



CITY OF
SUMNER
WASHINGTON

2023-2024 BIENNIAL BUDGET



Setting the standard of excellence for a progressive small city.

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253-863-8300



CITY OF
SUMNER
WASHINGTON

PRELIMINARY BUDGET

For the Fiscal Years

January 1, 2023 through December 31, 2024

MAYOR

Kathy Hayden

CITY COUNCIL

Cindi Hochstatter, Deputy Mayor

Barbara Bitetto

Curt Brown

Patricia Cole

Charla Neuman

Patrick Reed

Earle Stuard

CITY ADMINISTRATOR

Jason Wilson

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INTRODUCTION



Heritage Park in summer



2023-2024 BUDGET



MAYOR'S MESSAGE

I've lived in Sumner most of my life. I raised my family here, ran a small business here with my husband for 40 years, and saw my grandkids grow up here. People like Sumner for being the kind of place where strangers say hello, if you can even find a stranger.

We're part of the vibrant Puget Sound region. New residents and businesses are moving into Sumner. We're growing, changing and diversifying. Through that, we're doubling down on providing the charming, welcoming community that attracted people in the first place. But, it's not easy. How do we simultaneously tackle issues like public safety, transparency, environmental health, mental health, affordable housing, transit, and equity? How do we balance increasing unfunded mandates from the State and Federal levels with increasing service demands from residents?

Here's how: we remain focused on our mission and vision. We use our strategic priorities and the choices made in this budget to direct the precious few hours our staff has to accomplish a lot. This budget isn't about numbers. It's about our future and our priorities. With the staff, Council and volunteers we're lucky to have in Sumner, the future looks bright.

Mayor Kathy Hayden
September 12, 2022



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sumner
Washington**

For the Biennium Beginning

January 01, 2021

Christopher P. Morrill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sumner, Washington for its biennial budget for the biennium beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

READER'S GUIDE TO THE BUDGET

The City of Sumner's Biennial Budget contains a great deal of information for all levels of users. The budget document serves many purposes, including communication. The following is a brief description of the contents of each section of the budget document.

Section 1: General Information

Come on in, Sumner! Get a general overview of who we are, where we're located and the mission, vision and values as well as the strategic priorities that lead us in everything we do. This is the general overview that gives you overall perspective.

Section 2: About the City of Sumner

Get more details about Sumner's community and city government. Details range from demographics to an overview of services provided by the City (included in this budget) and other service partners (links to external websites). These are the details that help you understand what is, and is not, funded through this budget.

Section 3: Policies & Ordinances

This section focuses on the budget itself. It reviews the City's budget and general fiscal policies as well as the budget process and calendar, and accounting system and policies. This section also includes the authorizing ordinances for the budget and property tax. These details tell you the guiding principles we use, and the authority we have, to collect and spend your money.

Section 4: Financial Summary

This section gives you the City's overall financial picture, including budget highlights, revenue and expenditure estimates, and financial forecasts for the upcoming biennium. Basically, how much is coming in and how much we expect to spend. This section also includes charts illustrating revenues by fund and type, as well as a description of any assumptions used in developing the budget.

As staffing will always take a large portion of the funding, the section reviews the City's personnel plan, providing an overview of staff by department, as well as a City-wide organizational chart. This section also includes the City's historical authorization of full-time employees, and the compensation schedule. Review this section if you want to know the City's finances as a whole without getting out your calculator.

Section 5: General Fund Program Summaries

When you think of most common City service, you are thinking of things found in the General Fund. Review operating budgets, key accomplishments and new initiatives in departments like police, parks, finance and administration.

Section 6: Other Funds

In addition to the General Fund, the City and this budget also have XX funds that fall into six distinct categories:

SPECIAL REVENUE FUNDS include efforts where funds are collected in very specific ways and are heavily regulated, usually by the State, on how and where they can be spent. Examples include Drug Enforcement and Occupancy Tax.

DEBT SERVICE FUNDS track the City's debt, including descriptions of outstanding debt, debt summaries by fund, and illustrations of debt obligations through maturities.

CAPITAL PROJECT FUNDS track dedicated revenue streams and planned expenditures for large capital projects including sidewalks, streets, parks & trail, facilities and General Government.

ENTERPRISE FUNDS highlight funds that must operate as an independent business, collecting revenue/fees from users and ensuring those fees are used for specific services promised including utilities, cemetery, and animal control.

INTERNAL SERVICE FUNDS include assessments made of other user departments and planned expenditures for operational work such as unemployment, fleet, and information technology.

FIDUCIARY FUNDS provides an overview of the City's funds to manage trusts, including the Cemetery Endowment Fund, the Development Impact Fund, and the Firemen's Pension Fund.

Section 7: Glossary

We use a lot of technical terms and acronyms not often found outside the work of municipal services and budgeting. Use this section to help understand and learn terms you don't recognize throughout the budget.



GUIDING PRINCIPLES

VISON

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

COMMUNITY CHARACTER

- Investment in parks & open space
- Balance the past with the future needs and desires of a changing community
- Vibrant events that celebrate arts, heritage & culture
- Policies and practices that support business growth
- Maintain welcoming small-town charm
- Long-range planning that effectively manages growth

EFFECTIVE TRANSPORTATION

- Invest in existing infrastructure to create capacity and efficiencies
- Focus on alternative transportation methods (bike, walking, transit, etc.)
- Preserve existing assets
- Regionally aligned to mitigate “cut-through” traffic
- Leverage technology to create efficiencies

PROTECTION OF NATURAL RESOURCES

- Protect and enhance rivers, streams and fish habitat
- Clean & safe drinking water
- Effectively manage stormwater
- Environmentally conscience capital investments
- High quality wastewater management

PUBLIC SAFETY

- Responsive & proactive policing
- Progressive, collaborative & systemic social service solutions
- Emergency preparedness
- Partnership with community to address criminal activity
- Traffic, engineering, education & enforcement

EXCELLENT GOVERNMENT

- Equitable distribution of resources
- Recruit & retain quality, diverse staff
- Focus on long-range financial stability
- Fiscally balanced mix of desired services
- Transparency in policy & actions
- Responsive to and engaged with the community
- Leverage partnerships for enhanced services



FINDING SUMNER

Known as the Rhubarb Pie Capital of the World, Sumner often blends new and old, large and small. Just like rhubarb pie, our mix of tart and sweet provides a recipe for success.

Located in the state of Washington in the Puget Sound region, we are south of Seattle and east of Tacoma. Within this vibrant hub of tech innovation and environmental leadership, Sumner offers small-town charm mixed with easy access to industry, large cities, outdoor adventure and wine country. We are a hub for services, for transportation and for jobs, providing the largest manufacturing industrial center in Pierce County.



ELECTED OFFICIALS



**MAYOR
KATHY HAYDEN**
term 2022-2025



**COUNCILMEMBER
BARBARA
BITETTO**
term 2022-2025



**COUNCILMEMBER
CURT BROWN**
term 2020-2023



**COUNCILMEMBER
PAT COLE**
term 2022-2025



**DEPUTY MAYOR
CINDI
HOCHSTATTER**
term 2020-2023



**COUNCILMEMBER
CHARLA
NEUMAN**
term 2020-2023



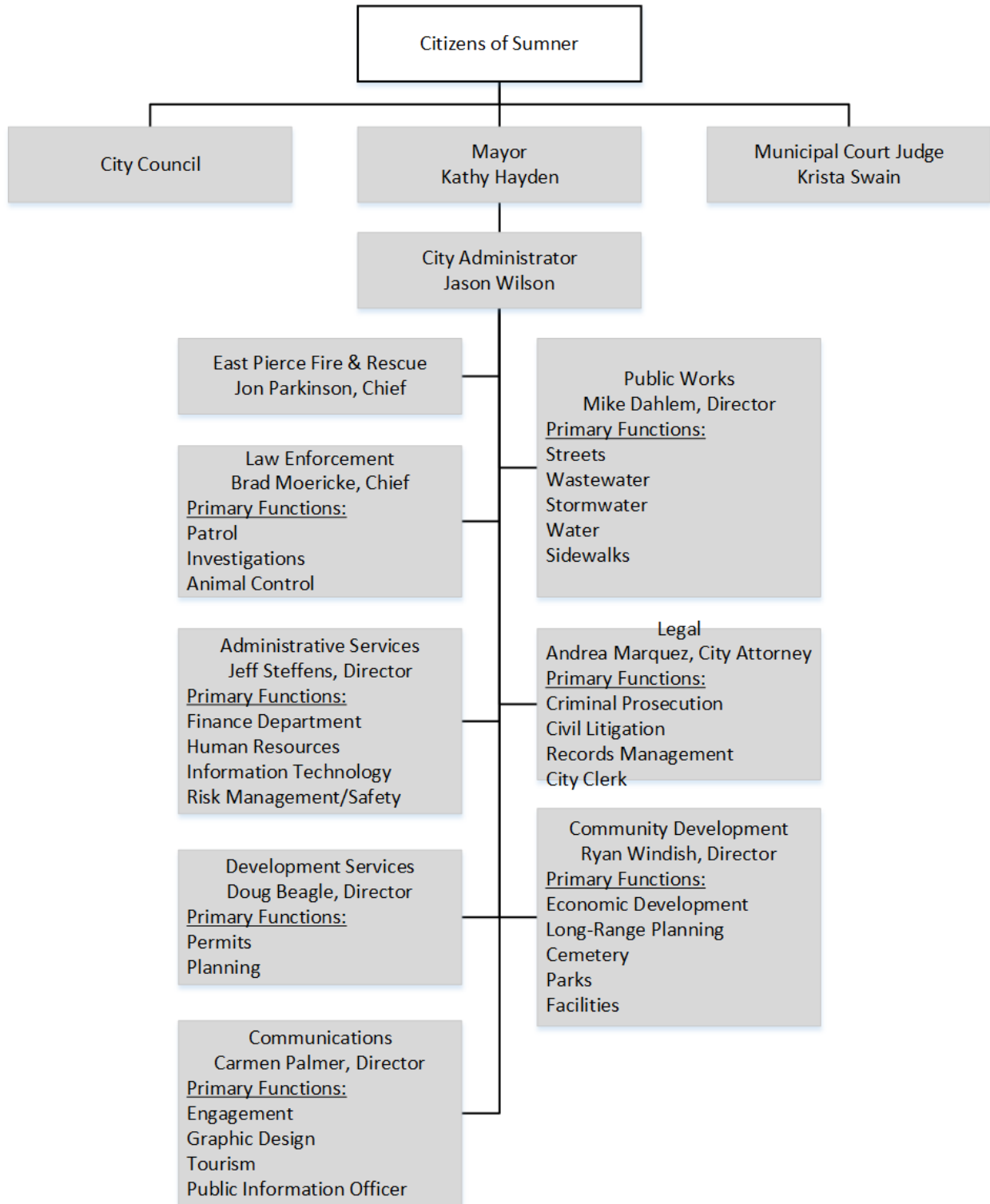
**COUNCILMEMBER
PATRICK REED**
term 2020-2023



**COUNCILMEMBER
EARLE STUARD**
term 2022-2025

Sumner is a “strong mayor” form of government in which the mayor is directly elected by the people. The mayor serves as the head of the executive branch of government. Although she leads council meetings, she does not vote in policy matters except in specific circumstances to break a tie. Councilmembers are all elected at-large and each member represents all of Sumner. At the start of each year, the Council selects one member to serve as deputy mayor.

