

2013-2014 Budget

SUMNER, WA



January begins a new year of fun in Sumner.

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November 19, 2012

CITY OF SUMNER
ADMINISTRATION

Dear Citizens,

We are pleased to present to you the 2013-2014 Budget. Through this document, the City Council has pointed us and the executive department toward what we are to accomplish in the next two years. This document tells you how your money is being spent, and it also outlines which priorities have been made since there are infinite issues and possibilities the City could pursue but not infinite funding.

The good news is that the City of Sumner is in good shape financially. We continue to thank previous administrations which provided the leadership to guide the City through economic downturn. We started cutting our spending early and have maintained an ongoing discipline that keeps Sumner from facing the same drastic decisions that are before many of our neighboring cities. We also must thank our staff who have been innovative, going above and beyond, in finding creative ways to do more with less. We also planned well, encouraging businesses and development that will support the City for many years to come, without burdening our citizens with higher taxes.

The challenge is that while we started cutting early and have maintained ongoing fiscal discipline, some of those efforts included not spending on vital equipment such as vehicles, software updates, etc. that the staff need in order to provide basic services to our citizens. This budget reflects some careful spending in order to ensure our ability to provide service while keeping the same discipline in our budget.

There are also some factors outside the staff's control that greatly affect the budget.

- Our golf course: We simply could not continue down the same road as we have without serious consequence to the services we provide our citizens. As part of the budget process and after extensive public survey and debate, the City Council instructed us to sell the golf course to remove the ongoing debt payments and outstanding interfund loans. This budget reflects an anticipated sale in 2013.
- State funding: The State of Washington is facing what is currently a \$1 billion hole that many believe will quickly become a \$2 billion hole. Cities like Sumner receive funding from the State in various areas, and we should be aware that one way for the State to fill that hole is to remove those city revenue streams.
- Medical costs: The entire country continues to see what the Federal changes mean for our medical costs. So far, it looks like it will mean higher costs for the City of Sumner.

The budget is critical to both the short and long-term success of the City's operation. It establishes priorities for the financial expenditures, staffing, and allocation of other resources. This document continues to fulfill the City's organizational mission and address the City Council's four strategic priorities.

Over the past few years, we have talked about the Financial Toolbox as a metaphor for the things the City can do to address the long-term financial challenges. We have found efficiencies that led to saving over \$3 million in costs; we have addressed our taxes and fees by looking at not only our property tax rate but also our utility rates; we continue to seek "making the pie bigger" through our support for Orton Junction in order to retain more sales tax revenue in Sumner that is currently leaking into King County; and we have reduced the level of service with many positions remaining vacant after retirements, etc.

We will continue to use these tools, but we also need to seek a new toolbox. Some of these tools are for short-term fixes and don't address the long-term. For example, no matter how much you raise taxes, rising costs will always catch up and exceed the tax rate. It's time to start thinking about how to look at our budget differently.

You have approximately 100 employees who are the most dedicated and creative individuals we've ever seen. They are one of our community's greatest assets. They are leaders in their fields of expertise, from public safety to treating wastewater to operating a court. With this budget, the Council has entrusted the employees with how to spend your money in the next two years. We assure you that we will live within our means and continue to use creativity to do business in new and more efficient ways while still providing the services that you need and value to promote our sense of community.

In addition to funding the City's mission, this budget also helps us fulfill our vision to set the standard of excellence for a progressive small city. We believe we can continue to do that in the next two years. The budget is our first step, and we thank Beth Anne Wroe, Kassandra Raymond and Jeff Steffens in the Finance Department who were the leaders in putting this budget together for you. We believe that it outlines a productive and efficient two years ahead for the City of Sumner.

Sincerely,



David L. Enslow
Mayor



John Galle
City Administrator

VISION

Sumner will set the standard of excellence for a progressive small city.

MISSION

To provide needed and valued services that promote our sense of community.

VALUES

We serve with Respect and Integrity.

We are Responsive and Accountable.

We are Collaborative and Professional.

We are Innovative and Visionary.



STRATEGIC PRIORITIES

Protection of water, open spaces, and other natural resources	Safe and efficient transportation system	Long-range financial stability to provide a balance of City services	Enhance community character
<ul style="list-style-type: none"> • Potable water quality and quantity • River water quality • Preserve agricultural heritage • Preserve open space 	<ul style="list-style-type: none"> • Parking • Regional transportation • Transit • Trails • Speeding and traffic/pedestrian safety • Sidewalks 	<ul style="list-style-type: none"> • Avoid the ups and downs • Balanced reserves • Ensure the long-term provision of services • Use business planning in departments 	<ul style="list-style-type: none"> • Manage growth and change • Maintain character: “community” or “small town” • Preservation • Good government • Planning
<p>NEW IN 2013-2014:</p> <ul style="list-style-type: none"> • Launch pilot program to convert existing streetlights to use LEDs • Help School District advertise new electric car charging stations • Replant lost trees in shoreline area • Open Space • Add Central Well • Create additional park land/habitat areas within the city 	<p>NEW IN 2013-2014:</p> <ul style="list-style-type: none"> • Replace aging Bridge Street bridge • Construction for I36th/Valentine corridor improvements • Install Parker Road sidewalks • Work with Sound Transit to increase access to Sumner station • Hold transit survey to find needs with loss of Pierce Transit service • Finish trail system 	<p>NEW IN 2013-2014:</p> <ul style="list-style-type: none"> • Sell golf course and remove debt obligations • Repay outstanding interfund loans • Launch upgraded City website • Accept credit cards for pet license payments • Install new permit system software • Establish new business plan for cemetery operations • Explore ways to reduce utility use at Ryan House 	<p>NEW IN 2013-2014:</p> <ul style="list-style-type: none"> • Collect historic photos for new Sumner history book • Continue work to bring a YMCA to Sumner • Hold Sumner University & Citizen’s Academy • Begin meetings of Historic Preservation board. • Help Arts Commission coordinate multi-week Rhubarb Pie Festival.

ABOUT SUMNER

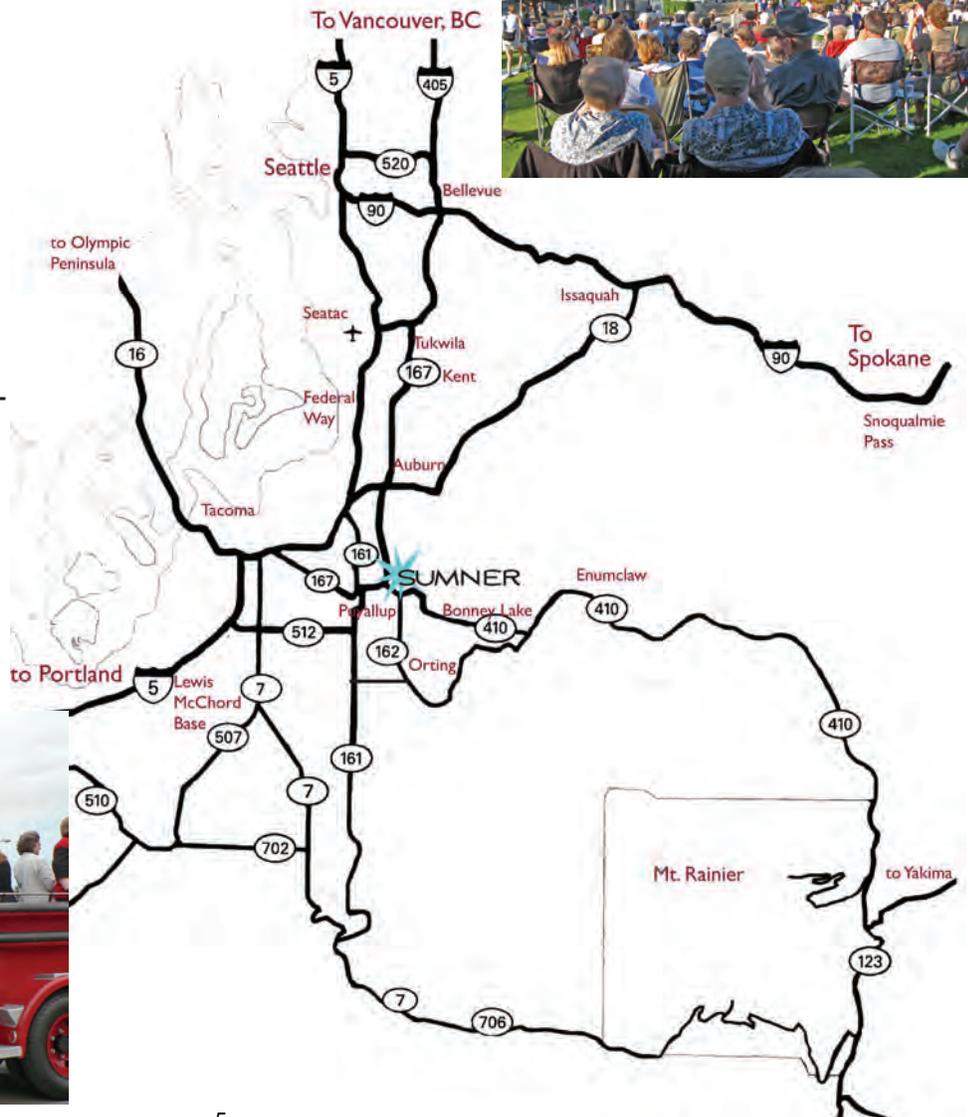


Come on in to Sumner if you're looking for some old-fashioned hospitality in the Rhubarb Pie Capital of the World. Historic Main Street is full of unique gifts and treasures. Stores offer personal service while restaurants and diners dish up a side of gossip with the local cuisine.

Quiet, picture-perfect streets lead to a walkable lifestyle with parks full of new friends and award-winning schools of the Sumner School District. The Sounder station in downtown Sumner connects Sumner by train or bus to downtown Tacoma or Seattle in less than 40 minutes—perfect for enjoying big-city bustle or commuting to jobs. However, Sumner itself offers more than 9,000 family wage jobs at quality companies, including REI, Amazon, Kellogg's, Green Mountain Coffee Roasters, Costco, Precision Aerospace, Dillanos Coffee, JCPenney, Toysmith and more.

The sounds of Sumner include the cheers from a Friday-night football game in fall or the music from outdoor bands during the many events of the Rhubarb Pie Festival, lasting throughout the summer. The scents of Sumner include flowers, fresh air, and coffee roasting. The sights of Sumner include the Daffodil Festival's Grand Floral Parade, Santa riding on an antique fire engine for the holidays, and beautiful gardens. The touch of Sumner is a handshake in greeting, a high-five at the Daffodil Sports Complex and the helping hands of neighbors when needed. And, the taste of Sumner is, of course, rhubarb pie—a sweet-tart treat served up with a hearty helping of small-town charm.

More information:
www.rhubarbpiecapital.com



ELECTED OFFICIALS



Dave Enslow

Mayor

Term:
Jan 1, 2010-Dec. 31, 2013



Ed Hannus

Councilmember

Term:
Jan 1, 2010-Dec. 31, 2013



Steve Allsop

Councilmember

Term:
Jan 1, 2010-Dec. 31, 2013



Cindi Hochstatter

Councilmember

Term:
Jan 1, 2012-Dec. 31, 2015



Curt Brown

Councilmember

Term:
Jan 1, 2012-Dec. 31, 2015



Nancy Dumas

Councilmember

Term:
Dec. 5, 2011-Dec. 31, 2015



Randy Hynek

Councilmember

Term:
Jan 1, 2010-Dec. 31, 2013

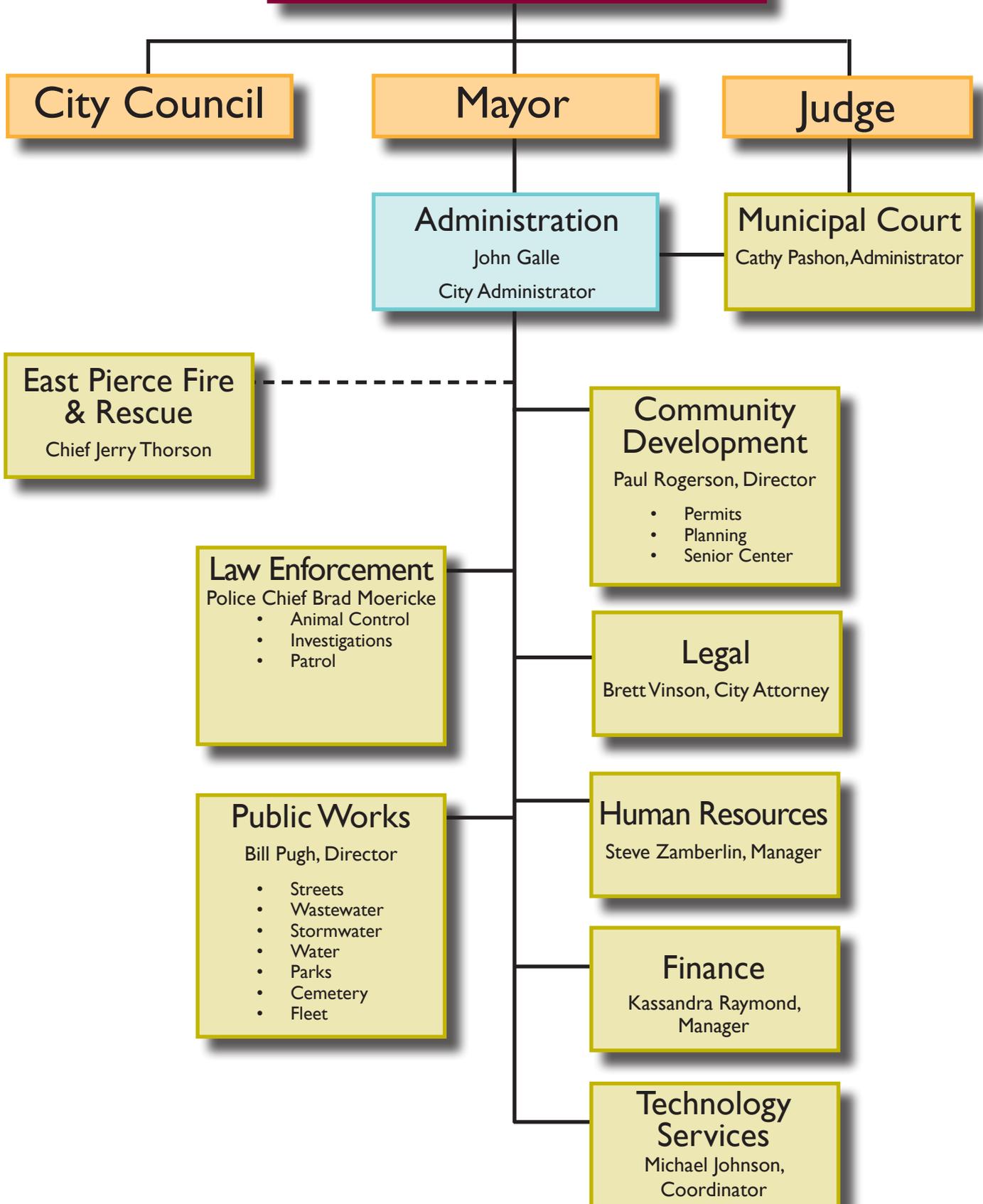


Mike LeMaster

Deputy Mayor

Term:
Jan 1, 2012-Dec. 31, 2015

Citizens of Sumner



COMMISSIONS

Thank you to the following individuals who share their time, energy and expertise to the City of Sumner and its citizens by serving on a commission.

Arts Commission

Barbara Bitetto
Frank Bost - Vice-chair
Judy Caviezel
Donna Hardtke - Chair
Judy Kimball
Bob Johnson
Sue Larson
Rom LaVerdiere
Lisa McNamara
Anita Miller
Charlie Nordeck
Marsha Vandenberg

Design Commission

David Bisom - Chair
Michael Fernandez
Doug Henken
Melony Pederson - Vice-Chair
Tom Rieger
Jeanne Walter

Forestry Commission

William Dugger
Gene McCaul - Chair
Bob Moltke
Margo Stewart
Dennis Tompkins

Historic Preservation Commission

Steve Allwine
Dale Loseth
Melony Pederson
Emily Terrell
Sumner Downtown Association

Parks Board

Larry Johns
Barbara Skinner
Ken Woolery

Planning Commission

Cynthia Bush
Kathy Hayden - Chair
Tom McDermott
Tom Powers
James Storey
Earle Stuard
Jon Swanson

Civil Service Commission

Michael Carnahan
Dr. Patrick Duffy
A. Eugene Hammermaster



Figure 1-1. Standards for pedestrian-oriented facades.

Budget Overview

SUMNER, WA



Sweetheart Wine Walk

Sweethearts, friends and family celebrate together in historic Downtown Sumner with a Wine Walk.



City of Sumner

2013-2014 Budget Process

The budget process we have prepared is designed to meet the service needs of the city by integrating the planning and implementation of city programs and objectives with the allocation of resources sufficient to support such services and projects. The framework of the city budget was developed with the following basic purposes in mind:

1. **Establishes a Plan of Policy and Operation**, which allocates resources of the city to achieve specific city goals and objectives, and guides the city's activities.
2. **Facilitates the Evaluation of City Programs** by providing a means to measurably examine the financial activities of the city departments over time.
3. **Provides Management Information** as a comprehensive recording of information relative to both the character and scope of city activity.
4. **Establishes Financial Control** by controlling through prioritization of programs/projects the allocation of revenue to various activities and allowing policy officials to ensure legality, accuracy, and conformity to legislative and administrative objectives.

The main feature in the development of a budget is to make the budget document readable and understandable to the general public and our citizens, while providing sufficient detail in the financial, program and policy information/data to guide the departments in program performance and assist the city administration and city council in program evaluation and monitoring. We have worked on accomplishing this effort by providing each fund or department budget with a clear and concise description of each of the programs and goals/objectives that the various departments and funds are to accomplish over the short term as well as setting a direction for the future. The focus of Sumner's budget is on "program planning" and that funding of those programs is sufficiently provided. After the presentation of the budget to the city council, the council adopts the budget at the fund level, again directing specific attention to program/objectives development and cost.

The City of Sumner's budget process and procedures are consistent with process and calendar set forth under RCW 35.33.

1. In May, the city council, mayor, city administrator, and department directors meet in a city retreat environment to discuss and establish objectives for the forthcoming year(s).
2. In July, the mayor meets with the City Administrator to discuss budget objectives and program priorities and the city administrator prepares the budget schedule.
3. In August, city administrator prepares the budget preparation package and meets with department directors to distribute budget packets and discuss budget preparation.

4. In September, department directors submit to the city administrator budget estimates and requests, goals and objectives statements, and budget charts and forms.
5. Prior to November 1st, City Administrator submits a balanced budget to the Mayor and the Mayor forwards the preliminary budget to the city council.
6. Prior to November 15th, the city clerk publishes notice of filing of the preliminary budget and notice of public hearing on the budget once a week for two consecutive weeks.
7. On or before the first Monday of December, the final public hearing on the proposed budget is commenced and may be continued to a date no later than the 25th day prior to the next fiscal year.
8. On or before December 31, the city council adopts the final budget ordinance.

**City of Sumner
2013-2014 Budget Preparation Calendar**

2012 DATES	GROUP	MAJOR STEP	STATUTORY DEADLINE/DATE	
Various		Council/Executive goal-setting		
		Budget Instructions Distributed – will include review by City Administrator of budget format and a review of budget forms.		
May 22nd				
June		Eden System open for budget input		
		Payroll estimates for existing positions completed and entered into departments' budgets.		
June				
July, 23rd	Group 1	Budget system closes for Group 1		
		Objectives/programs Group 1 Department Directors meet with city administrator to discuss budget requests and review department		
July, 23rd-27th	Group 1			
July, 30th	Group 2	Budget system closes for Group 2		
		Group 2 Department Directors meet with city administrator to discuss budget requests and review department objectives/programs		
July, 30th - Aug, 3rd	Group 2			
Aug, 6th	Group 3	Budget system closes for Group 3		
		Group 3 Department Directors meet with City Administrator to discuss budget requests and review department objectives/programs		
Aug, 6th - 10th	Group 3			
August, 20th		City Administrator and Finance Director to review all budget requests		
		Mayor and City Administrator to have reviewed budget, completed balancing and submitted preliminary budget to finance department for printing and assembling	Second Monday in September.	September 10th
August, 27th		Departments notified of status of special requests		
August, 27th		Mayor and City Administrator to have completed transmittal letter.		
		Mayor and City Administrator present 2013-2014 proposed budget to city council. Budget also filed with city clerk.	On or before the first business day in the third month prior to beginning of the fiscal year.	October 1st
September, 17th		Copies of preliminary budget made available to the public	No later than six weeks before January 1 st .	November 19th
		Clerk publishes notice of filing of preliminary budget and publishes notice of public hearings on property tax levy and final budget once a week for two consecutive weeks.	No later than the first 2 weeks in November.	November 2nd thru 15th
October, 1st				
October, 8th		Budget Workshops with City Council		
		Public hearing on revenue sources for the proposed budget, including consideration of possible increases in property tax revenues. After the hearing, a city may choose to pass, at the same meeting, authorization increasing property tax in terms of dollars and percent (comply with Ref. 47)	Before council votes on property tax levy.	
October, 15th				
October, 15th		Public Hearing for the setting of property tax levies. First Reading of property tax levy.	No later than November 30th	November 30th
October, 22nd		Budget Workshops with City Council		
November, 5th		Second reading and Council adoption of 2013 property taxes	No later than November 30th	November 30th
			Final hearing on proposed budget – on or before first Monday of December, and may be continued from day-to-day but no later than the 25 th day prior to next fiscal year (December 7 th).	December 3rd
November, 5th		Public Hearing on the 2013-2014 City of Sumner budget. First reading of the 2013-2014 budget.		
November, 13th		Budget Workshops with City Council		
			Following the public hearing and prior to beginning of the ensuing fiscal year.	December 31st
November, 19th		Second reading of 2013-2014 City of Sumner budget		

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Staffing Personnel

SUMNER, WA



Community Summit

Sumner & Bonney Lake gather together at a free dinner to discuss topics of concern, to honor heroes and to be inspired.

Sumner University

Citizens are invited to go “back to school” for two nights to learn more about their city... without tests or homework!



MARCH

STAFFING

The most important asset of the City of Sumner is its employees. These individuals bring the technical knowledge, the compassion and the drive to build a wonderful community that benefits everyone in Sumner.

Our employees range from interns starting their career to individuals retiring and ending their career here. These are the people you see every day and in cases of emergencies. We're happy to serve you.

89 regular full time employees
(plus council, part-time employees, interns and volunteers)

12.5 years average employment at Sumner
average employment for uniformed police officers – 12.4 years
average employment at Wastewater Treatment Facility – 22.4 years!

53 employees have worked here more than 10 years
(that's nearly 60% of our workforce)
of those, 14 employees have been here more than 20 years and
29 employees more than 15 years

4 employees retired in the last biennium
Roy Fortier, Audrey Young, Linda Clerget and Warren Peloli



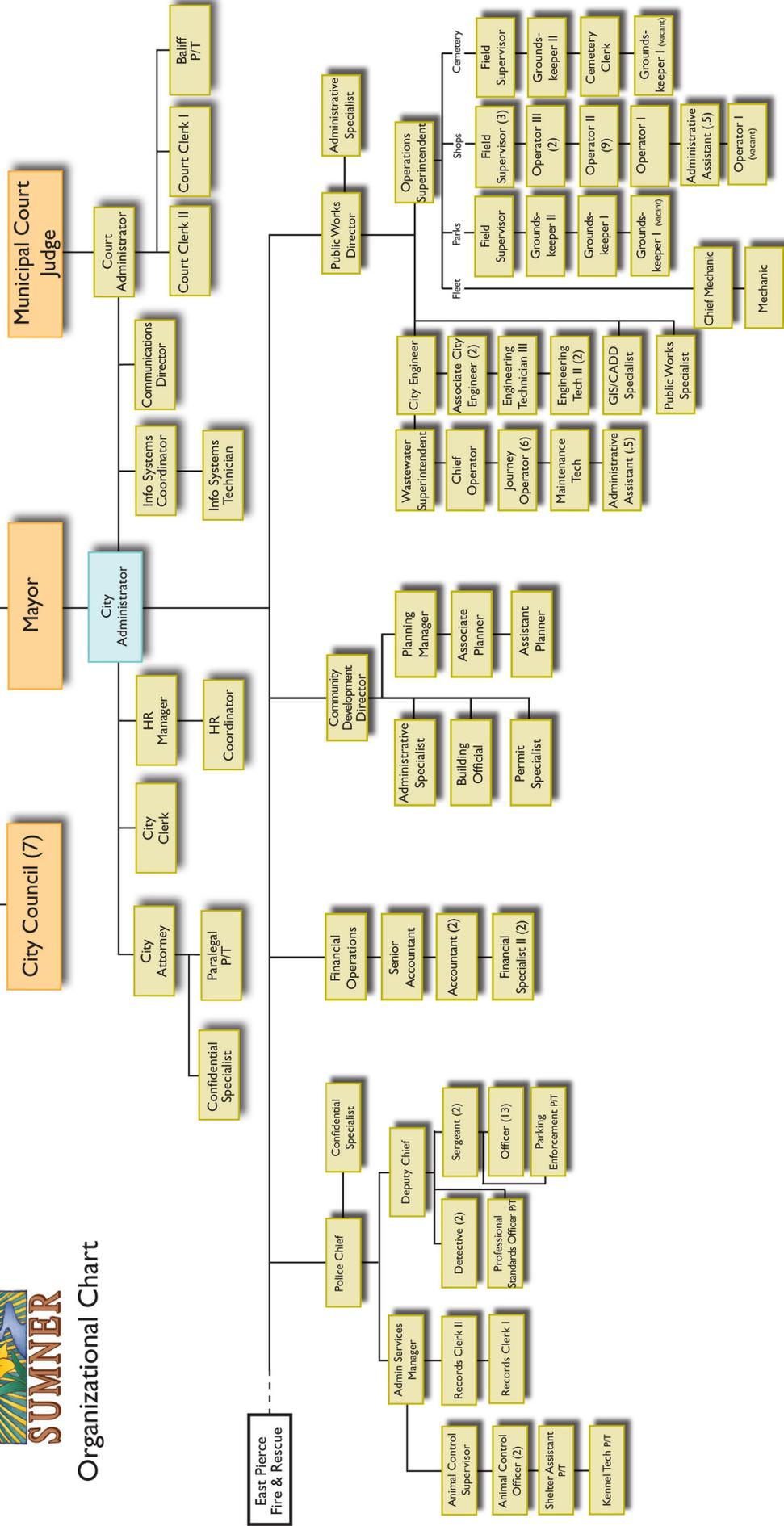
In one year, these employees

- Help you travel along **56.7 miles** of road and through **7** traffic signals
- Keep **64 miles** of waterline flowing with safe, good water
- Track **3,450 meters** to ensure proper billing and guard against water loss
- Maintain **54 miles** of sewer line and one wastewater treatment facility
- Ensure **40+ acres** of park look beautiful
- Honor past residents in **25 acres** of cemetery space
- Continue to build on **9 miles** of trails
- Water **32 hanging baskets** every day for six months
- Treat **814 million gallons** of sewage before safely returning it to the environment
- Monitor this **\$93,000,000** budget
- Work within the **second lowest** city property tax levy rate in the State
- Respond to **15,000 calls** for police service
- Make **615 arrests**
- Print and mail **18,000** newsletters to keep people informed
- Welcome **161,665 visits** to the City's website to pay bills, check agendas and find information

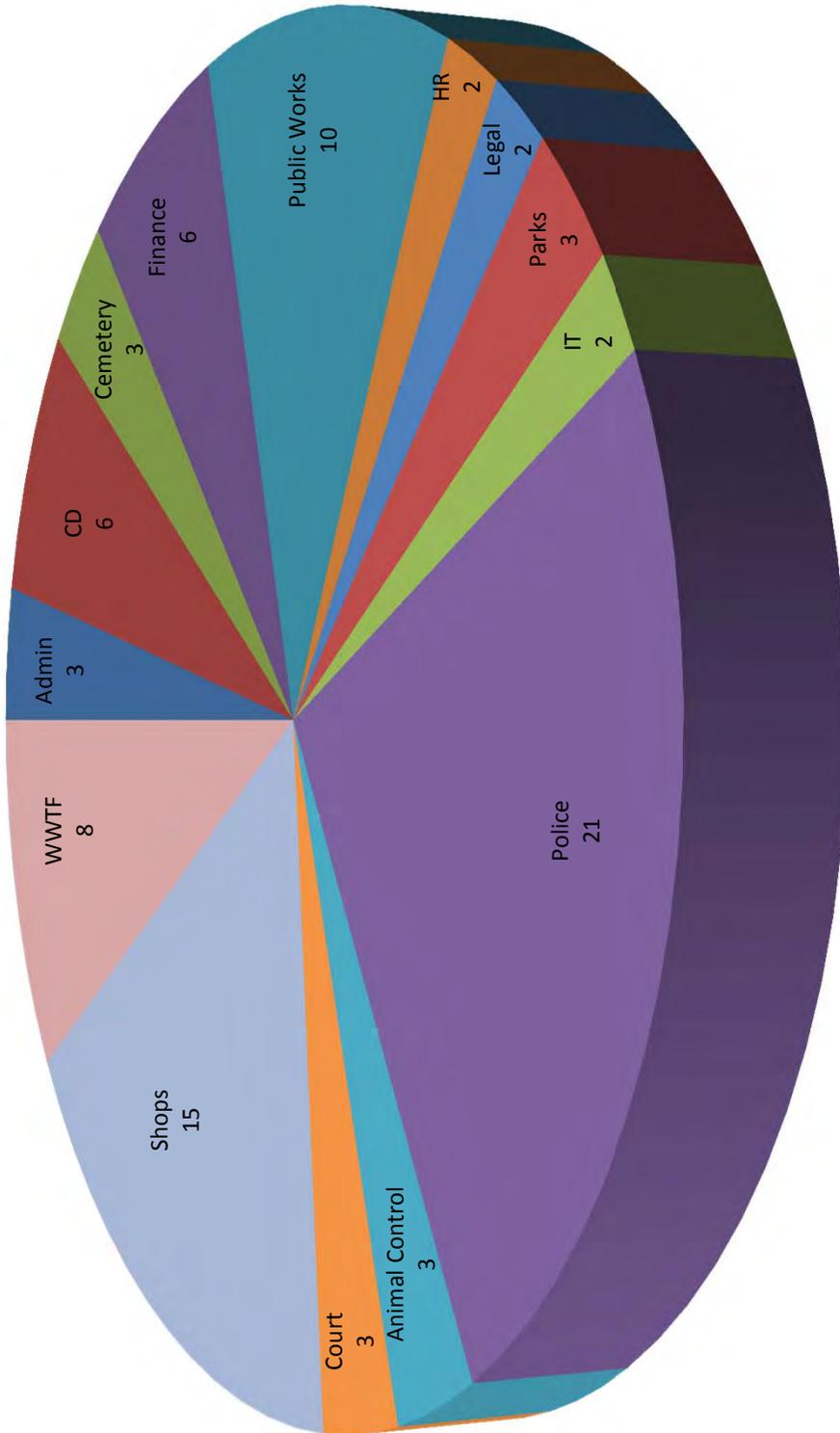


Citizens of Summer

Organizational Chart



City of Sumner Full Time Employees by Department



2013 COMPENSATION SCHEDULE

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Accountant	4,294	4,540	4,801	5,076	5,367	
Accountant - Senior	4,748	5,020	5,307	5,612	5,934	
Administrative Assistant	3,342	3,533	3,736	3,950	4,176	
Administrative Manager 1	5,214	5,513	5,829	6,163	6,516	
Administrative Manager 2	6,896	7,260	7,648	8,050	8,474	
Administrative Specialist	3,744	3,958	4,186	4,425	4,679	
Animal Control Kennel Technician					10.94	
Animal Control Officer	3,642	3,829	4,025	4,235	4,457	
Animal Control Shelter Assistant	2,233	2,361	2,496	2,639	2,790	
Animal Control Supervisor	3,825	4,016	4,218	4,429	4,650	
Auto CADD/GIS Specialist	4,372	4,622	4,887	5,167	5,463	
Auto CADD/GIS Technician	3,986	4,214	4,456	4,711	4,981	
Baliff (part-time)					21.14	
Building Official	5,617	5,939	6,279	6,639	7,020	
Cemetery Groundskeeper I	4,032		4,181		4,309	
Cemetery Groundskeeper II					4,791	
Cemetery Field Supervisor					5,335	
City Clerk	5,214	5,513	5,829	6,163	6,516	
City Engineer	7,449	7,875	8,327	8,804	9,308	
City Engineer - Assistant	4,531	4,790	5,065	5,356	5,663	
City Engineer - Associate	6,156	6,509	6,882	7,276	7,693	
Communication Director	5,214	5,513	5,829	6,163	6,516	
Community Development Director	8,018	8,478	8,965	9,478	10,022	
Confidential Assistant	4,285	4,531	4,791	5,065	5,356	
Court Administrator	5,214	5,513	5,829	6,163	6,516	
Court Clerk I	2,758	2,932	3,120	3,311	3,504	
Court Clerk II	3,177	3,359	3,551	3,755	3,970	
Deputy City Administrator	8,210	8,681	9,178	9,704	10,260	
Engineering Technician II	3,948	4,174	4,414	4,667	4,934	
Engineering Technician III	4,247	4,490	4,747	5,019	5,307	
Finance Specialist I	3,044	3,218	3,403	3,598	3,804	
Finance Specialist II	3,543	3,746	3,960	4,187	4,427	
Financial Operations Director	7,449	7,875	8,327	8,804	9,308	
Financial Services Manager	6,896	7,260	7,648	8,050	8,474	
Human Resources Coordinator	4,285	4,531	4,791	5,065	5,356	
Human Resources Director	7,449	7,875	8,327	8,804	9,308	
Info Systems Coordinator	5,617	5,939	6,279	6,639	7,020	
Info Systems Technician	4,025	4,256	4,500	4,757	5,030	
Intern I	11.73	12.35	13.00	13.65	14.33	
Intern II	13.54	14.25	15.00	15.75	16.54	
Judge					2,582	
Judge (Pro-tem)					60.00	
Local Source Control Specialist (grant)	3,815		3,956		4,077	
Fleet Mgmt - Mechanic I	4,032		4,181		4,309	
Fleet Mgmt - Mechanic II					4,791	
Fleet Mgmt - Field Supervisor					5,335	
Office Assistant	2,233	2,361	2,496	2,639	2,790	
Paralegal	3,895	4,119	4,355	4,605	4,869	
Parking Enforcement Officer-P/T	19.81	20.84	21.93	23.09	24.31	

CPI 2.7%

Non-Rep Teamsters @ 2.57% CPI

Non-Rep wage shown is 95% of TCC

Unions still negotiating - 0% CPI

2013 COMPENSATION SCHEDULE

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Parks Groundskeeper I	4,032		4,181		4,309	
Parks Groundskeeper II					4,791	
Parks Field Supervisor					5,335	
Parks/Facilities Manager	7,449	7,875	8,327	8,804	9,308	
Permit Specialist	3,744	3,958	4,186	4,425	4,679	
Planner - Assistant	4,234	4,477	4,733	5,005	5,292	
Planner - Associate	5,214	5,513	5,829	6,163	6,516	
Planning Manager	6,896	7,260	7,648	8,050	8,474	
Police Chief	8,018	8,478	8,965	9,478	10,022	
Police Deputy Chief	7,449	7,875	8,327	8,804	9,308	
Police Lieutenant	6,896	7,260	7,648	8,050	8,474	
Police Officer	4,869	5,112	5,369	5,642	5,926	6,229
Police Officer Corporal						6,540
Police Officer Detective						6,540
Police Officer Sergeant						7,164
Police Records Clerk	3,088	3,260	3,442	3,636	3,842	
Police Records Clerk II	3,425	3,622	3,829	4,048	4,280	
Professional Standards Officer (P/T)	23.68	25.04	26.47	27.99	29.59	
Public Work Director	8,018	8,478	8,965	9,478	10,022	
Public Works Specialist	3,744	3,958	4,186	4,425	4,679	
PW Operations Superintendent	5,618	5,940	6,280	6,639	7,020	
PW Operator I	4,032		4,181		4,309	
PW Operator II					4,791	
PW Field Supervisor - Shops					5,335	
Senior Services Program Coordinator	3,610	3,817	4,035	4,267	4,511	
Summer Student/Laborer	10.50	11.00	11.50	12.00	12.50	
WWTP Chief Operator	4,879	5,081	5,292	5,513	5,743	
WWTP Journey Operator	4,301	4,482	4,668	4,862	5,065	
WWTP Maintenance Technician	4,023	4,188	4,362	4,544	4,733	
WWTP Operator	4,023	4,188	4,362	4,544	4,733	
WWTP Superintendent	5,618	5,940	6,280	6,639	7,020	

CPI 2.7%

Non-Rep Teamsters @ 2.57% CPI

Non-Rep wage shown is 95% of TCC

Unions still negotiating - 0% CPI

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Budget Summary

SUMNER, WA



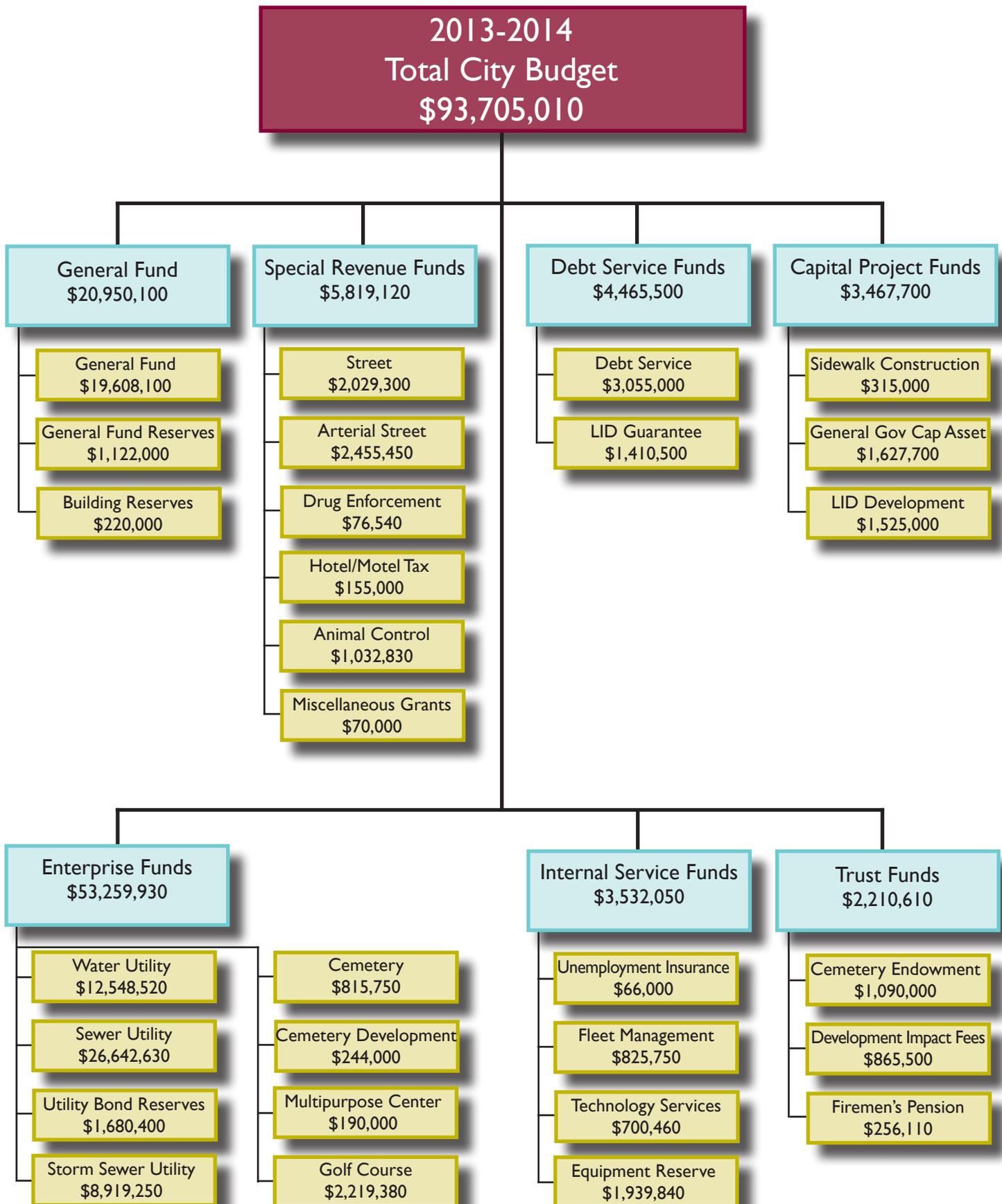
Daffodil Festival

For over 70 years, Sumner joins three neighboring cities to celebrate all things daffodil, including a Grand Floral Parade down Main Street.

