND:

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

UNAPPROPRIATED ENDING FUND BALANCE:

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

UNDERWRITER:

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

USER FEES:

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

UTILITY LOCAL IMPROVEMENT DISTRICTS:

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

UTGO:

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

VISION:

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

WAC:

Washington Administrative Code.

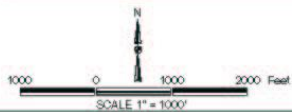
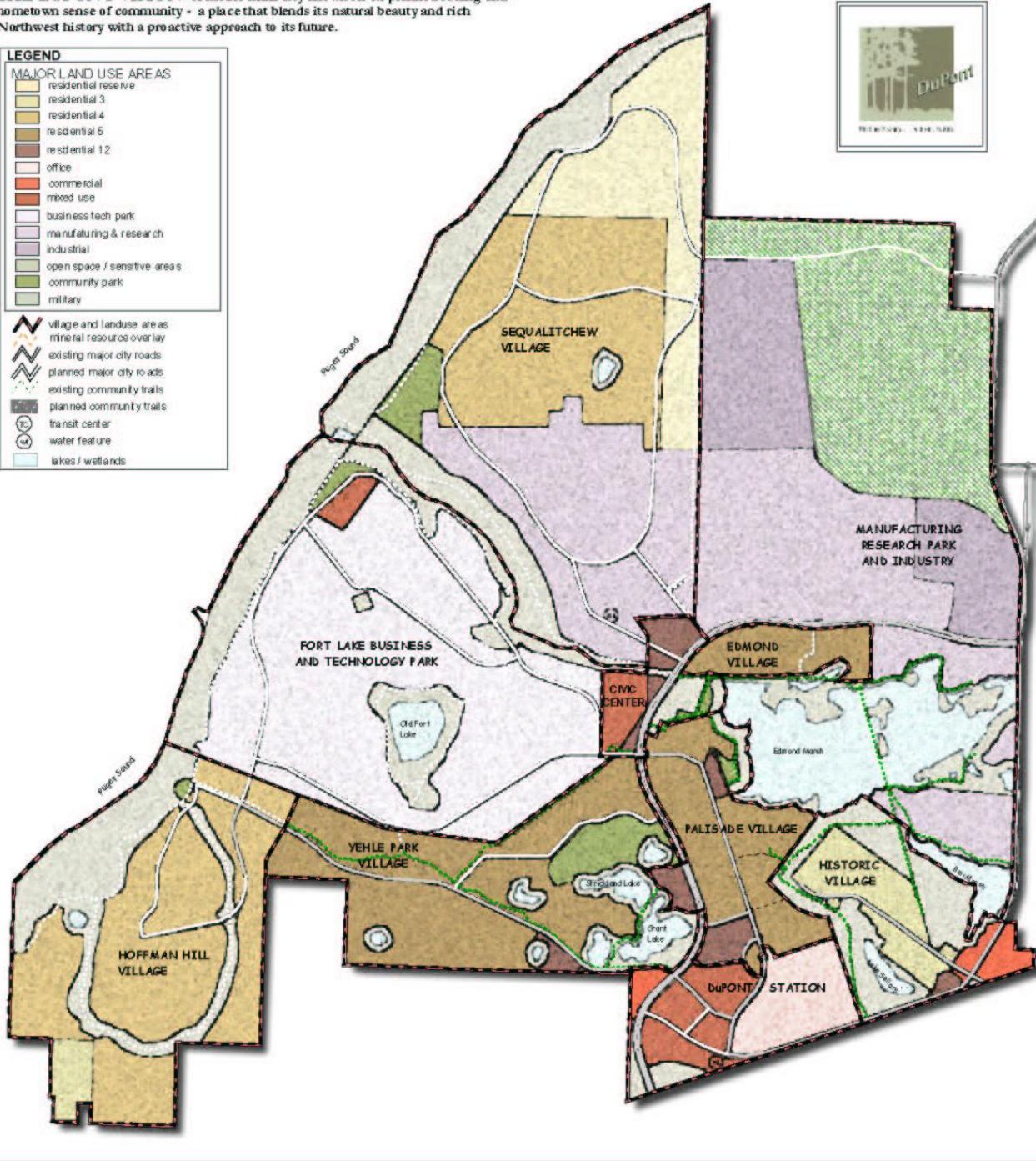
THE DuPONT VISION - A model small city known for its planned setting and hometown sense of community - a place that blends its natural beauty and rich Northwest history with a proactive approach to its future.

LEGEND

MAJOR LAND USE AREAS

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

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



CITY OF DuPONT
COMPREHENSIVE
LAND USE PLAN MAP
REVISED BY R.L.J. 2001