ORG CHART OVERVIEW



COMMISSIONS

CULTURAL ARTS

Emily Browning-Cray

Ben Haines

Donna Hardtke

Michael Hochstatter

LaTeefah Johnson

Paula Johnson

Sue Larson

Jacob Loden

AnnMarie Mathews

Sheila Mellen

Courtney Shore

Michelle Wells

DESIGN

Cheryl Ebsworth

Scott Fletcher

Brian Franchini

Dustin Madden

Kirsten Martinson

Joleen Peterson

FORESTRY & PARKS

Ashli Austin

Ben Bridges

Marty Child

Jennifer Crawford

Amelia Dexter

Theresa Haase

Michael Huffington

LaTeefah Johnson

PLANNING

Andy Elfers

Sharon Fochtman

Mark Issacs

Kelley Locke

William Moody

Vincent Stoneking

Barry Walden

CIVIL SERVICE

Brian Anderson

Michael Dobb

Georgia Lomax

LODGING TAX ADVISORY

Meilee Anderson

Dean Burke

Kim Straight

Trevor Sutton

SALARY

Kris Arnold

Mike Cathey

J.R. Jacobsen

ABOUT THE CITY



Westen enjoys the new playground at Loyalty Park



2023-2024 BUDGET



HISTORY OF SUMNER

This area was first home to the many Lushootseed speaking peoples of the northwest, who lived in villages from the foothills of the mountains along the rivers, creeks, and prairies to the shores and islands of the Puget Sound. The first European settlers arrived in this area in 1853 with members of a wagon train crossing over the mountains through the Naches Pass. Settlers signed for donation land claims on September 20, 1853, including the Kincaid, McCarty and Woolery families. After the December 24, 1854, potlatch at šxʷnanəm (Shwh-nah-num), or Medicine Creek, three reservations were created: Puyallup, Nisqually, and Squaxin Island.

The growing village was first named Stuck Junction and later Franklin. With too many “Franklins” in Washington, the Post Office asked for a new name. Three leaders could not agree, so each placed a suggestion into a hat and asked a passing boy to pick one. The slip he pulled said “Sumner” in honor of abolitionist Senator Charles Sumner. The town incorporated with this name in 1891.

Hops made farmers successful in the 1880s, but a blight wiped out the crop nearly overnight, leading to berries, daffodils and rhubarb, crops that remain to this day. Sumner was also home to logging, Fleishmann’s yeast plant and a stop on the Northern Pacific railway. Whitworth College was founded here, and Sumner was the original home of Clara McCarty, who became the first graduate of the University of Washington. Sumner resident, Senator Reuben Knoblauch, set the record for the longest continuous service in the State Legislature when he retired after 30 years of service in 1976. Through world wars, internment and changing times, Sumner blends old and new, celebrating its role as Rhubarb Pie Capital of the World.



THE SUMNER COMMUNITY

The city of Sumner serves many people in many ways. To residents and visitors, Sumner welcomes all to a charming city. Its classic Main Street offers diners, spas, independent boutiques and places to gather. Its growing east side fills with shopping, services and the largest YMCA in Washington State.

To the business world, Sumner houses major international employers, moving goods throughout the Northwest and U.S. To entrepreneurs, Sumner makes dreams come true as home-grown companies develop into leading businesses. To the region, Sumner connects east Pierce County to the urban centers of Seattle and Tacoma, being a transportation hub of Sound Transit commuter rail and the interchange of four state highways. To nature, Sumner stewards 16 miles of fish-bearing streams, an urban forest, and over XX acres of open space.

Life here is a little easier, a little sweeter. Known as the Rhubarb Pie Capital of the World, Sumner balances the best of our past with a bright future.

[Watch the 3-Minute Video Introduction](#)





7.2 SQUARE MILES
40 MILES FROM SEATTLE
15 MILES FROM TACOMA



124.5 MILES OF STREETS
9.9 MILES OF TRAIL



10,800 POPULATION
17,000 WORK HERE
83,000/DAY COMMUTE



\$4,973,477,995 ASSESSED
LAND VALUE (Prelim 2022)



MILES OF PIPELINE:
86.4 FOR WATER
57.5 FOR SEWER
66.5 FOR STORMWATER



30.38 ACRES OF PARKS
4,000+ TREES IN URBAN
FOREST



16 MILES FISH-BEARING
STREAMS
200 ACRES OF HABITAT
RESTROATION



15,880/YEAR CALLS FOR
POLICE SERVICE (2021)



4,000+ UTILITY
ACCOUNTS
800 MILLION GALLONS
WASTEWATER TREATED

MAJOR EMPLOYERS IN SUMNER:

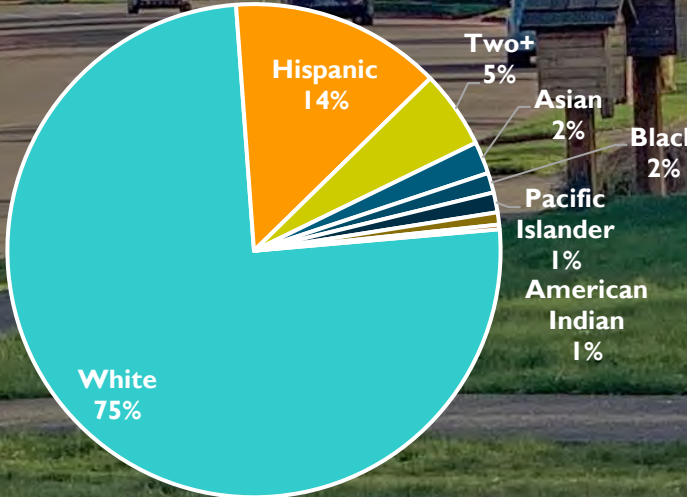
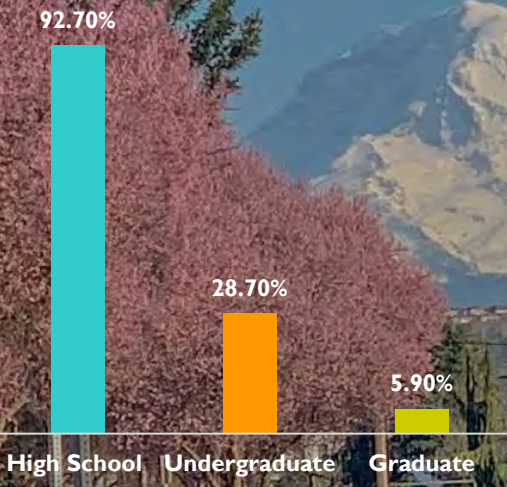
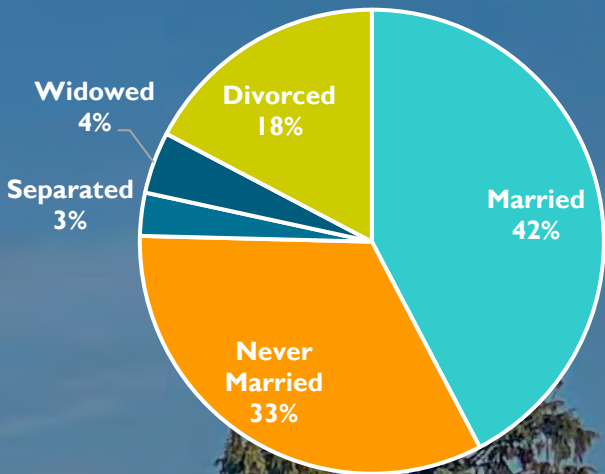
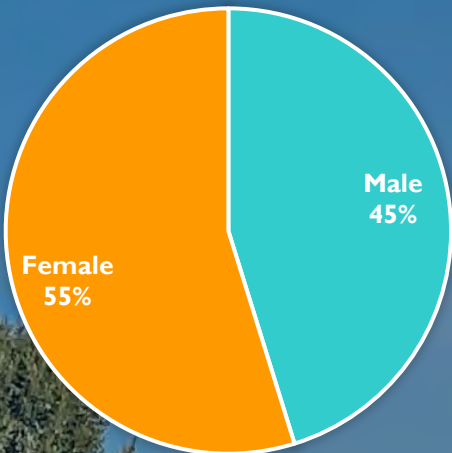
Amazon.com
REI
Helly Hansen
Costco
Sunset Auto
The Old Cannery Furniture Warehouse
Nordstrom
Simmons Mattress
Keurig
Bellmont Cabinets
EVO
Lululemon
Dillanos Coffee Roasters
Penny's Salsa

MAJOR SERVICE PROVIDERS:

Animal Control—City of Sumner*
Cemetery – City of Sumner*
Electricity/Gas – Puget Sound Energy
Fire Service – East Pierce Fire & Rescue
Food Bank—Sumner Community Food Bank
Health—Tacoma-Pierce County Health Dept
Library—Pierce County Library System
Parks—City of Sumner*
Recreation—City of Bonney Lake
Schools—Sumner Bonney Lake School District
Sewer—City of Sumner*
Stormwater—City of Sumner*
Transit—Sound Transit, Beyond the Borders
Water—City of Sumner*

*Services included in this budget.

DEMOGRAPHICS BY THE NUMBERS





CITY OF SUMNER

Sumner is a full-service city, handling a variety of services ranging from animal control to utilities. Some departments, such as Finance, Administration, HR, Fleet, focus on serving other staff while other departments provide direct services to the public including

Police

Our state accredited police department is staffed by 20 commissioned officers, 4 special commissioned employees, and 6 non-commissioned employees. We provide Sumner with a broad range of public safety services, and encourage partnerships with our community.

Animal Control

Sumner operates services for the lead partner cities of Sumner and Puyallup as well as five additional cities on contract. Marketed as Metro Animal Services, we operate a shelter, respond to calls for loose animals, connect missing animals to their owners, and check on animal welfare.

Utilities

Our water, sewer and stormwater systems provide critical needs to the public while protecting the environment. In addition to infrastructure and daily operations, we also provide services like local source control for businesses.

Roads

With over 125 lane miles of road, 64.2 miles of sidewalk and 12 traffic signals, roads and transportation are a big part of Public Works. Each year, the City collects 220 tons of sweepings and uses 27 tons of patch to fill potholes. The City continues to access grants for major projects like Stewart Road Bridge and the 166th/SR 410 interchange.