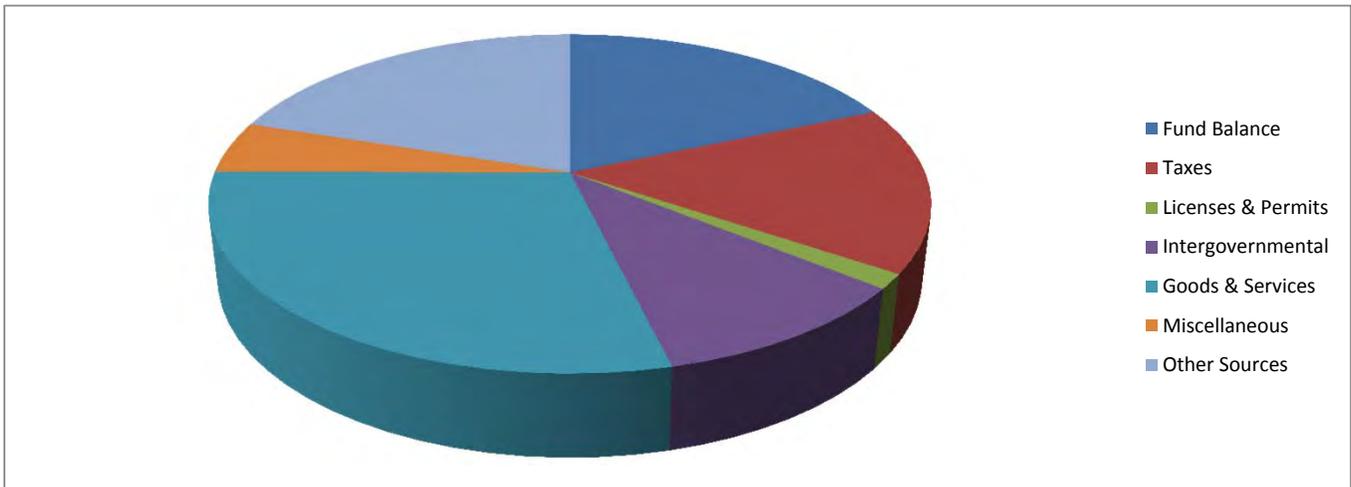


APRIL

2013-2014 FINANCIAL ORGANIZATION CHART

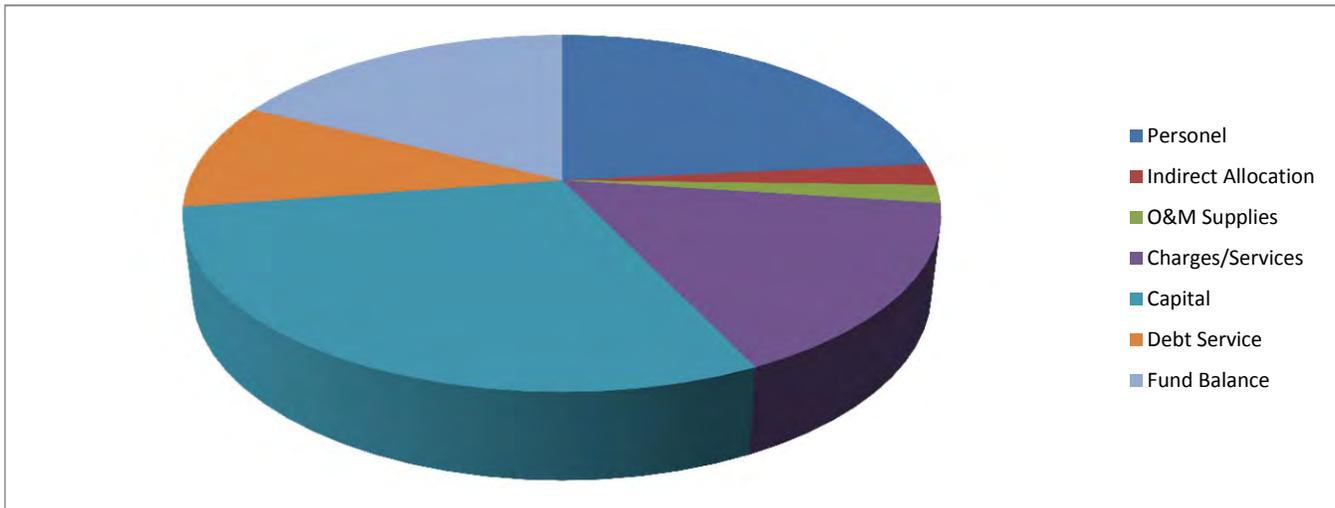


2013-2014 City of Sumner Revenues



Fund Name	Fund Balance	Taxes	Licenses & Permits	Intergovernmental	Goods & Services	Miscellaneous	Other Sources	Total
General	700,030	14,053,920	919,180	1,076,670	2,324,740	533,560	-	19,608,100
General Fund Reserves	1,118,500	-	-	-	-	3,500	-	1,122,000
Building Reserves	219,000	-	-	-	-	1,000	-	220,000
Street	1,800	43,440	25,000	391,590	79,750	-	1,487,720	2,029,300
Arterial Streets	276,000	-	-	2,179,450	-	-	-	2,455,450
Drug Enforcement	76,290	-	-	-	-	250	-	76,540
Hotel/Motel Tax	53,000	100,000	-	-	-	2,000	-	155,000
Animal Control	60,000	-	214,500	-	736,310	22,020	-	1,032,830
Miscellaneous Grants	-	-	-	70,000	-	-	-	70,000
Debt Service	644,900	-	-	-	-	2,074,800	335,300	3,055,000
LID Guarantee	1,406,000	-	-	-	-	4,500	-	1,410,500
Sidewalk Construction	5,000	-	-	150,000	80,000	-	80,000	315,000
General Gov. Capital Asset	189,700	688,000	-	750,000	-	-	-	1,627,700
LID Development	-	-	-	-	-	-	1,525,000	1,525,000
Water Utility	500,000	-	61,210	-	5,348,810	488,500	6,150,000	12,548,520
Sewer Utility	1,788,300	-	65,590	5,098,000	10,505,930	906,810	8,278,000	26,642,630
Utility Bond Reserves	1,673,900	-	-	-	-	6,500	-	1,680,400
Storm Sewer Utility	4,989,000	-	26,890	-	3,671,220	232,140	-	8,919,250
Cemetery	-	-	-	-	676,000	6,750	133,000	815,750
Cemetery Development	175,000	-	-	-	67,000	2,000	-	244,000
Multi-Purpose Center	87,000	-	-	-	-	103,000	-	190,000
Golf Course	-	-	-	-	1,500,000	20	719,360	2,219,380
Unemployment Insurance	65,600	-	-	-	-	400	-	66,000
Fleet Management	75,000	-	-	-	750,750	-	-	825,750
Technology Services	70,000	-	-	-	627,960	2,500	-	700,460
Equipment Reserve	1,320,000	-	-	-	619,840	-	-	1,939,840
Cemetery Endowment	1,050,000	-	-	-	32,000	8,000	-	1,090,000
Development Impact Fees	600,000	-	-	-	-	264,500	-	864,500
Firemen's Pension	213,710	-	-	41,500	-	900	-	256,110
Total	17,357,730	14,885,360	1,312,370	9,757,210	27,020,310	4,663,650	18,708,380	93,705,010

2013-2014 City of Sumner Expenditures



Fund Name	Personel	Indirect Allocation	O&M Supplies	Charges/Services	Capital	Debt Service	Fund Balance	Total
General	12,763,280	-	333,240	5,736,380	-	21,040	754,160	19,608,100
General Fund Reserves	-	-	-	316,240	-	-	805,760	1,122,000
Building Reserves	-	-	-	-	-	-	220,000	220,000
Street	995,320	-	16,400	981,340	-	-	36,240	2,029,300
Arterial Streets	-	-	-	-	2,179,450	-	276,000	2,455,450
Drug Enforcement	5,500	-	1,500	2,030	-	-	67,510	76,540
Hotel/Motel Tax	-	5,600	2,500	114,000	-	-	32,900	155,000
Animal Control	676,010	14,500	53,000	226,670	-	-	62,650	1,032,830
Miscellaneous Grants	25,000	-	45,000	-	-	-	-	70,000
Debt Service	-	66,500	-	-	-	2,219,800	768,700	3,055,000
LID Guarantee	-	-	-	-	-	-	1,410,500	1,410,500
Sidewalk Construction	-	-	-	-	310,000	-	5,000	315,000
General Gov. Capital Asset	-	-	-	280,000	800,000	-	547,700	1,627,700
LID Development	-	-	-	25,000	1,500,000	-	-	1,525,000
Water Utility	1,391,560	412,650	261,360	1,131,920	6,317,040	1,738,180	1,295,810	12,548,520
Sewer Utility	3,102,550	742,090	354,160	3,314,030	13,263,190	4,300,460	1,566,150	26,642,630
Utility Bond Reserves	-	-	-	-	-	-	1,680,400	1,680,400
Storm Sewer Utility	1,532,680	415,220	43,520	893,380	2,815,050	-	3,219,400	8,919,250
Cemetery	508,660	56,680	114,000	114,810	-	-	21,600	815,750
Cemetery Development	-	-	-	-	-	-	244,000	244,000
Multi-Purpose Center	-	37,100	2,000	67,560	-	-	83,340	190,000
Golf Course	-	-	-	1,418,070	-	801,310	-	2,219,380
Unemployment Insurance	12,500	2,740	-	-	-	-	50,760	66,000
Fleet Management	361,070	50,790	190,000	149,250	-	-	74,640	825,750
Technology Services	424,140	47,200	109,600	56,000	-	-	63,520	700,460
Equipment Reserve	-	7,890	-	-	642,000	-	1,289,950	1,939,840
Cemetery Endowment	-	-	8,000	-	-	-	1,082,000	1,090,000
Development Impact Fees	-	-	-	-	-	-	864,500	864,500
Firemen's Pension	171,300	-	-	20,000	-	-	64,810	256,110
Total	21,969,570	1,858,960	1,534,280	14,846,680	27,826,730	9,080,790	16,588,000	93,705,010

2013-2014 CAPITAL OUTLAY

The City of Sumner is planning a substantial number of capital projects over the next two years. The ones related to the utilities could require the issuance of debt.

Fund	Description	Amount
307	136 th Avenue Improvements	\$2,179,450
302	Volunteer Sidewalk Program	160,000
302	Parker Road Sidewalks	150,000
303	Ryan House Improvements	50,000
303	White River Trails	150,000
401	Water Utility – Rainier Street Replacement	125,000
401	Water Utility – Main Street and Kincaid Loop	150,000
401	Water Utility – Thompson St & Silver St Loop	520,000
401	Water Utility – 8 th Street E & East Valley Hwy Loop	880,000
401	Water Utility – Replacement of Water Mains	200,000
401	Water Utility – West Well Improvements	150,000
401	Water Utility – Intertie with Pacific	187,000
401	Water Utility – Isolation Valve Upgrades	65,000
401	Water Utility – Source Meter Calibration	18,200
401	Water Utility – Increased Telemetry Maintenance	59,000
401	Water Utility – Water Use Efficiency Program	24,000
401	Water Utility – Central Well	3,260,000
401	Water Utility – Reservoir Mixing	71,340
402	Sewer Utility – Lift Station Generators	109,000
402	Sewer Utility – Cherry St Pump Station	230,000
402	Sewer Utility – Cherry St Force Main	130,000
402	Sewer Utility – WDFW Property Purchase	196,000
402	Sewer Utility – Inflow and Infiltration	113,000
402	Sewer Utility – Parker Road Pump Station	1,550,000
402	Sewer Utility – Golf Course Step	90,000
402	Sewer Utility – Main Replacement/Rehab	564,000
402	Sewer Utility - STP Upgrade	10,000,000
408	Storm Utility – 136 th Avenue E	490,700
408	Storm Utility – 64th Street Storm Drain	355,000
408	Storm Utility – 151st Ave E/152nd Ave E Imp.	407,000
408	Storm Utility – 63 rd Ct E Improvements	484,000
408	Storm Utility - 64 th St. E Outfall Improvements	197,000
408	Storm Utility – East Valley Hwy Improvements	100,000
408	Storm Utility – 48" Outfall Water Quality Facility	375,000
402	Sewer Utility – Water Quality Treatment Vault	377,000
555	Vehicles and Equipment	642,000
	TOTAL	\$24,808,690

General Fund

SUMNER, WA



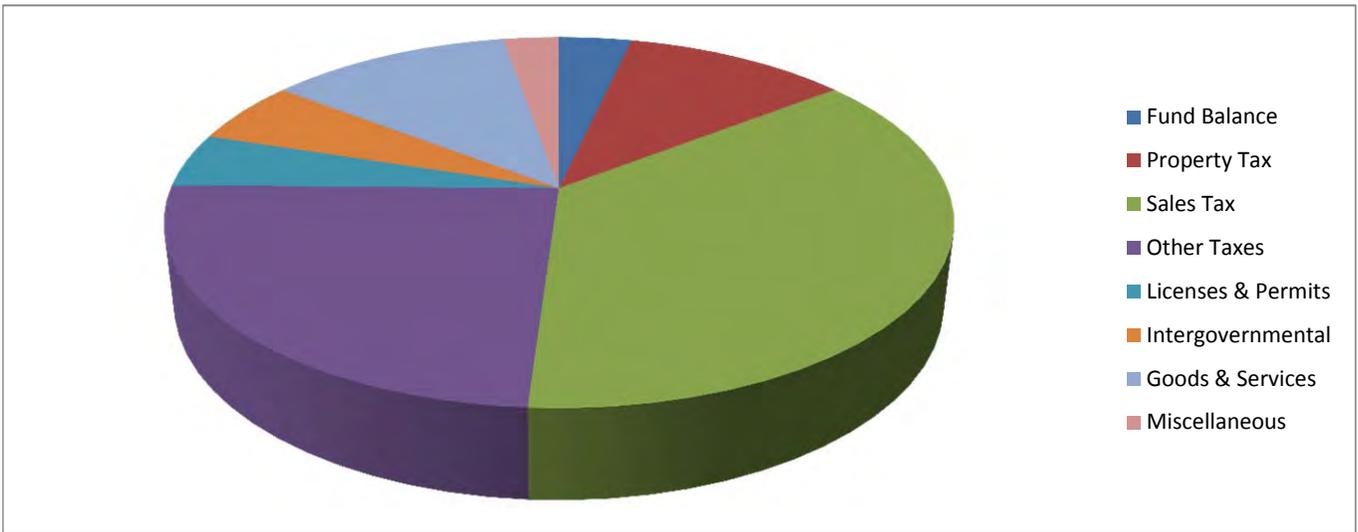
Memorial Day

Members of Sumner's VFW are joined by other community members to place flags at the grave of every veteran in the Sumner City Cemetery.



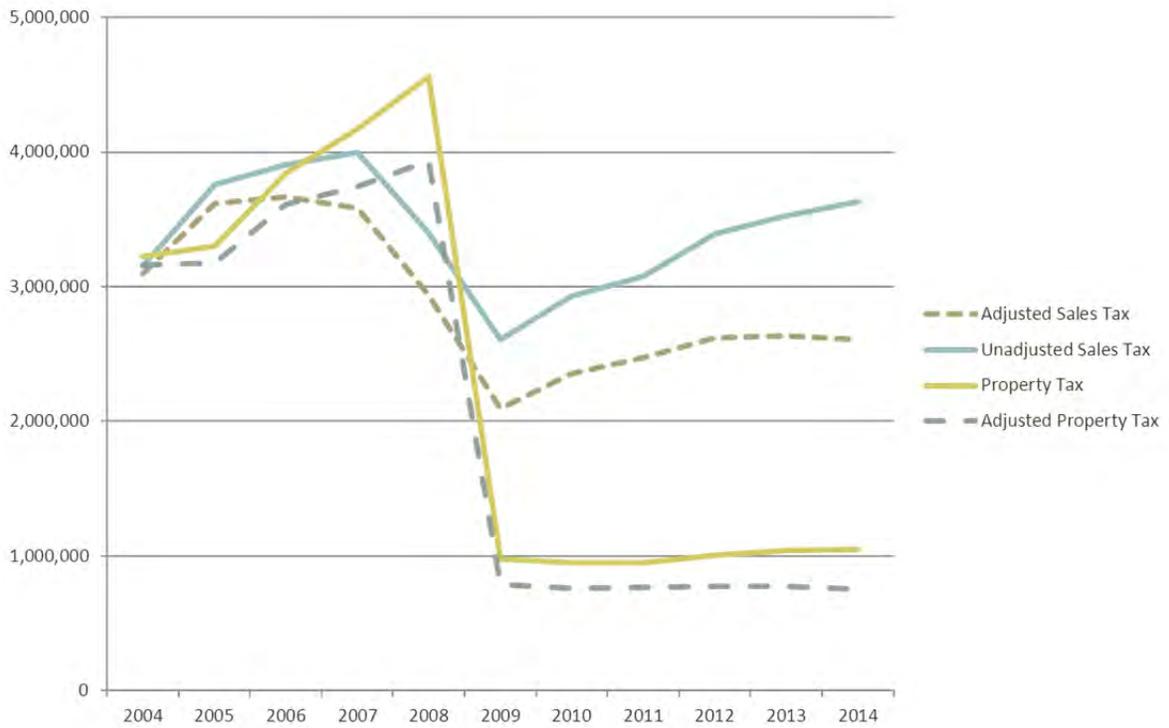
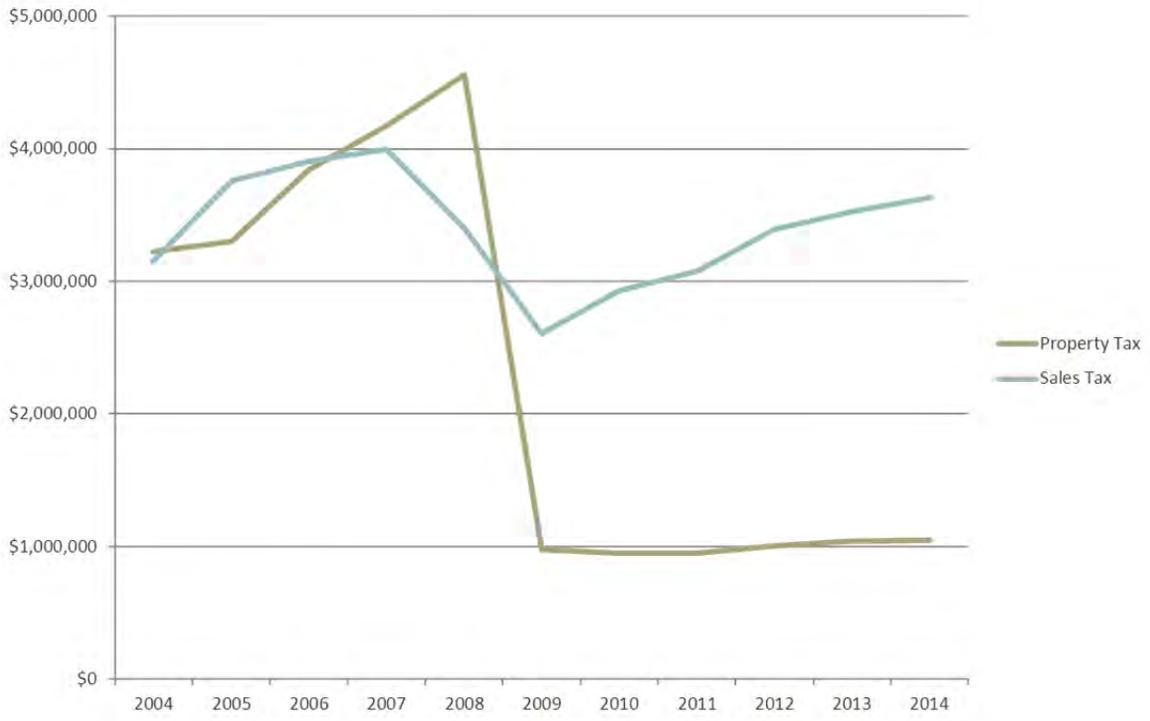
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2013-2014 General Fund Revenues

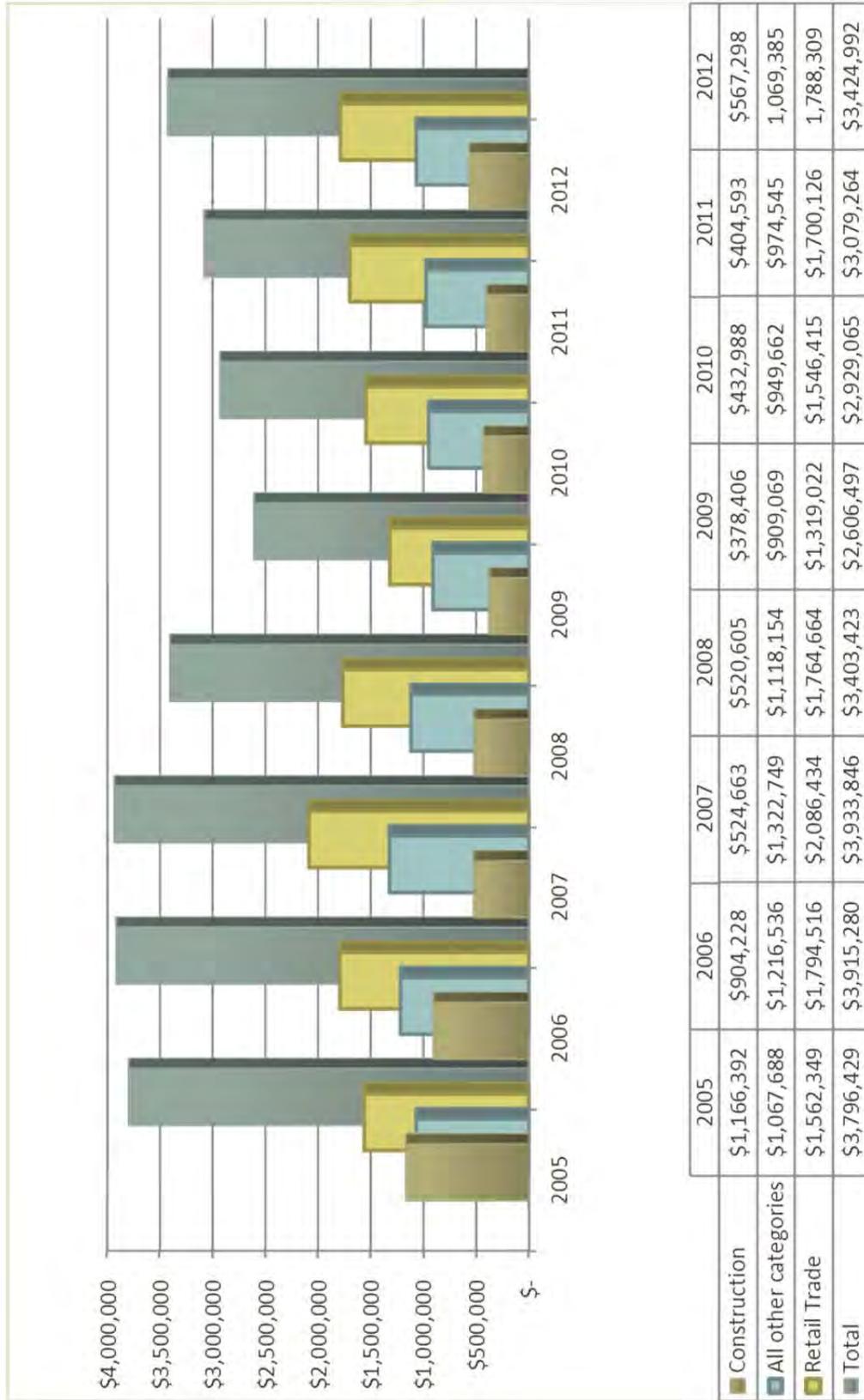


Fund Balance	Property Tax	Sales Tax	Other Taxes	Licenses & Permits	Intergovernmental	Goods & Services	Miscellaneous	Total
700,030	2,147,160	7,161,340	4,745,420	919,180	1,076,670	2,324,740	533,560	19,608,100

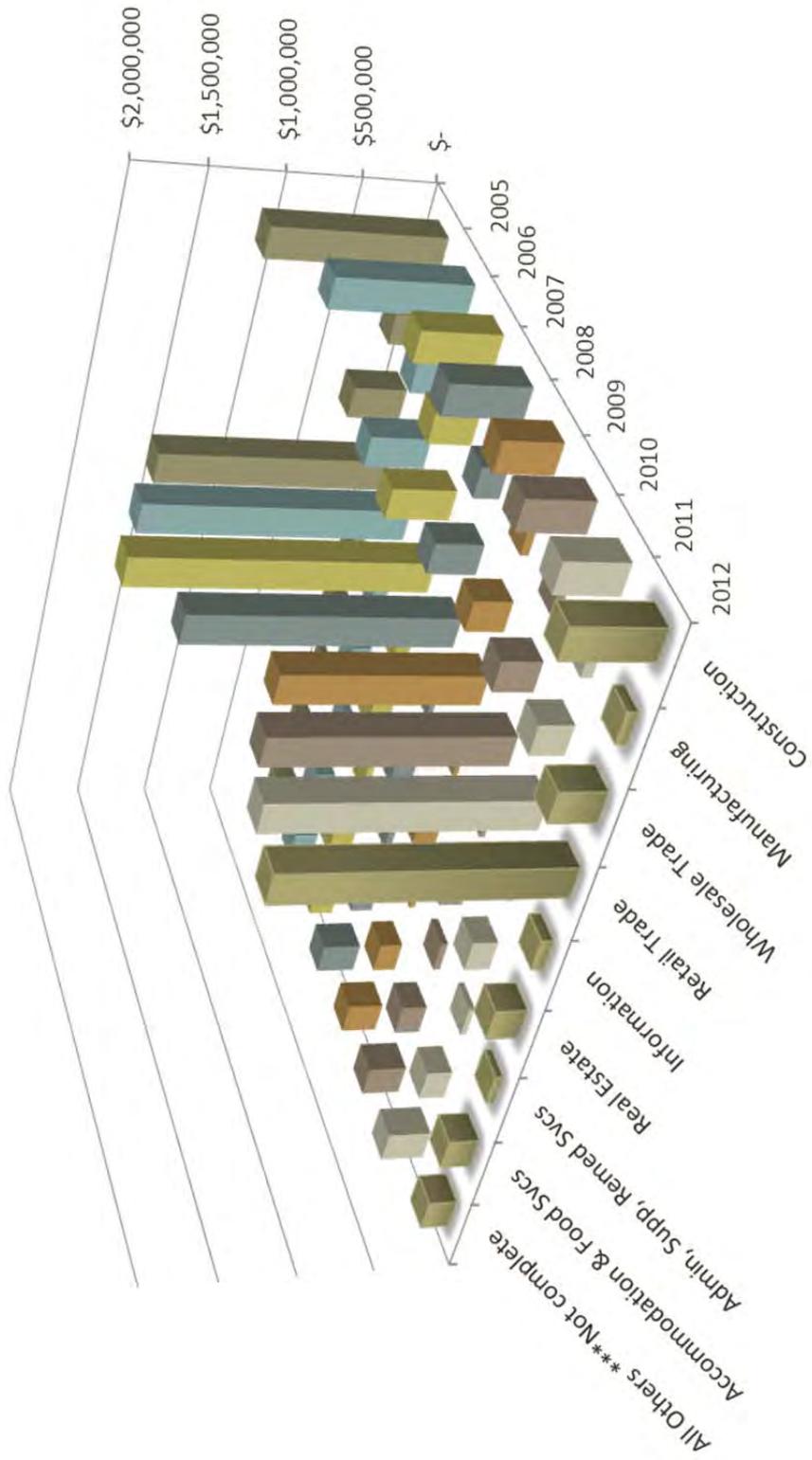
2013-2014 General Fund Revenues



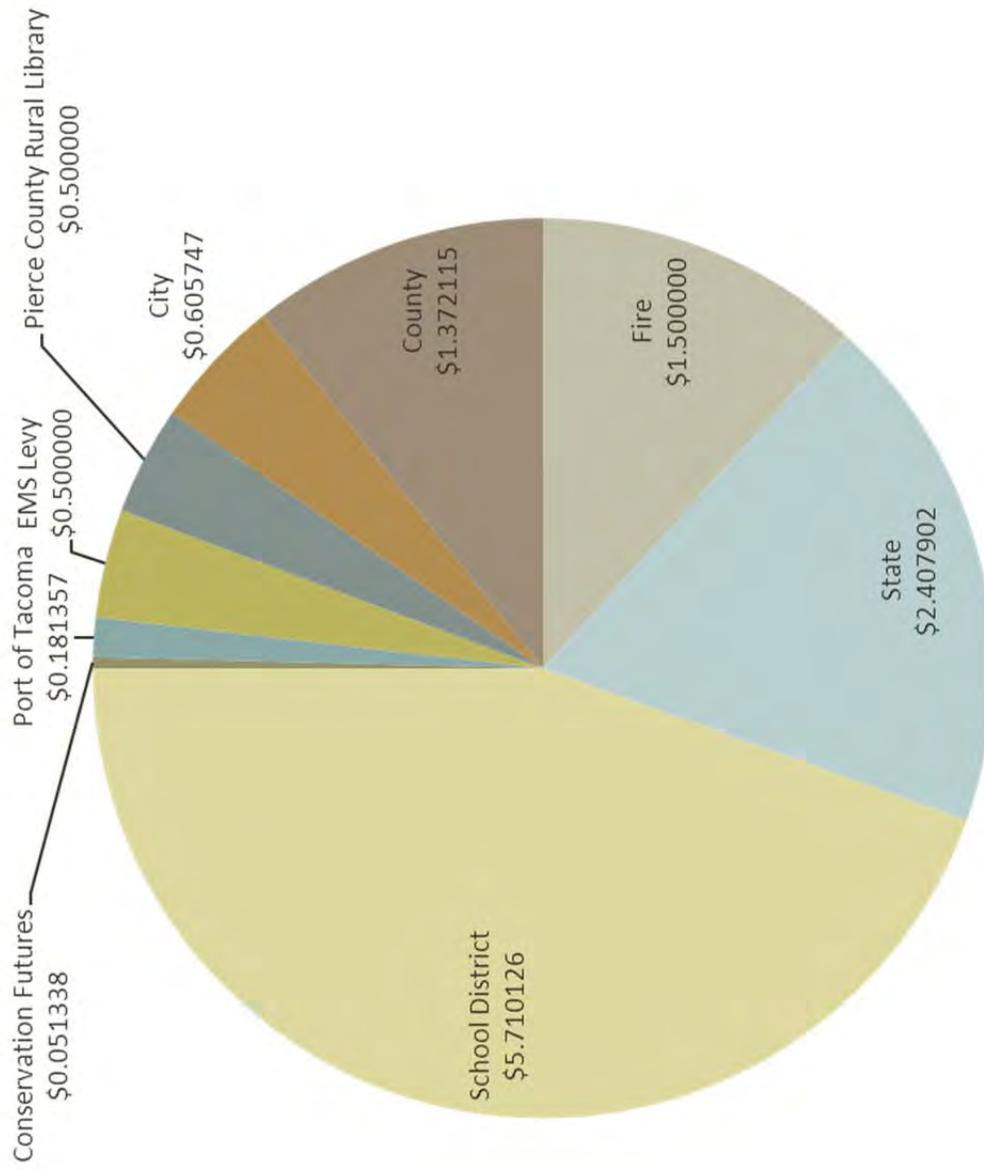
Historical Sales Tax Collections



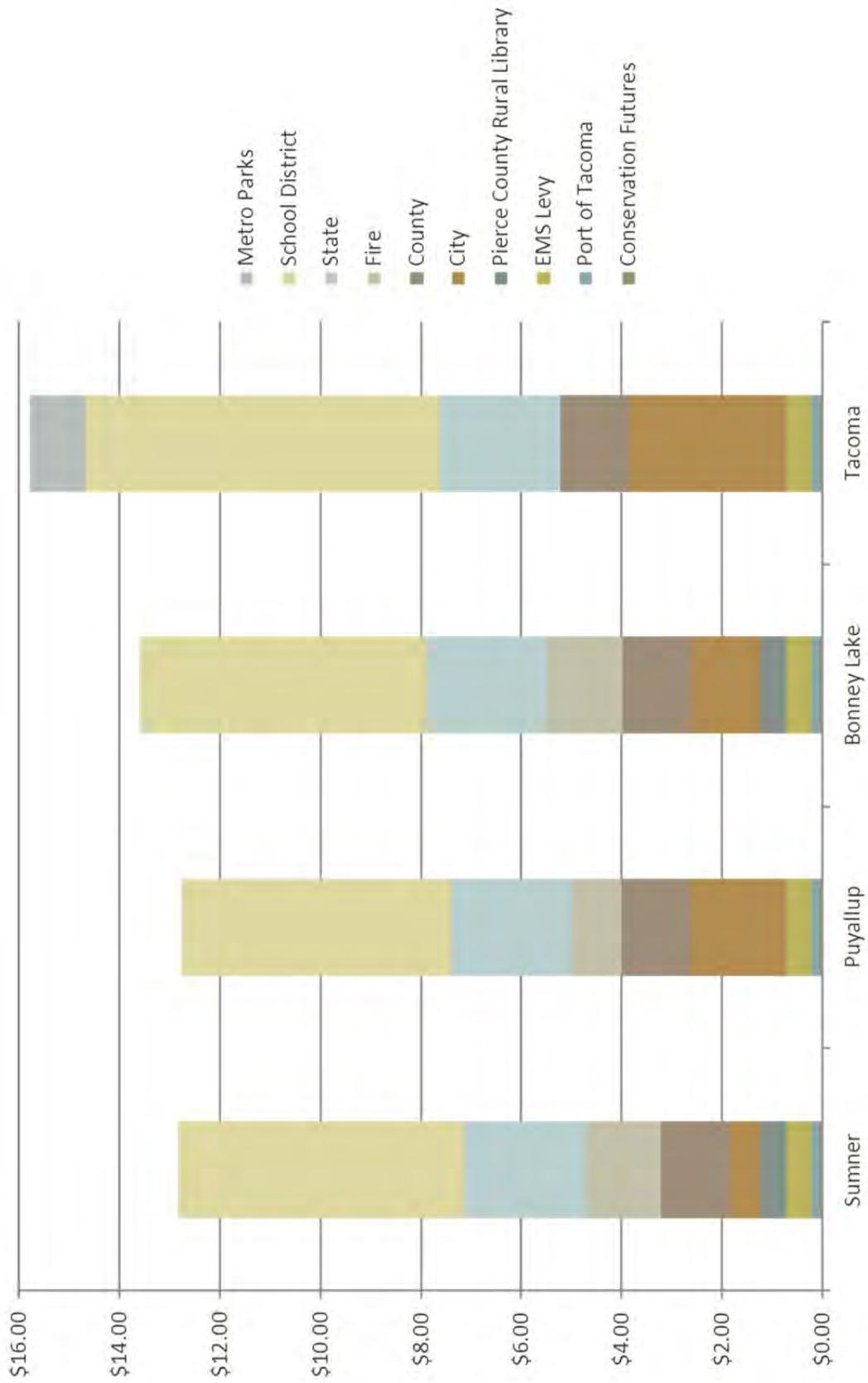
City of Sumner Sales Tax by Category



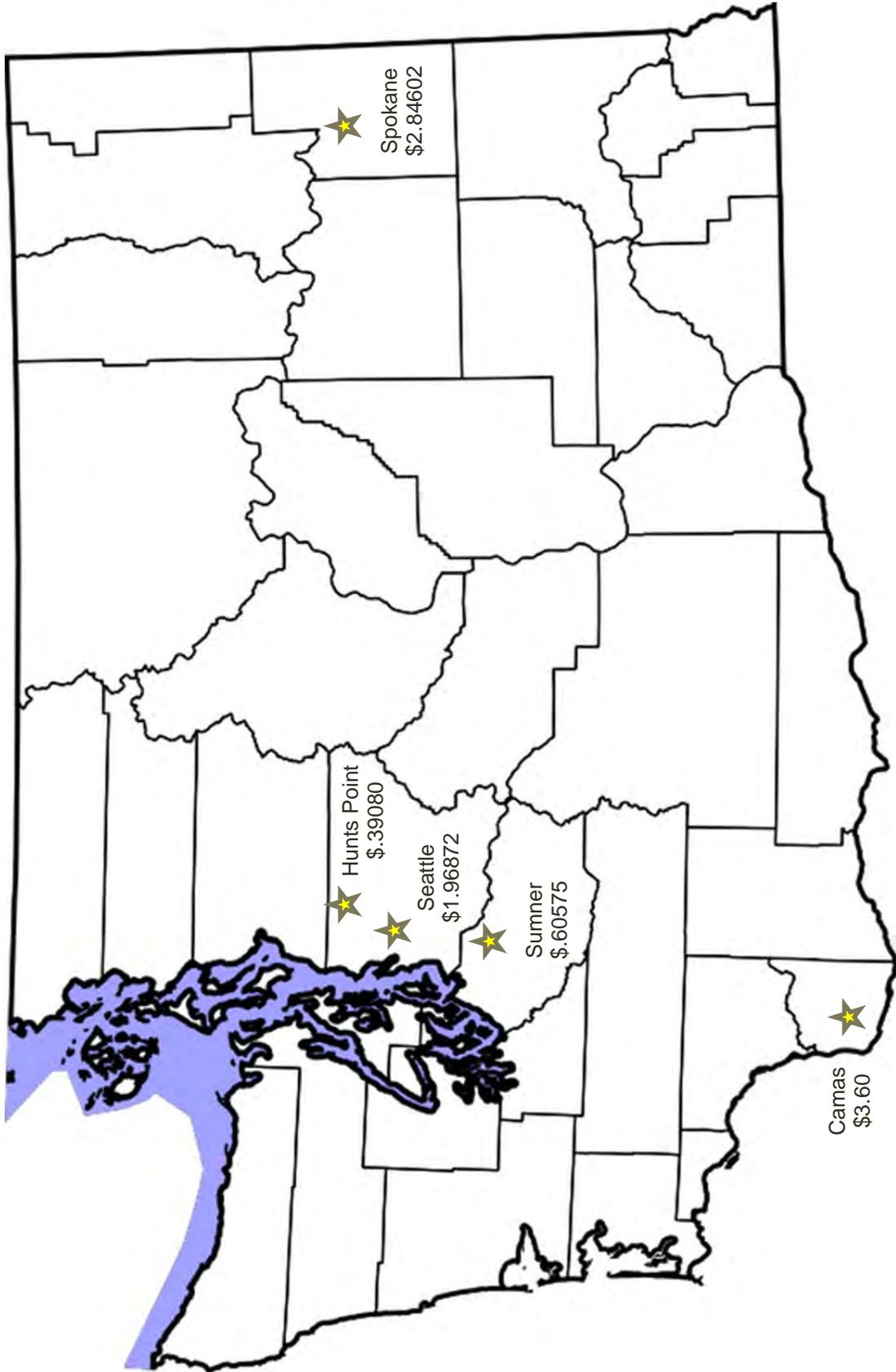
Annual Property Tax Levy Distribution



Property Tax Rate Comparison



Sumner's Property Tax Levy of \$0.61 is the 2nd lowest in the state. Washington's average levy in 2012 was \$2.71



2013-14 General Fund Revenue Resource Summary

General Fund revenues for 2013-2014 total \$19,608,100 and are derived from a variety of sources as outlined below.

Beginning Fund Balance -- \$700,030 (3.57%)

This account records the estimated amount of fund balance at the beginning of the year, or excess of fund assets over liabilities.

Taxes -- \$14,053,920 (71.67%)

The following taxes are levied for the support of the general fund:

Real and Personal Property -- \$2,114,160

This source is revenue from taxes on assessed value of real estate including land, structures, and improvements, and on the assessed value of personal property including inventory, furnishing, and fixtures. The assessed valuation for 2012 is \$1,655,317,256 of which \$7,061,534 represents new construction. State law limits increases in property tax levies to 101% of the previous year's property tax revenue until the rate reaches the statutory limit of \$3.60 per \$1,000 assessed valuation. The 2012 rate for the City's General Fund is \$.6057 per \$1,000 assessed value.

Local Sales Tax -- \$7,161,340

Local sales taxes are collected and distributed by the State for the City's share of taxes imposed upon the sale and consumption of goods and services. The City receives 1% tax on gross sales in the city. The sales tax is the second largest source of revenue to the City's general fund.

Sales Tax - Criminal Justice -- \$250,070

In addition to local sales tax the City also receives 1/10 of 1 percent additional sales tax authorized for criminal justice funding, and distributed to cities, based on population.

Private Utilities Tax -- \$3,047,580

A gross earnings tax is applied to the private utilities. The tax rate is equal to 5.25% of the total gross income levied upon private utility businesses.

City Utility Tax -- \$957,130

A gross earnings tax of 6% on the gross income of the City's water, sewer and storm sewer services.