Parks

The City's Parks division keeps Sumner looking beautiful. Staff care for an urban forest, cultivate a tree nursery, routinely inspect and repair playground equipment, mow, weed and water, maintain trails and open space, and repair/clean up from vandalism and graffiti.

Planning

How does Sumner handle unprecedented regional growth and topics like affordable housing and transit? Community Development looks ahead to long-range plans and cultivates relationships in the present to keep improving Sumner and steering it in the right direction.

Cemetery

Founded in 1864, Sumner Cemetery continues to serve residents and the region. The existing grounds hold stories of our past while new efforts like green burials respond to needs into the future.

Development Services

Sumner's newest department focuses on short-term planning and helping residents and businesses get proper permits that help maintain safe spaces throughout the city. In the previous biennium, Sumner transitioned to EnerGov for online permits and saw continued high numbers of applications.

Did you know?

The City of Sumner puts its large projects on a portion of the website called Sumner Connects. From there, the community can see timelines, review documents, ask questions and connect with the staff in charge of each project. [Check out Sumner Connects](#) and review major City projects, including the building of this budget.

POLICIES & ORDINANCES



JewelTones perform at Music Off Main



2023-2024 BUDGET

BUDGET AND GENERAL FISCAL POLICIES

The City of Sumner follows several administrative policies in preparation of the 2023/2024 Biennial Budget. Administration uses these policies to manage and monitor the development and implementation of the budget.

Budget Policies

The 2023/2024 Biennial Budget sets the City's financial operating plan for the years stated. The budget includes estimated expenditures (costs) of providing services and the estimated revenues (income) to pay for those services. In accordance with state statutes ([RCW 35.33.075](#)), the City adopts a balanced budget. This means that the budgeted appropriations (expenditures) are balanced with either revenues and/or unreserved fund balances. The City's intent is to pay for all current expenditures with current revenues (a structurally balanced budget). In any program where expenditures exceed revenues for the budget period, operating reserves and/or interfund transfers will be used to meet the shortfall. Any such use of operating reserves and/or interfund transfers shall be approved by City Council and disclosed in adopted budget materials.

Budget Process

In Washington State, city government fiscal years follow the calendar year (January 1st to December 31st). Municipal government years do not coincide with the fiscal years of either state government (July 1st to June 30th) or federal government (October 1st to September 30th).

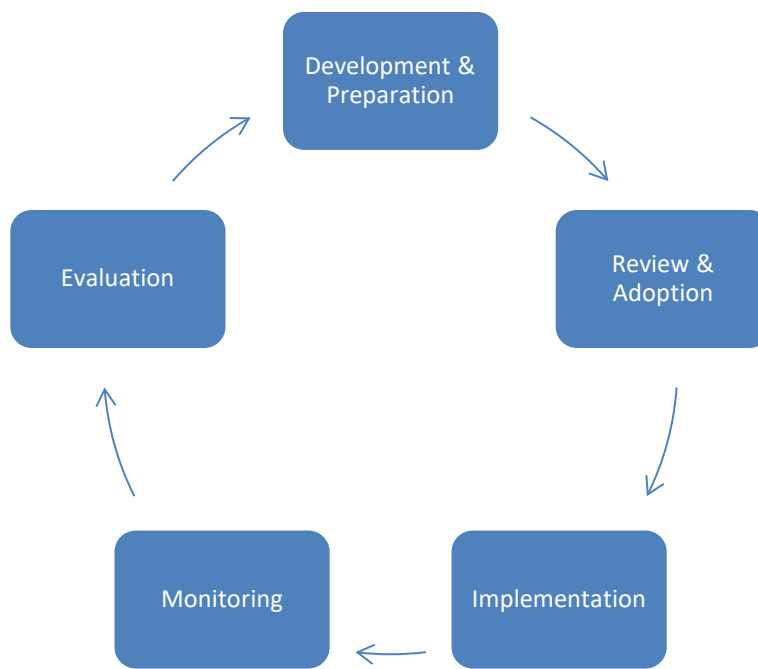
The City of Sumner budgets on a biennial basis, meaning the City prepares and adopts a budget covering a two-year period. Although the budget is adopted for a two-year period, staff prepares and presents each year individually. Under state law for biennial budgeting, the City will prepare a mid-biennial review in November/December of 2023. At that time, any necessary amendments for changes in revenues or expenditures will be presented to the City Council for review and adoption.

The City of Sumner's budget process 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 purposes in mind:

- 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;
- Facilitates the evaluation of City programs by providing a means to measurably examine the financial activities of the city departments over time;
- Provides management information as a comprehensive recording of information relative to both the character and scope of city activity; and
- 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 standards.

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 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 their efforts 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 budget cycle consists of five distinct phases, plus continual monitoring:



Development and Preparation: Staff develops and submits their initial budget requests to the Executive Department. Staff bases their proposed budget on an analysis of historical and planned activities, along with the current economic environment. Input is received from a variety of participants, including staff, citizen surveys, boards and commissions, and others. The Executive Department reviews program requests, compares projected revenues against projected expenditures, and develops a balanced preliminary budget (June – August).

Review and Adoption: The City Council reviews the preliminary budget, holds public hearings, and adopts the budget for the next biennium (September – December).

Implementation: Services, programs, and projects approved by the biennial budget are carried out (January – December).

Monitoring: The Finance Department, along with individual department heads, budget, and project managers, monitor revenues and expenditures throughout the year to ensure that funds are available and utilized in an approved manner. Periodic reports are made to the Finance & Personnel Committee, and to City Council on the status of the budget. In addition, City staff continually assesses trends, changes in laws/statutes, etc. for impacts on the City's sources of revenues and expenditure limitations (January – December).

Evaluation: The Finance Department prepares annual financial reports which are audited by the Washington State Auditor's Office. The Mayor and City Council review the previous year's accomplishments at their annual retreat (dates vary).

In addition to internal and annual reports, technology continues to expand access to financial data. The Washington State Auditor's Office has developed a [Financial Intelligence Tool](#) (FIT) to provide public access to Washington State financial information, with a variety of analytical tools.

Each phase of the budget process requires a coordinated effort between the Mayor, City Council, City Administrator, Finance Department, and other City departments. Although the development of the biennial budget takes only six to seven months, the monitoring and evaluation is a continual process that leads from one budget cycle to the next.

Budget Roles & Responsibilities

Citizens All citizens, including advisory boards and commissions, are encouraged to participate in the development of the budget. City staff encourages public input through informal (discussions, open houses, interactive website, correspondence, etc.) and formal opportunities (budget public hearings, City Council meetings, surveys, etc.)

City Council The City Council adopts budget policies and prioritizes programs and projects consistent with their vision and goals. The City Council reviews, amends, and adopts the biennial budget (and any subsequent amendments). The City Council approves certain large purchases in accordance with the City's purchasing policies and procedures.

Mayor and City Administrator The Mayor is responsible for presenting a preliminary biennial budget to the City Council for consideration. The Mayor is assisted by the City Administrator who is responsible for oversight of the preparation of the budget document, reviewing departmental requests, providing administrative guidelines for the implementation of the budget, coordination with the Mayor and City Council, and continual monitoring of the City's financial position.

Finance Department The Finance Department is responsible for preparing revenue and expenditure forecasts using a variety of information sources (history, department estimates, economic trends, third-party information, etc.) The Finance Department prepares the budget document, including training for departments related to budget implementation, and maintains the City's financial software.

All City Departments

All City departments are expected to be active participants in the budget process, including communicating any anticipated changes to the City Administrator.

Budget Calendar

The City of Sumner’s budget process and procedures are consistent with the process and calendar set forth under RCW 35.33. *Note: Where the RCW references “clerk”, for City purposes refer to the Chief Financial Officer.*

Major Steps in Budget Preparation	State Law Time Limitations	2020 Date	City Date
Council Budget Retreat/ Strategic Goals Workshop	n/a	n/a	Cancelled due to Covid-19
Call to budget to all department heads	By second Monday in September ^{1 2}	September 14	July 2
Finance Committee Update/Review	n/a	n/a	TBD
Estimates are to be filed with the clerk.	By fourth Monday in September ²	September 28	July 20
Departments meet with Mayor, City Administrator, and Finance	n/a	n/a	August 3-14
Finance Committee Review	n/a	n/a	TBD
Clerk provides estimates filed by department heads to Mayor/Manager showing complete financial program.	On or before the first business day in the third month prior to beginning of the fiscal year.	October 1	August 24
Study Session Review of Utility Rates	n/a	n/a	September 12
Estimates and projections provided to Council	No later than the first Monday in October	October 5	September 12
Mayor/Manager prepares preliminary budget and message and files with Council and the clerk.	At least 60 days before the ensuing fiscal year.	November 1	September 12
Clerk publishes notice that preliminary budget has been filed and publishes notice of public hearing(s) on final budget once a week for two consecutive weeks.	No later than the first two weeks in November	November 1 through November 14	October 26 November 2
Copies of preliminary budget made available to the public.	No later than six weeks before January 1	November 20(?)	October 26
Study Session Review	n/a	n/a	September 12 September 28 October 3

¹ RCW 35.33.031 actually provides “on or before the second Monday of the fourth month”, etc. Therefore, pursuant to state budget law, that step (and certain others) could be taken before the dates listed here. See also, RCW 35A.33.030.

² Or at such other time as the city or town may provide by ordinance or charter (RCW 35.33.031 and .051 and 35A.33.03 and .050).

			October 10 (Property Tax) October 24
Ordinance adopting utility rates	n/a	n/a	October 17
The legislative body must hold a public hearing on revenue sources for the coming year's budget, including consideration of possible increases in property tax revenues. RCW 84.55.120. After the hearing, a city may choose to pass an ordinance at the same meeting authorizing a property tax increase in terms of dollars and percent to comply with Referendum 47.	Before legislative body votes on property tax levy. Deadlines for levy setting are in item 8 below.	November xx through November xx	October 17 (Property Tax)
Property tax levies set and filed with Pierce County	November 30 for all cities and towns	November 30	November 7
Preliminary hearing on proposed budget.	On or before first Monday of December	December 7	November 7
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 25th day prior to next fiscal year.	December 25	November 16
Adoption of budget.	Following the public hearing and prior to beginning of the ensuing fiscal year.	Day of your public hearing through December 31	December 7
Copies of final budget to be transmitted to the State Auditor's Office and to MRSC.		After adoption.	Prior to December 31
Entry of Budget detail into Munis	n/a	n/a	Prior to January 1
Posting of Budget document on website	n/a	n/a	Prior to January 1
Printed Budget document available	n/a	n/a	February 1
GFOA Award Submission	n/a	n/a	February 1

Accounting System and Policies

Basis of Accounting and Budgeting

Basis of accounting is a term that refers to the revenues, expenditures, and transfers – and the related assets and liabilities that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Basis of budgeting: The City’s budget and financial statements for governmental funds (General, Special Revenue, Debt Service, Capital Projects, and Fiduciary Funds) and proprietary funds (Utilities and Internal Service Funds) have been prepared on a cash basis of accounting. Revenues are recognized when received and expenditures are recognized when paid.

Annual financial statements are annually audited by the WA State Auditor. The annual audit includes both a financial and accountability portion. For fiscal years where the City receives over \$750,000 in federal participation (for instance, construction grants), the City also undergoes an additional audit process, the “single” audit, which audits compliance to the grant or funding agreements.

The budget, as adopted, constitutes the legal authority for expenditures. The biennial budget is adopted with budgetary control at the fund level so expenditures may not legally exceed appropriations at that level of detail. Any revisions to the legally adopted budget that alter the total revenues or expenditures of a fund require adoption by ordinance. Transfers or revisions within funds are allowed with the authorization of the City Administrator and Chief Financial Officer, but only the City Council has the legal authority to increase or decrease a given fund’s budget.

Budgeting, Accounting, and Reporting System (BARS)

The City of Sumner uses the revenue and expenditure classifications contained in the Budgeting, Accounting, and Reporting System (BARS) Manual, as proscribed by the Washington State Auditor’s Office, under the authority of Washington state law, Chapter 43.09 RCW. This system provides a uniform chart of accounts for all Washington State local governments, and provides useful comparative data to the state regarding local spending. The BARS system also provides comparative data to interested parties, available through the [WA State Auditor Local Government Financial Reporting System](#).

Budget Fund Structure

The City of Sumner has twenty six appropriated funds (debt service funds are deemed appropriated when debt is authorized, and are therefore not re-appropriated in each budget cycle, although they are provided for reference.) In addition, the City carries an un-appropriated agency fund (Fund 615 – Section 125 Fund) that accounts for employee contributions to a Section 125 plan administered by a third party. All funds, including debt service and Fund 615, are included in the City’s annual audit.

Each fund is considered a separate accounting entity, and is accounted for with a separate set of accounts that include its cash, investments, revenues, and expenditures. Funds are independently balanced, meaning that revenues and beginning fund balances must equal expenditures and ending fund balances.

The City of Sumner’s funds are separated into three main fund type classifications:

Fund Type	Description
Governmental	Funds that account for the activities of the City that are governmental in nature. Governmental funds are generally supported by taxes, charges for goods, and services, fees, and contributions from other governments.
Proprietary	Funds that account for the activities of the City that are propriety, or “business” in nature. Proprietary funds are self-supporting with fees paid by the users of their services.
Fiduciary	Funds held by the City as a trustee.

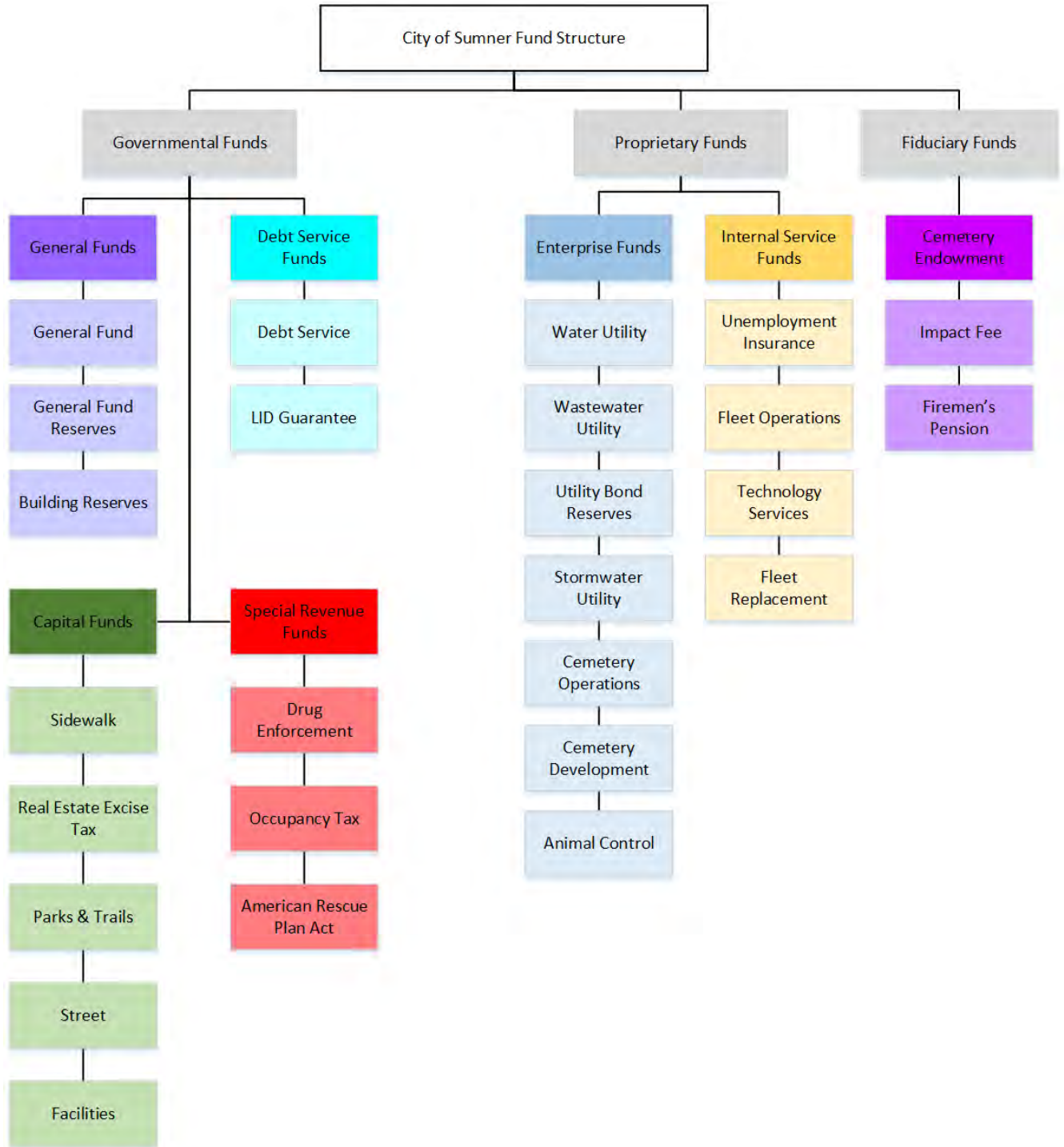
The three primary Fund Types are further divided and identified by coding:

Fund Code	Fund Class	Description
000-999	General Funds	Accounts for all financial resources except those required to be accounted for in another fund.
100-199	Special Revenue Funds	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
200-299	Debt Service Funds	Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
300-399	Capital Project Funds	Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.
400-499	Enterprise Funds	Used to report any activity for which a fee is charged to external uses for goods and services.
500-599	Internal Service Funds	Accounts for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.
600-699	Fiduciary Trust Funds	Accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

For budgetary purposes, the City has five major funds (funds which represent >10% of the adopted budget). *Note, this is different than the method used to calculate major funds in the City’s financial statements.* For 2023/2024, budgeted major funds are:

Fund	Fund Title	Fund Class	Description
001	General Fund	General Fund	This is the main operational fund of the City.

320	Street Capital Fund	Capital Project Fund	This fund accounts for capital expenditures relating to the City's transportation infrastructure.
401	Water Fund	Enterprise Fund	The Water Fund accounts for all operational and capital expenditures associated with the water utility.
402	Sewer Fund	Enterprise Funds	The Sewer Fund accounts for all operational and capital expenditures associated with the sewer utility.
408	Stormwater Fund	Enterprise Fund	The Stormwater Fund accounts for all operational and capital expenditures associated with the stormwater utility.



In addition to fund structure, the BARS Manual provides the structure for a specific chart of detailed accounts. In this structure, revenue (resource) accounts begin with the number “3” and can be summarized as follows:

BARS REVENUE ACCOUNTS	
310	Tax Revenues
320	Licenses & Permits
330	Intergovernmental Services and Payments
340	Charges for Goods and Services
350	Fines & Forfeits
360	Miscellaneous Revenues
380	Non Revenues
390	Other Financing Sources

On the expenditure side, the BARS manual provides for expenditure accounts up to fifteen digits in length. Each set of digits signifies a certain type of transaction. The final set of digits is referred to as the “object code” and signifies the type of expenditure. The City of Sumner budget is reported at the object code level in each operating budget.

BARS Object Codes	
10 Salaries & Wages	Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms, and conditions authorized by state law or employment contracts. Includes overtime, on-call, sick, vacation, and holiday paid leave.
20 Benefits	Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of Social Security, Medicare, Industrial Insurance, Unemployment Insurance, retirement, and health benefits.
30 Supplies	Amounts paid for articles and commodities purchased for consumption or resale. Includes office & operating supplies, small tools & minor equipment, etc.
40 Other Services & Charges	Amounts paid for services other than personal which are needed by the City. Services may be provided by a public agency or private business. Includes such services as professional services (consultants), communications, travel, insurance, utility services, repairs and maintenance, advertising, memberships, etc.
50 Intergovernmental Services	Amounts paid for intergovernmental purchases for specialized services typically performed by other governmental agencies. <i>Note: Beginning with fiscal year 2019; the State Auditor has eliminated the use of the 50 series object code. Budgeted items in this code beginning 01/01/2019 will be included in other object codes. History in this series is still provided.</i>
60 Capital Outlay	Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal, and brokerage fees, land preparation and demolishing buildings, fixes and delivery costs. In Sumner, most capital outlays are budgeted in the various capital improvement or enterprise funds of the City and not in the respective operating department’s capital outlay.
70 Debt Service	Principal and interest on long-term debt

Investments

The City of Sumner manages and invests its cash within the guidelines established by the Washington State statutes with three objectives (in order of priority): Safety, liquidity, and yield. The City maintains a cash management program, which includes collection of accounts receivable, disbursement of funds, and prudent investment of available cash.

City investments are primarily placed with the Washington State Local Government Investment Pool (LGIP) administered by the Washington State Office of the State Treasurer. All investments are made in accordance with the City of Sumner's adopted investment policy, which is based on the Governmental Finance Officers Association (GFOA) best practices.

Capital Assets

The City of Sumner maintains capital asset records to identify and account for the long-lived assets of the City. Capital assets include land, buildings, machinery & equipment, and infrastructure valued in excess of \$5,000 and with a useful life exceeding two (2) years. In the governmental funds, assets are expensed as they are purchased. In the proprietary funds, depreciation is charged using the straight-line method over the estimated useful life of the asset.

For fleet (rolling stock) assets, a rate model is updated biennially to ensure sufficient capital reserves are accrued for replacement. At that time, both replacement costs and useful life definitions/assignments are evaluated.