Gambling Tax -- \$112,500

The City collects an excise tax quarterly from receipts on bingo, raffles, and amusement games, punch boards, pull tabs, and card games at varying rates per Ordinance Nos. 2081 & 1918.

Licenses and Permits -- \$919,180 (4.69%)

License and permit fees are designed to cover the cost of administration, inspection, and continuing services for those occupations, trades, and activities regulated by the City.

Business Licenses and Permits -- \$119,180

Licenses are issued to all businesses conducting business in the City. The fee is \$40 and is renewed annually. The City partners with the State to provide one source for business licenses and renewals.

Franchise Fees -- \$338,930

Collected from a business for the privilege of using public property for public or private use.

Building Structures and Equipment -- \$459,500

Fees charged for building permits, plan checks, building inspections, plumbing, and mechanical permits.

Intergovernmental Revenues -- \$1,076,670 (5.49%)

This revenue source is derived from grants, entitlements, shared revenues, and payments for goods and services provided by one governmental entity to another.

Liquor Excise Tax -- \$38,760

Taxes on liquor sold in the state are distributed to cities based on population.

Liquor Board Profits -- \$169,570

The State distributes, based on population, revenues from license and permit fees, penalties, forfeitures, and other income of the Liquor Control Board.

Charges and Fees -- \$2,324,740 (11.85%)

The major revenue sources in this category, which are derived from charges, fees, and costs for services rendered.

Zoning and Subdivisions -- \$13,380

These fees are collected for zoning changes, site plan reviews, inspections during the plan check process of the building permit application, and impact mitigation fees.

Plan Checking Fees -- \$228,540

These are fees collected by the Community Development Department for reviews of building permits.

Fines and Forfeits -- \$457,000 (2.33%)

Revenues are collected for the commission of municipal offenses and violations of the law.

Miscellaneous Revenues -- \$76,560 (0.39%)

Other revenues received from various sources not classified in the above categories.

City of Sumner - General Fund Revenues

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND REVENUES		
308	BEGINNING FUND BALANCE		
308.000.00		700,000	700,030
	-		
TOTAL BEGINNING FUND BALANCE	-	700,000	700,030
311	GENERAL PROPERTY TAXES		
311.100.00	1,928,267	2,018,700	2,147,160
311.300.00	780	-	-
TOTAL GENERAL PROPERTY TAXES	1,929,047	2,018,700	2,147,160
313	RETAIL SALES AND USE TAXES		
313.100.00	5,535,544	6,550,000	7,161,340
313.170.00	123,927	138,000	150,130
313.610.00	109,437	110,000	119,600
313.710.00	225,087	230,000	250,070
TOTAL RETAIL SALES AND USE TAXES	5,993,995	7,028,000	7,681,140
316	BUSINESS TAXES		
316.410.00	1,300,599	1,360,000	1,478,690
316.430.00	452,548	520,000	501,820
316.450.00	170,332	195,000	407,730
316.470.00	711,724	840,000	659,340
316.491.00	169,156	184,000	264,460
316.492.00	390,997	420,000	475,640
316.493.00	104,575	103,500	102,850
316.494.00	157,960	216,000	217,030
316.810.00	102,628	105,000	112,500
TOTAL BUSINESS TAXES	3,560,519	3,943,500	4,220,060
317	EXCISE TAXES		
317.200.00	4,430	10,000	5,560
TOTAL EXCISE TAXES	4,430	10,000	5,560
319	PENALTIES ON DELINQUENT TAXES		
319.800.00	3,015	4,000	-
TOTAL PENALTIES & INTEREST ON DELINQUENT TAXES	3,015	4,000	-
321	BUSINESS LICENSES AND PERMITS		
321.300.00	90	-	-
321.910.00	249,244	252,000	269,910
321.911.00	35,479	65,500	69,020
321.990.00	93,403	107,500	119,180
TOTAL BUSINESS LICENSES AND PERMITS	378,216	425,000	458,110
322	NON-BUSINESS LICENSES AND PERMITS		
322.100.00	239,502	520,000	436,800
322.110.00	6,524	15,000	7,700
322.130.00	9,710	17,000	11,300
322.900.00	2,773	3,000	3,700
322.950.00	1,200	1,500	1,570
TOTAL NON-BUSINESS LICENSES AND PERMITS	259,709	556,500	461,070
331	DIRECT FEDERAL GRANTS		
331.166.07	2,940	5,000	-
TOTAL DIRECT FEDERAL GRANTS	2,940	5,000	-
333	INDIRECT FEDERAL GRANTS		

City of Sumner - General Fund Revenues

Account Number		2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND REVENUES			
333.020.60	WASPC TRAFFIC SAFETY GRANT	3,800	-	-
333.206.00	TRAFFIC SAFETY - SPEEDING	4,047	-	-
333.206.01	TRAFFIC SAFETY - DUI	2,444	-	-
333.206.02	TRAFFIC SAFETY - PARTY PATROL	1,066	-	-
333.973.30	FEMA-MILITARY DEPARTMENT	4,588	-	-
	TOTAL INDIRECT FEDERAL GRANTS	15,945	-	-
334	STATE GRANTS			
334.010.80	STATE FEMA - MILITARY DEPT	765	-	-
	TOTAL STATE GRANTS	765	-	-
336	STATE ENTITLEMENTS			
336.000.98	COUNTY ASSISTANCE	3,063	-	-
336.000.99	STREAMLINED SALES TAX MITIGATION	880,969	800,000	780,000
336.060.20	CRIMINAL JUSTICE - HIGH CRIME	10,033	40,000	17,000
336.060.21	CRIMINAL JUSTICE - POPULATION	18,415	4,400	5,040
336.060.24	DOMESTIC VIOLENCE REDUCTION	-	1,500	-
336.060.26	CRIMINAL JUSTICE - SPECIAL PROGRAMS	15,118	14,800	16,910
336.060.51	DUI & OTHER CRIMINAL JUSTICE ASSIST.	4,648	4,000	4,390
336.060.94	LIQUOR EXCISE TAX	89,291	63,750	38,760
336.060.95	LIQUOR CONTROL BOARD PROFITS	135,014	80,000	169,570
	TOTAL STATE ENTITLEMENTS	1,156,551	1,008,450	1,031,670
337	INTERLOCAL GRANTS			
337.550.00	AGING SERVICES	21,400	15,000	15,000
	TOTAL INTERLOCAL GRANTS	21,400	15,000	15,000
338	INTERGOVERNMENTAL SERVICE			
338.055.00	INTERGOVERNMENTAL - AGING	-	12,000	-
338.190.00	OTHER GENERAL GOVT. SERVICES	271	5,000	-
338.210.00	INTERGOVERNMENTAL - LAW ENFORCEMENT	3,952	28,500	30,000
338.250.00	EMERGENCY SERVICES	571	-	-
338.280.00	COMMUNICATION & DISPATCH SERVICE	45,132	47,800	-
	TOTAL INTERGOVERNMENTAL SERVICE	49,926	93,300	30,000
341	GENERAL GOVERNMENT			
341.220.03	CIVIL FILINGS	267	-	-
341.330.02	WARRANT COST	11,956	14,000	12,360
341.330.03	DEFERRED PROSECUTION COSTS	120	-	-
341.330.06	ADMINISTRATION FEE - TIME PAY	9,000	9,100	9,680
341.750.00	SALES OF NONTAXABLE MERCHANDISE	324	-	-
341.810.00	SALES OF MAPS & PUBLICATION	2,390	4,500	3,550
341.811.00	PRINTING & DUPLICATION SERVICE	607	-	350
341.950.00	LEGAL SERVICES	-	-	300
341.990.00	PASSPORT FEES	23,456	28,000	13,600
	TOTAL GENERAL GOVERNMENT	48,120	55,600	39,840
342	PUBLIC SAFETY			
342.100.01	CRIMINAL CONVICTION FEE - NON-TRAFFIC	1,894	-	-
342.100.02	CRIMINAL CONVICTION FEE - DUI	1,037	1,000	1,120
342.100.03	CRIMINAL CONVICTION FEE - TRAFFIC	4,874	5,500	3,050
342.100.11	DNA COLLECTOR FEE	51	-	20
342.330.07	SENTENCE COMPLIANCE MONITORING	2,725	-	32,410
342.500.01	EMERGENCY RESPONSE COST (DUI)	13,296	13,000	13,590
342.800.00	FALSE ALARM FEES	8,600	11,000	9,410
342.900.03	CRIMINAL CONVICTION FEE - NON-TRAFFIC	4,173	5,500	2,100

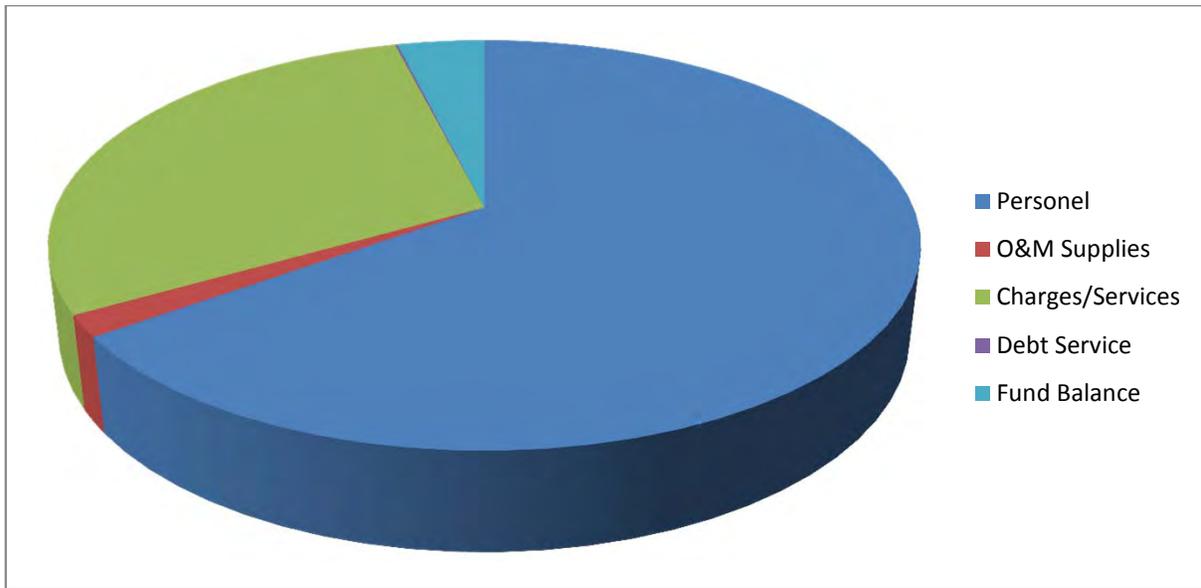
City of Sumner - General Fund Revenues

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001 GENERAL FUND REVENUES			
TOTAL PUBLIC SAFETY	36,650	36,000	61,700
343 UTILITIES AND ENVIRONMENT			
343.900.00 OTHER FEES & CHARGES	-	-	1,050
TOTAL UTILITIES AND ENVIRONMENT	-	-	1,050
345 ECONOMIC ENVIRONMENT			
345.290.00 ENVIRONMENTAL PRESERVATION FEES	400	-	830
345.810.00 ZONING AND SUBDIVISION FEES	13,796	20,000	13,380
345.830.00 PLAN CHECKING FEES	194,997	230,000	228,540
345.831.00 LAND USE REVIEW FEES	14,760	20,000	10,320
345.832.00 FIRE REVIEW FEES	76,368	147,860	98,760
345.890.00 PLANNING REIMBURSEMENT AGREEMENT	223,750	105,000	-
TOTAL ECONOMIC ENVIRONMENT	524,071	522,860	351,830
347 CULTURE AND RECREATION			
347.300.00 ACTIVITY FEES - SENIOR CENTER	3,168	5,000	5,520
TOTAL CULTURE AND RECREATION	3,168	5,000	5,520
349 INDIRECT COST ALLOCATION			
349.190.00 INDIRECT COST ALLOCATION	-	-	1,864,800
TOTAL INDIRECT COST ALLOCATION	-	-	1,864,800
352 CIVIL PENALTIES			
352.300.00 MANDATORY INSURANCE	4,866	6,000	-
TOTAL CIVIL PENALTIES	4,866	6,000	-
353 CIVIL INFRACTION PENALTIES			
353.100.00 TRAFFIC INFRACTION PENALTIES	263,408	290,000	292,730
353.100.03 SCHOOL ZONE SAFETY	634	1,000	-
353.700.00 OTHER NON-PARKING INFRACTIONS	11,079	2,000	2,090
TOTAL CIVIL INFRACTION PENALTIES	275,121	293,000	294,820
354 CIVIL PARKING INFRACTION PENALTIES			
354.000.00 CIVIL PARKING INFRACTION PENALTIES	24,894	24,000	27,180
TOTAL CIVIL PARKING INFRACTION PENALTIES	24,894	24,000	27,180
355 CRIMINALTRAFFIC MISDEMEANOR FINES			
355.200.00 DRIVING UNDER INFLUENCE	18,773	22,000	13,600
355.800.00 OTHER CRIMINAL TRAFFIC MISDEMEANOR	59,546	60,000	65,240
TOTAL CRIMINALTRAFFIC MISDEMEANOR FINES	78,319	82,000	78,840
356 CRIMINAL NON-TRAFFIC FINES			
356.900.00 OTHER NON-TRAFFIC MISDEMEANOR	55,848	62,000	46,000
356.900.08 DOMESTIC VIOLENCE PENALTY	3,450	4,500	3,140
TOAL CRIMINAL NON-TRAFFIC FINES	59,298	66,500	49,140
357 CRIMINAL COSTS			
357.320.00 WITNESS FEES	110	-	-
357.330.00 PUBLIC DEFENSE RECOUPMENTS	2,667	3,200	2,620
357.350.00 COURT INTERPRETER COST	540	1,000	1,050
TOTAL CRIMINAL COSTS	3,317	4,200	3,670
359 MISC. FINES AND PENALTIES			
359.900.00 MISC. FINES AND PENALTIES	1,470	3,000	3,350
TOTAL MISC. FINES AND PENALTIES	1,470	3,000	3,350

City of Sumner - General Fund Revenues

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND REVENUES		
361	INTEREST AND OTHER EARNINGS		
361.110.00			TOTAL INVESTMENT INTEREST 11,330
361.400.00	33,985	50,000	OTHER INTEREST 10,450
TOTAL INTEREST AND OTHER EARNINGS	52,508	70,000	21,780
362	RENTS, LEASES, AND CONCESSIONS		
362.400.00			FACILITY RENTALS - SHORT TERM 31,360
362.500.00	24,119	15,000	FACILITY RENTALS - LONG TERM 10,450
TOTAL RENTS, LEASES, AND CONCESSIONS	31,916	24,000	41,810
367	CONTRIBUTIONS & DONATIONS		
367.000.00			CONTRIBUTIONS & DONATIONS-PRIVATE -
367.000.01	504	-	PIERCE COUNTY CONSERVATION DISTRICT -
367.000.11	14,450	10,000	CONTRIBUTIONS & DONATIONS-PUBLIC -
367.000.21	5,034	-	POLICE -
367.000.32	923	-	ARTS COMMISSION -
367.000.55	1,000	-	SENIOR CENTER -
TOTAL CONTRIBUTIONS & DONATIONS-PRIVATE	22,007	10,000	-
369	OTHER MISCELLANEOUS REVENUES		
369.310.00			POLICE UNCLAIMED MONEY -
369.400.00	837	-	OTHER JUDGMENTS AND SETTLEMENT -
369.810.00	241	-	CASHIER'S OVERS AND SHORTS -
369.900.00	8	-	OTHER MISCELLANEOUS REVENUES 12,970
OTHER MISCELLANEOUS REVENUES	12,451	12,000	12,970
381	INTERFUND LOAN RECEIPTS		
381.100.00			INTERFUND LOAN RECEIPTS -
381.201.11	-	50,000	INTERFUND LOAN RECEIPTS - MISC GRANTS -
381.203.02	165,000	-	INTERFUND LOAN RECEIPTS - SIDEWALK -
381.430.00	125,000	-	INTERFUND LOAN RECEIPTS - GOLF -
TOTAL INTERFUND LOAN RECEIPTS	302,000	50,000	-
388	OTHER INCREASES IN FUND BALANCE		
388.000.00			PRIOR PERIOD CORRECTION -
TOTAL OTHER INCREASES IN FUND BALANCE	5,855	-	-
397	OPERATING TRANSFERS		
397.109.00			OPERATING TRANSFER - ANIMAL CONTROL -
397.111.00	30,686	-	OPERATING TRANSFER - MISC GRANT -
397.221.00	110,783	-	OPERATING TRANSFER - LID GUARANTEE -
397.302.00	155,000	-	OPERATING TRANSFER - SIDEWALK -
397.401.00	69,697	-	OPERATING TRANSFER - WATER UTILITY -
397.402.00	36,900	39,000	OPERATING TRANSFER - SEWER UTILITY -
397.408.00	36,900	39,000	OPERATING TRANSFER - STORM UTILITY -
397.555.00	49,650	-	OPERATING TRANSFER - EQUIP RESERVE -
TOTAL OPERATING TRANSFERS	526,516	117,000	-
TOTAL GENERAL FUND REVENUES	<u>15,389,005</u>	<u>17,188,610</u>	<u>19,608,100</u>

2013-2014 General Fund Expenditures

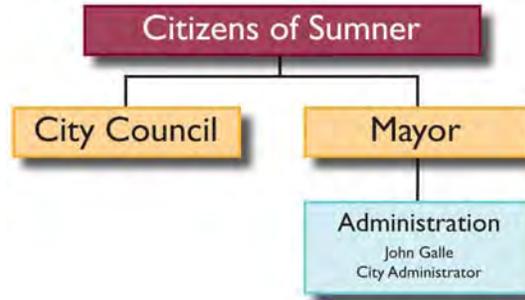


Fund Name	Personel	O&M Supplies	Charges/Services	Debt Service	Fund Balance	Total
Legislative	136,690	1,750	17,650	-	-	156,090
Municipal Court	629,010	14,000	74,350	-	-	717,360
Executive	869,390	6,000	90,450	-	-	965,840
Finance	1,480,350	30,000	199,380	-	-	1,709,730
Legal	630,430	4,900	118,180	-	-	753,510
Human Resources	494,560	11,500	66,210	-	-	572,270
Law Enforcement	5,826,790	164,000	2,102,800	-	-	8,093,590
Community Development	1,205,340	16,000	197,070	-	-	1,418,410
Senior Services	254,830	4,300	137,870	-	-	397,000
Community Services	-	-	60,000	-	-	60,000
Parks and Recreation	671,380	33,000	322,900	-	-	1,027,280
Building and City Hall	-	9,500	224,750	-	-	234,250
Non-Departmental	564,510	38,290	2,124,770	21,040	754,160	3,502,770
Total	12,763,280	333,240	5,736,380	21,040	754,160	19,608,100

LEGISLATIVE DEPARTMENT NO. 11

WHO

The Legislative branch, or City Council, is made up of seven councilmembers who are elected at-large by the citizens of Sumner and to a four-year term.



2011-2012 HIGHLIGHTS

Approved expansion of Wastewater Treatment Facility.

Updated Council rules.

Updated code in commercial zones for truck parking.

Approved lease agreement with school district for Multipurpose Center.

Provided long-term direction for golf course.

Set utility rates based on updated rate study.

2013-2014 GOALS/OBJECTIVES

Improve accessibility for citizen input.

Support employees' efforts to improve service for less cost.

Work with employees to react to State and Federal issues that affect Sumner.

LONG RANGE FORECAST

Building positive partnerships with other jurisdictions is going to be critical to keep Sumner reaping the rewards of its strong and respected position in region.

PURPOSE

The Council serves as the City's policy makers. They are the ones who set, in general, the main direction of the city while leaving details to the employees. More specifically, they

- define the functions, powers, and duties of city employees;
- fix compensation and working conditions of city employees;
- adopt ordinances regulating city business;
- acquire, maintain and protect public property including real estate, structures, waterways and more;
- provide services citizens need and want, including cultural, recreational, safety, utilities, roads, and planning for the future of the community;
- represent the City of Sumner in regional efforts;
- balance services needed with how to pay for those including borrowing, taxation, and the granting of franchises.

STRATEGIC PRIORITIES

- Protection of water, open spaces and other natural resources.
- Safe and efficient transportation system.
- Long-range financial stability to provide a balance of City services.
- Enhance community character.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 136,491	\$ 136,950	\$ 136,690
Operating & Maintenance Supplies	1,267	2,000	1,750
Charges & Services	17,196	19,500	17,650
Capital Expenditures	-	-	-
TOTAL	\$ 154,954	\$ 158,450	\$ 156,090

City of Sumner - Legislative

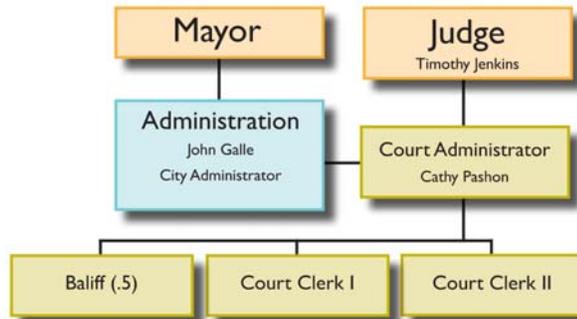
Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001			
11			
511			
511.600.11.00	126,228	126,000	126,000
511.600.21.00	9,657	9,640	9,640
511.600.25.00	606	1,310	1,050
511.600.31.00	1,267	2,000	1,750
511.600.41.00	12,222	12,000	13,500
511.600.43.00	2,765	3,000	3,000
511.600.45.00	69	150	100
511.600.46.00	825	1,500	550
511.600.49.02	1,315	2,850	500
TOTAL LEGISLATIVE	154,954	158,450	156,090
TOTAL LEGISLATIVE DEPARTMENT	154,954	158,450	156,090

MUNICIPAL COURT

DEPARTMENT NO. 12

WHO

The Municipal Court serves citizens and visitors who are applying for a passport or persons who have been charged with misdemeanors, civil infractions, or parking violations.



2011-2012 HIGHLIGHTS

Installed metal detector for increased courtroom security.

PURPOSE

All levels of government in the U. S. are divided into three branches of government: Legislative (City Council), Executive (Mayor) and Judicial (Municipal Court). As Sumner's judicial branch, the Municipal Court

- adjudicates criminal misdemeanor offenses and imposes appropriate fines and punishments,
- collects fines, restitution and other assessments imposed by the court and accounts for all funds received and disbursed,
- manages juries for an estimated four to six jury trials each year,
- assures the due process requirement of a public defender at arraignments,
- makes decisions about civil infractions and imposes penalties and deferrals as appropriate,
- coordinates interpreters for hearing impaired persons and languages,
- monitors, evaluates and implements legislative mandates and changes in court rules.

2013-2014 GOALS/OBJECTIVES

Provide training opportunities for Court Clerks.

STRATEGIC PRIORITIES

- Implement and modify the Court Strategic Plan to support the City's Mission, Vision and Values.
- Monitor case-flow management for improved efficiencies and customer support without compromising customer service or the integrity of the Judiciary.
- Enhance public trust and confidence by providing information and tools to navigate through the judicial system.

LONG RANGE FORECAST

Evaluate contracting for probation services.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 494,105	\$ 577,990	\$ 629,010
Operating & Maintenance Supplies	9,935	16,000	14,000
Charges & Services	61,262	71,840	74,350
Capital Expenditures	-	-	-
TOTAL	\$ 565,302	\$ 665,830	\$ 717,360

City of Sumner - Municipal Court

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
12	MUNICIPAL COURT DEPARTMENT		
512	JUDICIAL		
512.100	ADMINISTRATION		
512.100.11.00	58,602	59,180	-
512.100.21.00	4,483	4,530	-
512.100.25.00	131	190	-
TOTAL ADMINISTRATION	63,216	63,900	-
512.500	MUNICIPAL COURT		
512.500.11.00	305,359	355,520	447,470
512.500.12.00	602	-	-
512.500.21.00	23,465	27,200	32,470
512.500.22.00	16,449	17,110	26,520
512.500.23.00	81,339	107,590	118,090
512.500.23.02	1,260	1,680	1,680
512.500.24.00	-	700	-
512.500.25.00	2,415	4,290	2,780
512.500.31.00	6,652	12,000	12,000
512.500.35.00	3,283	4,000	2,000
512.500.41.00	11,431	6,800	6,000
512.500.41.41	10,085	12,000	12,000
512.500.41.51	14,891	19,100	18,010
512.500.42.00	8,762	8,300	10,800
512.500.43.00	563	4,130	4,000
512.500.45.00	937	900	1,560
512.500.46.00	10,865	14,300	15,730
512.500.48.00	54	100	100
512.500.49.00	26	50	50
512.500.49.02	630	2,050	1,800
512.500.49.03	1,085	1,510	1,700
512.500.49.05	1,459	1,600	1,600
512.500.49.12	474	1,000	1,000
TOTAL MUNICIPAL COURT	502,086	601,930	717,360
TOTAL MUNICIPAL COURT DEPARTMENT	565,302	665,830	717,360

EXECUTIVE DEPARTMENT NO. 13

WHO

The Executive Department provides general administrative oversight and support to the other city departments. Through this department, citizens obtain public records, provide feedback directly and through city council meetings and obtain information via newsletters, e-news and the website.



PURPOSE

This department administers programs and policies established by the City Council and direct and coordinate departmental operations including

- inform the Council on City issues, problems and future needs;
- review policies involving municipal government management;
- develop and implement the communication plan's strategies;
- respond to citizen requests;
- maintain and develop the City's operating mission, vision and values;
- assist departments in strategic planning;
- monitor State legislation and voice local needs when needed;
- coordinate agendas and information for efficient city meetings;
- coordinate response to citizen requests for public records.

STRATEGIC PRIORITIES

- Maintain a mission-driven and values-based organization that maximizes resources by following strategic priorities and maintaining customer service.
- Continue to use communications and partnerships to engage employees, citizens, businesses and partners in strengthening Sumner's unique identity and position within the region.
- Increase city's financial stability by increasing revenue, continuing to seek efficiencies and reviewing service delivery levels.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 530,554	\$ 496,650	\$ 869,390
Operating & Maintenance Supplies	5,407	7,000	6,000
Charges & Services	86,343	85,440	90,450
Capital Expenditures	-	-	-
TOTAL	\$ 622,304	\$ 589,090	\$ 965,840

2011-2012 HIGHLIGHTS

Researched options for future of golf course.

Established new partnership for long-term sustainability of senior center.

Provided leadership for unanimous Pierce Co. council approval of Orton Junction.

Saved Bonney Lake shuttle bus.

2013-2014 GOALS/OBJECTIVES

Improve regional partnerships.

Expand use of social media.

Launch new website.

Improve train station access and decrease impacts on neighborhoods.

Promote organizational climate that is supportive, improves communication, and develops the talents of staff.

LONG RANGE FORECAST

Increase role as liaison between Council and citizens and other departments to ensure essential services for our citizens and long-term fulfillment of mission, vision and strategic priorities.

City of Sumner - Executive

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
001	GENERAL FUND EXPENDITURES			
13	EXECUTIVE DEPARTMENT			
513	EXECUTIVE			
513.100.11.00	SALARIES AND WAGES	421,996	386,040	654,000
513.100.21.00	FICA	30,471	27,490	46,310
513.100.22.00	RETIREMENT	22,014	19,300	46,260
513.100.23.00	MEDICAL INSURANCE	53,217	61,370	117,870
513.100.23.02	MEDICAL - SECTION 125 PLAN	1,713	170	-
513.100.24.00	UNEMPLOYMENT INSURANCE	-	500	-
513.100.25.00	MEDICAL AIDE(L&I)	1,143	1,780	4,950
513.100.31.00	OFFICE AND OPERATING SUPPLIES	4,656	6,000	5,000
513.100.35.00	SMALL TOOLS AND MINOR EQUIPMENT	751	1,000	1,000
513.100.41.00	PROFESSIONAL SERVICES	568	7,000	5,000
513.100.41.51	INTERNAL SERVICE - IT	33,118	22,370	32,540
513.100.42.00	COMMUNICATION	7,640	9,500	9,000
513.100.43.00	TRAVEL	6,848	8,600	9,000
513.100.44.00	ADVERTISING	12,313	8,000	8,000
513.100.45.00	OPERATING RENTALS AND LEASES	4,279	3,500	5,000
513.100.46.00	INSURANCE	10,404	9,920	10,910
513.100.49.00	MISCELLANEOUS	373	300	-
513.100.49.01	PRINTING AND BINDING	22	1,000	-
513.100.49.02	TRAINING REGISTRATION FEES	4,838	8,350	8,000
513.100.49.03	MEMBERSHIP FEES	5,940	6,900	3,000
TOTAL EXECUTIVE		622,304	589,090	965,840
TOTAL EXECUTIVE DEPARTMENT		622,304	589,090	965,840

FINANCE

DEPARTMENT NO. 14

WHO

The Finance Department primarily supports other departments in the City with financial data and analytical support. The department also serves citizens directly through the City Hall front counter and main phone line. Finance personnel help citizens with utility payments as well as the purchase of pet and business licenses.

PURPOSE

Finance supports other departments by

- providing financial data and analytical support to assist in the decision-making process,
- maintaining the accounting system which houses the financial data and records all City's financial transactions,
- keeping City in accordance with federal, state and municipal laws and regulations,
- following accounting procedures promulgated by the Washington State Auditor's Office as outlined in its Budgeting, Accounting and Reporting System Manual (BARS).



2011-2012 HIGHLIGHTS

Contracted with FCS Group to develop an indirect cost allocation plan.

2013-2014 GOALS/OBJECTIVES

Implement BARS accounting update required by the Washington State Auditor's Office.

Update the cash receipting module to provide more flexibility and better detail.

Implement the indirect cost allocation plan as part of the 2013/14 budget.

Monitor and update the indirect cost allocation plan.

LONG RANGE FORECAST

Maintain and update five-year forecast for the General Fund to provide for long-term strategic planning.

STRATEGIC PRIORITIES

- Monitor the water, sewer and storm drainage utility funds based on the 2012 update of the Rate Revenue Study and provide updates to the City Council.
- Partner with Public Works to enhance project accounting to better track projects with multiple funding sources.
- Pursue technology solutions to improve efficiency, streamline processes, and improve customer service.
- Partner with Administration and Public Works departments to perform a cost of service study of the City's utilities.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 540,267	\$ 446,360	\$ 1,480,350
Operating & Maintenance Supplies	6,954	10,500	30,000
Charges & Services	115,519	118,130	199,380
Capital Expenditures	-	-	-
TOTAL	\$ 662,740	\$ 574,990	\$ 1,709,730

City of Sumner - Finance

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
14	FINANCE DEPARTMENT		
514	FINANCE & RECORD SERVICES		
514.200.11.00	413,084	330,720	1,104,340
514.200.12.00	265	-	-
514.200.21.00	31,285	25,020	63,410
514.200.22.00	24,946	17,880	63,440
514.200.23.00	66,449	68,230	241,360
514.200.23.02	2,984	2,230	4,200
514.200.24.00	-	600	-
514.200.25.00	1,254	1,680	3,600
514.200.31.00	6,291	9,000	9,000
514.200.35.00	663	1,500	21,000
514.200.41.00	46,229	50,750	111,050
514.200.41.51	42,313	31,530	52,820
514.200.42.00	6,444	7,000	7,000
514.200.43.00	361	4,000	3,500
514.200.45.00	2,635	2,000	3,000
514.200.46.00	11,872	11,600	12,760
514.200.48.00	-	200	-
514.200.49.00	74	250	250
514.200.49.02	3,882	9,000	7,200
514.200.49.03	1,709	1,800	1,800
TOTAL FINANCE & RECORD SERVICES	662,740	574,990	1,709,730
TOTAL FINANCE DEPARTMENT	662,740	574,990	1,709,730

LEGAL DEPARTMENT NO. 15

WHO

The City Attorney primarily supports the other departments and elected officials. In addition, the legal department represents the City in all litigation and serves as the prosecutor in Sumner Municipal Court for misdemeanors.



PURPOSE

The City Attorney serves as the legal advisor to the Mayor, City Council, City Administrator and other employees and volunteers of the City. As such, the legal department

- o represents the City of Sumner in all litigation;
- o drafts and reviews all ordinances, resolutions, contracts and agreements;
- o furnishes written opinions on all legal matters relating to the City;
- o prosecutes misdemeanors and gross misdemeanors in Court;
- o updates Municipal Code and policy manuals.

STRATEGIC PRIORITIES

- o Prevent costly litigation by providing legal advice to elected officials and employees and ensuring laws are not violated.
- o Weigh civil implications of stops and arrests while providing fair and speedy trial to those charged with misdemeanors and gross misdemeanors.
- o Support the work of other departments and elected officials by providing ordinances, resolutions, contracts and agreements as well as legal opinions and documents in a timely manner.
- o When needed, facilitate information for successful defense of lawsuits against the City by coordinating with outside counsel.
- o Resolve on-going civil cases in various stages of litigation.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 324,862	\$ 338,330	\$ 630,430
Operating & Maintenance Supplies	3,558	4,250	4,900
Charges & Services	118,683	138,060	118,180
Capital Expenditures	-	-	-
TOTAL	\$ 447,103	\$ 480,640	\$ 753,510

2011-2012 HIGHLIGHTS

Executed Development Agreements
Worked through Growth Management Hearing Board appeals

Negotiated and finalized Wastewater Treatment Facility's Expansion Agreement

Finalized PSE Franchise Agreement

2013-2014 GOALS/OBJECTIVES

Ongoing updates to Municipal Code and policies

Water rights acquisition

Code Enforcement

Criminal Prosecution

Compliance with public records requests

Review/write ordinances/resolutions

LONG RANGE FORECAST

Develop training module for critical legal issues.

Update code and policy manual.

Provide efficient resources to departments regarding legal issues as they arise.

City of Sumner - Legal

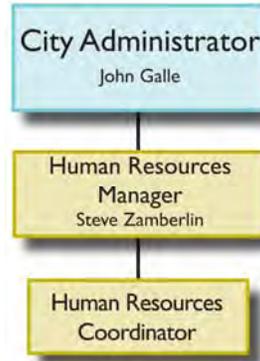
Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
15	LEGAL DEPARTMENT		
515	LEGAL		
515.300	LEGAL SERVICES		
515.300.11.00	251,723	261,410	483,980
515.300.21.00	18,945	19,250	32,400
515.300.22.00	15,120	14,260	33,560
515.300.23.00	34,103	39,420	74,920
515.300.23.02	4,175	2,250	3,980
515.300.24.00	-	300	-
515.300.25.00	796	1,440	1,590
515.300.31.00	2,424	3,600	3,600
515.300.35.00	1,134	650	1,300
515.300.41.00	44,257	41,200	13,350
515.300.41.51	19,102	13,360	25,070
515.300.42.00	3,086	3,260	3,260
515.300.43.00	1,370	4,130	4,130
515.300.45.00	1,501	1,500	2,000
515.300.46.00	6,226	6,600	7,260
515.300.49.02	370	1,510	1,510
515.300.49.03	1,296	1,500	1,600
TOTAL LEGAL SERVICES	405,628	415,640	693,510
515.910	DEFENSE SERVICES		
515.910.41.00	41,475	65,000	60,000
TOTAL DEFENSE SERVICES	41,475	65,000	60,000
TOTAL LEGAL DEPARTMENT	447,103	480,640	753,510

HUMAN RESOURCES

DEPARTMENT NO. 16

WHO

Part of the larger Administration department, Human Resources consists of a manager and coordinator. The department works with citizens who are seeking employment with the City or are filing a claim for damages against the City. The chief role of the department, however, is to help employees in all personnel matters.



2011-2012 HIGHLIGHTS

Completed impact bargaining and transition communication services.

Updated and enhanced the Safety Manual and made it available on the City's intranet.

PURPOSE

Human Resources provides all personnel-related and risk management services, including

- recruitment and selection,
- classification,
- position & wage benefit administration,
- labor relations and negotiations,
- employee development,
- claims and liability management.

No mandatory findings in both audits conducted by the Washington Cities Insurance Authority (WCIA).

Planned and participated in a re-organization of Public Works Shops, Parks & Facilities, Cemetery and Fleet.

STRATEGIC PRIORITIES

- Assist departments to develop and fully utilize performance measures for efficient, effective service.
- Maintain excellent working conditions for all unions, vendors and city employees.
- Use proactive measures to reduce risk and claims against the city.

2013-2014 GOALS/OBJECTIVES

Negotiate five new CBAs (including Teamsters) for 2013, 2014 and 2015.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 268,011	\$ 284,950	\$ 494,560
Operating & Maintenance Supplies	5,062	11,500	11,500
Charges & Services	25,745	63,370	66,210
Capital Expenditures	-	-	-
TOTAL	\$ 298,818	\$ 359,820	\$ 572,270

LONG RANGE PROJECTS

Complete updates and re-writing of Policies & Procedures and related municipal codes.

City of Sumner - Human Resources

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
16	HUMAN RESOURCES DEPARTMENT		
518	HUMAN RESOURCES		
518.100	HUMAN RESOURCES		
518.100.11.00	204,964	214,800	368,710
518.100.12.00	56	-	-
518.100.21.00	15,613	16,140	25,870
518.100.22.00	12,392	11,720	26,570
518.100.23.00	32,354	38,740	66,020
518.100.23.02	2,063	2,240	6,190
518.100.24.00	-	300	-
518.100.25.00	569	1,010	1,200
518.100.31.00	2,944	3,000	3,000
518.100.35.00	27	5,000	5,000
518.100.41.00	2,080	17,000	17,000
518.100.41.51	10,343	7,810	10,140
518.100.42.00	1,276	2,400	2,400
518.100.43.00	596	2,650	2,650
518.100.45.00	898	1,250	1,250
518.100.46.00	4,650	5,100	5,610
518.100.48.00	-	100	100
518.100.49.00	-	-	-
518.100.49.02	948	2,490	2,490
518.100.49.03	653	720	720
TOTAL HUMAN RESOURCES	292,426	332,470	544,920
518.600	RISK MANAGEMENT		
518.600.31.00	2,091	3,500	3,500
518.600.41.00	3,040	18,000	18,000
518.600.43.00	697	250	250
518.600.46.00	500	-	-
518.600.46.01	-	5,000	5,000
518.600.49.02	64	600	600
TOTAL RISK MANAGEMENT	6,392	27,350	27,350
TOTAL HUMAN RESOURCES DEPARTMENT	298,818	359,820	572,270

LAW ENFORCEMENT DEPARTMENT NO. 21

WHO

In addition to interactions with victims and perpetrators of crime, the Police Department builds collaborative relationships with the City's citizens, businesses, schools and institutions.

PURPOSE

The Police Department works to reduce crime as well as the fear of crime through

- traffic control
- crime prevention
- animal control
- criminal investigations
- maintenance of order
- response to incidents of criminal activity
- other related public services.



STRATEGIC PRIORITIES

- Provide efficient, effective, and professionally accredited service.
- Work collaboratively with the community to solve problems, strengthen crime prevention and improve quality of life.
- Maintain/upgrade equipment to support public safety excellence and collaborative enforcement efforts.
- Provide systematic approach to community safety concerns, involving citizens and victims of crime.
- Improve the education and training of officers to meet rising expectations and demands for law enforcement in the community.
- Support local emergency management preparedness in partnership with East Pierce Fire & Rescue and other departments.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 5,879,074	\$ 5,401,500	\$ 5,826,790
Operating & Maintenance Supplies	140,905	151,190	164,000
Charges & Services	1,120,552	1,837,930	2,102,800
Capital Expenditures	24,775	119,040	-
TOTAL	\$ 7,165,306	\$ 7,509,660	\$ 8,093,590

2011-2012 HIGHLIGHTS

Transitioned to 800 MHz radio system in partnership with the City of Puyallup and consolidated radio communications.

Held Semi-Annual Citizen's Academy.

Replaced department firearms and added less-than-lethal capabilities.

Replaced officer laptops through grant funds.

Added patrol vehicles to existing fleet and upgraded department graphics.

2013-2014 GOALS/OBJECTIVES

Achieve reaccreditation with the Washington Association of Sheriffs and Police Chiefs.

Maintain staffing and support for schools.

Update CEMP and emergency response capabilities.

LONG RANGE FORECAST

Continue to maximize levels of service and seek economic efficiencies.