Long-Term Debt

As a general rule, the City manages its long term debt in a manner designed to utilize its credit to optimize City services, while balancing overall debt levels and annual debt service obligations. The City recognizes that prudent use of its credit can both facilitate construction of essential capital improvements and serve as a method for sharing the costs of those improvements between current and future beneficiaries.

1. *Debt will not be used to cover operating expenses.* When necessary, long-term debt may be used to provide for capital acquisitions and construction. Long-term debt will not be used to fund operating expenses except in extraordinary circumstances as authorized by City Council;
2. *Term of debt.* Long-term debt will be structured in such a manner so the debt payments do not exceed the expected useful life of the project being financed. Whenever possible, the City will fund its capital needs on a pay-as-you-go basis, especially smaller capital projects;
3. *Refunding bonds:* Any refunding must be consistent with federal regulations; under current regulations, refunding opportunities are limited When statutorily allowed, and as a general rule, existing bonds will not be refunded through the issuance of refunding bonds unless the refunding plan will achieve a net present value savings of at least 5%. As an exception to this

general rule, the bonds may be refunded to obtain more favorable bond covenants when it is clearly in the City's interests to do so.

4. *Legal limitation of indebtedness.* The City will utilize its general obligation (GO or voted) and limited tax general obligation (LTGO or non-voted) debt authority prudently. The City's outstanding debt will never exceed those constitutional limits;
5. *Reserve of debt authority.* At a minimum, the City will maintain at least 10% of its legal limit of non-voted general purpose indebtedness (LTGO) as an emergency reserve;
6. *Preservation of credit rating.* The City will carefully consider the future fiscal impacts of incurring additional long-term debt and will recognize the implicit, additional future costs of any debt issuance that impacts the City's credit rating. Currently, the City carries a AA- rating with Standard & Poors, and an A1 rating from Moody's;
7. *Use of revenue debt whenever possible.* The City recognizes that its ability to pledge its taxing authority as a security for debt is a limited resource which should be preserved whenever possible. Therefore, whenever the improvement being financed with debt is expected to produce off-setting revenues that can be used to secure all or part of the debt in lieu of a pledge of the City's taxing authority that revenue should be used to secure the debt to the maximum practical extent to minimize the usage of the City's limited voted and non-voted debt capacity;
8. *Internally financed debt.* The City may make interfund loans when it is prudent to do so as permitted by state law;
9. *Utility fund debt.* Each rate-based utility will utilize a six-year capital and financial plan which allocates capital financing needs between debt and pay-as-you-go use of current revenues. When it is determined that issuance of debt is needed for capital construction, debt will be secured solely by a pledge of rate revenues and will not utilize any general pledge of the City's taxing authority except in extraordinary circumstances as approved by City Council;
10. *Conduit Debt/Local Improvement Districts.* The City may allow itself to be used a conduit of debt secured by others where such an arrangement is allowed by law or regulations, and where the City is not, in any way, contingently liable for repayment of the debt. The chief example of conduit debt would be a Local Improvement District (LID) or Utility Local Improvement District (ULID) where the City sells bonds on behalf of the property owners benefited by the LID/ULID;
11. *Debt Issuance Review.* Prior to issuing any long-term debt, the City will review the fiscal impact of the debt over the life of the new bonds. No long-term debt shall be incurred without approval by the City Council;

Reserve and Fund Balance Policies.

The City maintains a Reserve Fund. Use of the reserve fund requires a supermajority vote of the Council.

The City will maintain specific reserves as required by law, ordinance, or bond covenant. As a general rule, the City shall maintain a General Fund fund balance of not less than 8% of operating expenditures to provide for needed cash flow and as a reserve against unforeseen expenditures needs or revenue shortfalls. The reserve shall be 15% for the Water and Sewer Funds, and 8% for the Stormwater Fund.

Revenues

Budgeted revenues will be forecasted realistically, but conservatively. Before accepting any state or federal grants, the City shall assess the fiscal impacts of the grant in view of any matching requirements, future operations and maintenance costs, and other commitments or obligations. No state or federal grant with a local match in excess of \$25,000 may be applied for without express approval from the City Council, regardless of whether the project is included in the adopted budget or Capital Improvement Plan.

Utility rates shall be set sufficiently to cover the costs of service. A utility rate study shall be developed/updated biennially in concert with the budget process.

City staff will periodically review all fees for licenses, permits, fines, and other miscellaneous charges and recommend changes based on inflation, processing time, expenses to the City, benchmark rates, and any other factors pertinent to the specific item.

Cost Allocations

In 2013, the City developed and implemented a cost model to allocate the cost of administrative services (e.g. Legislative, Executive, Human Resources, IT, and Finance) to non-General Fund activities. This model is reviewed and updated each budget cycle. The most recent review was completed in 2020.

Fiscal Monitoring

Revenues and expenditures are monitored by the Finance Department and department managers continually throughout the year to ensure that funds are available and used in an appropriate manner. Period reports are compiled and made to the City Council on the status of the budget and progress being made on various projects. Monitoring also includes ongoing assessment of trends, changes to laws, etc. and subsequent evaluations for potential impacts of external changes on the City's sources of revenue and expenditure limitations or mandates. Staff maintains a General Fund six-year financial model for forecasting and planning purposes. This model forecasts operating, labor, and other costs based on trend and industry analyses, and is regularly updated. This model is used throughout the budget period to both monitor and adjust for changing situations. In addition, the utility rate model developed for the Water, Sewer, and Stormwater Funds includes a multi-year forecast that is regularly monitored to ensure that both revenues and expenditures are consistent with forecasts.

Financial Planning and Capital Investment Policies

Capital projects which anticipate funding, in whole or in part, from grants, mitigation fees, impact fees, or other funds that involve a competitive application shall be reevaluated on the basis of its value and priority level if the anticipated grant, fee, or loan does not materialize or the changes of award appear remote.

As a general rule, the City will not fund capital improvements that primarily benefit development except as part of the City's economic development plan and strategy.

The City will maintain and periodically update a maintenance and replacement schedule for the Fleet Replacement Fund. Any fleet replacements and additions will be included and itemized in the budget.

BUDGET ORDINANCE

<reserve for budget ordinance>

BUDGET ORDINANCE

<reserve for budget ordinance>

PROPERTY TAX RESOLUTION

<reserve for property tax resolution>

PROPERTY TAX RESOLUTION

<reserve for property tax resolution>

FINANCIAL SUMMARY



Spring in
downtown Sumner



2023-2024 BUDGET

City of Sumner
2023/2024 Budget Highlights

**General
Government
Overview**

At the end of 2021, the City continued to benefit from a robust economy; however, the Covid-19 pandemic thrust the City into uncharted territory in early 2020. As we emerge from the pandemic impacts, we now face hyperinflation and a potential recession. With the uncertainties brought by the mix of economic factors, the City remains cautious and prudent in its budgeting. The 2023/2024 Biennial Budget, covering the period from January 1, 2023 through December 31, 2024, adopts regular revenues and beginning fund balances of \$216,925,099 and regular expenditures and ending fund balances of \$216,925,099.

Revenues

The City of Sumner’s budget is funded primarily by sales tax, property tax, utility tax, and charges for services. Although the City enjoyed a strong local economy until the Covid-19 recession, fears of potential flattening persist.

In this budget, there are no proposed tax increases excluding a 1% property tax increase to offset increased costs of doing business. However, there is little capacity in the budget for expanded initiatives or new projects without identification of increased revenue capacity through taxes or charges.

Although the City is currently in the process of selling the Sumner Meadows Golf Course, it is important to note that the majority of proceeds of this sale have been tentatively identified, through City Council Resolution(s), to construct capital projects. Staff does not consider future remaining sale proceeds to be available for offsetting of future costs until received and allocated by Council.

Expenditures

For the 2023/2024 Biennial Budget, departments were asked to “hold the line”, maintaining current operations. We recognize that with current inflationary pressures, the rising cost of expenditures continue to outstrip revenue growth.

Exceptions for new or expanded projects, staffing changes, etc. are made only after considering priorities and identifying potential off-setting expenditure or revenue sources.

Additional information regarding each department or fund, including purpose, accomplishments, goals, and budget information, can be found in the Program Summaries and Other Funds section of this document.

Fund Balance

The adopted budget does not utilize the Reserve Fund (003) set by Council.

**City Council
Strategic Reserve**

The City Council continues to authorize a portion of the property tax levy to be reserved for Council appropriation during the budget or budget amendment process.

BUDGET OVERVIEW

The City of Sumner prides itself on its vision to set the standard of excellence for a progressive small city. We see no conflict between “small” and “progressive” and provide a depth and quality of services to the community, while maintaining a charming, engaged small-town atmosphere. The budget is one of our guiding documents for the future.

As we budget through current economic uncertainties, we remember the Great Recession of 2009. Along with the rest of the nation, Sumner went through challenges as the economy tumbled in 2009. Thanks to its early recognition of that recession, and early acceptance of the impact, the City was able to maintain staffing and services through conservative budgeting and forecasting. We continue to focus on providing excellent services to our community while maximizing our available dollars, remembering lessons learned.

In Sumner, as with national trends, the economy strengthened over the past decade as we recovered from the 2009 Recession. Although we have recently benefited from a strong local economy, we again find ourselves in a tenuous economy due to the Covid-19 pandemic, hyperinflation, supply chain challenges, and a looming potential recession. Although local revenue sources have remained strong through mid-2022, we are beginning to see signs of flattening growth through the local, regional and federal economy, and as such, have budgeted conservatively.

Key Issues Affecting the 2023/2024 Budget

The City’s priority for the 2023/2024 Budget is to maintain our ability to provide current levels of service with conservative revenue growth, while protecting our fiscal security for the future. During the budget process, we also identified areas needing additional resources and will continue to work to develop funding models to address those needs.

City Council Strategic Priorities

In early 2022, the City Council held a retreat to discuss and update the City Council Strategic Priorities. These Council priorities direct the development of the budget. Department Directors were directed that any new or expanded programmatic budget requests must be supported by Council Strategic Priorities. We’ve revised our budget presentation to indicate the Council Strategic Priorities supported by each department and/or fund.

Inflation and Economic Uncertainty

As we emerge from the economic impacts of the Covid-19 pandemic, we face a new challenge fraught with economic uncertainties. Inflation is currently 9.4%, the Federal Reserve has raised interest rates by 250 basis points in 2022 (through September 30th), we continue to experience supply chain challenges, and economic indicators continue to point to a likely recession in 2023/2024.

Although the certainty, scope, and length of a potential recession is unknown, we are obligated to consider possible impacts to our financial operations. Excluding capital, labor is our highest expense. As we negotiate and renew labor contracts, inflation is a necessary conversation.

Covid-19 Pandemic

As 2019 concluded, the City had benefited from a strong sales tax year, and was anticipating considering expanding services and/or implementing new programs in the 2021/2022 biennium. Council and staff were forced into a rapid retrenching and course change due to the swift rise of the Covid-19 pandemic in early 2020. In the early days of the pandemic, we would not have imagined that we would still be analyzing the impacts as we develop the 2023/2024 Biennial Budget, yet, the pandemic is still with us.