City of Sumner - Law Enforcement

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
001	GENERAL FUND EXPENDITURES			
21	LAW ENFORCEMENT DEPARTMENT			
521	LAW ENFORCEMENT			
521.200	POLICE OPERATIONS			
521.200.11.00	SALARIES AND WAGES	3,386,770	3,594,330	4,007,730
521.200.11.06	AIC/WOOC PAY	2,798	5,000	3,000
521.200.11.07	VACATION BUYOUT	87,057	90,000	99,000
521.200.12.00	OVERTIME	116,464	136,940	139,600
521.200.21.00	FICA	275,172	271,700	282,560
521.200.22.00	RETIREMENT	193,658	189,460	221,670
521.200.23.00	MEDICAL INSURANCE	718,035	875,260	968,820
521.200.23.02	MEDICAL - SECTION 125 PLAN	16,620	19,140	15,960
521.200.24.00	UNEMPLOYMENT INSURANCE	-	4,600	-
521.200.25.00	MEDICAL AIDE(L&I)	47,960	83,020	58,450
521.200.26.00	UNIFORMS AND CLOTHING	20,372	30,000	30,000
521.200.31.00	OFFICE AND OPERATING SUPPLIES	26,353	30,000	26,000
521.200.31.21	EDUCATIONAL SUPPLIES	300	5,000	5,000
521.200.32.00	FUEL CONSUMED	77,611	72,820	90,000
521.200.35.00	SMALL TOOLS AND MINOR EQUIPMENT	25,426	19,370	19,000
521.200.35.21	FIREARMS AND AMMUNITION	16,289	24,000	24,000
521.200.41.00	PROFESSIONAL SERVICES	42,939	64,970	60,000
521.200.41.50	INTERNAL SERVICE - FLEET O&M	171,441	162,250	191,370
521.200.41.51	INTERNAL SERVICE - IT	123,523	182,880	182,860
521.200.41.55	INTERNAL SERVICE - EQUIP. RESERVE	60,140	60,090	245,920
521.200.42.00	COMMUNICATION	45,337	48,000	48,000
521.200.43.00	TRAVEL	723	10,400	8,200
521.200.45.00	OPERATING RENTALS AND LEASES	11,193	13,000	12,000
521.200.46.00	INSURANCE	90,678	97,740	107,510
521.200.47.00	PUBLIC UTILITY SERVICES	78	500	500
521.200.48.00	REPAIRS AND MAINTENANCE	7,123	6,000	6,000
521.200.49.00	MISCELLANEOUS	2,601	3,000	3,000
521.200.49.01	PRINTING AND BINDING	4,896	7,000	7,000
521.200.49.02	TRAINING REGISTRATION FEES	10,767	18,570	20,770
521.200.49.03	MEMBERSHIP FEES	3,672	4,670	4,780
521.200.51.01	JAIL SERVICES	236,774	259,650	259,000
521.200.51.40	INTERGOVT PROFESSIONAL SERVICES	49,900	54,360	58,710
521.200.51.42	INTERGOVT PROFESSIONAL SVCS - LESA	114,592	124,850	124,000
521.200.64.00	MACHINERY AND EQUIPMENT	4,717	-	-
TOTAL POLICE OPERATIONS	5,991,979	6,568,570	7,330,410	
521.230	COMMUNICATION CENTER			
521.230.11.00	SALARIES AND WAGES	677,945	77,600	-
521.230.11.05	TEMPORARY POSITIONS	-	-	-
521.230.11.07	VACATION BUYOUT	15,716	-	-
521.230.12.00	OVERTIME	77,985	-	-
521.230.21.00	FICA	58,981	6,440	-
521.230.22.00	RETIREMENT	43,954	4,570	-
521.230.23.00	MEDICAL INSURANCE	128,655	-	-

City of Sumner - Law Enforcement

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
21	LAW ENFORCEMENT DEPARTMENT		
521.230.23.02	4,865	-	-
521.230.24.00	-	-	-
521.230.25.00	2,872	630	-
521.230.26.00	-	-	-
521.230.31.00	3,124	-	-
521.230.35.00	2,543	-	-
521.230.41.00	88,433	-	-
521.230.42.00	30,994	-	-
521.230.43.00	-	-	-
521.230.46.00	31,321	-	-
521.230.48.00	1,257	-	-
521.230.49.01	347	-	-
521.230.49.02	864	-	-
521.230.49.03	276	-	-
521.230.64.00	-	119,040	-
TOTAL COMMUNICATION CENTER	1,170,132	208,280	-
521.231	COMMUNICATION CENTER-TEMPS		
521.231.11.00	2,950	12,810	-
521.231.21.00	226	-	-
521.231.25.00	19	-	-
TOTAL COMMUNICATION CENTER-TEMPS	3,195	12,810	-
528	DISPATCH SERVICES		
528.600.51.00	-	720,000	763,180
TOTAL DISPATCH SERVICES	-	720,000	763,180
TOTAL LAW ENFORCEMENT DEPARTMENT	7,165,306	7,509,660	8,093,590

COMMUNITY DEVELOPMENT

DEPARTMENT NO. 32

WHO

The employees in Community Development guide the public to set the long-term vision for Sumner. Citizens work directly with the City at public hearings and informational sessions. Employees directly assist citizens who are building or remodeling a residence or business to ensure that their work is safe and respectful of the surrounding buildings, long-term vision and natural environment.



PURPOSE

- Lead the community in developing and implementing a long-term vision for its future. This vision for the City is the Comprehensive Plan and its supporting plans as well as related development regulations.
- Support Sumner’s character through programs such as Sumner University, the Sumner Arts Commission, Sumner Historic Preservation Board and downtown activities.

STRATEGIC PRIORITIES

- Enhance Sumner’s quality of life as demonstrated by its small-town atmosphere, historic character, diversity and creativity.
- Practice environmental stewardship including plans for trails and open space as well as planning dense urban areas to protect open space outside the urban area.
- Plan for multi-modal transportation systems that provide mobility for all citizens.
- Assist other departments in the planning of capital facilities and public services.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,035,697	\$ 1,111,940	\$ 1,205,340
Operating & Maintenance Supplies	11,796	20,000	16,000
Charges & Services	480,962	243,150	197,070
Capital Expenditures	-	-	-
TOTAL	\$ 1,528,455	\$ 1,375,090	\$ 1,418,410

2011-2012 HIGHLIGHTS

Completed Orton Junction UGA application to Pierce County.

Completed Shoreline Master Plan Update.

Improved Permit issuance timelines.

Played key role in recruiting several new employers.

Completed Northstar Chemical Tank Farm Environmental Impact Statement.

2013-2014 GOALS/OBJECTIVES

Start Sumner Historic Preservation Board.

Increase involvement in regional economic development activities.

Update permit fee schedule.

Update impact fee ordinance.

Implement new permit software.

LONG RANGE FORECAST

Improve citizen access to permit information.

Begin major Comprehensive Plan update.

City of Sumner - Community Development

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
32	COMMUNITY DEVELOPMENT		
558	PLANNING ADMINISTRATION		
558.600	CURRENT PLANNING		
558.600.11.00	756,750	800,610	840,570
558.600.11.05	-	-	-
558.600.12.00	5,677	-	-
558.600.21.00	57,441	59,790	62,790
558.600.22.00	45,422	43,180	63,660
558.600.23.00	158,588	187,800	224,630
558.600.23.02	7,551	12,160	7,380
558.600.24.00	-	1,000	-
558.600.25.00	4,267	7,400	6,310
558.600.31.00	8,130	15,000	12,000
558.600.32.00	10	-	-
558.600.35.00	3,656	5,000	4,000
558.600.41.00	19,666	30,000	30,000
558.600.41.46	-	-	-
558.600.41.49	10,418	9,000	9,000
558.600.41.50	20,614	19,220	23,740
558.600.41.51	46,853	33,530	50,420
558.600.41.53	9,800	20,000	10,000
558.600.41.55	4,270	4,270	3,600
558.600.42.00	13,242	10,000	10,000
558.600.43.00	170	1,000	2,500
558.600.44.00	28,054	20,000	18,000
558.600.45.00	7,496	9,000	9,000
558.600.46.00	19,833	18,830	20,710
558.600.48.00	16	-	-
558.600.49.00	21	100	100
558.600.49.01	8,789	10,000	5,000
558.600.49.02	823	1,200	2,000
558.600.49.03	2,081	3,000	3,000
TOTAL CURRENT PLANNING	1,239,638	1,321,090	1,418,410
558.700	PLANNING - RESEARCH AND STUDIES		
558.700.41.00	113,410	29,000	-
558.700.41.01	155,907	25,000	-
558.700.41.02	19,500	-	-
TOTAL PLANNING - RESEARCH AND STUDIES	288,817	54,000	-
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	1,528,455	1,375,090	1,418,410

SENIOR SERVICES DEPARTMENT NO. 55

WHO

The Sumner Senior Center serves the city's senior population by providing programs, meals and activities. The City owns the center and partners with Stafford Suites for the center's day-to-day operations.

2011-2012 HIGHLIGHTS

Served 12,000 people in 2011.

Served 8,000 meals.

Reduced staffing and trip costs.

PURPOSE

To provide a safe, welcoming place for older members of the community to enjoy social interaction, health opportunities, ongoing activities, transportation access, and connections to affordable housing.

Partnered with Stafford Suites for increased activities without increased cost.

2013-2014 GOALS/OBJECTIVES

Continue to work with Stafford Suites for a wider array of activities and classes, including the return of the trip program.

Increase awareness of the Center and what it has to offer.

STRATEGIC PRIORITIES

- Seek addition of community college courses and other educational opportunities.
- Become more active in connecting seniors with local businesses to fit individuals with jobs they enjoy.
- Build more partnerships with local non-profits, religious organizations and service providers.

LONG RANGE FORECAST

As Baby Boomers enter the "senior" ages, there will be an increase in seniors and a shift in expectations for seniors.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 224,806	\$ 221,780	\$ 254,830
Operating & Maintenance Supplies	7,990	5,000	4,300
Charges & Services	141,363	119,950	137,870
Capital Expenditures	-	-	-
TOTAL	\$ 374,159	\$ 346,730	\$ 397,000

City of Sumner - Senior Services

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
55	SENIOR SERVICES DEPARTMENT		
555	SENIOR CENTER		
555.300.11.00	168,419	158,410	170,260
555.300.12.00	453	250	-
555.300.21.00	12,919	12,120	12,950
555.300.22.00	9,057	8,640	12,890
555.300.23.00	31,631	38,840	55,710
555.300.23.02	1,474	1,470	1,470
555.300.24.00	-	500	500
555.300.25.00	853	1,550	1,050
555.300.31.00	7,950	2,200	3,200
555.300.32.00	40	800	100
555.300.35.00	-	2,000	1,000
555.300.41.00	30,602	30,000	25,000
555.300.41.50	10,311	9,610	11,880
555.300.41.51	20,678	11,230	16,380
555.300.41.55	8,400	8,370	8,370
555.300.42.00	1,525	1,200	3,200
555.300.43.00	30	360	100
555.300.44.00	-	-	100
555.300.45.00	7,148	8,000	8,000
555.300.46.00	11,761	11,680	12,840
555.300.47.00	46,537	31,000	41,000
555.300.48.00	3,331	6,500	9,000
555.300.49.01	1,040	2,000	2,000
555.300.49.02	-	-	-
555.300.49.03	-	-	-
TOTAL SENIOR CENTER	374,159	346,730	397,000
TOTAL SENIOR SERVICES DEPARTMENT	374,159	346,730	397,000

COMMUNITY & HUMAN SERVICES

DEPARTMENT NO. 65

WHO

The City of Sumner supports the Sumner Family Center, which is primarily funded and operated by the Sumner School District. This is a family support center where people can meet, drop in, or gather together as a group to receive help or provide support for one another. The Center offers a wide variety of human service programs, resources, health services, referrals and information. Stronger families build stronger communities.

PURPOSE

- To provide the Sumner community with a healthy environment.
- To educate, strengthen and support children and families.
- To offer seamless support across jurisdictions. Partnerships both give citizens one convenient point of contact and also reduce overhead to increase percentage of funds available to directly support individuals.

STRATEGIC PRIORITIES

- Strengthen partnerships with county and community service agencies, Sumner School District and private agencies to develop additional services and programs for Sumner residents.
- Ensure the human services element of the City Comprehensive Plan is implemented.
- Between planning and services, develop a long-term strategy for human service needs including affordable housing, transportation, and mobility.
- Better integrate citizens with amenities by exploring an “adoption” program through which individuals contribute to the cleanliness and safety of parks, trails, streets and streams.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	60,000	60,000	60,000
Capital Expenditures	-	-	-
TOTAL	\$ 60,000	\$ 60,000	\$ 60,000

2011-2012 HIGHLIGHTS

Served approx. 2,000 individuals in 2011.

Served free lunches to approx. 200 children during summer Daffodil Valley Campus Summer Lunch program.

2013-2014 GOALS/OBJECTIVES

Explore street adoption program for citizens to help the City be clean and safe.

Conduct a Healthy Youth Survey addressing child health risk factors.

Conduct an ongoing needs assessment using data to direct future program needs.

LONG RANGE FORECAST

Jurisdictions working together means cost efficiencies. The Sumner Family Center employs these types of efficiencies to leverage public funds for greater public benefit.

City of Sumner - Community and Human Services

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001			
GENERAL FUND EXPENDITURES			
65			
COMMUNITY & HUMAN SERVICES			
571			
CULTURE AND RECREATION			
571.501.51.39	60,000	60,000	60,000
INTERGOVERNMENTAL PROF. SERVICE			
TOTAL CULTURE AND RECREATION	60,000	60,000	60,000
TOTAL COMMUNITY & HUMAN SERVICES	60,000	60,000	60,000

PARKS

DEPARTMENT NO. 76

WHO

The parks department provides Sumner with a variety of facilities and programs for recreation, health, economic development, community building and quality of life.

PURPOSE

Develop long-range plans of future projects, buildings and upgrades to park facilities and trails. In addition, the parks department tends to day-to-day maintenance and use of parks and City facilities including

- managing hanging baskets in Downtown area;
- maintenance of parks including the Daffodil Sports Complex;
- installation and maintenance of vegetation, benches and tables;
- maintenance and set-up as needed at City facilities including City Hall, City Shops, Senior Center, Sumner Downtown Association office, Wastewater Treatment Facility, Daffodil Sports Complex and Sumner City Cemetery;
- maintenance of right-of-way plantings;
- coordinate citizen input via the Forestry Commission, Arts Commission and Board of Park Commissioners.



2011-2012 HIGHLIGHTS

Improved efficiencies with the purchase of a new mower.

Cleaned up 321 trees and removed 98 trees damaged by an ice storm.

Inspected and repaired City playground toys.

Maintained all parks and facilities with a smaller crew & without the use of seasonal help.

2013-2014 GOALS/OBJECTIVES

Fund vacant Groundskeeper position

Increased repair of aging toys at Loyalty Park.

Obtain National Institute of Playground Safety Inspectors (NIPSI) certification for at least two of the parks staff.

STRATEGIC PRIORITIES

- Continue to find efficiencies that reduce demand on limited staff time while providing the same quality of life for residents, businesses and visitors.
- Continue to work with other departments and other partners to use well-maintained landscaping and facilities as a critical role in Sumner's community character.
- Continue to keep a variety of activities and facilities not only available but also in good repair.

LONG RANGE FORECAST

Create a long-term replacement plan for trees damaged or removed from ice storm.

Recoat and restripe the tennis courts at the Sports Complex.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 563,826	\$ 612,380	\$ 671,380
Operating & Maintenance Supplies	25,680	37,000	33,000
Charges & Services	296,930	310,860	322,900
Capital Expenditures	-	15,000	-
TOTAL	\$ 886,436	\$ 975,240	\$ 1,027,280

City of Sumner - Parks and Recreation

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
76	PARKS DEPARTMENT		
573	SPECTATOR & COMMUNITY EVENTS		
573.200	SPECTATOR & COMMUNITY EVENTS		
573.200.41.06	15,271	18,000	18,000
573.200.41.07	3,017	18,000	18,000
TOTAL SPECTATOR & COMMUNITY EVENTS	18,288	36,000	36,000
573.600	PARTICIPANT RECREATION		
573.600.41.00	47,000	47,000	47,000
TOTAL PARTICIPANT RECREATION	47,000	47,000	47,000
576	PARK FACILITIES		
576.800.11.00	412,399	417,040	496,660
576.800.11.05	-	20,370	-
576.800.12.00	1,086	-	-
576.800.21.00	31,501	31,670	26,580
576.800.22.00	21,812	22,580	26,310
576.800.23.00	81,954	97,970	105,500
576.800.23.02	3,428	3,110	2,520
576.800.24.00	-	800	-
576.800.25.00	9,335	16,800	11,810
576.800.26.00	2,314	2,040	2,000
576.800.31.00	24,196	35,000	30,000
576.800.35.00	1,482	2,000	3,000
576.800.41.00	5,443	8,000	3,000
576.800.41.50	61,851	48,050	59,380
576.800.41.51	16,120	6,680	10,140
576.800.41.55	10,140	10,140	10,140
576.800.42.00	4,084	5,000	6,500
576.800.43.00	26	1,000	500
576.800.45.00	19,049	22,000	22,000
576.800.46.00	27,660	21,490	23,640
576.800.47.00	79,275	83,500	92,000
576.800.48.00	5,809	9,000	5,500
576.800.49.00	51	-	-
576.800.49.02	1,572	2,000	2,000
576.800.49.03	560	1,000	-
576.800.51.00	-	10,000	5,000
576.800.53.00	-	-	100
TOTAL PARK FACILITIES	821,147	877,240	944,280
594	CAPITAL PURCHASES		
594.760.64.00	-	15,000	-
TOTAL CAPITAL PURCHASES	-	15,000	-
TOTAL PARKS DEPARTMENT	886,435	975,240	1,027,280

BUILDING & CITY HALL DEPARTMENT NO. 81

WHO

Operated as part of the Parks Department, this department provides safe structures for City business. Structures include City Hall, City Shops, the Multipurpose Center, Ryan House and various other facilities.

PURPOSE

This fund provides for the daily operations and maintenance of City-owned facilities. Such maintenance includes:

- ensuring buildings are adequately prepared,
- ensuring security measures are reasonable,
- providing oversight for capital related projects.



2011-2012 HIGHLIGHTS

Maintained all City facilities with a smaller crew and without the use of summer seasonal help.

Partnered with a Conservation Specialist to lower utility costs at all City facilities.

Replaced one of the main heat-pumps in the Court/Council Chambers.

2013-2014 GOALS/OBJECTIVES

Repair and rent out the City-owned house on 64th St.

Repair and re-carpet floors at City Hall.

STRATEGIC PRIORITIES

Be good stewards of public resources by taking care of City facilities and using maintenance where needed to avoid large, costly projects in the future.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 21,919	\$ 16,020	\$ -
Operating & Maintenance Supplies	9,823	17,000	9,500
Charges & Services	229,461	230,590	224,750
Capital Expenditures	-	-	-
TOTAL	\$ 261,203	\$ 263,610	\$ 234,250

LONG RANGE FORECAST

Continue to do preventive maintenance to all City facilities in order to avoid more costly major repairs.

City of Sumner - Building and City Hall

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001			
81			
518			
518.300.11.00	16,462	11,340	-
518.300.21.00	1,241	870	-
518.300.22.00	844	620	-
518.300.23.00	2,913	2,650	-
518.300.23.02	184	80	-
518.300.25.00	254	460	-
518.300.26.00	21	-	-
518.300.31.00	9,549	15,000	8,000
518.300.35.00	274	2,000	1,500
518.300.41.00	13,384	20,000	15,000
518.300.41.45	70,452	65,000	65,000
518.300.42.00	12,766	4,000	3,000
518.300.46.00	21,330	19,590	21,550
518.300.47.00	84,916	90,000	100,000
518.300.48.00	26,613	32,000	20,000
518.300.53.00	-	-	200
TOTAL CENTRAL SERVICES	261,203	263,610	234,250
TOTAL BUILDING/CITY HALL DEPARTMENT	261,203	263,610	234,250

NON-DEPARTMENTAL FUND NO. 91

WHO

This program accounts for City services and their associated costs that extend across all departments, serving a broad spectrum of citizens as well.

PURPOSE

To account for activities which are general in nature and not specific to one department. Such costs include

- City-wide expenses such as election expenses, annual State/Federal audits, archiving records, postage meter, workroom copiers, economic development, fire permit revenue to East Pierce, city newsletter;
- membership/dues to organizations such as Puget Sound Regional Council, Daffodil Festival, Puget Sound Air Pollution Control Agency and the Association of Washington Cities;
- payment for retired LEOFF medical payments;
- funding for emergency operations supplies;
- financial transfers to the street and cemetery operations funds, payments on debt for the addition to City Hall, payments for LID 68 and 69 on City-owned land, golf course interfund loan payment and stormwater fees for City parking lots.

STRATEGIC PRIORITIES

- Continue to maximize return on dues paid to partnership organizations by utilizing resources offered as much as possible to reduce costs elsewhere.
- While finding efficiencies within individual departments, continue to seek efficiencies across all departments and use economies of scale wherever possible to reduce costs.

2011-2012 HIGHLIGHTS

Provided funding to the street fund of \$1.15 million.

Maintained 8% reserves for the fund in accordance with the City's comprehensive financial and budget policies.

2013-2014 GOALS/OBJECTIVES

Provide funding to the street fund of \$1.288 million.

Provide funding to the cemetery fund of \$125,000.

Continue to maintain 8% reserves for the fund.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 368,320	\$ 380,000	\$ 564,510
Operating & Maintenance Supplies	23,252	26,000	38,290
Charges & Services	2,025,628	2,683,030	2,124,770
Debt Service	588,748	49,290	21,040
Capital Outlays	-	-	-
Ending Fund Balance	-	691,140	754,160
TOTAL	\$ 3,005,948	\$ 3,829,460	\$ 3,502,770

City of Sumner - Non-Departmental

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
001	GENERAL FUND EXPENDITURES			
91	NON-DEPARTMENTAL			
508	ENDING NET CASH & INVESTMENTS			
508.000.93.00	ENDING NET CASH & INVESTMENTS	-	691,140	754,160
	TOTAL ENDING NET CASH & INVESTMENTS	-	691,140	754,160
514	FINANCIAL AND RECORDS SERVICES			
514.230.51.00	STATE EXAMINER	44,835	60,000	60,000
514.900.51.00	VOTER REGISTRATION	27,098	38,000	40,000
	TOTAL FINANCIAL AND RECORDS SERVICES	71,933	98,000	100,000
517	EMPLOYEE BENEFIT PROGRAMS			
519.900.23.00	MEDICAL INSURANCE	242,086	250,000	250,000
519.900.23.01	MISC. PERSONNEL BENEFITS	-	130,000	100,000
519.900.29.00	PENSION AND DISABILITY PAYMENTS	126,234	-	-
	TOTAL EMPLOYEE BENEFIT PROGRAMS	368,320	380,000	350,000
518	OTHER GEN. GOVERNMENT SERVICES			
518.900.31.00	OFFICE AND OPERATING SUPPLIES	9,475	16,000	12,000
518.900.31.01	PUBLIC DISCLOSURE REQUESTS	649	3,000	1,250
518.900.35.00	SMALL TOOLS AND MINOR EQUIPMENT	3,466	4,000	1,000
518.900.41.00	PROFESSIONAL SERVICES	52,320	58,000	80,000
518.900.41.50	INTERNAL SERVICE - FLEET O&M	10,302	9,610	11,880
518.900.41.51	INTERNAL SERVICE - IT	6,573	3,340	15,210
518.900.41.55	INTERNAL SERVICE - EQUIP. RESERVE	3,900	3,890	3,890
518.900.42.00	COMMUNICATION	46,534	48,000	48,000
518.900.45.00	OPERATING RENTALS & LEASES	3,328	4,000	4,000
518.900.45.01	OPERATING RENTALS & LEASES - COPIER	3,898	4,000	-
518.900.46.00	INSURANCE	529	1,110	1,220
518.900.47.00	PUBLIC UTILITY SERVICES	20,249	27,000	22,500
518.900.48.00	REPAIRS AND MAINTENANCE	3,663	4,000	2,500
518.900.49.00	MISCELLANEOUS	7,601	10,000	7,500
518.900.49.02	TRAINING REGISTRATION FEES	-	5,000	1,500
518.900.49.03	PRINTING/BINDING	2,550	4,600	1,500
518.900.49.42	MISC. MEMBERSHIP	37,379	45,000	34,000
518.900.51.00	INTERGOVT PROFESSIONAL SERVICES	69	-	-
	TOTAL OTHER GEN. GOVERNMENT SERVICES	212,485	250,550	247,950
522	FIRE CONTROL			
522.300.51.00	FIRE PERMITS	53,774	110,000	80,000
	TOTAL FIRE CONTROL	53,774	110,000	80,000
525	EMERGENCY SERVICES			
525.600.31.00	OFFICE AND OPERATING SUPPLIES	50	2,000	2,000
525.600.43.00	TRAVEL	1,117	2,000	2,000
525.600.51.00	EMERGENCY MANAGEMENT	15,151	18,000	18,000
	TOTAL EMERGENCY SERVICES	16,318	22,000	22,000
538	PW ADMIN GIS			
538.910.11.00	SALARIES AND WAGES	-	-	139,030
538.910.21.00	FICA	-	-	10,540
538.910.22.00	RETIREMENT	-	-	10,530

City of Sumner - Non-Departmental

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001	GENERAL FUND EXPENDITURES		
91	NON-DEPARTMENTAL		
538.910.23.00			52,970
538.910.23.02			840
538.910.25.00			600
TOTAL PW ADMIN GIS	-	-	214,510
554	NATURAL RESOURCES		
554.900.51.00	11,866	13,000	13,500
TOTAL NATURAL RESOURCES	11,866	13,000	13,500
567	ALCOHOLISM		
567.000.53.00	4,441	5,000	5,000
TOTAL ALCOHOLISM	4,441	5,000	5,000
573	SPECTATOR & COMMUNITY EVENTS		
573.900.31.00	9,612	1,000	4,000
573.900.45.00	5,262	1,000	-
573.900.47.00	9,072	-	-
573.905.31.00	-	-	18,040
TOTAL SPECTATOR & COMMUNITY EVENTS	23,946	2,000	22,040
581	INTERFUND LOANS		
581.109.78.00	50,000	-	-
581.111.78.00	165,000	-	-
581.302.78.00	125,000	-	-
581.430.78.00	195,000	-	-
TOTAL INTERFUND LOANS	535,000	-	-
588	CHANGES IN FUND EQUITY		
588.800.49.00	22,269	-	-
TOTAL CHANGES IN FUND EQUITY	22,269	-	-
591	REDEMPTION OF LONG TERM DEBT		
591.190.79.00	38,829	38,830	18,980
TOTAL REDEMPTION OF LONG TERM DEBT	38,829	38,830	18,980
592	INTEREST AND OTHER DEBT SERVICE COSTS		
592.190.82.00	14,850	10,460	2,060
592.190.89.00	69	-	-
TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	14,919	10,460	2,060
597	OPERATING TRANSFERS		
597.101.55.00	965,320	1,150,050	1,287,720
597.105.55.00	3,081	-	-
597.233.55.00	83,547	-	-
597.234.55.00	221,000	251,750	259,850
597.410.55.00	49,000	65,000	125,000
597.430.55.00	300,000	666,680	-
597.501.55.00	9,900	-	-
TOTAL OPERATING TRANSFERS	1,631,848	2,133,480	1,672,570

City of Sumner - Non-Departmental

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
001			
GENERAL FUND EXPENDITURES			
91			
NON-DEPARTMENTAL			
999			
CONTINGENCY			
999.999.49.00	-	75,000	-
CONTINGENCY			
TOTAL CONTINGENCY	-	75,000	-
TOTAL NON-DEPARTMENTAL	3,005,948	3,829,460	3,502,770

GENERAL FUND RESERVES

FUND NO. 002

PURPOSE

This fund is used for General Fund revenue that is one-time or short in duration such as sales tax revenues provided by construction projects. Money is transferred from this account to the General Fund as needed.

A major challenge in front of the city is funding for the Golf Course Fund. The City is obligated to meet its Limited Tax General Obligation Bond debt for the golf course. Unfortunately, the operations of the course do not generate enough revenue to pay for this debt. In order to meet the 2013/2014 debt obligation without raising property taxes, there is an operating transfer from this reserve fund to the Golf Course Fund to ensure the debt payments are met. This is not an optimal choice. It is important to note this is part of the city's savings account, and once spent, it is no longer available.

In accordance with Sumner Municipal Code 3.44.300(A), use of this fund must be authorized by a two-thirds majority vote of the members of the City Council.

LONG-TERM STRATEGIES

- Support the long-term financial stability of the General Fund.
- Provide reserve funding for unforeseen situations.
- Identify revenue generated by one-time sources so that it is not used to create on-going projects that will inadvertently obligate the City to unfunded costs in future years.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	-	225,360	316,240
Ending Fund Balance	-	924,640	805,760
TOTAL	\$ -	\$ 1,150,000	\$ 1,122,000

City of Sumner - General Fund Reserves

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
002	GENERAL FUND RESERVE REVENUES		
308			
308.000.00			
TOAL BEGINNING FUND BALANCE	-	1,110,000	1,118,500
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	29,971	40,000	3,500
	29,971	40,000	3,500
TOTAL GENERAL FUND RESERVE REVENUES	29,971	1,150,000	1,122,000
002	GENERAL FUND RESERVE EXPENDITURES		
91	NON-DEPARTMENTAL		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENT	-	924,640	805,760
	-	924,640	805,760
597			
597.111.55.00			
597.430.55.00			
TOTAL OPERATING TRANSFERS	-	125,360	-
	-	100,000	316,240
	-	225,360	316,240
TOTAL GENERAL FUND RESERVE EXPENDITURES	-	1,150,000	1,122,000

BUILDING RESERVES FUND NO. 003

WHAT

This fund holds reserve money for use in major capital improvements to City facilities.

LONG-TERM STRATEGIES

While ongoing maintenance prevents large projects, facilities still sometimes require larger projects to provide the best support for the public and city services.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	-	47,000	-
Capital Expenditures	-	-	-
Ending Fund Balance	-	172,500	220,000
TOTAL	\$ -	\$ 219,500	\$ 220,000

2011-2012

HIGHLIGHTS

Began evaluating repair of the floors at City Hall

2013-2014

GOALS/OBJECTIVES

Repair flooring at City Hall.

LONG RANGE FORECAST

Continue to assess future building and equipment needs throughout the city.

City of Sumner - Building Reserves

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
003	BUILDING RESERVE REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	217,000	219,000
361			
361.110.00			
	2,309	2,500	1,000
TOTAL INTEREST AND OTHER EARNINGS	2,309	2,500	1,000
TOTAL BUILDING RESERVE REVENUES	2,309	219,500	220,000
003	BUILDING RESERVE EXPENDITURES		
81	BUILDING/CITY HALL		
508			
508.000.93.00			
	-	172,500	220,000
TOTAL ENDING NET CASH & INVESTMENT	-	172,500	220,000
508			
508.300.41.00			
	-	47,000	-
TOTAL ROADWAY	-	47,000	-
TOTAL BUILDING RESERVE EXPENDITURES	-	219,500	220,000

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Special Revenue Funds

SUMNER, WA



Community Garden

Gardeners rent plots of land to grow vegetables, flowers and community together throughout the year.



Merchant Sidewalk Sale

Main Street merchants offer great finds at sale prices.

STREETS OPERATING

FUND NO. 101

WHO

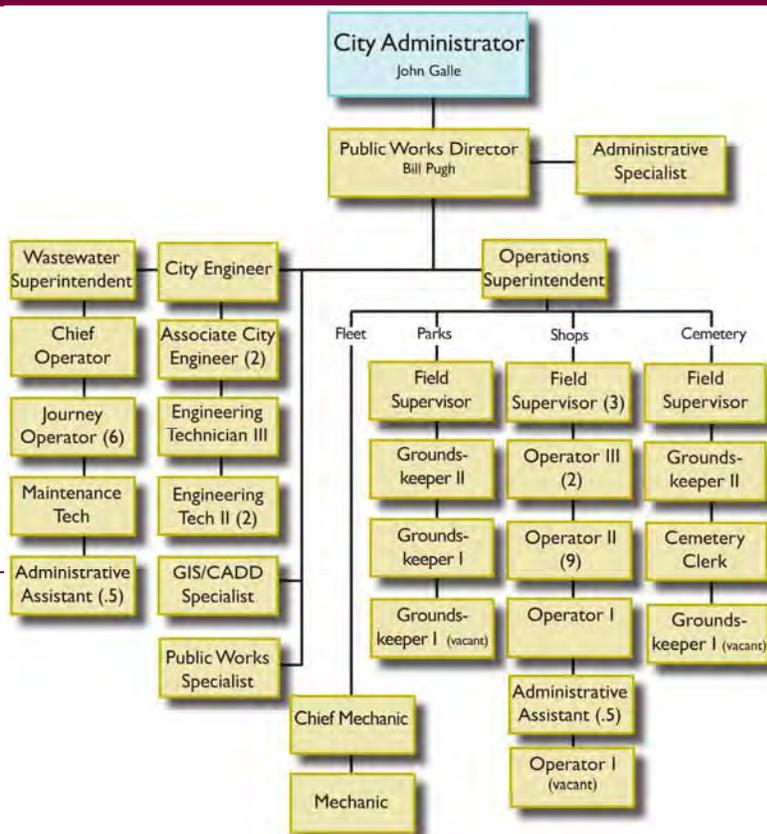
The Streets Operating fund manages the City's residential streets, sidewalks and other transportation related activities. This fund is managed by the Public Works department.

PURPOSE

This funds the maintenance and operation of the City's streets and traffic control systems including routine chip/fog seals, repainting street markings, weekly sweeping of streets, snow & ice removal, ditch cleaning, pruning of street trees, sign maintenance & replacement, monthly inspection of all traffic signals, construction or improvement on any street that is not an arterial and maintenance of fire hydrants.

STRATEGIC PRIORITIES

- Extend the useful life of streets through a variety of strategies including sealing streets in reasonable condition, crack-sealing one-tenth of streets annually; fill potholes within 24 hours of notice.
- Improve the safety and efficiency of streets, signs and signals.
- Rebuild collector streets as funding becomes available.



2011-2012 HIGHLIGHTS

Crack-sealed 20 arterial lane miles.

Cleaned up ice storm damage.

Started major hydrant repair & overhaul.

Chip sealed and fog coated over a mile of residential streets.

2013-2014 GOALS/OBJECTIVES

Finish hydrant repair and overhaul.

Chip seal and fog coat over a mile of streets.

Stripe streets, maintain markings & repair signs.

Repair and replace City owned sidewalks

Review operation of all signalized intersections.

LONG RANGE FORECAST

Rebuild collector streets as funding is available.

Maintain thermoplastic pavement markings.

Develop strategies for long-term fund stability.

Safe & efficient traffic signals.

Perform preventative maintenance on fire hydrants.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 840,129	\$ 842,150	\$ 995,320
Operating & Maintenance Supplies	12,960	16,400	16,400
Charges & Services	928,311	944,650	981,340
Capital Expenditures	13,392	-	-
Ending Fund Balance	-	45,600	36,240
TOTAL	\$ 1,794,792	\$ 1,848,800	\$ 2,029,300

City of Sumner - Street Fund

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
101	STREET FUND REVENUES		
308	BEGINNING FUND BALANCE		
308.000.00		0	1,800
TOTAL BEGINNING FUND BALANCE	-	0	1,800
318	BUSINESS TAXES		
318.120.00		0	43,440
TOTAL BUSINESS TAXES	-	0	43,440
322	NON-BUSINESS LICENSES AND PERMITS		
322.400.00	19,969	22,500	25,000
TOTAL NON-BUSINESS LICENSES AND PERMITS	19,969	22,500	25,000
333	INDIRECT FEDERAL GRANTS		
333.970.30	10,269	-	-
TOTAL INDIRECT FEDERAL GRANTS	10,269	-	-
336	STATE ENTITLEMENTS		
336.000.87	393,876	390,000	391,590
TOTAL STATE ENTITLEMENTS	393,876	390,000	391,590
344	UTILITIES AND ENVIRONMENT		
344.100.01	75	-	-
344.100.02	5,940	6,250	6,250
TOTAL UTILITIES AND ENVIRONMENT	6,015	6,250	6,250
345	ECONOMIC ENVIRONMENT		
345.830.00	74,718	80,000	73,500
TOTAL ECONOMIC ENVIRONMENT	74,718	80,000	73,500
361	INTEREST AND OTHER EARNINGS		
361.110.00	994	-	-
TOTAL INTEREST AND OTHER EARNINGS	994	-	-
369	MISCELLANEOUS REVENUE		
369.900.00	63	-	-
TOTAL MISCELLANEOUS REVENUE	63	-	-
388	PRIOR PERIOD ADJUSTMENT		
388.000.00	375	-	-
TOTAL PRIOR PERIOD ADJUSTMENT	375	-	-
397	OPERATING TRANSFERS		
397.001.00	965,320	1,150,050	1,287,720
397.303.00	245,000	200,000	200,000
TOTAL OPERATING TRANSFERS	1,210,320	1,350,050	1,487,720
TOTAL STREET FUND REVENUES	1,716,599	1,848,800	2,029,300

City of Sumner - Street Fund

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
101	STREET FUND EXPENDITURES		
40	STREET DEPARTMENT		
508	ENDING NET CASH & INVESTMENTS		
508.000.93.00	-	41,640	36,240
TOTAL ENDING NET CASH & INVESTMENTS	-	41,640	36,240
542	ROAD AND STREET MAINTENANCE		
542.300	ROADWAY		
542.300.11.00	199,262	260,130	245,720
542.300.12.00	3,263	-	-
542.300.21.00	15,870	19,830	18,770
542.300.22.00	12,575	14,140	18,610
542.300.23.00	49,438	60,860	72,090
542.300.23.02	1,766	1,930	1,720
542.300.24.00	-	1,100	-
542.300.25.00	4,421	10,580	8,070
542.300.26.00	954	1,020	1,020
542.300.31.00	556	1,500	1,500
542.300.35.00	3,300	3,000	3,000
542.300.41.00	36,049	30,000	30,000
542.300.41.50	69,580	64,870	80,160
542.300.41.51	28,958	16,490	30,780
542.300.41.55	13,180	20,000	20,000
542.300.42.00	1,155	1,500	1,500
542.300.43.00	29	100	100
542.300.45.00	205	600	600
542.300.46.00	35,408	31,450	34,600
542.300.47.00	5,725	6,500	6,500
542.300.48.00	(1,005)	-	-
542.300.48.01	142,308	150,000	150,000
542.300.48.02	26,949	30,000	30,000
542.300.48.04	4,051	8,000	8,000
542.300.49.02	-	800	800
542.300.64.00	13,392	-	-
TOTAL ROADWAY	667,389	734,400	763,540
542.600	TRAFFIC & PEDESTRIAN SERVICES		
542.600.11.00	122,087	126,250	131,920
542.600.12.00	2,389	-	-
542.600.21.00	9,552	9,660	10,090
542.600.22.00	7,502	6,890	9,990
542.600.23.00	27,021	27,770	36,930
542.600.23.02	882	880	880
542.600.25.00	2,637	4,830	4,130
542.600.26.00	246	470	470
542.600.31.00	6,191	6,000	6,000
542.600.35.00	572	1,000	1,000
542.600.41.00	68	1,000	1,000

City of Sumner - Street Fund

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
101	STREET FUND EXPENDITURES		
40	STREET DEPARTMENT		
542.600.47.00	PUBLIC UTILITY SERVICES	799	-
542.600.47.01	TRAFFIC SIGNALS - ELECTRICTY	26,735	27,000
542.600.47.02	CITY STREET LIGHTS	352,102	355,000
542.600.48.00	REPAIRS AND MAINTANCE	15,070	20,000
542.600.48.01	REPAIR & MAINT-SIDEWALKS	290	2,000
542.600.48.02	REPAIR AND MAINT-TRAFFIC SIGNALS	9,982	15,000
542.600.48.03	REPAIR AND MAINT-STREET STRIPING	63,635	60,000
542.600.49.02	TRAINING REGISTRATION FEES	151	1,000
542.600.49.03	MEMBERSHIP FEES	640	600
TOTAL TRAFFIC & PEDESTRIAN SERVICES	648,551	665,350	683,010
542.900	MAINTENANCE ADMINISTRATION		
542.900.35.00	SMALL TOOLS AND MINOR EQUIPMENT	127	-
542.900.42.00	COMMUNICATION	6,077	6,400
542.900.47.00	PUBLIC UTILITY SERVICES	3,464	3,500
TOTAL MAINTENANCE ADMINISTRATION	9,668	9,900	9,900
543	ROAD AND STREET GENERAL ADMN.		
543.100	MANAGEMENT		
543.100.11.00	SALARIES AND WAGES	265,848	144,400
543.100.12.00	OVERTIME	1,197	-
543.100.21.00	FICA	20,177	25,940
543.100.22.00	RETIREMENT	16,215	18,740
543.100.23.00	MEDICAL INSURANCE	74,078	100,300
543.100.23.02	MEDICAL - SECTION 125 PLAN	1,250	1,410
543.100.25.00	MEDICAL AIDE(L&I)	1,345	4,690
543.100.26.00	UNIFORMS AND CLOTHING	154	330
543.100.31.00	OFFICE AND OPERATING SUPPLIES	1,886	2,900
543.100.35.00	SMALL TOOLS AND MINOR EQUIPMENT	328	2,000
543.100.41.00	PROFESSIONAL SERVICES	80,232	90,000
543.100.42.00	COMMUNICATION	1,808	2,000
543.100.43.00	TRAVEL	528	500
543.100.45.00	OPERATING RENTALS AND LEASES	114	800
543.100.49.02	TRAINING REGISTRATION FEES	873	2,500
543.100.49.03	MEMBERSHIP FEES	1,101	1,000
TOTAL MANAGEMENT	467,134	397,510	536,610
597	OPERATING TRANSFERS		
597.501.55.00	OPERATING TRANSFER - UNEMPLOYMENT	2,050	-
TOTAL OPERATING TRANSFERS	2,050	-	-
TOTAL STREET FUND EXPENDITURES	1,794,792	1,848,800	2,029,300

ARTERIAL STREETS

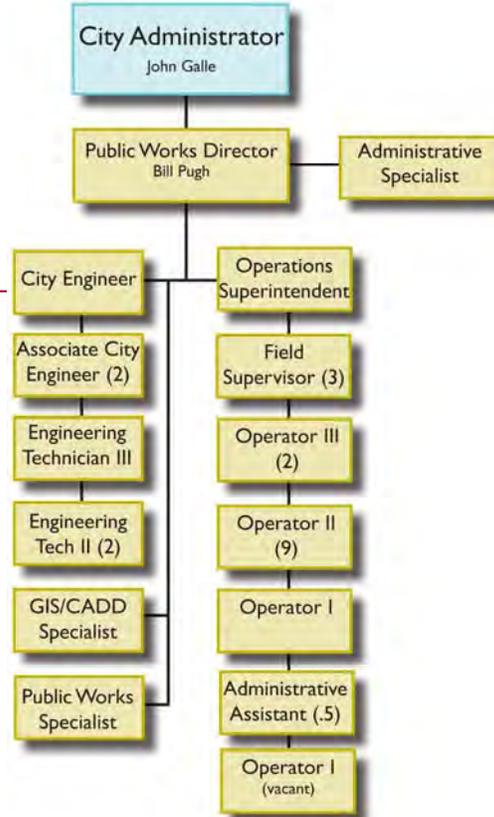
FUND NO. 102

WHO

Managed by the Public Works Department, this fund affects all of Sumner, using money from Federal and State agencies as well as transportation impact fees from development for street construction projects.

WHAT

This fund accounts for improvements to Sumner's arterial corridors, which are the main streets through town. This fund also promotes improvements to the State highway system to keep regional and local traffic out of residential areas and reduce impacts on the community.



2011-2012 HIGHLIGHTS

Completed the Traffic/Fryar/Main Intersection Improvement Project.

Completed resurfacing of Poole Rd & E. Valley Hwy.

Secured completed funding for the 136th Ave/Valentine St Project.

Secured funding for Bridge St. bridge replacement and Phase II of East Valley Hwy.

2013-2014 GOALS/OBJECTIVES

Improve 136th Ave (Sumner)/Valentine Road (Pacific) from 24th St to the County line.

Begin Bridge St. Bridge replacement.

Manage Phase II of East Valley resurfacing.

LONG RANGE FORECAST

Partner with other agencies for improvements to protect Sumner's neighborhoods.

Replace Stewart Rd/White River Bridge.

Improve SR 410 Interchanges.

Promote SR 167 improvements.

LONG-TERM STRATEGIES

Use the Six-Year Transportation Improvement Program as annually adopted by the Council to identify future projects and guide the long-range goals and objectives for the Arterial Street Fund including:

- manage funding for Phase II of the East Valley resurfacing project;
- seek partnerships—possibly with WSDOT, Transportation Improvement Board (TIB) and City of Puyallup—and funding for SR 410 interchange at Traffic Avenue now that the Shaw Road extension is complete;
- work with other Valley cities for improvements to SR 167;
- continue to work with Pierce County and neighboring communities to encourage state improvements of SR 162 and 410.

Personnel	\$	-	\$	-	\$	-
Charges & Services		298,234		986,730		-
Capital Expenditures		2,064,308		4,213,870		2,179,450
Debt Service		12,559		-		-
Ending Fund Balance		-		145,090		276,000
TOTAL	\$	2,375,101	\$	5,345,690	\$	2,455,450

City of Sumner - Arterial Streets

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
102	ARTERIAL STREETS REVENUES		
308	BEGINNING FUND BALANCE		
308.100.00			276,000
TOTAL BEGINNING FUND BALANCE	-	-	276,000
333	INDIRECT FEDERAL GRANTS		
333.020.23	87,806	-	-
333.202.02	708,826	2,222,850	-
333.202.05	-	1,438,130	-
TOTAL INDIRECT FEDERAL GRANTS	796,632	3,660,980	
334	STATE GRANTS		
334.040.89			2,179,450
TOTAL STATE GRANTS	-	-	2,179,450
344	INTERGOVERNMENTAL		
344.100.01	69,823	-	-
344.100.02	-	65,390	-
TOTAL INTERGOVERNMENTAL	69,823	65,390	-
361	INTEREST AND OTHER EARNINGS		
361.110.00	21	-	-
TOTAL INTEREST AND OTHER EARNINGS	21	-	-
367	CONTRIBUTIONS AND DONATIONS		
367.000.00		13,000	-
TOTAL CONTRIBUTIONS AND DONATIONS	-	13,000	-
379	CAPITAL CONTRIBUTIONS		
379.000.00		59,350	-
TOTAL CAPITAL CONTRIBUTIONS	-	59,350	-
395	SALE OF CAPITAL ASSETS		
395.100.00		210,500	-
TOTAL SALE OF CAPITAL ASSETS	-	210,500	-
397	OPERATING TRANSFERS		
397.450.00		607,550	-
397.451.00		40,610	-
397.458.00	814,980	124,710	-
397.605.00	694,230	563,600	-
TOTAL OPERATING TRANSFERS	1,509,210	1,336,470	-
TOTAL ARTERIAL STREETS REVENUES	2,375,686	5,345,690	2,455,450

City of Sumner - Arterial Streets

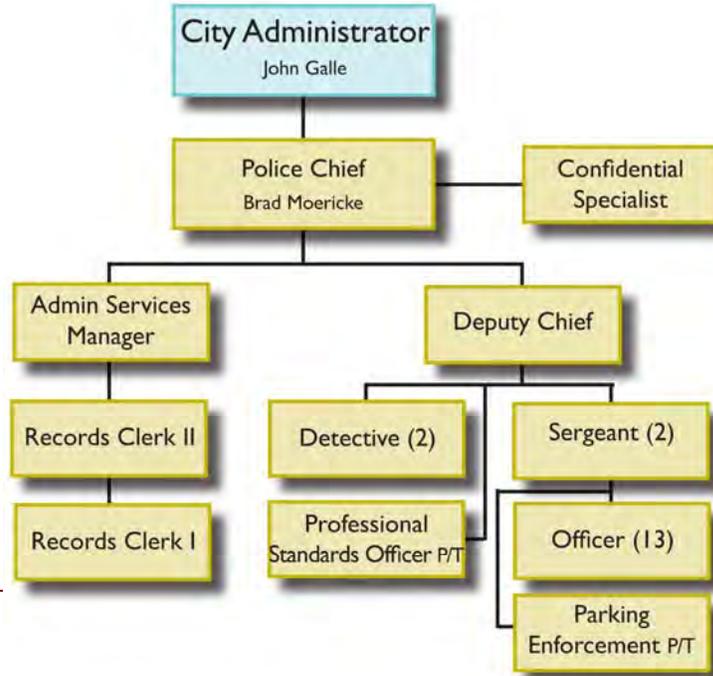
Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
102	ARTERIAL STREETS EXPENDITURES			
41	ARTERIAL STREET			
508	ENDING NET CASH AND INVESTMETNS			
508.000.93.00	ENDING NET CASH AND INVESTMETNS	-	145,090	276,000
TOTAL ENDING NET CASH AND INVESTMENTS		-	145,090	276,000
592	INTEREST & DEBT SERVICE COSTS			
592.000.73.00	INTEREST & DEBT SERVICE COSTS	10,988	-	-
592.100.82.00	INTEREST & DEBT SERVICE COSTS	1,571	-	-
TOTAL INTEREST AND DEBT SERVICE COSTS		12,559	-	-
594	CAPITALIZED EXPENDITURES			
594.900.41.56	TRAFFIC AND MAIN INTERSECTION	297,410	-	-
594.900.63.98	VALLEY AVE - WASHINGTON TO ELM	92,874	-	-
TOTAL CAPITALIZED EXPENDITURES		390,284	-	-
595	ROAD/STREET IMPROVEMENTS			
595.300.63.01	EAST VALLEY RESURFACING	851	1,762,860	-
595.300.63.56	TRAFFIC AND MAIN INTERSECTION	997,159	2,301,010	-
595.300.63.89	136TH AVENUE	60,462	50,000	2,179,450
595.300.63.93	STEWART ROAD CORRIDOR	912,962	100,000	-
595.900.41.00	PROFESSIONAL SERVICES	824	-	-
TOTAL ROAD/STREET IMPROVEMENTS		1,972,258	4,213,870	2,179,450
597	OPERATING TRANSFERS			
597.408.55.00	OPER TRANS. - STORM SEWER UTILITY	-	343,320	-
597.605.55.00	OPER TRANS. - DEVELOPMENT IMPACT FEES	-	643,410	-
TOTAL OPERATING TRANSFERS		-	986,730	-
TOTAL ARTERIAL STREETS EXPENDITURES	2,375,101	5,345,690	2,455,450	

DRUG ENFORCEMENT

FUND NO. 105

WHO

Managed by the Police Department, this fund allows officers to support the community at large, including residents, business owners and students by helping citizens avoid illegal substances and addressing citizens who are already battling addictions to illegal substances.



WHAT

This fund purchases the training, media, supplies and equipment to help the City reduce the use of illegal controlled substances as well as the adverse effects of such substances on this community, its residents and businesses.

LONG-TERM STRATEGIES

- Use local criminal investigations to aggressively enforce existing abuse of drugs and controlled substances.
- Work collaboratively with students through the DARE program to reduce future drug use and improve their future quality of life.
- Train officers to stay ahead of new trends in illegal drug use.
- Train prosecutor about changes in the law
- Partner with community to collaborate in preventing and enforcing illegal drug use.

2011-2012 HIGHLIGHTS

Instructed DARE to 5th grade students at Maple Lawn and Daffodil Valley.

Maintained participation in the prescription drug take-back program.

Purchased equipment to support Metro SWAT and Pierce County Clan lab teams.

Purchased a fully functional DARE vehicle that will also be used in patrol.

2013-2014 GOALS/OBJECTIVES

Continue DARE.

Support regional anti-drug/anti-gang teams.

Rigorously enforce local and federal drug laws.

Pursue forfeitures of property associated with illegal drug activities.

LONG RANGE FORECAST

Identify sustainable funding options.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 2,809	\$ 5,500	\$ 5,500
Operating & Maintenance Supplies	1,741	1,500	1,500
Charges & Services	82	2,000	2,030
Capital Expenditures	-	40,000	-
Ending Fund Balance	-	73,300	67,510
TOTAL	\$ 4,632	\$ 122,300	\$ 76,540

City of Sumner - Drug Enforcement

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
105	DRUG ENFORCEMENT REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	119,000	76,290
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	1,218	1,300	250
369			
369.300.00			
369.900.00			
TOAL OTHER MISCELLANEOUS REVENUES	2,229	2,000	-
397	OPERATING TRANSFERS		
397.001.00			
TOTAL OPERATING TRANSFERS	3,081	-	-
	3,081	-	-
TOTAL DRUG ENFORCEMENT REVENUES	6,528	122,300	76,540
105	DRUG ENFORCEMENT EXPENDITURES		
21	DRUG ENFORCEMENT		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENT	-	73,300	67,510
521			
521.300.12.00			
521.300.26.00			
521.300.35.00			
521.300.41.00			
521.300.43.00			
521.300.49.00			
521.300.49.02			
TOTAL LAW ENFORCEMENT	4,632	9,000	9,030
594	CAPITAL EXPENDITURES		
594.210.64.00			
TOTAL CAPITAL EXPENDITURES	-	40,000	-
	-	40,000	-
TOTAL DRUG ENFORCEMENT EXPENDITURES	4,632	122,300	76,540

HOTEL/MOTEL TAX

FUND NO. 106

WHO

This fund accounts for the revenues received from hotel/motel tax. The fund is managed by the Administration department. The State-directed purpose is to encourage overnight stays in Sumner’s hotel and motel. Funded organizations in the past have included the City of Sumner, Sumner Downtown Association (SDA), Puyallup/Sumner Chamber of Commerce (Chamber), Tacoma Regional Convention & Visitor Bureau (TRCVB) and the Tacoma-Pierce County Sports Commission. The State Auditor monitors use of the funds.



PURPOSE

Washington State sets guidelines that state these funds be used only to promote overnight stays within the city. Developing tourism as an industry is important to the city’s overall long-term financial stability. The Tacoma Regional Convention & Visitors Bureau estimates that in 2011, tourism spending in Sumner accounted for \$700,000 in local tax receipts. (Source: Dean Runyan Associates)

LONG-TERM STRATEGIES

- Make friends—utilize key partnerships to maximize results.
- 365 experience—use the full year to encourage visits, not just specific nights out of the year.
- Come on in to sleep—connect Sumner to other regional drivers of tourism, such as Mt. Rainier, sporting events, the Convention Center—to encourage stays in Sumner even when Sumner itself is not the destination.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Indirect Cost allocation	-	-	5,600
Operating & Maintenance Supplies	-	-	2,500
Charges & Services	63,045	134,500	114,000
Ending Fund Balance	-	26,000	32,900
TOTAL	\$ 63,045	\$ 160,500	\$ 155,000

2011-2012

HIGHLIGHTS

Launched competitive grant process.

Chamber opened visitor center.

City installed wayfinding signs.

TRCVB launched agritourism effort.

City & TRCVB promoted Sumner at Joint-Base Lewis-McChord Travel Show.

City participated in Wash. Tourism Alliance effort.

Supported Daffodil Festival & Bridge Lighting.

2013-2014

GOALS/OBJECTIVES

Switched to collaborative process to better maximize impact of limited dollars.

Provide unified, year-round visitor encouragement rather than event-focused efforts.

LONG RANGE FORECAST

Loss of the State tourism department continues to endanger this industry in all communities, including Sumner.

City of Sumner - Hotel/Motel Tax

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
106 HOTEL/MOTEL TAX REVENUES			
308 BEGINNING FUND BALANCE			
308.000.00 BEGINNING FUND BALANCE	-	65,000	53,000
TOTAL BEGINNING FUND BALANCE	-	65,000	53,000
313 RETAIL SALES AND USE TAXES			
313.310.00 HOTEL/MOTEL TAX	99,516	94,800	100,000
TOTAL RETAIL SALES AND USE TAXES	99,516	94,800	100,000
361 INTEREST AND OTHER EARNINGS			
361.110.00 TOTAL INVESTMENT INTEREST	453	700	2,000
TOTAL INTEREST AND OTHER EARNINGS	453	700	2,000
369 OTHER MISCELLANEOUS REVENUES			
369.900.00 MISC REVENUE	8	-	-
TOTAL OTHER MISCELLANEOUS REVENUES	8	-	-
TOTAL HOTEL/MOTEL TAX REVENUES	99,977	160,500	155,000
106 HOTEL/MOTEL TAX EXPENDITURES			
14 HOTEL/MOTEL TAX			
508 ENDING NET CASH & INVESTMENT			
508.000.93.00 ENDING NET CASH & INVESTMENT	-	26,000	32,900
TOTAL ENDING NET CASH & INVESTMENTS	-	26,000	32,900
518 INDIRECT COST ALLOCATION			
518.900.00.00 INDIRECT COST ALLOCATION	-	-	5,600
TOTAL INDIRECT COST ALLOCATION	-	-	5,600
557 TOURISM			
557.300.31.99 OPERATING SUPPLIES	-	-	2,500
557.300.41.00 PROFESSIONAL SERVICES	50,029	100,000	100,000
557.300.41.41 PROFESSIONAL SERVICES - JANITORIAL	9,600	10,000	2,500
557.300.47.00 PUBLIC UTILITY SERVICES	3,416	4,500	1,500
557.300.49.01 PRINTING AND BINDING	-	20,000	10,000
TOTAL TOURISM	63,045	134,500	116,500
TOTAL HOTEL/MOTEL TAX EXPENDITURES	63,045	160,500	155,000

ANIMAL CONTROL

FUND NO. 109

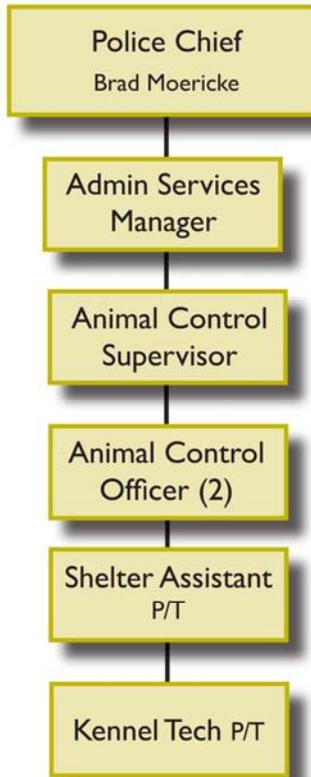
WHO

The City of Sumner operates Metro Animal Services, the animal control program, in partnership with the City of Puyallup. Animal Control employees are part of the Police department. This program serves all citizens whether they own pets or not. Through contracts, Metro Animal Services also serves the citizens of Algona, Bonney Lake, Edgewood, Milton and Pacific.

PURPOSE

Metro Animal Services exists to shelter, protect and unite animals with their owners. More specifically, the animal control program:

- shelters stray/surrendered animals and helps them find new homes through adoption,
- offers citizens an adoption option for new pets,
- licenses dogs and cats,
- investigates cases of suspected cruelty or abuse toward animals,
- assists with nuisance issues regarding animals,
- helps owners care for their pets properly.



2011-2012 HIGHLIGHTS

Implemented new funding model that ensures a balanced budget.

Implemented new shelter software that improves customer service and data quality.

Increased private donations by 80%.

Sheltered over 4,200 animals.

Responded to over 5,600 calls for service.

2013-2014 GOALS/OBJECTIVES

Implement online pet licensing.

Expand private donation opportunities.

Replace 24-year-old vehicle.

Seek grant opportunities for capital projects or for funding of development staff.

LONG RANGE FORECAST

The current shelter building is not sufficient for long term growth and use.

STRATEGIC PRIORITIES

- Develop a long-term capital facility plan.
- Encourage responsible pet ownership by licensing cats and dogs.
- Seek ways to partner with community non-profit and for-profit organizations to off-set operating costs and serve customers best.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 588,267	\$ 631,460	\$ 676,010
Indirect Cost Allocation	-	-	14,500
Operating & Maintenance Supplies	45,528	48,000	53,000
Charges & Services	184,314	178,450	226,670
Debt Service	-	50,000	-
Ending Fund Balance	-	60,000	62,650
TOTAL	\$ 818,109	\$ 967,910	\$ 1,032,830

City of Sumner - Animal Control

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
109	ANIMAL CONTROL REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	22,150	60,000
322	NON-BUSINESS LICENSES AND PERMITS		
322.300.00			
322.300.01			
322.300.02			
322.300.03			
322.300.04			
322.300.05			
322.300.06			
322.300.11			
322.300.12			
322.300.40			
TOTAL NON-BUSINESS LICENSES AND PERMITS	115,505	211,490	214,500
345	UTILITIES AND ENVIRONMENT		
345.230.00			
345.230.01			
345.230.02			
345.230.03			
345.230.04			
345.230.06			
345.235.00			
345.235.01			
345.235.02			
345.235.03			
345.235.04			
345.235.05			
345.235.06			
TOTAL UTILITIES AND ENVIRONMENT	615,812	698,250	736,310
361	INTEREST AND OTHER EARNINGS		
361.110.00			
TOAL INTEREST AND OTHER EARNINGS	28	20	20
367	CONTRIBUTIONS & DONATIONS-PRIVATE		
367.000.00			
TOTAL CONTRIBUTIONS & DONATIONS-PRIVATE	14,041	36,000	22,000
369	MISCELLANEOUS REVENUES		
369.900.00			
TOTAL MISCELLANEOUS REVENUES	614	-	-

City of Sumner - Animal Control

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
381 INTERFUND LOANS			
381.001.00 LOANS RECEIVED - GENERAL FUND	50,000	-	-
TOTAL INTERFUND LOANS	50,000	-	-
397 OPERATING TRANSFERS			
397.555.00 OPERATING TRANSFER - GENERAL FUND	16,165	-	-
TOTAL OPERATING TRANSFERS	16,165	-	-
TOTAL ANIMAL CONTROL REVENUES	812,165	967,910	1,032,830

City of Sumner - Animal Control

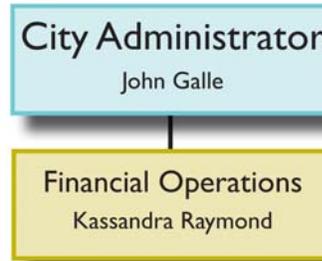
Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
109	ANIMAL CONTROL EXPENDITURES		
21	LAW ENFORCEMENT DEPARTMENT		
508	ENDING NET CASH & INVESTMENTS		
508.000.93.00	ENDING NET CASH & INVESTMENTS		
TOTAL ENDING NET CASH & INVESTMENT	-	60,000	62,650
TOTAL ENDING NET CASH & INVESTMENT	-	60,000	62,650
518	INDIRECT COST ALLOCATION		
518.900.00.00	INDIRECT COST ALLOCATION		
TOTAL INDIRECT COST ALLOCATION	-	-	14,500
TOTAL INDIRECT COST ALLOCATION	-	-	14,500
554	ANIMAL CONTROL		
554.300.11.00	SALARIES AND WAGES		
554.300.11.07	VACATION BUYOUT		
554.300.12.00	OVERTIME		
554.300.21.00	FICA		
554.300.22.00	RETIREMENT		
554.300.23.00	MEDICAL INSURANCE		
554.300.23.02	MEDICAL - SECTION 125 PLAN		
554.300.24.00	UNEMPLOYMENT INSURANCE		
554.300.25.00	MEDICAL AIDE (L&I)		
554.300.26.00	UNIFORMS AND CLOTHING		
554.300.31.00	OFFICE AND OPERATING SUPPLIES		
554.300.32.00	FUEL CONSUMED		
554.300.35.00	SMALL TOOLS AND MINOR EQUIPMENT		
554.300.41.00	PROFESSIONAL SERVICES		
554.300.41.50	OPERATING TRANSFER - FLEET MGMT		
554.300.41.51	OPERATING TRANSFER - IT		
554.300.41.54	OPERATING TRANSFER - EQUIP RESERVE		
554.300.42.00	COMMUNICATION		
554.300.43.00	TRAVEL		
554.300.44.00	ADVERTISING		
554.300.45.00	OPERATING RENTALS AND LEASES		
554.300.46.00	INSURANCE		
554.300.47.00	PUBLIC UTILITY SERVICES		
554.300.48.00	REPAIRS AND MAINTENANCE		
554.300.49.02	TRAINING REGISTRATION FEES		
554.300.49.03	PRINTING AND BINDING		
554.300.49.42	MEMBERSHIPS		
TOTAL ANIMAL CONTROL	787,423	857,910	955,680
581	INTERFUND LOAN REPAYMENT		
581.200.00.00	INTERFUND LOAN REPAYMENT		
TOTAL INTERFUND LOAN REPAYMENTS	-	50,000	-
TOTAL INTERFUND LOAN REPAYMENTS	-	50,000	-
597	OPERATING TRANSFERS		
597.001.55.00	OPERATING TRANSFER - GENERAL FUND		
TOTAL OPERATING TRANSFERS	30,686	-	-
TOTAL OPERATING TRANSFERS	30,686	-	-
TOTAL ANIMAL CONTROL EXPENDITURES	<u>818,109</u>	<u>967,910</u>	<u>1,032,830</u>

MISCELLANEOUS GRANT FUND

FUND NO. 111

WHO

This fund accounts for one-time or unique grants received from federal, state or local agencies. The Finance Department manages this fund.



PURPOSE

Many of the grants received by the City extend over multiple years.

LONG-TERM STRATEGIES

Through this fund, the City will continue to provide timely reporting of specific grant-related activity and timely reimbursement of grant expenditures. Often, grants require extensive reporting and accounting in order to obtain funds.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 251,869	\$ 202,990	\$ 25,000
Operating & Maintenance Supplies	9,177	50,820	45,000
Charges & Services	575,555	250,950	-
Capital	37,792	-	-
Debt Service	165,000	-	-
TOTAL	\$ 1,039,393	\$ 504,760	\$ 70,000

2011-2012 HIGHLIGHTS

Received funding for two school zone flashing lights for Daffodil Elementary and Maple Lawn Elementary schools.

Completed the Shoreline Master Plan.

Funded one police officer with COPS grant funding.

Received grant funding for DUI, speeding and seatbelt enforcement.

2013-2014 GOALS/OBJECTIVES

Evaluate the acceptance of one-time or unique grants in relationship to the required City match.

Continue to account for grants funding police operations.

City of Sumner - Miscellaneous Grants

Account Number		2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
111	MISCELLANEOUS GRANT REVENUES			
331	DIRECT FEDERAL GRANTS			
331.166.07	BULLETPROOF VEST GRANT	-	3,100	-
	TOTAL DIRECT FEDERAL GRANTS	-	3,100	-
333	INDIRECT FEDERAL GRANTS			
333.206.00	WA TRAFFIC SAFETY COMM-SPEEDING	7,998	4,000	2,500
333.206.01	WA TRAFFIC SAFETY COMM-DUI	10,914	14,400	17,500
333.206.02	WASHINGTON TRAFFIC SAFETY COMMISSION	9,419	1,600	2,000
333.206.03	WASPC TRAFFIC SAFETY GRANT	4,051	38,250	3,000
333.970.30	FEMA - MILITARY DEPT	111,328	-	-
333.970.42	EMERGENCY MANAGEMENT PERFORMANCE	-	43,220	45,000
	TOTAL INDIRECT FEDERAL GRANTS	143,710	101,470	70,000
334	STATE GRANTS			
334.010.30	WASPC - WATPA	2,315	-	-
334.010.80	MILITARY - EMERGENCY MANAGEMENT	2,236	-	-
334.030.10	DOE - SHORELINE MASTER	31,215	54,000	-
334.040.20	DCTED - GROWTH MANAGEMENT	100,000	-	-
334.069.00	WA AUTO THEFT PREVENTION	22,750	-	-
	TOTAL STATE GRANTS	158,516	54,000	-
339	ARRA GRANTS			
339.110.60	COPS GRANT	97,262	182,990	-
339.110.61	DOJ JAG BYRNE GRANT	32,835	-	-
339.268.03	SPECIAL EMPHASIS GANG GRANT	81,122	-	-
	TOTAL ARRA GRANTS	211,219	182,990	-
361	INTEREST AND OTHER EARNINGS			
361.110.00	TOTAL INVESTMENT INTEREST	58	-	-
	TOTAL INTEREST AND OTHER EARNINGS	58	-	-
381	INTERFUND LOANS			
381.100.00	INTERFUND LOANS RECEIVED	165,000	-	-
	TOTAL INTERFUND LOANS	165,000	-	-
397	OPERATING TRANSFERS			
397.002.00	OPERATING TRANSFER - GENERAL FUND RES	-	125,360	-
397.303.00	OPERATING TRANSFER - GEN GOV CAPITAL	-	32,640	-
397.408.00	OPERATING TRANSFER - STORM	338,931	5,200	-
	TOTAL OPERATING TRANSFERS	338,931	163,200	-
	TOTAL MISCELLANEOUS GRANT REVENUES	1,017,434	504,760	70,000

City of Sumner - Miscellaneous Grants

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
111	MISCELLANEOUS GRANT EXPENDITURES		
21	LAW ENFORCEMENT		
521	LAW ENFORCEMENT GRANTS		
521.200.11.00	153,150	122,630	-
521.200.12.00	32,198	20,000	25,000
521.200.21.00	12,178	9,380	-
521.200.22.00	8,340	6,430	-
521.200.23.00	34,937	40,450	-
521.200.23.02	945	700	-
521.200.25.00	3,116	3,400	-
521.200.35.00	3,262	50,820	45,000
521.200.43.00	551	-	-
521.201.43.00	2,315	-	-
521.201.64.00	22,605	-	-
521.204.11.00	5,150	-	-
521.204.31.00	3,684	-	-
521.204.35.00	2,231	-	-
521.204.41.00	1,080	-	-
521.204.64.00	15,187	-	-
TOTAL LAW ENFORCEMENT GRANTS	300,929	253,810	70,000
32	COMMUNITY DEVELOPMENT GRANTS		
558	PLANNING - RESEARCH AND STUDIES		
558.300.11.00	277	-	-
558.300.21.00	22	-	-
558.300.22.00	15	-	-
558.300.23.00	3	-	-
558.300.25.00	1	-	-
558.300.41.00	30,973	54,000	-
558.300.44.00	242	-	-
558.700.11.00	1,301	-	-
558.700.21.00	104	-	-
558.700.22.00	113	-	-
558.700.23.00	16	-	-
558.700.25.00	3	-	-
558.700.41.00	57,552	-	-
TOTAL PLANNING - RESEARCH AND STUDIES	90,622	54,000	-
581	INTERFUND LOANS		
581.200.79.00	165,000	-	-
TOTAL INTERFUND LOANS	165,000	-	-
597	OPERATING TRANSFERS		
597.001.55.00	52,137	-	-
TOTAL OPERATING TRANSFERS	52,137	-	-

City of Sumner - Miscellaneous Grants

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
88 MISCELLANEOUS GRANTS			
535 MAINTENANCE			
535.500.41.00 PROFESSIONAL SERVICES	26	-	-
535.500.48.16 FEMA - D2 STORM OUTFALL	219,067	15,000	-
535.500.48.18 FEMA - G2 GOLF POND DAMMAGE	4,412	-	-
535.500.48.19 FEMA - G5 TRAIL END OF 16TH	1,466	-	-
535.500.48.21 FEMA - GOLF COURSE CLUBHOUSE	73,349	-	-
535.500.48.22 FEMA - GOLF COURSE PONDS	409	-	-
535.500.48.23 FEMA - GOLF COURSE BUNKERS	19,161	-	-
535.500.48.24 FEMA - GOLF COURSE RIVERBANK	53,589	148,200	-
535.500.48.25 FEMA - TRAIL RESTORATION	580	-	-
535.500.48.26 WTSC SCHOOL ZONE LIGHTING	-	33,750	-
TOTAL MAINTENANCE	372,059	196,950	-
597 OPERATING TRANSFERS			
597.001.55.00 OPER. TRANS - GENERAL FUND	58,646	-	-
TOTAL OPERATING TRANSFERS	58,646	-	-
TOTAL MISCELLANEOUS GRANT EXPENDITURES	<u><u>1,039,393</u></u>	<u><u>504,760</u></u>	<u><u>70,000</u></u>

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Debt Service Funds

SUMNER, WA



Golf for Life & Relay for Life

City employees welcome everyone to spend a day golfing together to raise money for the City's Relay for Life team.

Music Off Main

Friday nights fill with music downtown as people eat, dance and enjoy outdoor concerts.



Rhubarb Days

Eating, music and community highlight why Sumner is the Rhubarb Pie Capital of the World.

DEBT SERVICE FUNDS

FUND NO. 200 & 221

PURPOSE

The Debt Service Fund accounts for the payment of long-term debt principal and interest. This is similar to paying a mortgage on a house over 30 years except most of these “mortgages” are Local Improvement Districts (LIDs) where the property owners who benefit pay their portion of the improvements over time. Because the Council adopted each bond issue and their payment schedule by ordinance, these funds are considered a continuing appropriation and do not need to be adopted again in the biennial budget. They are here for reference only.

LIST OF FUNDS:

Fund 200 - LID #64: Financed the design, construction and installation of curbs, gutters, sidewalks, storm drains, asphalt, pavement and appurtenances on East Main Street from Graham Ave to 670 ft east of Parker Road and on Parker Road from Main Street to 62nd Street East. These bonds are set to mature by 2013 unless redeemed earlier.

Fund 200 - 2008 LTGO Bonds: These bonds are a refunding of the 1998 and 1999 bond issuances which paid for the infrastructure at the Golf Course as well as the purchase of the Red Apple property.

Fund 200 - LID #70 Bonds: This LID, the City's largest, constructed improvements on 142nd Street and the Highway 167 overpass at 24th Street. The bonds mature by 2022 unless redeemed earlier.

Fund 200 - LID #75: This LID funded the improvements on Puyallup Street from Williams Avenue to East Valley Highway, including a 10-foot pedestrian walkway. Unless redeemed earlier, these bonds will mature by 2013.

Fund 221 - LID Guarantee Fund: This fund is available to use for bond payments should property owners participating in a Local Improvement District (LID) fail to make assessment payments as needed for debt repayment. The fund is closely monitored to maintain compliance with state law and bond covenants.

2011-2012 HIGHLIGHTS

LID #64 - Final assessments were received and bond debt was paid in full in April 2011.

LID #65 – Retired the bonds for LID #65 which financed the design, construction and installation of a sanitary sewer system north on 160th Avenue E.

The City finalized permanent financing for the Stewart Road LID of approximately \$2.4 million.

2013-2014 GOALS/OBJECTIVES

Continue to manage these funds as required by legal requirements.

LONG RANGE FORECAST

A component of the 136th Avenue project will be a LID. When permanent financing is secured it will be included in the debt service funds.

Continue to seek savings by paying bonds early when funds are available.

City of Sumner - Debt Service

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
200	DEBT SERVICE FUND REVENUES		
308	BEGINNING FUND BALANCE		
308.100.00		211,860	644,900
	-		
TOTAL BEGINNING FUND BALANCE	-	211,860	644,900
361	INTEREST AND OTHER EARNINGS		
361.110.00	INVESTMENT INTEREST		
361.110.01	642	-	-
361.110.02	163	150	200
361.110.03	41	100	100
361.110.04	3,825	-	3,500
361.110.05	8,135	8,500	800
361.110.10	283	-	100
361.500.00	241	240	100
361.500.01	INT/PEN ON SPECIAL ASSESSMENT		
361.500.02	9,987	4,450	-
361.500.03	2,764	-	1,360
361.500.04	34,931	-	18,250
361.500.05	718,070	665,500	458,650
TOTAL INTEREST AND OTHER EARNINGS	845,970	717,740	532,130
368	SPECIAL ASSESSMENTS		
368.100.01	SPECIAL ASSESSMENTS PRINCIPAL - LID 64		
368.100.02	71,703	25,000	-
368.100.03	6,283	-	3,800
368.100.04	99,235	-	69,410
368.100.05	1,431,539	1,540,000	1,315,060
TOTAL SPECIAL ASSESSMENTS	1,763,163	1,895,000	1,542,670
397	OPERATING TRANSFERS IN		
397.001.00	OPERATING TRANSFERS IN - GENERAL		
397.000.01	304,547	251,750	259,850
397.000.02	29,467	25,050	25,150
397.000.03	29,463	25,050	25,150
TOTAL OPERATING TRANSFERS	392,944	326,900	335,300
TOTAL DEBT SERVICE FUND REVENUES	3,002,077	3,151,500	3,055,000

City of Sumner - Debt Service

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
200	DEBT SERVICE FUND EXPENDITURES		
14	FINANCE & RECORD SERVICES		
508	ENDING NET CASH & INVESTMENTS		
508.100.00.00		214,320	768,700
TOTAL ENDING NET CASH & INVESTMENTS	-	214,320	768,700
518	INDIRECT COST ALLOCATION		
518.900.00.01			1,420
518.900.00.02			240
518.900.00.03			110
518.900.00.04			59,110
518.900.00.05			5,620
TOTAL INDIRECT COST ALLOCATION	-	-	66,500
591	REDEMPTION OF GENERAL L/T DEBT		
591.000.71.00	100,000		
591.000.71.10	185,850	244,850	272,880
591.000.73.01	70,000	25,000	-
591.000.73.02	5,000	-	-
591.000.73.04	1,360,000	1,540,000	1,080,000
591.000.73.05	165,000	330,000	330,000
TOTAL REDEMPTION OF DEBT PRINCIPAL	1,885,850	2,139,850	1,682,880
592	INT. AND OTHER DEBT SVC. COSTS		
592.000.83.00	5,000	-	-
592.000.83.01	9,238	3,600	-
592.000.83.02	285	-	-
592.000.83.04	736,348	665,670	415,000
592.000.83.05	51,855	36,600	28,000
592.000.83.10	98,589	82,010	62,420
592.000.89.00	4,493	-	-
592.000.89.01	1,759	1,050	-
592.000.89.02	3,016	1,050	500
592.000.89.03	2,936	-	3,250
592.000.89.04	12,086	5,200	22,500
592.000.89.05	2,051	2,200	3,000
592.000.89.10	-	-	2,250
TOTAL INT. AND OTHER DEBT SVC. COSTS	927,656	797,380	536,920
597	OPERATING TRANSFERS		
597.221.55.00	61,428	-	-
TOTAL OPERATING TRANSFERS	61,428	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	2,874,934	3,151,550	3,055,000

City of Sumner - L.I.D. GUARANTEE

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
221	L.I.D. GUARANTEE REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	1,405,750	1,406,000
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	15,478	25,000	4,500
397			
397.000.00			
TOTAL OPERATING TRANSFERS IN	61,428	-	-
TOTAL L.I.D. GUARANTEE REVENUES	76,906	1,430,750	1,410,500
221	L.I.D. GUARANTEE EXPENDITURES		
14	L.I.D. GUARANTEE		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENT	-	1,430,750	1,410,500
597			
597.001.55.00			
TOTAL OPERATING TRANSFERS	155,000	-	-
TOTAL L.I.D. GUARANTEE EXPENDITURES	155,000	1,430,750	1,410,500

Capital Project Funds

SUMNER, WA



Arts Festival

Sumner's 40 year festival features art, music, food and lots of fun.

Classy Chassis

Nothing says Americana like classic cars. Enjoy these works of art right on Main Street USA.



SIDEWALK CONSTRUCTION

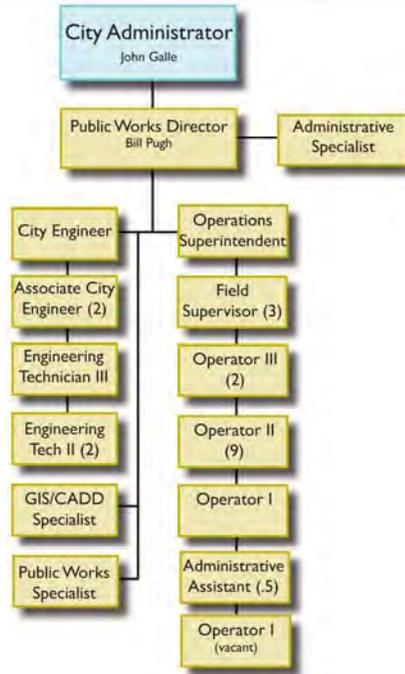
FUND NO. 302

WHO

Sidewalk construction benefits everyone in Sumner including citizens and visitors of all ages who rely on the system for transportation needs and use it for exercise. This fund is a Capital Projects fund that is managed by the Public Works department.

PURPOSE

For over 100 years, it has remained Sumner's goal to be a "walkable community" with a safe and complete sidewalk system for pedestrians.



2011-2012 HIGHLIGHTS

Constructed sidewalks on the south side of Elm St., Parker Rd. Fryar Ave and Bridge St.

2013-2014 GOALS/OBJECTIVES

Continue the Volunteer Sidewalk Program.

Add sidewalks in conjunction with arterial street projects.

Construct key projects identified in the City's ADA transition plan.

STRATEGIC PRIORITIES

- Continue to add sidewalks to the system in conjunction with arterial street projects.
- Focus on residential areas first.
- Continue to require that new development adds sidewalks as well as improvements along adjacent existing streets.
- Pursue grants to fund more construction and improvements including Safe Routes to Schools, bicycle and pedestrian safety, state-wide Transportation Improvement Board and Community Development Block Grants that focus on low-income areas.

LONG RANGE FORECAST

Pursue grants to fund more sidewalk and curb ramp construction.