Governor Jay Inslee declared a state of emergency in Washington on February 29, 2020 and began restricting services effective March 15, 2020. On March 23, 2020, Governor Inslee announced the “Stay Home, Stay Healthy” order, closing all but essential businesses. This order expired on May 31, 2020 and was replaced by the “Safe Start” plan, slowly phasing in business reopenings. On January 11, 2021, Washington State transitioned to the “[Healthy Washington – Roadmap to Recovery](#)” reopening plan. The extended uncertainty of the pandemic impacts all aspects of City government, not the least fiscally. Revenue impacts include sales tax, utility revenues, real estate excise tax revenues, utilities revenues and collections, cemetery revenues, development revenues, etc. No revenue stream is immune from impacts of the Covid-19 pandemic.

City Council and staff took swift action to curtail expenditures through the remainder of 2020 and re-work revenue forecasts in the five-year General Fund financial model. However, needs for personal protective equipment (PPE), facility changes to allow for physical distancing, and Covid-19 related labor costs increased the expenditure stress. The City applied for limited FEMA aid to offset some expenses, but received less than \$10,000.

Governor Inslee allocated a portion of federal CARES Act funding to local municipalities, including Sumner. However, these funds were restricted in their use, and were unavailable to offset lost revenue, the biggest financial impact in Sumner. Sumner utilized CARES Act funding to recover Covid-19 expenditures, fund Sumner Cares (a program to assist our residents who have been financially impacted by the pandemic with rent/mortgage and utility expenses), and to provide grants to restaurants experiencing fiscal impacts from statewide shutdown orders.

The City also received an allocation of \$2,913,519 from the American Rescue Plan Act of 2021. These funds are appropriated by budget amendment based on recommendations from the appointed ARPA Committee. At the end of 2022, the ARPA Committee has recommended, and City Council approved by budget amendment, \$2,829,000 in uses of the ARPA funds. Under federal guidelines, all funds must be spent prior to 12/31/2024.

Sumner is fortunate to have a robust manufacturing industrial center (MIC). Combined with ongoing essential construction, sales tax activity from the MIC has helped offset other sales tax losses through the pandemic. However, many of these offsetting sales tax receipts are one-time events and cannot be counted on as a recurring revenue source.

Covid-19 strongly impacted the utility funds. Under Governor’s [Proclamation 20-23](#), utility providers were prohibited to impose late fees or suspend service, effective March 23, 2020 through September 30, 2022. For the 2021/2022 budget, late fee revenue was reduced to zero. By mid-2022, the City still had multiple outstanding payment plans, with many delinquencies. City Council authorized a use of ARPA revenues to relieve outstanding payment plan balances due to the Covid pandemic. We

continue to see receivable balances increase, which may impact revenue collection over the next biennium.

Governor Inslee has announced the end of Covid-19 restrictions in Washington State effective October 31, 2022. Despite the cessation of restrictions, we know the pandemic impacts will continue to be felt by our citizens and staff. The Covid-19 pandemic was a dynamic and unforeseen impact to our budgeting process. As we work into the next biennium, monitoring and responding to changes in the local economy will continue to be a high priority.

Community Engagement

Community engagement is not a one-time, one-event instance; rather, it is a continuing dialogue with our community about priorities, challenges, and ideals. Engagement occurs every day, from informal contacts with staff to events such as Sumner University and community events.

As staff began preparing for the 2023/2024 Biennial Budget process, we continue to identify opportunities to better engage the community specifically in the budget process. We host regular Open House events, and use our online Sumner Connects online engagement platform, to keep citizens apprised on a variety of City projects, including budget development.

With the progression of the pandemic, City staff quickly adapted, and Council meetings are held virtually, with public opportunity for engagement and simultaneous streaming on YouTube. The difficulties of the Covid-19 pandemic may have a silver lining in the greater opportunity to reach constituents who might be more comfortable watching a live Council meeting from their home, rather than attending an in-person meeting. The City used a combination of ARPA and local funds to remodel the City Council Chambers to improve both physical and technical accessibility, with an eye to continuing remote engagement options post-pandemic.

We continue to look for opportunities to engage in meaningful engagement and conversation with our community, regardless of the topic.

Social Environment

As people emerge from the pandemic, to varying degrees, Sumner has changed and is changing. Events in 2022 were packed with people who just wanted to see other people. Multiple residents moved to Sumner during the pandemic, from King County and even from across the nation. New and long-time residents continue to adjust how they work and socialize, which also affects how they interact with their city. Because Sumner will continue to change and grow physically, the Council's updated strategic priorities include enhancing Sumner's small-town charm through the changes while increasing efforts for diversity, equity and inclusion.

Legislative

Sumner receives a portion of its General Fund revenue from intergovernmental programs. The Covid-19 pandemic, stacked on the State's 2017 Legislative Session McLeary decision (the State Supreme Court's mandate for spending increases in K-12 education), threatens the continued dispersal of state shared revenues. Any State budget actions that affect State shared revenues for cities will impact the City of Sumner.

Revenue sources that will or may be impacted include:

Streamlined sales tax. The City has depended on this revenue source to mitigate the sales tax revenue lost when the State adopted destination-based sales tax. Recent legislative action threatened to end streamlined sales tax mitigation payments in 2019. After concerted efforts by affected cities, the legislature approved continuing SST mitigation through 2021. Unfortunately, due to the Covid-19 fiscal impacts to the state budget, the Governor vetoed this legislation. Replacement legislation passed in 2021 that continues to provide support to cities through a Warehousing and Manufacturing Job Center Assistance Program, to replace streamlined sales tax revenues. This mitigation provides a reduced amount of assistance through 2026; although the City will still see a loss in the General Fund, we are pleased that some relief was provided.

Liquor revenues. Legislative changes resulting from the privatization of liquor sales in Washington State have also impacted the City's General Fund. It is unknown whether the legislature will take steps to restore this funding to its historical levels. The 2023/2024 Budget has budgeted for the reduced revenue.

Fire Pension. The City receives approximately \$25,000 per year to offset our Fire pension obligations. If this funding is eliminated, the General Fund will need to replace the lost funding.

Finally, state law limits property tax revenue to a 1.0% increase over the prior year's collections. This limitation does not keep up with inflation, so the City continually has to ensure services can be met with a dwindling major revenue source.

Major Initiatives

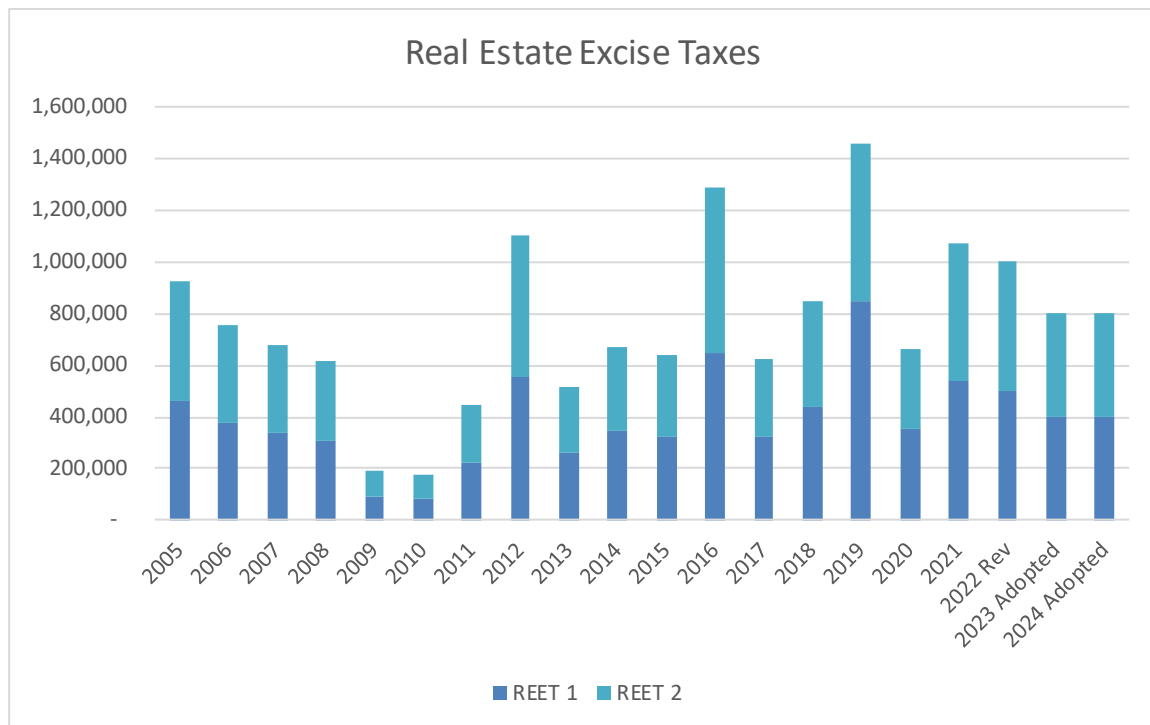
Sumner Meadows Golf Course At the local level, the City is working to sell the Sumner Meadows Golf Course. The City built the course 20 years ago with the intention of generating enough revenue to pay for itself and contribute to the City's park system. Unfortunately, the golf course never worked financially as intended and instead required subsidies from the General Fund and other funds to cover expenditures. In 2012, the City Council chose to sell the golf course rather than raise taxes to continue operations. A purchaser was selected in 2013, and the City began working through the conditions precedent to closing the sale. Unfortunately, federal regulatory agencies have delayed the sale. The City continues to work through regulatory challenges, and anticipates the sale reaching completion in the next several years. In early 2021, City Council approved two resolutions formalizing the intent to use up to \$30M of the sale proceeds for capital projects (Public Works Operations Facility and White River Restoration). Formal allocation and use of the sale proceeds will be determined in future budget cycles.

Sumner Cemetery The 2023/2024 Budget includes a subsidy to the Cemetery Operating Fund of \$400,000. Revenues decreased through 2020-2022 due to the Covid-19 pandemic impacts. We hope to see revenues return to their pre-pandemic levels in the 2023/2024 biennium. We continue to monitor trends and changes in how people honor and remember their loved ones, and adjust our programs to best meet the needs of the community. Over the past 3 years, staff has refined and updated the program offerings at the Cemetery, including creation of the Heritage Farm area, and a future green burial program. Staff will be evaluating the Cemetery for operational and capital needs, and requesting City Council direction.

Capital

The City's capital program is funded by a mix of sources, including local funding, partnerships, state and federal grants, developer impact fees, and real estate excise tax (REET) funds.

REET funds are driven by real estate transaction activity. The 2021/2022 biennium showed strong real estate activity, driving strong REET collections. However, a potential recession and impact on real estate activity in 2023/2024 have tempered our forecast. Due to the difficulty in forecasting real estate transactions, staff is conservative in both revenue estimates and expenditure programming.