Continued progress completing projects identified in the City's ADA transition plan.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Charges & Services	110,016	-	-
Capital Expenditures	347,637	1,408,360	310,000
Debt Service			
Ending Fund Balance	125,000	-	5,000
TOTAL	\$ 582,653	\$ 1,408,360	\$ 315,000

City of Sumner - Sidewalk Fund

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
302	SIDEWALK FUND REVENUES		
308			
308.000.00			5,000
TOTAL BEGINNING FUND BALANCE	-	-	5,000
333			
333.142.10	80,000	-	-
333.142.18	-	200,000	-
333.202.05	309,150	-	-
TOTAL INDIRECT FEDERAL GRANTS	389,150	200,000	-
334			
334.030.80	-	600,000	150,000
TOTAL STATE GRANTS	-	600,000	150,000
344			
344.110.40	3,892	80,000	80,000
TOTAL TRANSPORTATION	3,892	80,000	80,000
361			
361.110.00	356	-	-
TOTAL INTEREST AND OTHER EARNINGS	356	-	-
369			
369.900.00	360	-	-
TOTAL MISCELLANEOUS REVENUES	360	-	-
381			
381.100.00	125,000	-	-
TOTAL INTERFUND LOANS	125,000	-	-
397			
397.303.00	66,298	92,360	80,000
397.408.00	-	436,000	-
TOTAL OPERATING TRANSFERS	66,298	528,360	80,000
TOTAL SIDEWALK FUND REVENUES	585,056	1,408,360	315,000

City of Sumner - Sidewalk Fund

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
508			
508.000.93.00			
ENDING NET CASH AND INVESTMENTS			
ENDING NET CASH AND INVESTMENTS	-	-	5,000
TOTAL ENDING NET CASH AND INVESTMENTS	-	-	5,000
581			
581.001.78.00			
INTERFUND LOAN DISBURSEMENT			
INTERFUND LOAN DISBURSEMENT	125,000	-	-
TOTAL INTERFUND LOAN DISBURSEMENT	125,000	-	-
594			
594.900.41.05			
CAPITALIZED EXPENDITURES			
SAFE ROUTES TO SCHOOLS DESIGN	40,319	-	-
594.900.61.05			
SAFE ROUTES TO SCHOOL	-	-	-
594.900.63.02			
CYRUS WOODS SIDEWALKS PHASE II	6,395	-	-
594.900.63.05			
SAFE ROUTES TO SCHOOLS	318,086	-	-
594.900.63.08			
VOLUNTEER PROGRAM	9,717	160,000	160,000
594.900.63.09			
ELM STREET SIDEWALK	3,842	296,000	-
TOTAL CAPITALIZED EXPENDITURES	378,359	456,000	160,000
595			
595.610.63.10			
ROAD/STREET IMPROVEMENTS			
CHERRY AND WOOD SIDEWALKS	9,597	12,360	-
595.610.63.11			
PARKER RD SIDEWALKS	-	940,000	150,000
TOTAL ROAD/STREET IMPROVEMENTS	9,597	952,360	150,000
597			
597.001.55.00			
OPERATING TRANSFERS			
OPER. TRANS. - GENERAL FUND	69,697	-	-
TOTAL OPERATING TRANSFERS	69,697	-	-
TOTAL SIDEWALK FUND EXPENDITURES	<u>582,653</u>	<u>1,408,360</u>	<u>315,000</u>

GENERAL GOVERNMENT CAPITAL ASSET

FUND NO. 303

WHO

Most citizens and many visitors enjoy facilities and infrastructure built with support from this fund, which is managed by the Finance Department.



WHAT

This fund supports major capital projects that various departments in the City make happen for the benefit of citizens. These may include parks, economic development, urban forestry, buildings, historic preservation, trails and police. Funding is primarily provided by the Real Estate Excise Tax as well as mitigation fees paid by new development for parks and trails.

2011-2012 HIGHLIGHTS

Provided \$200,000 to the Street Fund for chip seal program and street striping.

Constructed White River Trail Extension including a 160-foot clear-span bridge over the White River, completing a critical link between the Stewart Creek trail and existing trail at 16th St. E. This fund helped provide matching dollar requirements to leverage grants from Washington State Dept. of Transportation and Recreation and Conservation Office.

2013-2014 GOALS/OBJECTIVES

Continue to connect the trail system in the City.

Allocate \$200,000 for the Street Fund for chip seal program and street striping.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	312,785	340,100	280,000
Capital Expenditures	682,861	3,221,180	800,000
Ending Fund Balance	-	1,445,550	547,700
TOTAL	\$ 995,646	\$ 5,006,830	\$ 1,627,700

City of Sumner - Gen Gov Capital Assets

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
303	GEN GOV CAPITAL ASSET REVENUES			
308.000.00	BEGINNING FUND BALANCE	-	756,000	-
308.100.00	RESERVED BEGINNING FUND BALANCE	-	-	177,580
308.800.00	UNRESERVED BEGINNING FUND BALANCE	-	-	12,120
	TOTAL BEGINNING FUND BALANCE	-	756,000	189,700
317				
317.340.00	REAL ESTATE EXCISE TAX 1	182,677	795,000	344,000
317.350.00	REAL ESTATE EXCISE TAX 2	182,492	795,000	344,000
	TOTAL OTHER TAXES	365,169	1,590,000	688,000
333	INDIRECT FEDERAL GRANTS			
333.202.00	INTERURBAN TRAILS EXTENSION	1,509	1,300,000	750,000
	TOTAL INDIRECT FEDERAL GRANTS	1,509	1,300,000	750,000
334	STATE GRANTS			
334.020.70	OUTDOOR REC	-	1,120,200	-
	TOTAL STATE GRANTS	-	1,120,200	-
361	INTEREST AND OTHER EARNINGS			
361.110.00	TOTAL INVESTMENT INTEREST	21,342	8,000	-
	TOTAL INTEREST AND OTHER EARNINGS	21,342	8,000	-
369	MISCELLANEOUS REVENUES			
369.400.00	JUDGEMENTS AND SETTLEMENTS	-	232,630	-
	TOTAL MISCELLANEOUS REVENUES	-	232,630	-
397	OPERATING TRANSFERS			
397.605.00	OPERATING TRANSFER - DEVL. IMPACT	437,960	-	-
	TOTAL OPERATING TRANSFERS	437,960	-	-
TOTAL GEN GOV CAPITAL ASSET REVENUES	825,980	5,006,830	1,627,700	

City of Sumner - Gen Gov Capital Assets

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
303	GEN GOV CAPITAL ASSET EXPENDITURES			
19	OTHER GENERAL GOV. SERVICES			
508	ENDING NET CASH & INVESTMENTS			
508.000.93.00	ENDING NET CASH & INVESTMENTS	-	1,460,550	547,700
	TOTAL ENDING NET CASH & INVESTMENTS	-	1,460,550	547,700
519	OTHER GENERAL GOV. SERVICES			
519.500.41.00	PROFESSIONAL SERVICES	442	100	-
519.500.46.00	INSURANCE	1,045	-	-
519.500.63.30	DOWNTOWN IMPROVEMENTS	-	15,000	-
	TOTAL OTHER GENERAL GOV. SERVICES	1,487	15,100	-
594	CAPITALIZED EXPENDITURES			
594.720.63.00	OTHER IMPROVEMENTS	60,448	200,000	-
594.750.63.31	LOYALTY PARK	3,891	-	-
594.750.63.68	RYAN HOUSE	231	50,000	50,000
594.900.61.00	LAND PURCHASE	32,070	300,000	-
594.900.63.98	RAINIER VIEW PARK	714	-	-
	TOTAL CAPITALIZED EXPENDITURES	97,354	550,000	50,000
595	ROAD/STREET IMPROVEMENTS			
594.900.63.38	TRAILS - WWTP TO BRIDGE STREET	220,804	545,200	-
594.900.63.54	TRAILS - SHOP LOOP TRAIL	187,487	-	-
594.900.63.55	TRAILS - STEWART ROAD	94,964	-	-
594.900.63.59	TRAILS - WHITE RIVER TRAILS	82,252	2,110,980	750,000
	TOTAL ROAD/STREET IMPROVEMENTS	585,507	2,656,180	750,000
597	OPERATING TRANSFERS			
597.101.55.00	OPERATING TRANSFER - STREETS	245,000	200,000	200,000
597.111.55.00	OPERATING TRANSFER - MISC. GRANTS	-	32,640	-
597.302.55.00	OPERATING TRANSFER - SIDEWALK FUND	66,298	92,360	80,000
	TOTAL OPERATING TRANSFERS	311,298	325,000	280,000
	TOTAL GEN GOV CAPITAL ASSET EXPENDITURES	995,646	5,006,830	1,627,700

LID DEVELOPMENT

FUND NO. 307

WHO

This fund accounts for costs associated with the formation of a Local Improvement District (LID). The Finance Department manages this fund.

City Administrator
John Galle

Financial Operations
Kassandra Raymond

PURPOSE

A LID is created when there is a benefit to property owners to construct assets such as sidewalks, streets or sewers. The fund is then reimbursed for each LID project as they are completed.

2011-2012 HIGHLIGHTS

Completed the Stewart Road LID project and finalized permanent financing for this project.

2013-2014 GOALS/OBJECTIVES

Reclassify this fund as a capital projects fund.

Track costs estimated at \$1,525,000 for the 136th Avenue Local Improvement District project.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	280,028	-	25,000
Debt Service	1,311,582	2,400,000	-
Capital Expenditures	-	-	1,500,000
Ending Fund Balance	-	-	-
TOTAL	\$ 1,591,610	\$ 2,400,000	\$ 1,525,000

City of Sumner - LID Capital Project

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
307	LID CAPITAL PROJECT FUND REVENUES *		
308			
308.100.00			
TOTAL BEGINNING FUND BALANCE	-	-	-
361			
361.110.00			
	119	-	-
TOTAL INTEREST AND OTHER EARNINGS	119	-	-
381			
381.100.00			
	1,850,000	2,400,000	-
TOTAL INTERFUND LOAN RECEIPTS	1,850,000	2,400,000	-
391			
391.900.00			
	-	-	1,525,000
TOTAL PROCEEDS OF L/T DEBT	-	-	1,525,000
TOTAL LID CAPITAL PROJECT FUND REVENUES	<u>1,850,119</u>	<u>2,400,000</u>	<u>1,525,000</u>
307	LID CAPITAL PROJECT FUND EXPENDITURES		
40	STREET DEPARTMENT		
508			
508.100.93.00			
	-	-	-
TOTAL ENDING NET CASH & INVESTMENTS	-	-	-
581			
581.200.00.00			
	-	2,050,000	-
TOTAL INTERFUND LOAN REPAYMENT	-	2,050,000	-
594/595			
594.140.00.00			
	1,591,610	350,000	-
595.300.41.00			
	-	-	25,000
595.300.63.00			
	-	-	1,500,000
TOTAL CAPITAL IMPROVEMENTS	1,591,610	350,000	1,525,000
TOTAL LID CAPITAL PROJECT FUND EXPENDITURES	<u>1,591,610</u>	<u>2,400,000</u>	<u>1,525,000</u>

Enterprise Funds

SUMNER, WA



Wine Walk

Late summer becomes vintage as the historic Downtown serves different kinds of wine.

Write in the Valley

The Sumner Arts Commission invites authors to share their experiences to lovers of books and writing.



SEPTEMBER

WATER UTILITY FUND

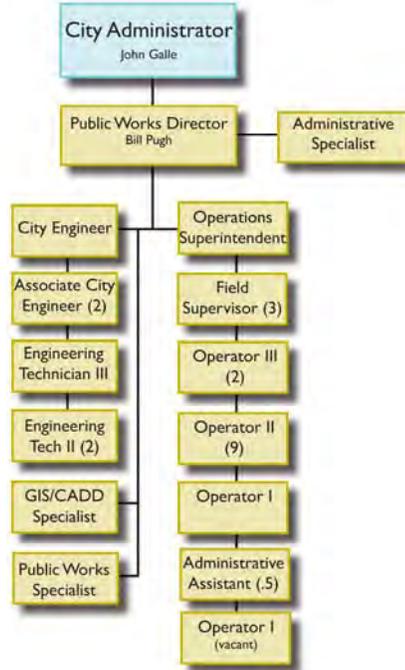
FUND NO. 401

WHO

The Public Works Department operates and maintains the operations of the utility while the Finance Department manages customer service and accounting system. Every business and residence in Sumner uses the water utility.

WHAT

This utility delivers potable water through 64 miles of pipeline, five storage tanks, 3,450 meters, springs and three wells. In addition to safe, high-quality drinking, the water also provides citizens with fire protection through a series of hydrants.



LONG-TERM STRATEGIES

- Provide water that is clean and free of biological and chemical contaminants by constantly monitoring the system, collecting 80+ samples each year for analysis.
- Keep the system in good working order through five maintenance programs.
- Check the system for leaks on a semi-annual basis.
- Continue to replace meters with touch-tone readers and radio transmitters to increase efficiency of reading meters.
- Provide a good supply of water able to endure dry summer and/or fire emergencies.
- Keep hydrants in good repair throughout the system.
- Issue long-term debt to provide funding for capital projects.
- Educate customers on water conservation to reduce demand on the system and on limited resources.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 1,625,818	\$ 1,772,660	\$ 1,391,560
Indirect Cost Allocation	-	-	412,650
Operating & Maintenance Supplies	137,363	306,800	261,360
Charges & Services	1,137,835	1,125,410	1,131,920
Capital Expenditures/Depreciation	1,541,986	5,071,050	6,317,040
Debt Service	1,117,260	1,957,500	1,738,180
Ending Fund Balance	-	1,277,320	1,295,810
TOTAL	\$ 5,560,262	\$ 11,510,740	\$ 12,548,520

2011-2012 HIGHLIGHTS

Completed Sumner Springs Tank earthquake retro-fit.

Installed chlorine automatic emergency shut-offs.

Replaced Fryar Ave and Pool Road water mains.

Completed Central Well preliminary design.

2013-2014 GOALS/OBJECTIVES

Complete the Central Well project.

Upgrade the West Well and obtain Dept. of Ecology water rights approval.

Provide safe drinking water.

Reduce water loss to less than 10 percent.

Replace water meters with touch-tone meters.

LONG RANGE FORECAST

All meters are touch-tone readers or radio transmitters

Exercise 100% of the water valves each year.

Construct the Mountain View/Edgewood intertie.

City of Sumner - Water Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
401 WATER UTILITY REVENUES			
308 BEGINNING FUND BALANCE			
308.000.00 BEGINNING FUND BALANCE	-	2,000,000	500,000
TOTAL BEGINNING FUND BALANCE	-	2,000,000	500,000
322 NON-BUSINESS LICENSES AND PERMITS			
322.900.00 OTHER NON-BUSINESS LICENSES AND PERMITS	-	-	61,210
322.901.00 NON-BUSINESS LICENSES AND PERMITS	23,420	58,550	-
TOTAL NON-BUSINESS LICENSES AND PERMITS	23,420	58,550	61,210
333 INDIRECT FEDERAL GRANTS			
333.970.30 FEMA-MILITARY DEPT	3,165	285,000	-
TOTAL INDIRECT FEDERAL GRANTS	3,165	285,000	-
334 STATE GRANTS			
334.010.80 STATE FEMA - MILITARY DEPT.	527	-	-
TOTAL STATE GRANTS	527	-	-
343 UTILITIES AND ENVIRONMENT			
343.400.00 WATER SALES	2,784,823	3,318,820	4,726,170
343.410.00 WATER SALES-FIRE FLOW	217,022	239,300	252,220
343.450.00 WATER METER & INSTALLATION	12,360	40,000	40,000
343.460.00 UTILITY BILLING PENALTIES	230,438	180,000	246,820
343.700.00 SHUT ON/OFF FEE	30,171	41,600	41,600
343.470.01 CLOSING FEE	39,959	42,000	42,000
343.470.02 OTHER FEES & CHARGES	210	-	-
TOTAL UTILITIES AND ENVIRONMENT	3,314,983	3,861,720	5,348,810
361 INTEREST AND OTHER EARNINGS			
361.110.00 TOTAL INVESTMENT INTEREST	7,891	24,610	5,000
361.110.08 INVESTMENT INTEREST - 08 W/S REFD	186	-	-
361.110.50 INVESTMENT INTEREST - WATER CAPITAL	46,269	54,850	6,000
361.110.73 INVESTMENT INTEREST - ULID 73	4,341	5,150	5,000
361.320.00 UNREALIZED GAIN(LOSS) ON INVESTMENT	(20,975)	-	-
361.400.00 INTEREST/PENALTY ON SPECIAL ASSESS.	95,807	92,500	92,500
TOTAL INTEREST AND OTHER EARNINGS	133,519	177,110	108,500
368 SPECIAL ASSESSMENTS			
368.100.00 SPECIAL ASSESSMENT PRINCIPAL	266,259	247,080	250,000
TOTAL SPECIAL ASSESSMENTS	266,259	247,080	250,000
369 OTHER MISCELLANEOUS REVENUES			
369.900.00 OTHER MISCELLANEOUS REVENUES	6,373	-	-
TOTAL OTHER MISCELLANEOUS REVENUES	6,373	-	-
379 CAPITAL CONTRIBUTIONS			
379.000.00 CONTRIBUTED CAPITAL - WATER CAPITAL	234,379	230,000	130,000
379.000.01 CONTRIBUTED CAPITAL - DEVELOPER ASSETS	1,188,426	-	-
TOTAL CAPITAL CONTRIBUTIONS	1,422,805	230,000	130,000
382 PROCEEDS FROM LONG TERM DEBT			
382.200.00 REVENUE BOND PROCEEDS	-	4,651,280	6,150,000
TOTAL PROCEEDS FROM LONG TERM DEBT	-	4,651,280	6,150,000
TOTAL WATER UTILITY REVENUES	<u>5,171,051</u>	<u>11,510,740</u>	<u>12,548,520</u>

City of Sumner - Water Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
401	WATER UTILITY EXPENSES		
34	WATER DEPARTMENT		
508	ENDING NET CASH & INVESTMENTS		
508.000.93.00	-	807,810	1,295,810
TOTAL ENDING NET CASH & INVESTMENT	-	807,810	1,295,810
518	INDIRECT COST ALLOCATION		
518.900.00.00	-	-	412,650
TOTAL INDIRECT COST ALLOCATION	-	-	412,650
534	WATER UTILITIES		
534.100	ADMINISTRATION-GENERAL		
534.100.11.00	653,029	726,340	437,940
534.100.12.00	1,747	-	-
534.100.21.00	49,097	54,130	29,530
534.100.22.00	39,078	39,270	29,970
534.100.23.00	147,067	185,230	112,160
534.100.23.02	4,411	3,920	1,640
534.100.24.00	-	900	-
534.100.25.00	2,607	6,820	3,120
534.100.26.00	154	360	-
534.100.31.00	3,338	5,370	5,610
534.100.35.00	165	2,690	2,810
534.100.41.00	125,256	23,300	3,450
534.100.41.50	232,002	163,090	160,000
534.100.42.00	2,053	3,250	3,400
534.100.43.00	623	1,120	1,170
534.100.44.00	-	3,130	3,270
534.100.45.00	2,212	720	750
534.100.46.00	18,407	67,120	45,790
534.100.49.02	5,447	3,130	3,270
534.100.49.03	230	340	360
534.100.51.00	2,279	-	-
534.100.53.00	135,192	162,880	176,960
534.100.54.00	169,156	184,040	200,910
TOTAL ADMINISTRATION-GENERAL	1,593,550	1,637,150	1,222,110
534.500	MAINTENANCE		
534.500.11.00	412,342	446,920	479,370
534.500.12.00	14,267	-	10,460
534.500.21.00	32,788	34,120	33,780
534.500.22.00	25,703	24,330	33,480
534.500.23.00	95,215	103,190	128,360
534.500.23.02	3,110	3,280	3,070
534.500.24.00	-	900	580

City of Sumner - Water Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
401	WATER UTILITY EXPENSES		
34	WATER DEPARTMENT		
534.500.25.00	9,361	17,940	14,370
534.500.26.00	2,441	1,880	1,970
534.500.31.00	5,700	5,440	5,690
534.500.31.02	9,013	20,010	20,920
534.500.31.03	468	4,480	4,690
534.500.31.04	60,636	205,000	146,160
534.500.31.05	638	4,930	5,160
534.500.34.01	4,892	10,870	11,370
534.500.34.02	41,401	36,500	38,160
534.500.35.00	3,701	8,700	9,100
534.500.41.00	30,902	30,250	38,980
534.500.41.50	69,585	64,870	78,110
534.500.41.51	29,220	16,480	29,990
534.500.41.55	41,290	81,120	79,050
534.500.41.66	13,664	32,620	11,690
534.500.41.68	-	14,140	14,780
534.500.42.00	9,664	13,440	14,050
534.500.43.00	1,236	2,810	2,940
534.500.45.00	500	890	930
534.500.46.00	45,011	58,500	20,950
534.500.47.00	40,445	42,570	44,510
534.500.48.00	159	-	-
534.500.48.01	18,690	40,330	42,160
534.500.48.02	10,536	16,800	17,560
534.500.48.03	9,842	13,440	14,050
534.500.49.02	3,821	5,640	5,900
534.500.49.03	6,785	1,710	4,390
TOTAL MAINTENANCE	1,053,026	1,364,100	1,366,730
534.700	OPERATION-CUSTOMER SERVICE		
534.700.11.00	79,965	86,920	48,400
534.700.12.00	1,738	-	-
534.700.21.00	6,265	6,640	3,700
534.700.22.00	4,924	4,740	3,670
534.700.23.00	17,627	21,720	14,070
534.700.23.02	613	610	340
534.700.24.00	-	200	-
534.700.25.00	1,013	2,100	1,580
534.700.26.00	82	200	-
534.700.31.00	7,411	2,810	11,690
534.700.41.00	36,510	26,880	44,820
534.700.42.00	3,517	570	600
534.700.43.00	-	2,010	2,110
534.700.44.00	-	890	930
534.700.46.00	4,458	5,660	5,920
534.700.49.00	MISCELLANEOUS		
534.700.49.02	-	1,350	1,420
534.700.49.03	-	230	240
TOTAL OPERATION-CUSTOMER SERVICE	164,123	163,530	139,490
534.801	DEPRECIATION/AMORTIZATION		
534.801.01.11	10,213	-	-
534.801.01.12	1,148,293	-	-
534.801.01.13	364,279	-	-
534.801.01.14	19,201	-	-
TOTAL DEPRECIATION/AMORTIZATION	1,541,986	-	-

City of Sumner - Water Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
401	WATER UTILITY EXPENSES		
34	WATER DEPARTMENT		
534.802	OPERATIONS-GENERAL		
534.802.27.00	21,174	-	-
534.802.34.00	1,536	-	-
TOTAL OPERATIONS-GENERAL	22,710	-	-
594	CAPITAL EXPENDITURES		
594.500.64.00	(810)	38,050	31,360
TOTAL CAPITAL EXPENDITURES	(810)	38,050	31,360
597	OPERATING TRANSFERS		
597.001.55.00	36,900	39,000	-
597.233.55.00	8,087	-	-
597.234.55.00	21,380	25,050	25,150
597.501.55.00	2,050	-	-
TOTAL OPERATING TRANSFERS	68,417	64,050	25,150
TOTAL WATER DEPARTMENT	4,443,002	4,074,690	4,493,300
39	W/S DEBT SERVICE DEPARTMENT		
582	REDEMPTION OF DEBT PRINCIPAL		
582.000.72.11	-	292,760	425,000
582.000.73.73	698,839	387,000	297,650
582.000.77.00	44,315	44,320	44,320
582.340.72.08	186,796	203,350	219,900
TOTAL REDEMPTION OF DEBT PRINCIPAL	929,950	927,430	986,870
592	INTEREST AND OTHER DEBT SVC. COSTS		
592.000.83.11	-	859,270	644,930
592.000.89.03	259	1,500	1,500
592.340.83.08	76,669	69,520	52,920
592.340.83.73	87,592	83,550	33,690
592.340.89.00	19,197	14,150	16,170
592.340.89.73	3,593	2,080	2,100
TOTAL INTEREST AND OTHER DEBT SVC. COSTS	187,310	1,030,070	751,310
TOTAL W/S DEBT SERVICE DEPARTMENT	1,117,260	1,957,500	1,738,180
54	WATER CAPITAL PROJECTS		
594	CAPITALIZED EXPENDITURES		
594.340.63.00	-	-	2,378,200
594.340.63.01	-	3,844,000	3,260,000
594.340.63.06	-	692,000	-
594.340.63.07	-	-	607,500
594.340.63.08	-	26,000	-
594.340.63.09	-	309,000	-
594.340.63.14	-	-	71,340
TOTAL WATER CAPITALIZED EXPENDITURES	-	4,871,000	6,317,040
597	OPERATING TRANSFERS		
597.102.55.00	-	607,550	-
TOTAL OPERATING TRANSFERS	-	607,550	-
TOTAL CAPITALIZED EXPENDITURES	-	5,478,550	6,317,040
TOTAL WATER UTILITY EXPENSES	5,560,262	11,510,740	12,548,520

SEWER UTILITY

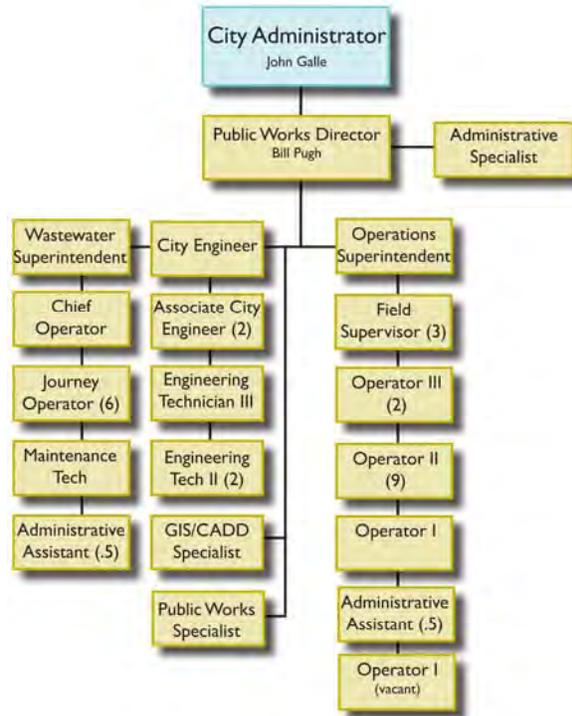
FUND NO. 402

WHO

The Public Works Department operates and maintains the utility while the Finance Department manages the customer service and accounting processes. Most businesses and residence in Sumner uses the sewer utility.

WHAT

This utility safely and efficiently removes waste and treats it before returning it to the environment. This is a full-service utility consisting of gravity conveyance, 15 pump stations and a secondary wastewater treatment facility that serves the City of Bonney Lake as well as Sumner.



2011-2012 HIGHLIGHTS

Completed two North End lift stations.

Completed studies for the removal of copper from the NPDES Permit.

Constructed the Perimeter Wall and Effluent Pump Station.

Complied with all of the WWTF NPDES Permit requirements.

Replaced sewer main on Fryar Avenue.

Replaced sewer lines on Alder and Gary.

LONG-TERM STRATEGIES

- Maintain the system to eliminate blockages and extend its life.
- Maintain education and training for all operators.
- Improve the sewer conveyance system to reduce inflow and infiltration to 50% of the historic rate within five years.
- Continue to upgrade sewer base maps, side sewer database, and evaluation of sewer repair needs.
- Continue to comply with Federal NPDES permit requirements.

2013-2014 GOALS/OBJECTIVES

Design & Construct the WWTF Upgrade.

Upgrade 3 Lift Stations.

Construct a new force main from Cherry Street Lift Station to WWTF.

Reduce I&I sources within the collection system.

LONG RANGE FORECAST

Reduce I&I to 25% of the historical rate

Comply with NPDES permit requirements.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 3,122,155	\$ 3,419,890	\$ 3,102,550
Indirect Cost Allocation	-	-	742,090
Operating & Maintenance Supplies	247,082	342,990	354,160
Charges & Services	2,492,953	2,969,120	3,314,030
Capital Expenditures/Depreciation	3,288,217	6,787,650	13,263,190
Debt Service	5,354,379	4,245,620	4,300,460
Ending Fund Balance	-	588,370	1,566,150
TOTAL	\$ 14,504,786	\$ 18,353,640	\$ 26,642,630

City of Sumner - Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
402 SEWER UTILITY REVENUES			
308 BEGINNING FUND BALANCE			
308.000.00 BEGINNING FUND BALANCE	-	1,874,000	1,788,300
TOTAL BEGINNING FUND BALANCE	-	1,874,000	1,788,300
322 NON-BUSINESS LICENSES AND PERMITS			
322.900.00 NON-BUSINESS LICENSES AND PERMITS	37,319	62,730	65,590
TOTAL NON-BUSINESS LICENSES AND PERMITS	37,319	62,730	65,590
333 INDIRECT FEDERAL GRANTS			
333.970.30 FEMA-MILITARY DEPT	11,816	-	-
TOTAL INDIRECT FEDERAL GRANTS	11,816	-	-
334 STATE GRANTS			
334.010.80 STATE FEMA - MILITARY DEPT.	1,969	-	-
TOTAL STATE GRANTS	1,969	-	-
338 INTERGOVERNMENTAL SERVICE			
338.480.02 BONNEY LAKE STP CONSTRUCTION	-	161,350	5,098,000
TOTAL INTERGOVERNMENTAL SERVICE	-	161,350	5,098,000
342 ECONOMIC ENVIRONMENT			
342.400.00 PLAN CHECKING FEES	10,800	44,720	44,720
TOTAL ECONOMIC ENVIRONMENT	10,800	44,720	44,720
343 UTILITIES AND ENVIRONMENT			
343.200.00 ENGR FEES AND CHARGES	860	-	-
343.500.00 SEWER SERVICE CHARGES	6,511,255	7,249,210	8,336,540
343.510.00 SEWER SERVICE - BONNEY LAKE	1,916,064	2,262,060	2,057,070
343.520.00 SEWER SERVICE - OTHER MISC	62,705	67,600	67,600
TOTAL UTILITIES AND ENVIRONMENT	8,490,884	9,578,870	10,461,210
361 INTEREST AND OTHER EARNINGS			
361.110.00 TOTAL INVESTMENT INTEREST	42,232	86,500	45,000
361.110.03 INVESTMENT INTEREST - 1998 W/S REFD	1,309	-	-
361.110.08 INVESTMENT INTEREST - 2008 W/S REFD	1,143	-	-
361.110.50 INVESTMENT INTEREST - SEWER CAPITAL	5,991	-	-
361.110.67 INVESTMENT INTEREST - ULID 67	28,913	-	-
361.110.74 INVESTMENT INTEREST - ULID 74	1,779	-	-
361.320.00 UNREALIZED GAIN(LOSS) ON INVESTMENT	(26,312)	-	-
361.400.00 INTEREST ON INTERFUND LOANS	3,838	-	-
361.400.01 INTEREST/PENALTY - LID 67	233,802	169,540	145,460
361.400.02 INTEREST/PENALTY - LID 74	(3,127)	25,430	25,440
TOTAL INTEREST AND OTHER EARNINGS	289,568	281,470	215,900
362 RENTS, LEASES, AND CONCESSIONS			
362.500.00 SPACE & FACILITIES LEASES(L/T)	81,412	70,000	70,000
TOTAL RENTS, LEASES, AND CONCESSIONS	81,412	70,000	70,000
368 SPECIAL ASSESSMENTS			
368.100.00 ASSESSMENT PRINCIPAL - ULID 67	308,941	-	-
368.100.67 ASSESSMENT PRINCIPAL - ULID 67	222,924	422,610	416,120
368.100.74 ASSESSMENT PRINCIPAL - ULID 74	-	72,150	78,720
TOTAL SPECIAL ASSESSMENTS	531,865	494,760	494,840

City of Sumner - Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
402	SEWER UTILITY REVENUES		
369			
369.900.00			
TOTAL OTHER MISCELLANEOUS REVENUES	980	4,000	4,000
	980	4,000	4,000
379			
379.000.00			
379.000.01			
TOTAL CAPITAL CONTRIBUTIONS	665,842	179,020	122,070
	32,160	-	-
	698,002	179,020	122,070
381			
381.200.00			
TOTAL INTERFUND LOAN RECEIPTS	-	2,050,000	-
	-	2,050,000	-
388			
388.800.00			
TOTAL INCREASES IN FUND BAL/NET ASSETS	59,991	-	-
	59,991	-	-
391			
391.200.00			
391.800.00			
TOTAL PROCEEDS OF LONG-TERM DEBT	-	3,552,720	4,150,000
	-	-	4,128,000
	-	3,552,720	8,278,000
TOTAL SEWER UTILITY REVENUES	10,214,606	18,353,640	26,642,630

City of Sumner - Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
402	SEWER UTILITY EXPENSES			
35	SEWER DEPARTMENT			
508	ENDING NET CASH & INVESTMENTS			
508.000.93.00	ENDING NET CASH & INVESTMENTS	-	579,720	1,566,150
TOTAL ENDING NET CASH & INVESTMENT	-	579,720	1,566,150	
518	INDIRECT COST ALLOCATION			
518.900.00.00	INDIRECT COST ALLOCATION	-	-	576,230
TOTAL INDIRECT COST ALLOCATION	-	-	576,230	
535	SEWER UTILITIES			
535.100	ADMINISTRATION-GENERAL			
535.100.11.00	SALARIES AND WAGES	506,290	583,470	437,420
535.100.12.00	OVERTIME	1,601	-	-
535.100.21.00	FICA	38,116	43,580	29,450
535.100.22.00	RETIREMENT	30,483	31,610	29,930
535.100.23.00	MEDICAL INSURANCE	122,640	156,080	113,700
535.100.23.02	MEDICAL - SECTION 125 PLAN	3,287	2,920	1,640
535.100.24.00	UNEMPLOYMENT INSURANCE	-	700	-
535.100.25.00	MEDICAL AIDE(L&I)	2,031	5,860	3,120
535.100.26.00	UNIFORMS AND CLOTHING	154	360	380
535.100.31.00	OFFICE AND OPERATING SUPPLIES	3,419	6,720	7,030
535.100.41.00	PROFESSIONAL SERVICES	101,451	89,610	93,680
535.100.42.00	COMMUNICATION	397	1,120	1,170
535.100.43.00	TRAVEL	512	450	470
535.100.44.00	ADVERTISING	-	1,790	1,870
535.100.45.00	OPERATING RENTALS AND LEASES	1,893	780	820
535.100.46.00	INSURANCE	13,970	53,660	56,100
535.100.49.02	TRAINING REGISTRATION FEES	5,255	10,750	11,240
535.100.49.03	MEMBERSHIP FEES	78	530	550
535.100.51.00	INTERGOVT PROF SVCS	2,279	-	1,150
535.100.53.00	EXTERNAL TAXES/OPER. ASSESSMENTS	128,062	146,000	145,520
535.100.54.00	INTERFUND TAXES/OPER. ASSESSMENTS	390,997	396,310	430,060
TOTAL ADMINISTRATION-GENERAL	1,352,915	1,532,300	1,365,300	
535.500	MAINTENANCE			
535.500.11.00	SALARIES AND WAGES	474,464	508,720	541,800
535.500.12.00	OVERTIME	15,398	-	-
535.500.21.00	FICA	37,513	38,850	38,470
535.500.22.00	RETIREMENT	29,559	27,710	38,200
535.500.23.00	MEDICAL INSURANCE	113,383	130,360	148,420
535.500.23.02	MEDICAL - SECTION 125 PLAN	4,031	4,090	3,150
535.500.24.00	UNEMPLOYMENT INSURANCE	-	900	1,050
535.500.25.00	MEDICAL AIDE(L&I)	10,035	19,320	15,550
535.500.26.00	UNIFORMS AND CLOTHING	3,193	1,920	2,010
535.500.31.00	OFFICE AND OPERATING SUPPLIES	6,060	4,890	5,110

City of Sumner - Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
402	SEWER UTILITY EXPENSES			
35	SEWER DEPARTMENT			
535.500.31.01	SUPPLIES - CONVEYANCE SYSTEM	280	3,360	3,510
535.500.31.02	SUPPLIES - SIDE SEWERS	972	2,690	2,810
535.500.31.03	SUPPLIES - PUMP STATIONS	2,007	5,600	5,850
535.500.34.01	INVENTORY - MAIN LINE	332	1,790	1,870
535.500.34.02	INVENTORY - SERVICES	3,570	1,120	1,170
535.500.35.00	SMALL TOOLS AND MINOR EQUIPMENT	2,874	8,700	9,100
535.500.41.00	PROFESSIONAL SERVICES	21,175	7,650	23,390
535.500.41.50	INTERNAL SERVICE - FLEET O&M	69,585	64,870	80,160
535.500.41.51	INTERNAL SERVICE - IT	29,220	16,480	30,790
535.500.41.55	INTERNAL SERVICE - EQUIP. RESERVE	41,290	109,560	109,560
535.500.41.68	PROFESSIONAL SVCS - SCADA	125	21,960	15,930
535.500.42.00	COMMUNICATION	10,814	13,220	13,820
535.500.43.00	TRAVEL	49	270	280
535.500.44.00	ADVERTISING	-	1,790	1,870
535.500.45.00	OPERATING RENTALS AND LEASES	62	670	700
535.500.46.00	INSURANCE	32,069	-	-
535.500.47.00	PUBLIC UTILITY SERVICES	85,125	51,530	77,140
535.500.48.00	REPAIRS AND MAINTENANCE	1,479	513,240	536,570
535.500.48.01	REPAIRS & MAINT - CONVEYANCE	16,075	70,760	73,980
535.500.48.02	REPAIRS & MAINT - SIDE SEWERS	5,702	28,790	30,100
535.500.48.03	REPAIRS & MAINT - PUMP STATION	17,701	25,590	26,750
535.500.49.02	TRAINING REGISTRATION FEES	415	6,240	6,520
535.500.49.03	MEMBERSHIP FEES	755	470	490
TOTAL MAINTENANCE	1,035,312	1,693,110	1,846,120	
535.700	OPERATION-CUSTOMER SERVICE			
535.700.11.00	SALARIES AND WAGES	109,355	122,090	56,470
535.700.12.00	OVERTIME	1,718	-	-
535.700.21.00	FICA	8,494	9,310	4,310
535.700.22.00	RETIREMENT	6,740	6,660	4,280
535.700.23.00	MEDICAL INSURANCE	28,944	36,580	15,340
535.700.23.02	MEDICAL - SECTION 125 PLAN	865	870	380
535.700.24.00	UNEMPLOYMENT INSURANCE	-	200	230
535.700.25.00	MEDICAL AIDE(L&I)	1,219	2,520	1,770
535.700.26.00	UNIFORMS AND CLOTHING	93	220	230
535.700.31.00	OFFICE AND OPERATING SUPPLIES	7,411	2,690	11,690
535.700.41.00	PROFESSIONAL SERVICES	36,329	31,370	44,820
535.700.42.00	COMMUNICATION	3,517	670	700
535.700.43.00	TRAVEL	-	1,120	1,170
535.700.46.00	INSURANCE	3,604	-	-
535.700.49.02	TRAINING REGISTRATION FEES	-	890	930
TOTAL OPERATION-CUSTOMER SERVICE	208,289	215,190	142,320	
535.801	DEPRECIATION/AMORTIZATION			
535.801.01.11	BUILDING & STRUCTURES	58,070	-	-
535.801.01.12	OTHER IMPROVEMENTS	2,966,913	-	-
535.801.01.13	WATER & SEWER MAINS	61,425	-	-
535.801.01.14	MACHINERY & EQUIPMENT	187,023	-	-
TOTAL DEPRECIATION/AMORTIZATION	3,273,431	-	-	
535.802	OPERATIONS-GENERAL			
535.802.27.00	EMPLOYEES LEAVES BENEFITS	18,106	-	-
TOTAL OPERATIONS-GENERAL	18,106	-	-	

City of Sumner - Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
402	SEWER UTILITY EXPENSES			
35	SEWER DEPARTMENT			
597	OPERATING TRANSFERS			
597.001.55.00	OPERATING TRANSFER - GENERAL FUND	36,900	39,000	-
597.233.55.00	OPERATING TRANSFER - 1999 LTGO BOND	8,083	-	-
597.234.55.00	OPERATING TRANSFER - 2008 LTGO BOND	21,380	25,050	25,150
597.501.55.00	OPERATING TRANSFER - UNEMPLOYMENT	3,000	-	-
TOTAL OPERATING TRANSFERS	69,363	64,050	25,150	
TOTAL SEWER DEPARTMENT	5,957,416	4,084,370	5,521,270	
38	SEWER TREATMENT PLANT			
518	INDIRECT COST ALLOCATION			
518.900.00.00	INDIRECT COST ALLOCATION	-	-	165,860
TOTAL INDIRECT COST ALLOCATION	-	-	165,860	
535	SEWER UTILITIES			
535.100	ADMINISTRATION-GENERAL			
535.100.11.00	SALARIES AND WAGES	216,877	218,690	102,750
535.100.12.00	OVERTIME	150	-	-
535.100.21.00	FICA	16,198	16,130	7,700
535.100.22.00	RETIREMENT	12,818	11,800	7,780
535.100.23.00	MEDICAL INSURANCE	34,291	41,120	25,800
535.100.23.02	MEDICAL - SECTION 125 PLAN	1,529	1,100	420
535.100.24.00	UNEMPLOYMENT INSURANCE	-	300	350
535.100.25.00	MEDICAL AIDE(L&I)	636	1,120	420
535.100.31.00	OFFICE AND OPERATING SUPPLIES	-	450	470
535.100.41.00	PROFESSIONAL SERVICES	861	-	-
535.100.46.00	INSURANCE	5,208	130,990	136,940
535.100.49.03	MEMBERSHIP FEES	-	450	470
535.100.53.00	EXTERNAL TAXES/OPER. ASSESSMENTS	839	2,010	2,100
TOTAL ADMINISTRATION-GENERAL	289,407	424,160	285,200	
535.500	MAINTENANCE			
535.500.11.00	SALARIES AND WAGES	863,034	949,650	1,065,080
535.500.12.00	OVERTIME	46,687	-	-
535.500.21.00	FICA	69,890	72,380	67,090
535.500.22.00	RETIREMENT	55,179	51,610	66,750
535.500.23.00	MEDICAL INSURANCE	194,518	274,320	234,950
535.500.23.02	MEDICAL - SECTION 125 PLAN	8,362	8,410	4,660
535.500.24.00	UNEMPLOYMENT INSURANCE	-	1,400	1,630
535.500.25.00	MEDICAL AIDE(L&I)	16,919	33,810	25,000
535.500.26.00	UNIFORMS AND CLOTHING	14,738	3,150	4,870
535.500.31.00	OFFICE AND OPERATING SUPPLIES	9,129	12,550	18,320
535.500.31.01	OPERATING SUPPLIES - LAB	28,472	27,180	28,420