The City continues to successfully compete for grant revenues to construct capital projects. In the 2021/2022 biennium, we utilized a combination of grant revenue, REET, and low-interest loans to complete a variety of capital improvement projects throughout the City, including the reconstruction of the Highway 410/Traffic Ave Overpass. In the 2023/2024 Biennial Budget, the City will utilize grant and local partnership funding for the Stewart Road Bridge, White River Restoration, sidewalks, parks, and trails.

As equipment ages out of the fleet, staff reviews each piece to determine the current use and most effective replacement item. In the 2021/2022 Biennial Budget, we replaced 9 vehicles and added 3 vehicles to the fleet. In the 2023/2024 Budget, we plan to replace 11 vehicles and add 1 vehicles. The Fleet Replacement Fund has adequate reserves to fund the replacements.

Governor Inslee continues to emphasize the evolution of government fleet vehicles from a gas to a hybrid fleet. The City prioritizes these directives, and develops a cost-benefit analysis for fleet

purchases to determine the best modality for current and future needs. In the 2023/2024 budget, the City intends to acquire 7 hybrid vehicles for law enforcement.

Although we anticipate seeing a decrease in needed maintenance as we rotate aged vehicles out of the fleet, this may be offset with costs to adapt to new vehicle technology.

Personnel

The City's most valuable resource is its employees. Our staff has a broad depth of experience and is passionate about their service to this community. The City continually tries to balance total compensation (including benefits) with fiscal responsibility. In 2021 and 2022, the city has dealt with an increasing challenging labor market brought on by the COVID-19 pandemic and the unusual combination of high inflation and low unemployment. In 2021, we performed a comprehensive market study of all non-represented employees, resulting in market adjustments where indicated. Since completion, several neighboring jurisdictions have modeled their studies from our analytics. Further, Sumner has looked beyond traditional monetary benefits in an effort to recruit and retain employees by offering retention bonuses, flexible schedules and hybrid work environments.

The Seattle metro area continues to be a desirable place to live and work. Sumner has had great success in capitalizing on this trend. In the past biennium we have had job applicants from 34 different states as well as Argentina, Dominican Republic, El Salvador, Iran, Kenya, Pakistan, Uganda as well as Armed Forces members stationed in Canada, Africa, Europe, and the Middle East. Sumner is uniquely positioned to offer the challenges and services of a large City in a collaborative small-town atmosphere where employees feel directly connected to the community.

Technology

Continually evolving technologies gives the City greater opportunities for efficiency, transparency, and engagement, as well as greater challenges to protect the City's information infrastructure.

The Information Technology Department serves other City departments through a series of services that includes integrating computer systems, coordinating, and providing training, negotiating, and managing information technology related contracts, and technology assistance and support. The department creates the technological environment that enables City employees to quickly access vital information using the most efficient and cost-effective system hardware and software.

Today's technology enables staff and the public the opportunity to collaborate in effective and efficient methods, which allows greater flexibility in attending Council meetings, Study Sessions, Commission meetings, as well as applying for a permit, pet licenses, and online utility bill payments.

Cyber Security continues to hold top priority as bad actors, Nation States, Ransomware for Hire, botnets, DDOS attacks continue to test our defenses. Having multiple layers of security, (defense in depth) aid in protecting the City's data and technical infrastructure.

As we continue to roll out technology and cybersecurity improvements, costs continue to rise. Our Information Technology fund operates as an internal service fund, with costs allocated by a mix of direct allocation, FTE, and other factors to all user funds.

Development

Over the past several years, including the Covid-19 pandemic, the City has experienced strong rates of development in the commercial and industrial sectors. The City's industrial area has seen substantial development over the last 20+ years, and there is still development potential but there are fewer projects in the pipeline and less than 200 acres of land left for development. Permit activity for industrial and commercial growth remains strong and will continue into the foreseeable future given the lack of industrial land supply in the region. As the area builds out there will continue to be building permits for tenant improvements. Knowing that permit activity in our industrial and commercial areas is market dependent, staff continues to forecast conservatively.

Single-family building permits continue to be steady in Sumner. Land supply continues to tighten for single-family development and this sector will likely continue at a slow rate of growth. In 2018 the City made zoning changes around the train station that created a market for an increase in multifamily developments, in 2021 the East Sumner area has had similar zoning changes to encourage multifamily development around YMCA and there is substantial interest from developers. Both areas of town are positioned for increases in housing over the next 5-10 years.

While retail and industrial growth provides economic benefits to the City, we must also find a way to mitigate the impacts of that development on our infrastructure and community. As development occurs, the City must address increased traffic; the need to provide services such as water, sewer, and police; increased demand for parks and trails; and the compatibility of new development with the existing character of Sumner.

In the fall of 2019, the City created a Development Services Department that contains permitting, code enforcement, and environmental related services. Staff from both the Public Works and Community Development departments were combined under one director creating efficiencies in decision making, direction and focus.

The Community Development Department retained long-range land use planning, economic development and now has "quality of life" related departments such as Parks, City events and community outreach, facilities, and the City Cemetery. This department will focus on updating the City's Comprehensive Plan, Transportation Plan, and other supporting policies and regulations as required by the state Growth Management Act. Comprehensive Plan policy updates will also address affordable housing, climate change, equity, and economic development as key issues. Planning for new parks and improvements to existing facilities will also continue in the 2023-2024 biennium to address growth and changing needs in the community. Community outreach and engagement occurs through city sponsored events, semi-annual public open houses, and coordination with other business related entities such as the Chamber of Commerce and Sumner Main Street Association.

Summary

Despite the mix of challenges, the City remains in a positive fiscal position. City Council has set a target fund balance reserve of not less than 8% of operating expenditures as a reserve against unforeseen needs or revenue shortfalls in the General, Water, Sewer, and Stormwater Funds. Through fiscal conservation, we continue to meet that reserve goal.

The 2023/2024 Adopted Budget provides a continuation of services; including needed facility improvements (roof replacement, etc.), expanded road maintenance (e.g. chipsealing and arterial repair), sidewalk improvements (through the Helping Homeowners Sidewalk Repair Program), etc.

As we move through the budget adoption process, City Council and staff will review other proposed programs that are currently unfunded, including expanded street maintenance, facility improvements, and equipment purchases.

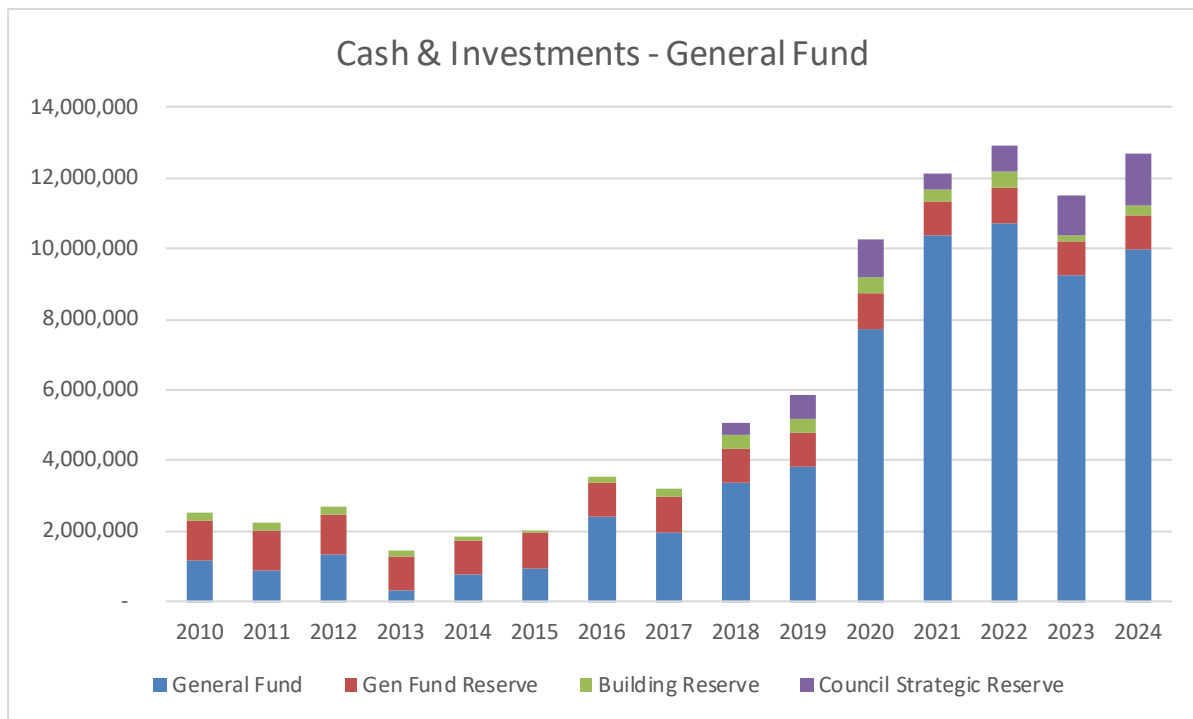
As the Mayor noted in her budget letter, *“we cherish small-town charm but dream big”*. We’ll continue to pursue those big dreams with balancing limited resources in a fiscally conservative budget.

Fund Balance

Fund balance is the excess of an entity's assets over its liabilities. A negative fund balance is a deficit. Undesignated fund balance represents historical receipts less historical expenditures in non-proprietary funds. Since all designated and other reserved resources have been subtracted in arriving at the year-end unreserved fund balance, undesignated fund balance is available for budgetary appropriation if necessary to balance revenues to expenditures.

Fund balance includes both spendable (cash, investments) and non-spendable (capital assets, deferred revenues) components. For the graph below, only spendable fund balance (cash & investments) is reflected.

In the General Fund, spendable fund balance includes the General Fund (operating), General Fund Reserves, and Building Reserves.



Note: The 2022 column represents unaudited data; total are not final until audited. The increase in cash & investments in the General Fund from 2019 to 2020 includes proceeds from the sale of the Red Apple property.

Note: Beginning and ending cash for all other funds is presented in Section 5 – Other Funds.