City of Sumner - Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
402	SEWER UTILITY EXPENSES			
38	SEWER TREATMENT PLANT			
535.500.31.02	OPERATING SUPPLIES - CHEMICALS	42,669	75,320	60,930
535.500.31.03	OPERATING SUPPLIES - TIPPING FEES	5,223	6,270	6,560
535.500.31.04	OPERATING SUPPLIES - PLANT	16,798	10,080	14,390
535.500.31.05	OPERATING SUPPLIES - CDL	395	1,100	1,150
535.500.31.06	OPERATING SUPPLIES - POLYMER	73,235	88,560	92,590
535.500.32.00	FUEL CONSUMED	11,264	13,570	14,190
535.500.34.00	ITEMS PURCHASED FOR INVENTORY	15,420	43,820	45,810
535.500.35.00	SMALL TOOLS AND MINOR EQUIPMENT	17,552	22,180	23,190
535.500.41.00	PROFESSIONAL SERVICES	164,813	153,090	60,940
535.500.41.50	INTERNAL SERVICE - FLEET O&M	82,474	76,890	95,010
535.500.41.51	INTERNAL SERVICE - IT	28,545	17,450	30,790
535.500.41.55	INTERNAL SERVICE - EQUIP. RESERVE	13,830	11,200	30,140
535.500.42.00	COMMUNICATION	23,930	21,950	22,940
535.500.43.00	TRAVEL	-	9,130	9,540
535.500.45.00	OPERATING RENTALS AND LEASES	505	1,790	3,800
535.500.46.00	INSURANCE	138,076	-	-
535.500.47.00	PUBLIC UTILITY SERVICES	636,718	656,540	686,380
535.500.48.00	REPAIRS AND MAINTENANCE	244,258	130,260	323,660
535.500.48.01	MITIGATION REQUIREMENTS	-	41,000	-
535.500.49.02	TRAINING REGISTRATION FEES	1,489	5,170	5,400
535.500.49.03	MEMBERSHIP FEES	2,135	1,500	2,340
535.500.51.00	INTERGOVT. PROFESSIONAL SERVICES	41,818	57,510	60,130
TOTAL MAINTENANCE	2,868,075	2,878,840	3,106,650	
535.801	DEPRECIATION/AMORTIZATION			
535.801.01.14	MACHINERY & EQUIPMENT	14,786	-	-
TOTAL DEPRECIATION/AMORTIZATION	14,786	-	-	
535.802	OPERATIONS-GENERAL			
535.802.27.00	EMPLOYEES LEAVES BENEFITS	20,723	-	-
TOTAL OPERATIONS-GENERAL	20,723	-	-	
594	CAPITAL EXPENDITURES			
535.500.63.00	OTHER IMPROVEMENTS	-	209,840	44,340
535.500.64.00	MACHINERY AND EQUIPMENT	-	44,810	46,850
TOTAL CAPITAL EXPENDITURES	-	254,650	91,190	
TOTAL SEWER TREATMENT PLANT	3,192,991	3,557,650	3,648,900	
39	W/S DEBT SERVICE DEPARTMENT			
581	INTERFUND LOANS			
581.000.55.00	INTERFUND LOAN DISBURSEMENT	1,850,000	-	-
TOTAL INTERFUND LOANS	1,850,000	-	-	
582	REDEMPTION OF DEBT PRINCIPAL			
582.000.72.11	REDEMPTION OF DEBT PRINCIPLE - 2011	-	223,610	481,530
582.067.73.00	REDEMPTION OF DEBT PRINCIPLE - ULID 67	785,000	850,000	875,000
582.350.72.03	ULID 67 ASSESSMENT 19	-	4,870	4,870
582.350.72.08	REDEMPTION OF DEBT PRINCIPLE - 2008	603,205	656,660	710,100
582.350.73.74	REDEMPTION OF DEBT PRINCIPLE - ULID 74	156,161	113,000	122,350
582.350.77.00	PWTF LOAN REPAYMENT	1,119,753	1,119,760	1,182,920
TOTAL REDEMPTION OF DEBT PRINCIPAL	2,664,119	2,967,900	3,376,770	

City of Sumner - Sewer Utility

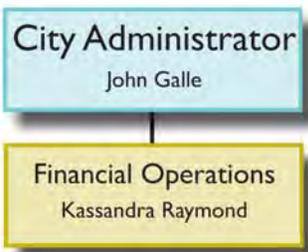
Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
402	SEWER UTILITY EXPENSES			
39	W/S DEBT SERVICE DEPARTMENT			
592	INTEREST AND OTHER DEBT SVC. COSTS			
592.000.83.11	INTEREST ON LT DEBT - 2011 BONDS	-	656,320	453,540
592.000.89.03	OTHER DEBT SVC COSTS - 1998 BONDS	592	1,000	1,000
592.350.83.00	INTEREST ON LT DEBT- PWTF	133,488	116,610	100,090
592.350.83.03	INTEREST ON LT DEBT - ULID 67 ASMNT 19	2,477	1,900	1,900
592.350.83.08	INTEREST ON LT DEBT - 2008 BONDS	242,490	224,490	170,880
592.350.83.67	INTEREST ON LT DEBT - ULID 67	386,040	246,650	176,030
592.350.83.74	INTEREST ON LT DEBT - ULID 74	25,776	24,350	13,850
592.350.84.08	INT. EXP. - DEFERED AMT REFUNDED	34,717	-	-
592.350.89.08	OTHER DEBT SVC COSTS - 2008 BONDS	229	-	-
592.350.89.67	OTHER DEBT SVC COSTS - ULID 67	7,413	5,400	5,400
592.000.89.74	OTHER DEBT SVC COSTS - ULID 74	2,172	1,000	1,000
598.000.72.03	INTERGOVERNMENTAL PAYMENTS	4,866	-	-
TOTAL INTERST AND OTHER DEBT SVC. COSTS	840,260	1,277,720	923,690	
TOTAL W/S DEBT SERVICE DEPARTMENT	5,354,379	4,245,620	4,300,460	
57	SEWER CAPITAL PROJECTS			
594	CAPITALIZED EXPENDITURES			
594.350.61.00	LAND	-	217,000	-
594.350.63.00	OTHER IMPROVEMENTS	-	-	675,000
594.350.63.03	INFLOW/INFILTRATION	-	-	113,000
594.350.63.07	PARKER ROAD PUMP STATION	-	1,586,000	1,550,000
594.350.63.08	LS #6 ELECTRICAL PANEL	-	103,000	103,000
594.350.63.09	LS #6 NEW PUMPS AND CONTROL VALVE	-	77,000	77,000
594.350.63.10	GOLF COURSE STEP	-	90,000	90,000
594.350.63.11	PERIMETER WALL EXTENSION	-	750,000	-
594.350.63.12	BIOSOLIDS STORAGE BUILDING	-	103,000	-
594.350.63.13	COPPER PRECIP BUILDING	-	207,000	-
594.350.63.15	PUMP FOR LIFT STATIONS	-	48,000	-
594.350.63.16	INFLUENT PUMP REPLACEMENT	-	80,000	-
594.350.63.18	SEWER MAIN REPLACEMENT/REHAB	-	531,000	564,000
594.350.63.70	SEWER TREATMENT PLANT UPGRADE	-	2,674,000	10,000,000
TOTAL CAPITALIZED EXPENDITURES	-	6,466,000	13,172,000	
TOTAL SEWER CAPITAL PROJECTS	-	6,466,000	13,172,000	
TOTAL SEWER UTILITY EXPENSES	14,504,786	18,353,640	26,642,630	

UTILITY BOND RESERVE

FUND NO. 403

WHO

The Finance Department monitors this reserve fund.



WHAT

This fund accounts for the debt service requirements on the various bond issues through the water, sewer and storm sewer utilities. This separate reserve fund makes it easier to account for the bonds than having each bond issue split between the utility funds, which would make it look like a large cash balance in each utility.

LONG-TERM STRATEGIES

- Record and track interest earned on investments from four bond issues having reserves in this fund:
 1. 2008 Revenue Refunding Bonds
 2. ULID No. 67
 3. CULID 73 and 74
- Adjust for any changes to the reserve requirements for the three utility funds.

2011-2012 HIGHLIGHTS

Maintained reserves to meet bond issue requirement.

2001 Revenue Refunding Bonds were paid in full.

2013-2014 GOALS/OBJECTIVES

Adjust reserves to meet bond issue requirements when issuing revenue bonds.

Continue to manage this fund as required by legal requirements.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Operating Transfer Debt Refinancing	-	-	-
Ending Fund Balance	-	1,704,500	1,680,400
TOTAL	\$ -	\$ 1,704,500	\$ 1,680,400

City of Sumner - Utility Bond Reserves

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
403	UTILITY BOND RESERVES REVENUES		
308			
308.000.00			
308.100.00			
TOTAL BEGINNING FUND BALANCE			
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS			
TOAL UTILITY BOND RESERVES REVENUES	17,621	1,704,500	1,680,400
403	UTILITY BOND RESERVES EXPENSES		
39	UTILITY BOND RESERVES		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENT			
TOTAL UTILITY BOND RESERVES EXPENSES	-	1,704,500	1,680,400

STORM SEWER UTILITY

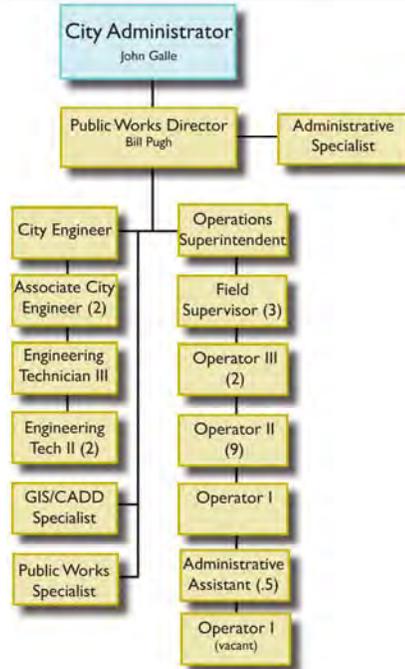
FUND NO. 408

WHO

The Public Works Department operates and maintains this utility while the Finance Department manages customer service and accounting. Everyone in Sumner relies on the utility to remove standing water.

WHAT

Sumner's groundwater rises nearly to the surface in winter months and soils become fully saturated with standing water. The storm drainage utility provides a system that collects standing water from streets, driveways, landscapes, etc. and safely returns it back into the environment. Revenues for this fund come from system development charges, rates charged to utility customers, grants and loans.



2011-2012 HIGHLIGHTS

Replaced/repaired/installed storm lines on Gary St., Poole Rd., E and W Valley, Parker and 160th.

Replaced, repaired and updated several holding ponds.

Met all NPDES Phase II Permit requirements.

Replaced two culverts on Stewart Road Creek.

Completed regional storm facility for 136th Ave.

2013-2014 GOALS/OBJECTIVES

Maintain 32 treatment/detention facilities.

Sweep all streets bi-weekly and clean catch basins as necessary.

Retrofit outfalls to provide stormwater treatment.

Replace Salmon Creek Culvert at 166th and 64th St E.

Maintain ditches and culverts and enhance streams.

LONG RANGE FORECAST

Continue meeting and implementing increasing requirements for our Storm Water NPDES Permit.

LONG-TERM STRATEGIES

- Successfully operate under the requirements of the National Pollutant Discharge Elimination System (NPDES) permit.
- Monitor groundwater, stream flows and weather to determine the impact of storm water discharge on river systems.
- Promote Low Impact Development to increase pervious areas of soil.
- Sweep all streets bi-weekly to reduce pollutants in storm water runoff.
- Inspect privately owned storm drainage facilities.
- Maintain system's 32 treatment/detention facilities in subdivisions.
- Clean and upgrade ditches and associated culverts.
- Coordinate the storm drainage portion of street projects.
- Enhance Class III streams to promote salmon passage and habitat.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 1,749,609	\$ 1,855,630	\$ 1,532,680
Indirect Cost Allocation	-	-	\$ 415,220
Operating & Maintenance Supplies	28,549	33,250	43,520
Charges & Services	883,765	1,281,010	893,380
Capital Expenditures/Depreciation	418,204	5,284,730	2,815,050
Debt Service	525,632	540,950	-
Ending Fund Balance	-	2,454,900	3,219,400
TOTAL	\$ 3,605,759	\$ 11,450,470	\$ 8,919,250

City of Sumner - Storm Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
408	STORM SEWER UTILITY REVENUES		
308	BEGINNING FUND BALANCE		
308.000.00		6,399,820	4,989,000
TOTAL BEGINNING FUND BALANCE	-	6,399,820	4,989,000
322	NON-BUSINESS LICENSES AND PERMITS		
322.900.00	46,216	73,390	26,890
TOTAL NON-BUSINESS LICENSES AND PERMITS	46,216	73,390	26,890
333	INDIRECT FEDERAL GRANTS		
333.970.30	3,773	-	-
TOTAL INDIRECT FEDERAL GRANTS	3,773	-	-
334	STATE GRANTS		
334.010.80	629	-	-
334.030.10	35,840	1,084,750	-
TOTAL STATE GRANTS	36,469	1,084,750	-
337	INTERLOCAL GRANTS		
337.007.00	10,530	-	-
TOTAL INTERLOCAL GRANTS	10,530	-	-
343	UTILITIES AND ENVIRONMENT		
343.200.00	190	-	-
343.500.00	3,500,664	3,531,850	3,671,220
TOTAL UTILITIES AND ENVIRONMENT	3,500,854	3,531,850	3,671,220
361	INTEREST AND OTHER EARNINGS		
361.110.00	28,504	26,750	11,560
361.110.50	147,680	125,330	25,000
361.320.00	(24,884)	-	-
361.400.00	30,494	20,000	7,500
TOTAL INTEREST AND OTHER EARNINGS	181,794	172,080	44,060
362	RENTS, LEASES, AND CONCESSIONS		
362.500.00	-	5,200	5,000
TOTAL RENTS, LEASES, AND CONCESSIONS	-	5,200	5,000
369	OTHER MISCELLANEOUS REVENUES		
369.400.00	581	-	-
369.900.00	53	-	-
TOTAL OTHER MISCELLANEOUS REVENUES	634	-	-
379	CAPITAL CONTRIBUTIONS		
379.000.00	324,932	183,380	183,080
379.000.01	83,616	-	-
TOTAL CAPITAL CONTRIBUTIONS	408,548	183,380	183,080
388	INCREASES IN FUND BAL/NET ASSETS		
388.800.00	(184,980)	-	-
TOTAL INCREASES IN FUND BAL/NET ASSETS	(184,980)	-	-
TOTAL STORM SEWER UTILITY REVENUES	4,003,838	11,450,470	8,919,250

City of Sumner - Storm Sewer Utility

Account Number		2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
408	STORM SEWER UTILITY EXPENSES			
33	STORM SEWERS			
508	ENDING NET CASH & INVESTMENTS			
508.000.93.00	ENDING NET CASH & INVESTMENTS	-	2,194,700	3,219,400
	TOTAL ENDING NET CASH & INVESTMENT	-	2,194,700	3,219,400
518	INDIRECT COST ALLOCATION			
518.900.00.00	INDIRECT COST ALLOCATION	-	-	415,220
	TOTAL INDIRECT COST ALLOCATION	-	-	415,220
531	SEWER UTILITIES			
531.100	ADMINISTRATION-GENERAL			
531.100.11.00	SALARIES AND WAGES	707,451	731,910	561,240
531.100.12.00	OVERTIME	2,202	-	-
531.100.21.00	FICA	52,768	54,500	38,980
531.100.22.00	RETIREMENT	40,121	39,670	32,370
531.100.23.00	MEDICAL INSURANCE	146,549	182,920	123,940
531.100.23.02	MEDICAL - SECTION 125 PLAN	4,720	3,970	1,920
531.100.24.00	UNEMPLOYMENT INSURANCE	-	900	1,050
531.100.25.00	MEDICAL AIDE(L&I)	2,742	6,600	3,860
531.100.26.00	UNIFORMS AND CLOTHING	154	360	380
531.100.31.00	OFFICE AND OPERATING SUPPLIES	3,774	7,210	7,540
531.100.35.00	SMALL TOOLS AND MINOR EQUIPMENT	111	4,100	4,290
531.100.41.00	PROFESSIONAL SERVICES	233,422	88,080	58,460
531.100.42.00	COMMUNICATION	1,539	780	820
531.100.43.00	TRAVEL	1,312	90	2,920
531.100.44.00	ADVERTISING	-	1,790	1,870
531.100.45.00	OPERATING RENTALS AND LEASES	2,066	890	930
531.100.46.00	INSURANCE	16,996	19,530	20,420
531.100.49.02	TRAINING REGISTRATION FEES	5,561	4,930	5,150
531.100.49.03	MEMBERSHIP FEES	78	450	470
531.100.49.43	STREAM TEAM MGMT.	-	13,840	14,470
531.100.51.00	INTERGOVT PROF SVCS	2,279	12,000	12,550
531.100.53.00	EXTERNAL TAXES/OPER. ASSESSMENT	53,439	63,570	55,390
531.100.54.00	INTERFUND TAXES/OPER. ASSESSMENT	157,960	211,910	211,030
	TOTAL ADMINISTRATION-GENERAL	1,435,244	1,450,000	1,160,050
531.500	MAINTENANCE			
531.500.11.00	SALARIES AND WAGES	427,344	463,680	497,750
531.500.12.00	OVERTIME	10,879	-	-
531.500.21.00	FICA	33,584	35,400	35,190
531.500.22.00	RETIREMENT	26,295	25,240	34,870
531.500.23.00	MEDICAL INSURANCE	99,711	108,480	135,400
531.500.23.02	MEDICAL - SECTION 125 PLAN	3,278	3,440	3,230
531.500.24.00	UNEMPLOYMENT INSURANCE	-	1,000	1,160
531.500.25.00	MEDICAL AIDE(L&I)	9,784	18,860	15,160
531.500.26.00	UNIFORMS AND CLOTHING	3,809	1,980	2,070
531.500.31.00	OFFICE AND OPERATING SUPPLIES	6,675	8,700	9,100
531.500.35.00	SMALL TOOLS AND MINOR EQUIPMENT	10,578	10,430	10,900
531.500.41.00	PROFESSIONAL SERVICES	47,082	33,510	4,870
531.500.41.01	PROF. SVCS. - PRINTING AND BINDING	-	1,790	-
531.500.41.02	PROF. SVCS - WATER QUALITY	-	2,690	-

City of Sumner - Storm Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
408	STORM SEWER UTILITY EXPENSES			
33	STORM SEWERS			
597.550.55.00	INTERNAL SERVICE - FLEET O&M	69,585	64,870	80,170
597.551.55.00	INTERNAL SERVICE - IT	29,220	16,480	30,790
597.555.55.00	INTERNAL SERVICE - EQUIP. RESERVE	41,290	92,670	92,670
531.500.42.00	COMMUNICATIONS	4,609	4,710	4,920
531.500.43.00	TRAVEL	153	110	120
531.500.45.00	OPERATING RENTALS AND LEASES	653	11,200	11,710
531.500.46.00	INSURANCE	20,910	43,240	44,510
531.500.47.00	PUBLIC UTILITY SERVICES	30,031	35,850	37,480
531.500.48.00	REPAIRS AND MAINTENANCE	53,753	100,810	146,160
531.500.49.02	TRAINING REGISTRATION FEES	709	450	970
531.500.49.03	MEMBERSHIP FEES	157	230	240
TOTAL MAINTENANCE	930,089	1,085,820	1,199,440	
531.700	OPERATION-CUSTOMER SERVICE			
531.700.11.00	SALARIES AND WAGES	107,254	120,730	29,510
531.700.12.00	OVERTIME	176	-	-
531.700.21.00	FICA	8,206	9,200	2,260
531.700.22.00	RETIREMENT	6,513	6,580	2,230
531.700.23.00	MEDICAL INSURANCE	29,604	37,460	8,790
531.700.23.02	MEDICAL - SECTION 125 PLAN	956	710	210
531.700.24.00	UNEMPLOYMENT INSURANCE	-	200	-
531.700.25.00	MEDICAL AIDE(L&I)	745	1,720	980
531.700.26.00	UNIFORMS AND CLOTHING	51	120	130
531.700.31.00	OFFICE AND OPERATING SUPPLIES	7,411	2,810	11,690
531.700.41.00	PROFESSIONAL SERVICES	35,968	13,440	44,820
531.700.42.00	COMMUNICATION	3,517	630	660
531.700.43.00	TRAVEL	-	1,080	1,130
531.700.46.00	INSURANCE	2,654	6,670	6,980
531.700.49.02	TRAINING REGISTRATION FEES	405	670	700
TOTAL OPERATION-CUSTOMER SERVICE	203,460	202,020	110,090	
531.801	DEPRECIATION/AMORTIZATION			
531.801.01.12	OTHER IMPROVEMENTS	418,204	-	-
TOTAL DEPRECIATION/AMORTIZATION	418,204	-	-	
531.802	OPERATIONS-GENERAL			
531.802.27.00	EMPLOYEES LEAVES BENEFITS	24,713	-	-
TOTAL OPERATIONS-GENERAL	24,713	-	-	
594	CAPITAL EXPENDITURES			
531.100.64.00	MACHINERY AND EQUIPMENT	-	23,590	24,660
531.500.64.00	MACHINERY AND EQUIPMENT	-	4,480	4,690
TOTAL CAPITAL EXPENDITURES	-	28,070	29,350	
597	OPERATING TRANSFERS			
597.001.55.00	OPERATING TRANSFER - GENERAL FUND	36,900	39,000	-
597.102.55.00	OPERATING TRANSFER - ARTERIAL STREET	-	45,000	-
597.111.55.00	OPERATING TRANSFER - MISC.GRANT	-	5,200	-
597.233.55.00	OPERATING TRANSFER - 1999 LTGO BOND	8,087	-	-
597.234.55.00	OPERATING TRANSFER - 2008 LTGO BOND	21,380	25,050	-
597.302.55.00	OPERATING TRANSFER - SIDEWALK	-	73,000	-

City of Sumner - Storm Sewer Utility

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
408	STORM SEWER UTILITY EXPENSES		
33	STORM SEWERS		
597.430.55.00		250,000	-
597.501.55.00	2,050	-	-
TOTAL OPERATING TRANSFERS	68,417	437,250	-
TOTAL STORM SEWERS	3,080,127	5,369,790	6,104,200
39	W/S DEBT SERVICE DEPARTMENT		
582	REDEMPTION OF DEBT PRINCIPAL		
582.000.72.01	435,000	735,000	-
TOTAL REDEMPTION OF DEBT PRINCIPAL	435,000	735,000	-
592	INTEREST AND OTHER DEBT SVC. COSTS		
592.000.83.01	90,018	56,350	-
592.000.89.00	614	4,600	-
TOTAL INTEREST AND OTHER DEBT SVC. COSTS	90,632	60,950	-
TOTAL W/S DEBT SERVICE DEPARTMENT	525,632	795,950	-
58	STORM SEWER CAPITAL PROJECTS		
594	CAPITALIZED EXPENDITURES		
594.310.63.02	-	215,000	-
594.310.63.03	-	129,000	-
594.310.63.04	-	128,000	-
594.310.63.05	-	145,000	-
594.310.63.06	-	402,000	-
594.310.63.07	-	67,000	-
594.310.63.09	-	137,000	-
594.310.63.10	-	347,000	-
594.310.63.11	-	66,000	-
594.310.63.12	-	89,000	-
594.310.63.15	-	375,000	-
594.310.63.16	-	1,606,950	-
594.310.63.17	-	165,000	-
594.310.63.90	-	552,000	490,700
594.310.63.93	-	44,000	-
594.310.63.95	-	-	355,000
594.310.63.97	-	273,000	-
594.900.63.00	-	-	1,940,000
TOTAL CAPITALIZED EXPENDITURES	-	4,740,950	2,785,700
597	OPERATING TRANSFERS		
597.102.55.00	-	419,710	-
597.302.55.00	-	96,000	-
TOTAL OPERATING TRANSFERS	-	515,710	-
TOTAL STORM SEWER CAPITAL PROJECTS	-	5,256,660	2,785,700
TOTAL STORM SEWER UTILITY EXPENSES	3,605,759	11,450,470	8,919,250

CEMETERY OPERATING

FUND NO. 410

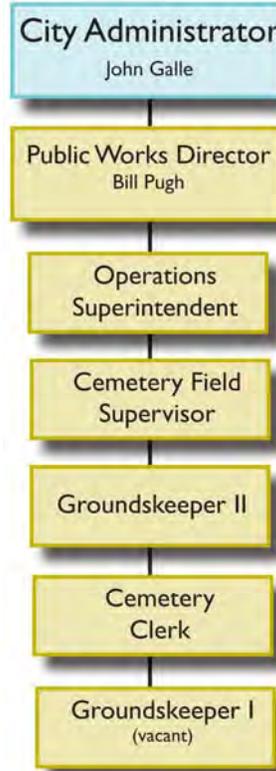
WHO

This department serves individuals who are planning for their future resting place, families who need to schedule an interment and individuals who are visiting loved ones who are already laid to rest.

PURPOSE

Since it opened in 1864 as a final resting place for the residents of Sumner and the surrounding area, the Cemetery ensures quality service and special observances related to the cemetery's mission by

- assisting individuals planning for their future,
- assisting family and friends who need to make arrangements for the repose of loved ones who have just passed away,
- maintaining a peaceful and beautiful facility and grounds,
- offering many options to fully serve the wishes of individuals, from a variety of plot options to various niches as well as the memorial garden,
- helping to remember those in repose through annual programs such as offering holiday wreaths, power washing markers and partnering with the VFW for a Memorial Day service including the placing of flags on all veterans' graves.



2011-2012 HIGHLIGHTS
 Repaired damage caused by massive ice storm.

Renovated irrigation system.

Continued operations with reduced staffing levels.

2013-2014 GOALS/OBJECTIVES

Explore possibility of establishing a “pre-need” program.

Expand marketing to increase Cemetery revenues.

LONG RANGE FORECAST

Look for ways to improve Cemetery Office to make it more conducive to sales.

Fill vacant Groundskeeper position

STRATEGIC PRIORITIES

- Further improve visitor experience by adding more screening from neighboring properties and improving areas of expansion on city property.
- Use CIMS computer technology to improve cemetery operations, from tracking irrigation lines to helping the public find locations.
- Continue to improve options available.

Category	2009-2010		2011-2012		2013-2014	
	Actual		Budget		Budget	
Personnel	\$ 539,533	\$	564,520	\$	508,660	
Indirect Cost Allocation	-		-		56,680	
Operating & Maintenance Supplies	104,379		119,500		114,000	
Charges & Services	76,474		71,600		114,810	
Capital Expenditures/Depreciation	23,202		-		-	
Ending Fund Balance	-		380		21,600	
TOTAL	\$ 743,588	\$	756,000	\$	815,750	

City of Sumner - Cemetery

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
410	CEMETERY REVENUES		
308	BEGINNING FUND BALANCE		
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	60,000	-
333	INDIRECT FEDERAL GRANTS		
333.970.30	FEMA-MILITARY DEPT		
	798	-	-
TOTAL INDIRECT FEDERAL GRANTS	798	-	-
334	STATE GRANTS		
334.101.80	STATE FEMA - MILITARY DEPT		
	133	-	-
TOTAL STATE GRANTS	133	-	-
343	UTILITIES AND ENVIRONMENT		
343.600.00	CEMETERY FEES		
	22,115	-	-
343.610.00	LOT SALES		
	186,359	120,000	175,000
343.620.00	OPENING AND CLOSING		
	201,109	195,000	205,000
343.630.00	SALE OF LINER/VAULTS		
	70,829	65,000	75,000
343.640.00	SALE OF MARKERS/VASES		
	124,631	150,000	145,000
343.650.00	SETTING FEES		
	66,905	77,500	75,000
343.690.00	MISC CEMETERY REVENUES		
	-	-	1,000
TOTAL UTILITIES AND ENVIRONMENT	671,948	607,500	676,000
361	INTEREST AND OTHER EARNINGS		
361.110.00	INVESTMENT INTEREST		
	153	200	-
361.400.00	OTHER INTEREST EARNINGS		
	1,800	1,300	750
TOTAL INTEREST AND OTHER EARNINGS	1,953	1,500	750
369	OTHER MISCELLANEOUS REVENUES		
369.900.00	OTHER MISCELLANEOUS REVENUES		
	8,677	7,000	6,000
372.000.00	INSURANCE RECOVERIES		
	17,381	-	-
TOTAL OTHER MISCELLANEOUS REVENUES	26,058	7,000	6,000
397	OPERATING TRANSFERS		
397.001.00	OPERATING TRANSFER - GENERAL FUND		
	49,000	65,000	125,000
397.601.00	OPERATING TRANSFER - ENDOWMENT		
	22,050	15,000	8,000
TOTAL OPERATING TRANSFERS	71,050	80,000	133,000
TOTAL CEMETERY REVENUES	771,940	756,000	815,750

City of Sumner - Cemetery

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
410	CEMETERY EXPENSES		
36	CEMETERY DEPARTMENT		
508	ENDING NET CASH & INVESTMENTS		
508.000.93.00	ENDING NET CASH & INVESTMENTS		
	-	380	21,600
TOTAL ENDING NET CASH & INVESTMENTS	-	380	21,600
518	INDIRECT COST ALLOCATION		
518.900.00.00	INDIRECT COST ALLOCATION		
	-	-	56,680
TOTAL INDIRECT COST ALLOCATION	-	-	56,680
536	CEMETERY		
536.200	CEMETERY SERVICES		
536.200.11.00	SALARIES AND WAGES		
	382,616	390,730	349,970
536.200.12.00	OVERTIME		
	3,262	4,000	10,000
536.200.21.00	FICA		
	29,570	29,790	26,720
536.200.22.00	RETIREMENT		
	23,073	21,240	26,500
536.200.23.00	MEDICAL INSURANCE		
	90,720	101,100	107,030
536.200.23.02	MEDICAL - SECTION 125 PLAN		
	2,956	2,960	2,520
536.200.24.00	UNEMPLOYMENT INSURANCE		
	-	800	-
536.200.25.00	MEDICAL AIDE(L&I)		
	7,203	12,100	8,470
536.200.26.00	UNIFORMS AND CLOTHING		
	2,347	1,800	1,500
536.200.31.00	OFFICE AND OPERATING SUPPLIES		
	14,049	14,000	14,000
536.200.34.00	ITEMS PURCHASED FOR INVENTORY		
	85,095	100,000	95,000
536.200.35.00	SMALL TOOLS AND MINOR EQUIPMENT		
	5,235	5,500	5,000
536.200.41.00	PROFESSIONAL SERVICES		
	1,349	1,500	5,000
536.200.41.50	INTERNAL SERVICE - FLEET O&M		
	10,307	9,610	11,880
536.200.41.51	INTERNAL SERVICE - IT		
	11,565	6,680	14,940
536.200.41.55	INTERNAL SERVICE - EQUIP. RESERVE		
	-	3,370	3,370
536.200.42.00	COMMUNICATION		
	6,510	7,000	6,000
536.200.43.00	TRAVEL		
	227	500	100
536.200.44.00	ADVERTISING		
	1,760	2,000	2,500
536.200.45.00	OPERATING RENTALS AND LEASES		
	37	-	-
536.200.46.00	INSURANCE		
	21,988	21,650	23,720
536.200.47.00	PUBLIC UTILITY SERVICES		
	8,765	11,000	12,500
536.200.48.00	REPAIRS AND MAINTENANCE		
	7,191	2,000	4,000
536.200.49.02	TRAINING REGISTRATION FEES		
	888	1,000	1,000
536.200.49.03	MEMBERSHIP FEES		
	874	790	750
536.200.53.00	EXTERNAL TAXES/OPER. ASSESSMENTS		
	5,012	4,500	5,000
536.202.27.00	EMPLOYEES LEAVES BENEFITS		
	(2,212)	-	-
TOTAL CEMETERY SERVICES	720,387	755,620	737,470
536.801	DEPRECIATION/AMORTIZATION		
536.801.01.11	BUILDING & STRUCTURES		
	9,236	-	-
536.801.01.14	MACHINERY & EQUIPMENT		
	13,965	-	-
TOTAL DEPRECIATION/AMORTIZATION	23,201	-	-
TOTAL CEMETERY EXPENSES	<u>743,588</u>	<u>756,000</u>	<u>815,750</u>

CEMETERY DEVELOPMENT

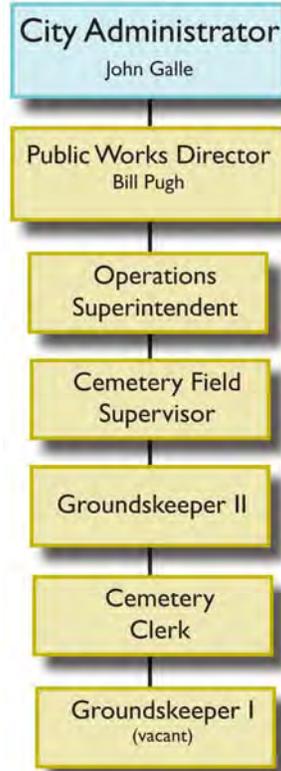
FUND NO. 415

WHO

Operated by the Cemetery Department, this fund serves citizens by ensuring that development occurs at an appropriate pace and that there is adequate long-range planning for future resting place options.

PURPOSE

This fund supports the development and expansion of the Sumner City Cemetery grounds and land. Such expansion is expensive, so costs are planned for in advance with twenty percent of sales of current lots, crypts and niches going toward this fund. The cemetery's development will follow the adopted Cemetery Master Plan and revised conceptual plan, which direct what infrastructure is needed now for the cemetery's growth in the future.



2011-2012 HIGHLIGHTS

Installed new alarm system at Cemetery Shops

Replace garage door on Cemetery Shops facility, and add alarm to increase security.

2013-2014 GOALS/OBJECTIVES

Establish a plan for future Cemetery Development

Upgrade cemetery office in order to provide a better facility for families in mourning to learn about their options and consider their choices.

STRATEGIC PRIORITIES

- Upgrade cemetery office in order to provide a better facility for families in mourning to learn about their options and consider their choices.
- Evaluate the need to update the Cemetery Master Plan

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Operating & Maintenance Supplies	\$ -	\$ -	\$ -
Charges & Services	7	-	-
Capital Expenditures	18,191	100,000	-
Ending Fund Balance	-	115,000	244,000
TOTAL	\$ 18,198	\$ 215,000	\$ 244,000

City of Sunmner - Cemetery Development

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
415	CEMETERY DEVELOPMENT REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	132,500	175,000
343			
343.610.00			
343.615.00			
TOTAL UTILITIES AND ENVIRONMENT	63,424	82,000	67,000
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	1,037	500	2,000
TOTAL CEMETERY DEVELOPMENT REVENUES	<u>64,461</u>	<u>215,000</u>	<u>244,000</u>
415	CEMETERY DEVELOPMENT EXPENSES		
36	CEMETERY DEVELOPMENT		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENT	-	115,000	244,000
536			
536.801.01.12			
536.801.01.14			
TOTAL DEPRECIATION/AMORTIZATION	18,198	-	-
594			
594.360.63.99			
TOTAL CAPITALIZED EXPENDITURES	-	100,000	-
TOTAL CEMETERY DEVELOPMENT EXPENSES	<u>18,198</u>	<u>215,000</u>	<u>244,000</u>

MULTI-PURPOSE CENTER OPERATING

FUND NO. 420

WHO

This building, owned by the City, houses the Ehli Hill High School, operated by the Sumner School District for up to 40 youth who need alternative programs to graduate from high school.

PURPOSE

Located at 1110 Fryar Avenue, adjacent to the library, this building is owned and operated by the City in order to provide a space for other organizations to offer human services to the citizens of Sumner.

LONG-RANGE STRATEGIES

- Maintain and oversee daily operations of the structure, parking lot, HVAC and grounds in order to ensure a safe and comfortable environment for patrons and tenants.
- Operate this fund to be self-sufficient.
- Anticipate the needs of future tenants in relationship to the local real estate market.



2011-2012 HIGHLIGHTS

Secured new tenant to fill one-half of the vacant space to increase revenues.

Replaced interior lighting with new more efficient lights.

Pressure washed the entire building.

Removed 12 trees damaged in the ice storm.

2013-2014 GOALS/OBJECTIVES

Move East Pierce fire marshals to other vacant space.

Evaluate the need for additional parking.

Maintain and oversee daily operation of the structure.

LONG RANGE FORECAST

Operate this fund to be self-sufficient.

Completely repair and replace the existing parking lot.

Category	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 26,404	\$ 30,790	\$ -
Indirect Cost Allocation	-	-	37,100
Operating & Maintenance Supplies	1,910	4,260	2,000
Charges & Services	51,136	74,900	67,560
Capital Expenditures/Depreciation	29,985		
Ending Fund Balance	-	15,050	83,340
TOTAL	\$ 109,435	\$ 125,000	\$ 190,000

City of Sumner - Multi-Purpose Center

<u>Account Number</u>	<u>2009-2010 Actuals</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>
420	MULTI-PURPOSE CENTER REVENUE		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	54,000	87,000
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	709	1,000	1,000
362			
362.500.00			
TOTAL RENTS, LEASES, AND CONCESSIONS	75,510	70,000	102,000
TOTAL MULTI-PURPOSE CENTER REVENUES	76,219	125,000	190,000
420	MULTI-PURPOSE CENTER EXPENSES		
75	MULTI SERVICE CENTER DEPT.		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENT	-	15,050	83,340
518			
518.900.00.00			
TOTAL INDIRECT COST ALLOCATION	-	-	37,100
575			
575.500.11.00			
575.500.21.00			
575.500.22.00			
575.500.23.00			
575.500.23.02			
575.500.25.00			
575.500.31.00			
575.500.41.00			
575.500.41.45			
575.500.42.00			
575.500.46.00			
575.500.47.00			
575.500.48.00			
575.502.27.00			
TOTAL CULTURAL/RECREATIONAL FACILITY	79,450	109,950	69,560
575.801			
575.801.01.11			
575.801.01.12			
TOTAL DEPRECIATION/AMORTIZATION	29,985	-	-
TOTAL MULTI-PURPOSE CENTER EXPENSES	109,435	125,000	190,000

GOLF COURSE OPERATING FUND NO. 430

WHO

The Administration Department manages the contract with a third-party company who operates the city-owned Sumner Meadows Golf Links.

WHAT

The golf course was set aside nearly 20 years ago with a plan that it would pay for itself within five years and then provide revenue for the other parks. Unfortunately, that has not happened. The course broke even only one year in nearly 20. An extensive study and public debate occurred in summer and fall 2012 in preparation for this budget.

LONG-TERM STRATEGIES

The 2013/2014 budget for the Golf Course Fund is balanced with a transfer from the General Fund Reserve Fund. This is being done to ensure the city makes its Limited Tax Obligation Bond debt payments, without raising property taxes. This is not an optimal choice.

The future of the golf course was a key element in 2013/2014 budget discussions.

2011-2012 HIGHLIGHTS

The City continued to work with Billy Casper Golf to improve operations at the course.

The City researched its financial situation and public desire regarding the future of the course.

2013-2014 GOALS/OBJECTIVES

Sell approximately 130 acres of the golf course to remove the City's ongoing debt payments.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	1,303,496	1,297,350	1,418,070
Depreciation	149,858	-	-
Debt Service	730,984	831,140	801,310
Ending Fund Balance	-	10,610	-
TOTAL	\$ 2,184,338	\$ 2,139,100	\$ 2,219,380

City of Sumner - Golf Course

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
430	GOLF COURSE REVENUES		
347	CULTURE AND RECREATION		
347.300.00	1,490,932	1,776,000	1,500,000
TOTAL CULTURE AND RECREATION	1,490,932	1,776,000	1,500,000
361	INTEREST AND OTHER EARNINGS		
361.110.00	1,048	1,100	20
TOTAL INTEREST AND OTHER EARNINGS	1,048	1,100	20
369	OTHER MISCELLANEOUS REVENUES		
369.900.00	20	12,000	-
TOTAL OTHER MISCELLANEOUS REVENUES	20	12,000	-
372	INSURANCE RECOVERIES		
372.000.00	33,744	-	-
TOTAL INSURANCE RECOVERIES	33,744	-	-
381	INTERFUND LOAN RECEIPTS		
381.100.00	195,000	-	-
TOTAL INTERFUND LOAN RECEIPTS	195,000	-	-
397	OPERATING TRANSFERS		
397.001.00	300,000	100,000	-
397.002.00	-	-	719,360
397.408.00	-	250,000	-
TOTAL OPERATING TRANSFERS	300,000	350,000	719,360
TOTAL GOLF COURSE REVENUES	2,020,744	2,139,100	2,219,380

City of Sumner - Golf Course

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
430	GOLF COURSE EXPENSES			
76	GOLF COURSE OPERATING			
508	ENDING NET CASH AND INVESTMENTS			
508.000.93.00	ENDING NET CASH AND INVESTMENTS	-	10,610	-
TOTAL ENDING NET CASH AND INVESTMENTS	-	10,610	-	
575	CULTURAL/RECREATIONAL FACILITY			
576.600.41.00	PROFESSIONAL SERVICES	-	-	300
576.600.41.01	PROFESSIONAL SERVICES - MAINT.	1,260,381	1,272,100	1,389,720
576.600.45.00	OPERATING RENTALS AND LEASES	12,748	-	700
576.600.46.00	INSURANCE	5,621	-	4,350
576.600.49.00	MISCELLANEOUS	17,681	17,000	17,000
576.600.53.00	EXTERNAL TAXES/OPER. ASSESSMENTS	7,065	8,250	6,000
TOTAL CULTURAL/RECREATIONAL FACILITY	1,303,496	1,297,350	1,418,070	
576.801	DEPREATION/AMORITZATION			
575.630.01.11	BUILDING AND STRUCTURES	6,548	-	-
575.630.01.12	OTHER IMPROVEMENTS	129,648	-	-
575.630.01.14	MACHINERY AND EQUIPMENT	13,662	-	-
TOTAL DEPRECIATION/AMORITZATION	149,858	-	-	
581	INTERFUND LOAN PAYMENTS			
581.200.79.00	INTERFUND LOAN DISPURSEMENTS	12,000	50,000	-
TOTAL INTERFUND LOAN PAYMENTS	12,000	50,000	-	
582	REDEMPTION OF DEBT PRINCIPAL			
582.234.71.00	PRINCIPAL - LTGO REFUNDING 2008	444,150	585,150	652,130
TOTAL REDEMPTION OF DEBT PRINCIPAL	444,150	585,150	652,130	
592	INT. AND OTHER DEBT SERVICE COSTS			
592.000.82.00	INT. AND OTHER DEBT SERVICE COSTS	86,224	-	-
592.000.83.00	INTEREST - LTGO REFUNDING 2008	186,225	195,990	149,180
592.000.89.00	INT. AND OTHER DEBT SERVICE COSTS 2008	428	-	-
592.001.82.00	INT. AND OTHER DEBT SERVICE COSTS	1,957	-	-
TOTAL INT. AND OTHER DEBT SERVICE COSTS	274,834	195,990	149,180	
TOTAL GOLF COURSE EXPENSES	2,184,338	2,139,100	2,219,380	

Internal Service Funds

SUMNER, WA



Come Walk With Me

Everyone wears pink in this 5K walk from The Old Cannery down Main Street to benefit local health care services for those fightin breast cancer.

Autumn Evening & Street of Treats

Scarecrows dance on Main Street as two evenings celebrate all things autumn with harvest favorites and treats a plenty!



OCTOBER

UNEMPLOYMENT INSURANCE

FUND NO. 501

WHO

Claims for unemployment are managed by a third-party vendor, and the Finance Department oversees this fund.

WHAT

This provides funding for a self-insured unemployment program through the State of Washington. Departments and funds provide annual financial contributions to the fund based upon worker hours.



2011-2012 HIGHLIGHTS

Claims continued to be high for the first three quarters of 2011 as a result of the recession and the elimination of a position.

Claims dropped significantly the end of 2011 and in 2012.

2013-2014 GOALS/OBJECTIVES

Forecast a reduction in claims from previous biennium.

Continue to use cash reserves for operations.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 65,489	\$ 55,500	\$ 12,500
Indirect Cost Allocation	-	-	2,740
Operating & Maintenance Supplies	-	-	-
Charges & Services	-	-	-
Ending Fund Balance	-	71,300	50,760
TOTAL	\$ 65,489	\$ 126,800	\$ 66,000

City of Sumner - Unemployment Insurance

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
501	UNEMPLOYMENT INSURANCE REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	103,500	65,600
348			
348.100.01			
348.100.02			
348.100.03			
38.100.04			
TOTAL INTERGOVERNMENTAL REVENUES	19,750	21,800	-
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	1,612	1,500	400
TOTAL UNEMPLOYMENT INSURANCE REVENUES	21,362	126,800	66,000
501	UNEMPLOYMENT INSURANCE EXP.		
14	UNEMPLOYMENT INSURANCE		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENTS	-	86,800	50,760
517			
517.780.28.00			
TOTAL EMPLOYEE BENEFIT PROGRAMS	65,489	40,000	12,500
518			
518.900.00.00			
TOTAL INDIRECT COST ALLOCATION	-	-	2,740
TOTAL UNEMPLOYMENT INSURANCE EXPENSES	65,489	126,800	66,000

FLEET OPERATIONS

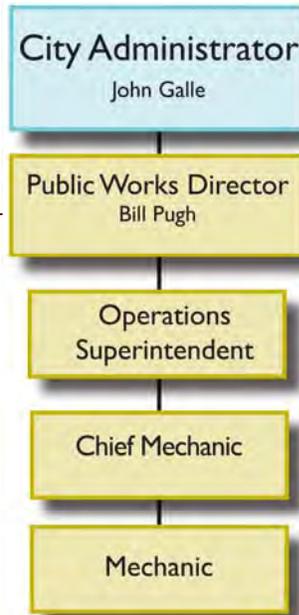
FUND NO. 550

WHO

Fleet primarily serves the other departments, especially police and public works, who rely heavily on vehicles running properly to serve the public.

PURPOSE

This operation was established to centralize, coordinate and be responsible for buying and maintaining the vehicles and equipment for the City of Sumner.



2011-2012 HIGHLIGHTS

Rewired patrol cars to eliminate battery drain problems.

Increased patrol car inventory to accommodate assigned vehicle program.

Consolidated accounts with Snider petroleum in order to provide one single account statement.

2013-2014 GOALS/OBJECTIVES

To keep an aging fleet as operational as possible.

STRATEGIC PRIORITIES

- Continue to provide effective monitoring and evaluation of costs and maintenance of all vehicles and equipment in order to identify problem vehicles, equipment and drivers as well as to forecast replacement.
- Review and implement environmentally-friendly options for vehicles.

Evaluate and eliminate equipment in order to ensure quality and efficiency.

Streamline inspections on high use vehicles in order to avoid potential problems / hazards.

Purchase a new air compressor.

LONG RANGE FORECAST

Ensure new vehicles are efficient not only on fuel as well as maintenance.

Continue to work with finance in order to develop an efficient replacement schedule.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 357,684	\$ 355,880	\$ 361,070
Indirect Cost Allocation	-	-	50,790
Operating & Maintenance Supplies	136,346	181,800	190,000
Depreciation	3,800	-	-
Charges & Services	135,319	182,920	149,250
Ending Fund Balance	-	15,290	74,640
TOTAL	\$ 633,149	\$ 735,890	\$ 825,750

City of Sumner - Fleet Operations

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
550	FLEET OPERATIONS REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	118,000	75,000
348			
348.001.00			
348.001.21			
348.001.32			
348.001.55			
348.001.76			
348.101.00			
348.109.00			
348.401.00			
348.402.00			
348.408.00			
348.410.00			
TOTAL OPERATING TRANSFERS	665,658	615,880	750,750
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	1,996	2,010	-
398			
398.000.00			
TOTAL INSURANCE RECOVERIES	10,178	-	-
TOTAL FLEET OPERATIONS REVENUES	677,832	735,890	825,750

City of Sumner - Fleet Operations

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
550	FLEET OPERATIONS EXPENSES		
48	MAINTENANCE & OPERATIONS		
508	ENDING NET CASH & INVESTMENTS		
508.000.93.00		15,290	74,640
TOTAL ENDING NET CASH & INVESTMENT	-	15,290	74,640
518	INDIRECT COST ALLOCATION		
518.900.00.00		-	50,790
TOTAL INDIRECT COST ALLOCATION	-	-	50,790
548	MUNICIPAL VEHICLES & P.W. EQUIPMENT		
548.300.11.00	255,149	253,660	242,020
548.300.12.00	944	700	500
548.300.21.00	19,402	19,080	18,330
548.300.22.00	15,591	13,850	18,330
548.300.23.00	55,828	56,340	70,340
548.300.23.02	1,961	1,980	1,680
548.300.24.00	-	400	-
548.300.25.00	5,330	9,270	7,870
548.300.26.00	653	600	2,000
548.300.31.00	22,690	25,000	15,000
548.300.32.00	107,639	150,000	160,000
548.300.35.00	6,017	6,800	15,000
548.300.41.00	1,208	1,200	1,200
548.300.41.51	4,558	3,340	11,340
548.300.42.00	1,424	1,200	1,500
548.300.43.00	(181)	200	-
548.300.44.00	-	100	-
548.300.45.00	288	250	100
548.300.46.00	7,340	8,550	9,410
548.300.48.00	120,517	165,000	125,000
548.300.49.00	65	-	-
548.300.49.02	-	2,880	500
548.300.49.03	100	200	200
548.302.27.00	2,826	-	-
TOTAL MUNICIPAL VEHICLES & P.W. EQUIPMENT	629,349	720,600	700,320
548.750	DEPRECIATION/AMORITZATION		
548.750.01.14	3,800	-	-
TOTAL DEPRECIATION/AMORTZATION	3,800	-	-
TOTAL FLEET OPERATIONS EXPENSES	633,149	735,890	825,750

TECHNOLOGY SERVICES

FUND NO. 551

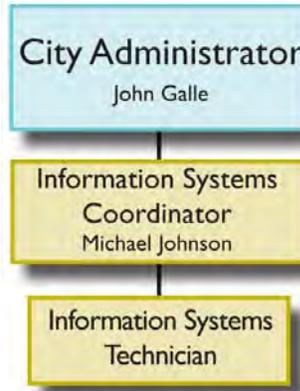
WHO

Technology Services indirectly serves all citizens by providing the computer systems used by every other department.

PURPOSE

Technology Services manages the information network of the City including

- o purchase and maintenance of all City computers and network equipment,
- o purchase and maintenance of telecommunication equipment and systems,
- o set-up of computers and network systems remotely during an emergency,
- o routine back-up of systems to ensure continuing city operation.



2011-2012 HIGHLIGHTS

Replaced all MDTs in Police Dept.

Assisted with Dispatch's transition to Puyallup

Worked with consultant to reduce energy costs of IT equipment

Upgraded Windows and Anti-Virus Software

Implemented Password Policy

2013-2014 GOALS/OBJECTIVES

Order and Install 64 new PCs

LONG RANGE FORECAST

Find ways to centralize equipment with the use of virtual servers and copy machines to cut down on equipment costs.

STRATEGIC PRIORITIES

- o Improve disaster recovery capabilities with further consolidation of storage, improved off-site data storage/backup, and possible outsourcing of some servers.
- o Reduce service and supply costs by reducing number of printers.
- o Improve network performance and reduce bottlenecks by moving all computers to a GB (gigabit) network.
- o Expand secure WiFi access at all City facilities.
- o Investigate consolidation of permitting and financial software systems. Enhance public access to permit information.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 383,157	\$ 401,090	\$ 424,140
Indirect Cost Allocation	-	-	47,200
Operating & Maintenance Supplies	130,556	128,750	109,600
Charges & Services	51,409	35,450	56,000
Capital/Depreciation	55,957	-	-
Ending Fund Balance	-	216,280	63,520
TOTAL	\$ 621,079	\$ 781,570	\$ 700,460

City of Sumner - Technology Services

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
551	TECHNOLOGY SERVICES REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	350,000	70,000
348			
348.001.00			
348.001.12			
348.001.13			
348.001.14			
348.001.15			
348.001.16			
348.001.21			
348.001.32			
348.001.55			
348.001.76			
348.101.00			
348.109.00			
348.401.00			
348.402.00			
348.408.00			
348.410.00			
348.550.00			
TOTAL OPERATING TRANSFERS	492,621	428,570	627,960
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	2,469	3,000	2,500
376			
376.000.00			
TOTAL GAIN/LOSS FROM OPERATION/DISPOSAL	3,633	-	-
388			
388.000.00			
TOTAL PRIOR PERIOD ADJUSTMENTS	10,995	-	-
TOTAL TECHNOLOGY SERVICES REVENUES	509,718	781,570	700,460

City of Sumner - Technology Services

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
551	TECHNOLOGY SERVICES EXPENSES			
48	TECHNOLOGY EQUIPMENT RENTAL			
508	ENDING NET CASH & INVESTMENTS			
508.000.93.00	ENDING NET CASH & INVESTMENT	-	216,280	63,520
TOTAL ENDING NET CASH & INVESTMENTS	-	216,280	63,520	
518	CENTRAL SERVICES			
518.800.01.14	MACHINERY & EQUIPMENT	55,957	-	-
518.800.11.00	SALARIES AND WAGES	283,892	290,140	299,210
518.800.12.00	OVERTIME	-	-	750
518.800.21.00	FICA	21,610	22,090	22,630
518.800.22.00	RETIREMENT	16,543	15,830	22,660
518.800.23.00	MEDICAL INSURANCE	56,925	67,820	74,050
518.800.23.02	MEDICAL - SECTION 125 PLAN	4,761	3,260	3,240
518.800.24.00	UNEMPLOYMENT INSURANCE	-	400	400
518.800.25.00	LABOR & INDUSTRY	810	1,550	1,200
518.800.31.00	OFFICE AND OPERATING SUPPLIES	537	1,000	2,000
518.800.35.00	SMALL TOOLS AND MINOR EQUIPMENT	1,381	4,800	2,500
518.800.35.01	COMPUTERS	45,364	63,900	80,100
518.800.35.02	NETWORK	15,017	29,050	15,000
518.800.35.03	SOFTWARE	68,257	30,000	10,000
518.800.41.00	PROFESSIONAL SERVICES	17,611	18,000	30,000
518.800.42.00	COMMUNICATION	18,850	1,000	24,000
518.800.43.00	TRAVEL	-	1,000	250
518.800.45.00	OPERATING RENTALS AND LEASES	129	250	250
518.800.46.00	INSURANCE	7,746	7,700	-
518.800.48.00	REPAIRS AND MAINTENANCE	6,475	6,000	-
518.800.49.00	MISCELLANEOUS	53	-	-
518.800.49.02	TRAINING REGISTRATION FEES	195	1,500	1,500
518.900.00.00	INDIRECT COST ALLOCATION	-	-	47,200
TOTAL CENTRAL SERVICES	622,113	565,290	636,940	
548	MUNICIPAL EQUIPMENT			
548.750.27.00	EMPLOYEES LEAVES BENEFITS	(1,034)	-	-
TOTAL MUNICIPAL EQUIPMENT	(1,034)	-	-	
TOTAL TECHNOLOGY SERVICES EXPENSES	621,079	781,570	700,460	

FLEET REPLACEMENT

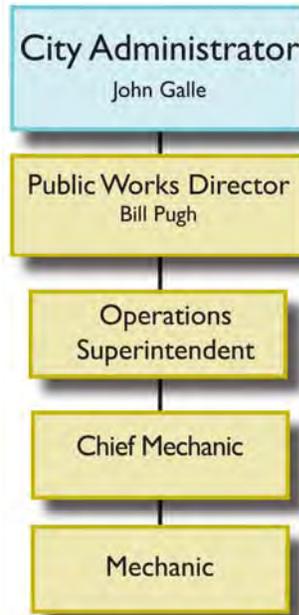
FUND NO. 555

WHO

This funds the replacement of vehicles used by departments, primarily Public Works and Police. The participating departments pay into this fund to create the financial reserves for their vehicle replacement. Every citizen benefits from the use of these vehicles, whether they sweep the streets or respond to an emergency.

WHAT

To routinely replace City vehicles so that the employees who depend on them can provide efficient and effective service to the public.



2011-2012 HIGHLIGHTS

Put four new patrol cars on the road.

Saved money by purchasing used police vehicles from Federal Way.

Added two new utility trucks for Public Works Shops

2013-2014 GOALS/OBJECTIVES

Purchase five replacement Police vehicles.

Order new large vac truck for Public Works.

Replace medium duty truck for Public Works Shops.

LONG RANGE FORECAST

Continue to look at alternatives to help lower vehicle replacement costs.

Investigate availability of used Crown Vic patrol cars.

Use fuel efficiency and pollution emissions as criteria in vehicle purchases.

LONG-TERM STRATEGIES

- Evaluate current vehicles' effectiveness in the roles they serve. Use both purchases of new vehicles plus repurposing of old vehicles to improve the fit of vehicles to the work they support.
- Evaluate using refurbishment as an alternative to replacement of vehicles.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Indirect Cost Allocation	\$ -	\$ -	\$ 7,890
Charges & Services	-	-	-
Depreciation	310,842		
Capital Expenditures	65,966	215,000	642,000
Ending Fund Balance	-	1,299,960	1,289,950
TOTAL	\$ 376,808	\$ 1,514,960	\$ 1,939,840

City of Sumner - Fleet Replacement

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
555	FLEET REPLACEMENT REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	1,080,280	1,320,000
348			
348.001.21			
348.001.32			
348.001.55			
348.001.76			
348.001.91			
348.101.01			
348.109.01			
348.401.01			
348.402.36			
348.402.39			
348.408.01			
348.410.01			
TOTAL OPERATING TRANSFERS	261,050	434,680	619,840
361			
361.110.00			
361.320.00			
TOTAL INTEREST AND OTHER EARNINGS	11,663	-	-
369			
369.400.00			
TOTAL OTHER MISCELLANEOUS REVENUES	1,431	-	-
376			
376.000.00			
TOTAL GAIN/LOSS FROM OPERATION/DISPOSAL	32,246	-	-
TOTAL FLEET REPLACEMENT REVENUES	307,553	1,514,960	1,939,840

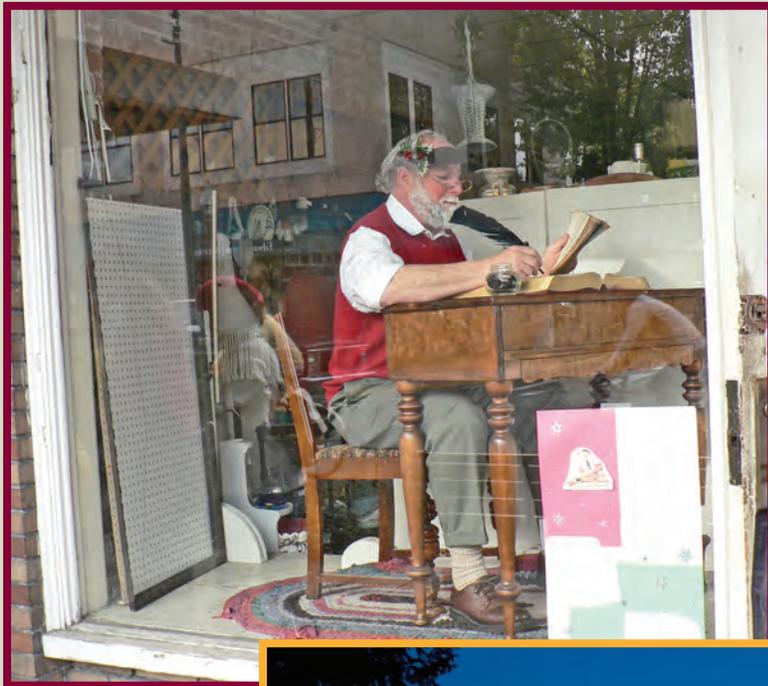
City of Sumner - Fleet Replacement

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget	
555	FLEET REPLACEMENT EXPENSES			
48	EQUIPMENT POOL RESERVE			
508	ENDING NET CASH & INVESTMENTS			
508.000.00.00	ENDING NET CASH & INVESTMENTS	-	1,299,960	1,289,950
TOTAL ENDING NET CASH & INVESTMENTS	-	1,299,960	1,289,950	
518	INDIRECT COST ALLOCATION			
518.900.00.00	INDIRECT COST ALLOCATION	-	-	7,890
TOTAL INDIRECT COST ALLOCATION	-	-	7,890	
548	MUNICIPAL VEHICLE DEPRECIATION			
548.601.01.14	DEPRECIATION	301,842	-	-
TOTAL MUNICIPAL VEHICLE DEPRECIATION	301,842	-	-	
594	CAPITALIZED EXPENDITURES			
594.480.64.21	MACHINERY AND EQUIPMENT - POLICE	151	110,000	200,000
594.480.64.34	MACHINERY AND EQUIPMENT - WATER	-	105,000	25,000
594.480.64.35	MACHINERY AND EQUIPMENT - SEWER	-	-	375,000
594.480.64.54	MACHINERY AND EQUIPMENT - A/C	-	-	42,000
TOTAL CAPITALIZED EXPENDITURES	151	215,000	642,000	
597	OPERATING TRANSFERS			
597.001.55.00	OPERATING TRANSFER - GENERAL FUND	49,650	-	-
597.109.55.00	OPERATING TRANSFER - ANIMAL CONTROL	16,165	-	-
TOTAL OPERATING TRANSFERS	65,815	-	-	
TOTAL FLEET REPLACEMENT EXPENSES	367,808	1,514,960	1,939,840	

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Trust Funds

SUMNER, WA



Hometown Holidays

The Christmas shopping season kicks off on Main Street with lots of cheer.

Bridge Lighting

Every city lights a tree. Sumner lights its bridge with thousands counting down to the start of the holidays.



NOVEMBER

CEMETERY ENDOWMENT

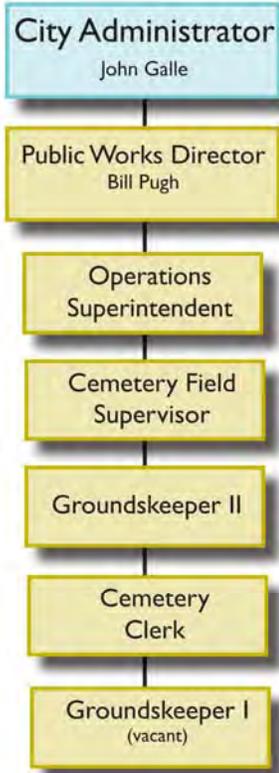
FUND NO. 601

WHO

The Endowment Fund is operated by the City's Cemetery Department. This fund serves all the individuals who repose at the cemetery as well as their families and friends.

PURPOSE

Those who are in repose at the cemetery will be there in perpetuity, long after the sale of plots has ended. Yet, they deserve a well-kept cemetery as do the friends and family who visit as well as the entire community. Through this Endowment Fund, the cemetery reserves ten percent of all revenue received from the sale of lots, crypts and niches so that upon attaining a full cemetery, there will be funds available exclusively for the future care and upkeep of the facility. New revenue adds to the fund's principle.



2011-2012 HIGHLIGHTS

Supported Cemetery Operations through interest transfers.

2013-2014 GOALS/OBJECTIVES

Grow the fund's balance to provide adequate resources for future operational needs.

LONG-TERM STRATEGIES

Save and invest a portion of the revenue earned now to ensure a well-maintained facility in the future, even after revenue sources end.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	22,050	15,000	8,000
Ending Fund Balance	-	1,105,000	1,082,000
TOTAL	\$ 22,050	\$ 1,120,000	\$ 1,090,000

City of Sumner - Cemetery Endowment

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
601	CEMETERY ENDOWMENT REVENUES		
308	BEGINNING FUND BALANCE		
308.000.00		1,060,000	1,050,000
TOTAL BEGINNING FUND BALANCE	-	1,060,000	1,050,000
343	UTILITIES AND ENVIRONMENT		
343.610.00	LOT SALES		
343.615.00	6,492	10,000	12,000
343.690.00	(45)	-	-
TOTAL UTILITIES AND ENVIRONMENT	36,976	45,000	32,000
361	INTEREST AND OTHER EARNINGS		
361.110.00	TOTAL INVESTMENT INTEREST		
	16,663	15,000	8,000
TOTAL INTEREST AND OTHER EARNINGS	16,663	15,000	8,000
TOTAL CEMETERY ENDOWMENT REVENUES	53,639	1,120,000	1,090,000
601	CEMETERY ENDOWMENT EXPENDITURES		
36	CEMETERY DEPARTMENT		
508	ENDING NET CASH & INVESTMENTS		
508.000.93.00		1,105,000	1,082,000
TOTAL ENDING NET CASH & INVESTMENT	-	1,105,000	1,082,000
597	OPERATING TRANSFERS		
597.410.55.00	OPERATING TRANSFER - CEMETERY		
	22,050	15,000	8,000
TOTAL OPERATING TRANSFERS	22,050	15,000	8,000
TOTAL CEMETERY ENDOWMENT EXPENDITURES	22,050	1,120,000	1,090,000

DEVELOPMENT IMPACT FEES

FUND NO. 605

WHO

The Finance Department monitors this reserve trust fund, which accounts for mitigation fees and impact fees received from development projects.

City Administrator
John Galle

Financial Operations
Kassandra Raymond

WHAT

When new development occurs, the owner is charged mitigation or impact fees. These fees help offset the increased level of service that is necessary as a result of this development on the city. Such services include streets, parks, trails and fire service. Through this fund, that money is maintained within the trust fund before being transferred to the appropriate capital project fund.

2011-2012 HIGHLIGHTS

\$377,400 for Stewart Road Corridor

\$50,000 for 136th Avenue/Valentine Road

\$160,600 for East Valley Highway overlay

2013-2014 GOALS/OBJECTIVES

Funding from parks mitigation fees will continue to be used to connect the trail system through the City and to regional trails.

Transportation impact fees will continue to be used to help fund street improvement projects.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ -
Operating & Maintenance Supplies	-	-	-
Charges & Services	1,132,190	563,600	-
Ending Fund Balance	-	989,410	864,500
TOTAL	\$ 1,132,190	\$ 1,553,010	\$ 864,500

City of Sumner - Development Impact Fee

Account Number		2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
605	DEVELOPMENT IMPACT FEE REVENUES			
308	BEGINNING FUND BALANCE			
308.000.00	BEGINNING FUND BALANCE	-	453,600	600,000
	TOTAL BEGINNING FUND BALANCE	-	453,600	600,000
361	INTEREST AND OTHER EARNINGS			
361.110.02	INTEREST - RECREATION MITIGATION	13,377	8,000	-
361.110.03	INTEREST - TRAFFIC IMPACT	28,744	20,000	1,000
	TOTAL INTEREST AND OTHER EARNINGS	42,121	28,000	1,000
367	CONTRIBUTIONS & DONATIONS - PRIVATE			
367.001.00	FIRE MITIGATION	4,660	8,000	6,000
367.102.00	TRAFFIC IMPACT FEES	117,544	350,000	200,000
367.102.01	STREET IMPACT - CTI TONAGE	-	35,000	27,500
367.430.00	PARKS MITIGATION	27,386	35,000	30,000
	TOTAL CONTRIBUTIONS & DONATIONS - PRIVATE	149,590	428,000	263,500
397	OPERATING TRANSFERS			
397.102.00	OPERATING TRANSFER - ARTERIAL STREETS	-	643,410	-
	TOTAL OPERATING TRANSFERS	-	643,410	-
	TOAL DEVELOPMENT IMPACT FEE REVENUES	191,711	1,553,010	864,500
605	DEVELOPMENT IMPACT FEE EXPENDITURES			
14	DEVELOPMENT IMPACT FEES			
508	ENDING NET CASH & INVESTMENT			
508.000.93.00	ENDING NET CASH & INVESTMENT	-	989,410	864,500
	TOTAL ENDING NET CASH & INVESTMENT	-	989,410	864,500
597	OPERATING TRANSFERS			
597.102.55.00	OPERATING TRANSFER - ARTERIAL ST	694,230	563,600	-
597.303.55.00	OPERATING TRANSFER - GEN GOV. CAPL.	437,960	-	-
	TOTAL OPERATING TRANSFERS	1,132,190	563,600	-
	TOTAL DEVELOPMENT IMPACT FEE EXPENDITURES	1,132,190	1,553,010	864,500

FIREMEN'S PENSION FUND NO. 611

WHO

The Finance Department manages this fund to serve three retired employees or spouses of the former Sumner Fire Department.



WHAT

Firefighters hired prior to March 1, 1970, receive part of their retirement compensation from the State of Washington as well as the City. Firefighters and law enforcement officers hired after that date participate in the State of Washington retirement system. Three retired employees or spouses of the former Sumner Fire Department still receive a portion of their pension from the City.

LONG-TERM STRATEGIES

The responsibility for pension and medical benefits did not shift to East Pierce Fire & Rescue with the annexation since these individuals were employees of the City of Sumner. Any current/future employees who retire from East Pierce are not a financial obligation to the City of Sumner.

However, as a result of the annexation, the annual increase for pension benefits is higher than for Sumner employees as a result of East Pierce's compensation package. The actuarial study indicated liability increases of 109%. Ninety-three percent is due to changes in benefits compared to expectations.

Category	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 121,970	\$ 169,800	\$ 171,300
Operating & Maintenance Supplies	-	-	-
Charges & Services	7,635	20,000	20,000
Ending Fund Balance	-	180,900	64,810
TOTAL	\$ 129,605	\$ 370,700	\$ 256,110

2011-2012 HIGHLIGHTS

Provided benefits to the three remaining beneficiaries.

2013-2014 GOALS/OBJECTIVES

Continue to provide benefits to beneficiaries.

Continue to provide staff support to the Fire Pension board.

Complete an actuarial study for the Sumner Firefighters' Pension.

Provide updates to the City Council on the long-term financial needs of the fund.

LONG RANGE FORECAST

Evaluate options for providing long-term financial stability for the City's obligations.

City of Sumner - Firemen's Pension

Account Number	2009-2010 Actuals	2011-2012 Budget	2013-2014 Budget
611	FIREMENS PENSION FUND REVENUES		
308			
308.000.00			
TOTAL BEGINNING FUND BALANCE	-	325,500	213,710
336			
336.060.91			
TOTAL STATE ENTITLEMENTS	20,334	41,900	41,500
361			
361.110.00			
TOTAL INTEREST AND OTHER EARNINGS	4,396	3,300	900
TOTAL FIREMENS PENSION FUND REVENUES	24,730	370,700	256,110
611	FIREMENS PENSION FUND EXPENDITURES		
22	FIREMENS PENSION		
508			
508.000.93.00			
TOTAL ENDING NET CASH & INVESTMENTS	-	180,900	64,810
522			
522.200.23.00			
522.200.29.00			
522.200.41.00			
TOTAL FIRE CONTROL	14,482	22,500	22,500
	107,488	147,300	148,800
	7,635	20,000	20,000
	129,605	189,800	191,300
TOTAL FIREMENS PENSION FUND EXPENDITURES	129,605	370,700	256,110

Appendix

SUMNER, WA



Santa Parade

Dancing elves, rolling presents, bands, singers and Santa himself bring the ultimate festive atmosphere down Main Street.



**City of Sumner
General Information**

Date of Incorporation

February 7, 1891

Form of Government

Mayor – Council

Type of Government

Non-Charter, Code City

Land Area

7.2 square miles

Rank in Size-Pierce County

7th

Population¹

9,470

2013 Pierce County Certification of Assessed Valuation

\$1,655,317,256

Property Tax Rate (Per \$1,000 of Assessed Value)

	2012	2012
City of Sumner – General Levy	\$.61	\$.67
City of Sumner – Special Levy	\$.00	\$.00
East Pierce Fire	\$ 1.50	\$ 1.50
EMS – Special Levy	\$.50	\$.50
East Pierce M&O	\$.00	\$.40
Pierce County	\$ 1.37	\$ 1.52
Conservation Futures	\$.05	\$.06
State of WA-school fund	\$ 2.41	\$ 2.63
Port of Tacoma	\$.18	\$.18
Sumner School District	\$ 5.71	\$ 6.36
Flood Control Zone	\$.00	\$.10
Pierce County Library District	<u>\$.50</u>	<u>\$.50</u>
Total	\$12.83	\$14.42

¹ Per. April 2010 Washington State Office of Financial Manager

Sales Tax Rate

	2011	2012
State	6.5%	6.5%
Regional Transit Authority	0.9%	0.9%
City of Sumner	1.0%	1.0%
County and Pierce Transit.	<u>0.9%</u>	<u>0.4%</u>
Total	9.3%	8.8%

Business License Fee

\$40.00 per year

Utility Tax Rates

Cable, Phone & Cellular Phone	5.25%
Electricity and Gas	5.25%
Water, Sewer, and Storm Sewer	6.00%
Solid Waste	6.00%

Parks and Recreation

Major Facilities:

Rainier View Park
 Sumner Senior Center
 Daffodil Valley Sports Complex-including SK8 Park
 Heritage Park
 Loyalty Park
 Seibenthaler Park
 Ryan House

Sumner Meadows Golf Course

	2008	2010	2012
Rounds Played	37,464	36,320	39,584
Avg. Price per. Round	\$18.93	\$18.82	\$16.28

Streets

Miles of Public Streets	70.8
Number of Signalized Intersections	14

Utilities

Water Utility:

	2008	2010	2012
Residential	3,084	3,095	3,107
Commercial	322	328	334
Industrial	36	56	58
Other	186	191	197
Total Customers	3,628	3,670	3,696

Number of Fire Hydrants 921
Miles of Water Main 95

Sanitary Sewer Utility:

	2008	2010	2012
Residential	2,695	2,808	2,862
Commercial	280	279	283
Industrial	16	16	16
Other	47	46	42
Total Customers	3,038	3,149	3,203

Miles of Gravity Sewer and Force Main 61

Storm Water Utility:

	2008	2010	2012
Residential	2,707	2,713	2,721
Commercial	301	271	275
Industrial	90	69	68
Other	57	76	82
Total Customers	3,161	3,129	3,146

Miles of Storm Water 78

City of Sumner 2013-2014 Fund Glossary

General Government

- 001 General Fund – Primary operating fund for general government activities
- 002 General Fund Reserves – Reserves set aside for unplanned extraordinary expenditures
- 003 Building Reserve – Reserve for large building maintenance projects

Special Revenue Funds

- 101 Streets Fund – Operation, maintenance and construction of residential city streets
- 102 Arterial Streets – Operation, maintenance and construction of arterial streets
- 105 Drug Enforcement – Used to supplement ongoing activities related to drug enforcement
- 106 Hotel/Motel Tax – Taxes collected on lodging used to enhance tourism in Sumner
- 107 L.I.D. Development – Preliminary costs associated with the formation of an L.I.D.
- 109 Animal Control – Animal licensing, sheltering and adoptions as well as enforcement
- 111 Miscellaneous Grant – Created to account for special grant revenues

Debt Service Funds

- 200 Debt Service Fund:
 - LID 64 - Reconstruction of Main Street between Graham Ave and Parker Rd.
 - L.I.D. 65 – 160th Avenue East sewer improvements
 - 2008 LTGO Refunding Bonds – Refunded 1998 and 1999 bonds at a lower interest rate
 - L.I.D. 70 – 142nd Avenue East/North Sumner improvements
 - L.I.D. 75 – Puyallup Street extension from Williams to East Valley Hwy
- 221 L.I.D. Guarantee – Money reserved to guarantee bond payments on L.I.D. debt

Capital Project Funds

- 302 Sidewalk Fund – Construction related to the Volunteer Sidewalk program and grants.
- 303 General Gov. Capital Asset – Major construction projects crossing multiple years
- 307 LID Capital Projects Fund – Construction of Local Improvement District projects

Enterprise funds

- 401 Water Utility – Operation and maintenance of the City's water system
- 402 Sewer Utility – Operation, maintenance and treatment of the City's sewer system
- 403 Utility Bond Reserves – Money legally reserved to guarantee payments on utility debt
- 408 Storm Sewer Utility – Operation and maintenance of the City's storm sewer system

- 410 Cemetery Operation – Operation and maintenance of the City’s Cemetery
- 415 Cemetery Development – Supports the development and expansion of the Cemetery
- 420 Multi-Purpose Operations – Operation and maintenance of the Multi Purpose Center
- 430 Golf Course – Oversee the operation of Sumner Meadows Golf Course

Internal Service Funds

- 501 Unemployment Insurance – Established for payment of unemployment compensation
- 550 Fleet Management – Operation and maintenance of the City’s vehicles and equipment
- 551 Information Technology – Maintenance of current technology and reserves for future purchases
- 555 Equipment Reserve – Established to create reserves for replacement vehicle purchases

Trust Funds

- 601 Cemetery Endowment – Money set aside for maintenance once the cemetery is at capacity
- 605 Development Impact Fees – Mitigation and impact fees, held in trust for capital projects
- 611 Firemen’s Pension – Payments for retirement, long-term care and medical of LEOFF I retirees

City of Sumner 2013-2014 Budget Terms Glossary

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.

Ad Val Orem Taxes: A tax levied on the assessed value of real property.

Agency Fund: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds.

Appropriation: Legislation by the City Council that approves budgets for individual funds. Appropriations can only be adjusted by passage of a subsequent ordinance of the City Council upon recommendation by the Mayor.

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

BARS: The Washington State Auditor prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the State of Washington.

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.

Budget: Budget adopted by Sumner's City Council that goes into effect on January 1st, including amendments through December 31st, of the current year.

Budget (Operating): 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 used to denote the officially approved expenditure ceilings under which the City and its departments operate.

Budget Adjustment: A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance.

Budgets and Budgetary Accounting: The City of Sumner budgets its funds in accordance with the Revised Code of Washington (RCW) 35A.33. In compliance with the Code, annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects Funds and any unexpended appropriations lapse at the end of the fiscal year. For Governmental Funds, there is no substantial difference between budgetary basis and generally accepted accounting principles. Annual appropriated budgets are adopted at the fund level.

Budget Calendar: The schedule of key dates or milestones that 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, which presents the proposed budget to the City Council.

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.

CDBG: Community Development Block Grant is funding for the purpose of carrying out eligible community development and housing activities.

Capital Assets: Assets of significant value, which assets have a useful life of several years. Capital assets are also called fixed assets.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is received or disbursed. The City of Sumner operates on a cash basis.

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

Council manic Bonds: Council manic 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. Council manic bonds must not exceed .75 percent of the assessed valuation and voted bonds 1.75 percent.

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.

Deficit: (1) The excess of an entity's liabilities over its assets (see Fund Balance). (2) Expenses exceeding revenue during a single accounting period.

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 of obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Expenditures: 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 purposes are made.

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

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

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.

Full-Time Equivalent Position (FTE): FTE is a measure of a position by its budgeted hours. For example, 1 FTE equals 2,080 hours and .75 FTE equals 1,566 hours.

Fund Balance: Difference between fund assets and fund liabilities (the equity) in governmental funds. Fund balances will be classified as reserved or undesignated.

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

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

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

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

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

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

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.

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.

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

Mitigation Fees: Fees paid by developers toward the cost of future improvements to City infrastructure, which improvements are required due to the additional demands generated by new development.

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, contractual services, and materials and supplies.

PERS: Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

PWTF: See Public Works Trust Fund.

Personnel Benefits: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

Program: A group of related services or activities that are provided or administered by a department or division and accounted for in its budget.

Public Works Trust Fund Loans: A State revolving loan fund that provides low-interest loans to help local governments maintain or improve essential public works systems.

Reserve: See fund balance.

Resources: Total dollars available for appropriations including estimated revenue, 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 revenue (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. This category also includes overtime and temporary help.

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.

TIB: Transportation Improvement Board distributes grant funding, which comes from the revenue generated by three cents of the statewide gas tax, to cities and counties for funding transportation projects.

TIP: Transportation Improvement Program is 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, other governments, and/or other funds.

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

Use of Prior Year Revenue: Fund balance from prior year revenue to be used to offset current year expenditures.

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Rhubarb Pie Festival June 28-August 18

Whether you like music, food, classic cars or golf, there's something for everyone during the weeks of Sumner's Rhubarb Pie Festival. Take a look at the calendar of events online:

www.rhubarbpiecapital.com



City of Sumner

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