FINANCIAL ORGANIZATION CHART

<insert financial org chart>

City of Sumner
Biennial Budget for 2023/2024
All Funds

Ordinance #2838

		Beginning Fund			Ending Fund
		Balance	Revenues	Expenditures	Balance
Funds		<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>
General	001 General	\$ 13,438,000	\$ 40,605,142	\$ 40,305,513	\$ 13,737,629
	002 General Fund Reserves	980,824	-	-	980,824
	003 Building Reserves	450,756	200,000	390,000	260,756
Spec. Rev.	103 Complete Streets	-	-	-	-
	105 Drug Enforcement	65,510	-	4,000	61,510
	106 Occupancy Tax Fund	262,600	205,000	338,156	129,444
	115 ARPA Fund	680,624	-	50,100	630,524
Debt Svc	200 Debt Service	2,570,000	465,800	496,100	2,539,700
	221 LID Guarantee	691,569	-	-	691,569
Capital	302 Sidewalk	412,457	530,000	880,000	62,457
	305 Real Estate Excise Tax	851,288	1,600,000	550,000	1,901,288
	310 Parks & Trails Capital Fund	423,721	4,868,061	5,131,106	160,676
	320 Street Capital Fund	7,709,379	17,364,200	24,625,588	447,991
	325 Facilities Capital Fund	2,926,457	515,000	565,000	2,876,457
Enterprise	401 Water	13,219,995	10,189,150	20,279,605	3,129,540
	402 Wastewater	9,286,248	15,566,163	21,270,227	3,582,184
	403 Utility Bond Reserves	1,731,342	-	-	1,731,342
	408 Stormwater	8,227,784	38,031,772	42,369,254	3,890,302
	410 Cemetery Operations	74,238	1,498,200	1,425,316	147,122
	415 Cemetery Development	208,994	300,000	300,000	208,994
	440 Animal Control	94,087	2,093,628	2,062,680	125,035
Internal Service	501 Unemployment Insurance	9,351	-	3,991	5,360
	550 Fleet Operations	94,835	1,498,570	1,551,411	41,994
	551 Technology Services	479,281	3,264,440	3,336,088	407,633
	555 Fleet Replacement	1,942,959	2,126,935	1,770,000	2,299,894
Fiduciary	601 Cemetery Endowment	1,545,873	33,000	-	1,578,873
	605 Development Impact Fees	6,898,068	500,000	998,833	6,399,235
	611 Firemen's Pension	29,798	164,000	160,000	33,798
Total All Funds		\$ 75,306,038	\$ 141,619,061	\$ 168,862,969	\$ 48,062,130

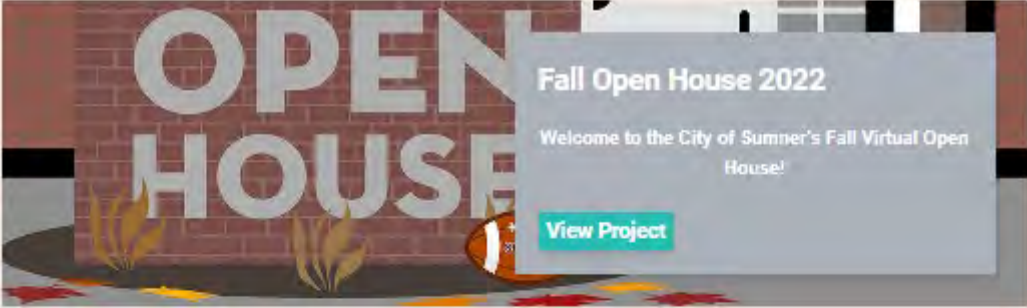
City of Sumner
Change from Preliminary to Adopted
All Funds

The City of Sumner begins the budget process early in the year preceding the first budget year, with a preliminary budget provided to City Council in October. Occasionally, changes occur between presentation of the preliminary budget and budget adoption in December. Changes may include the revision of capital project timelines, carryover of appropriated funds from the prior year, or City Council changes to the preliminary budget. Changes often include an expenditure (transfer out) from one fund resulting in a revenue of another fund to support capital programs.

<insert schedule of changes with final document>

Visit [Sumner Connects](#) for information on the 2023/2024 Biennial Budget as well as Open House and Project information!

Featured




OPEN HOUSE

Fall Open House 2022

Welcome to the City of Sumner's Fall Virtual Open House!

[View Project](#)

Planning Ahead




A Place For All: Creating Housing for the Community

The City is working to create a range of housing options in Sumner.

Sumner, like other c...

[Visit Project](#)




White River Restoration

Four landmark projects that build on partnerships to benefit fish and industry.

"We welc...


[Visit Project](#)



Heritage Park Master Plan

in 2021, the City of Sumner adopted the Main Street Visioning Plan. This plan captured the com...

[Visit Project](#)



Zero Lot Line Subdivisions

Background:

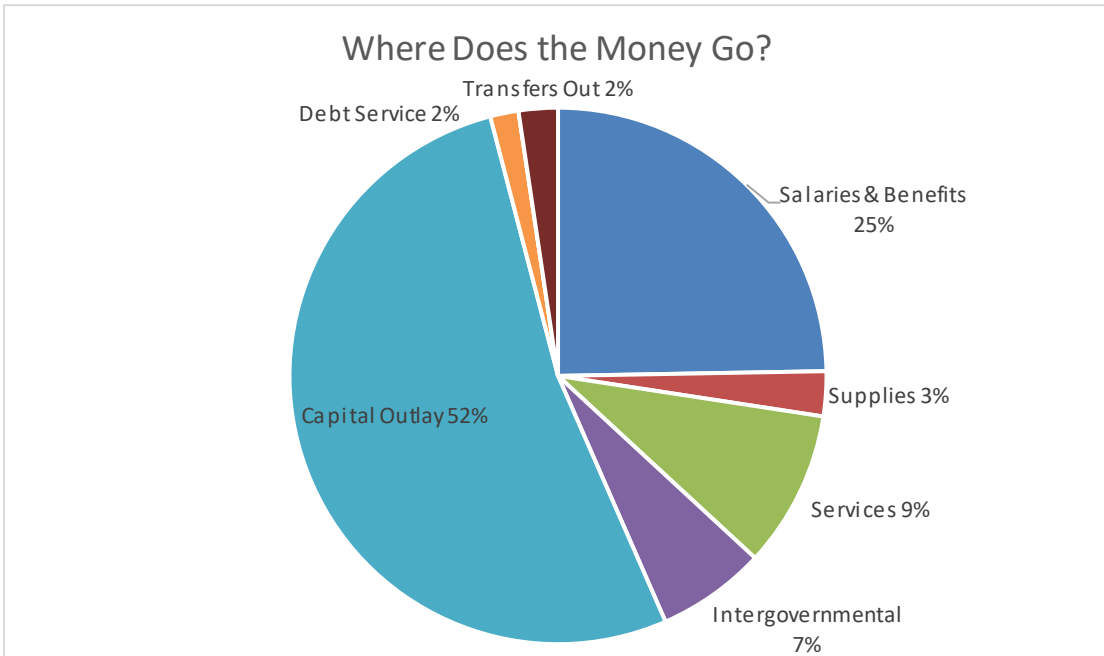
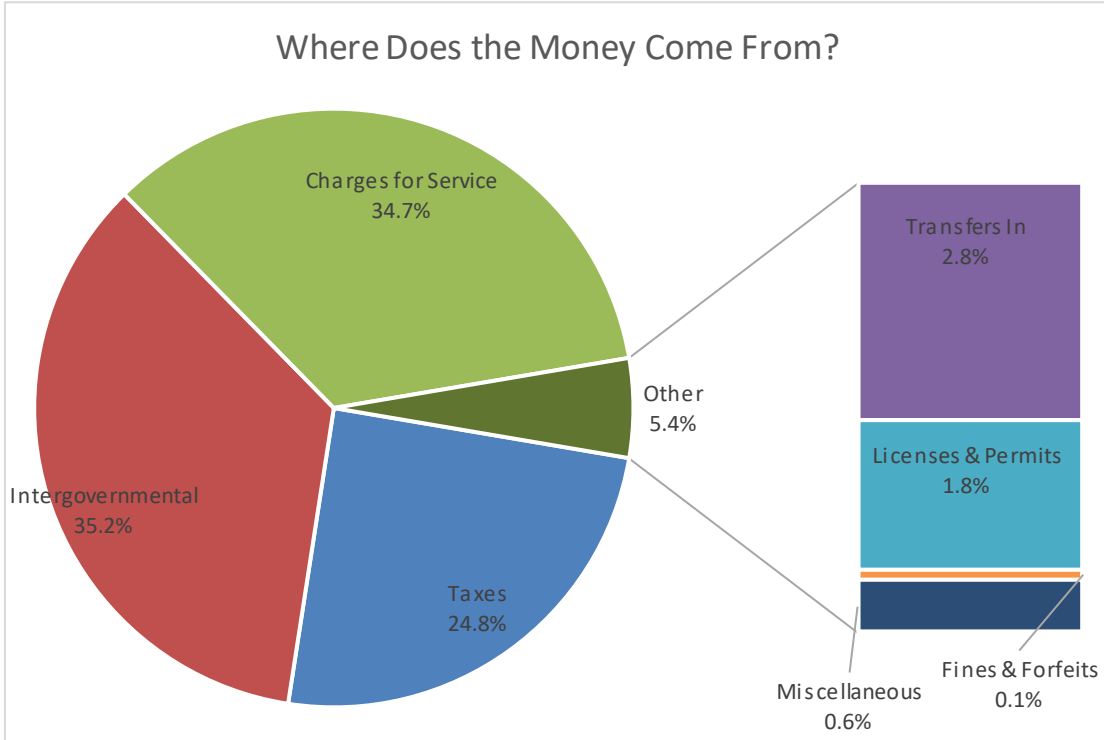
A zero lot line subdivision is a way to create zero lot line homes, a type of singl...

[Visit Project](#)

City of Sumner
Summary of Budgeted Revenues and Expenditures
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Utility Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total All Funds
Estimated Beginning Fund Balance									
1/1/2023	\$ 14,869,580	\$ 1,008,734	\$ 3,261,569	\$ 12,323,302	\$ 32,465,369	\$ 377,319	\$ 2,526,426	\$ 8,473,739	\$ 75,306,038
Revenues									
Taxes	\$ 32,933,170	205,000	-	1,930,000	-	-	-	-	35,068,170
Licenses & Permits	1,969,200	-	-	-	98,854	481,306	-	-	2,549,360
Intergovernmental	1,301,872	-	-	19,898,428	28,625,186	-	-	58,000	49,883,486
Charges for Service	4,197,500	-	-	50,000	34,919,745	2,488,297	6,889,945	533,000	49,078,487
Fines & Forfeits	162,700	-	-	-	-	-	-	-	162,700
Miscellaneous	40,700	-	465,800	50,000	143,300	191,625	-	-	891,425
Transfers In	200,000	-	-	2,948,833	-	730,000	-	106,000	3,984,833
Other Sources	-	-	-	-	-	600	-	-	600
Total Revenue	40,805,142	205,000	465,800	24,877,261	63,787,085	3,891,828	6,889,945	697,000	141,619,061
Total Available Resources	55,674,722	1,213,734	3,727,369	37,200,563	96,252,454	4,269,147	9,416,371	9,170,739	216,925,099
Expenditures									
Salaries & Benefits	25,823,909	2,000	-	-	11,896,704	2,250,314	1,609,099	160,000	41,742,027
Supplies	667,592	12,100	-	-	1,401,943	214,350	2,262,830	-	4,558,815
Services	6,923,090	298,156	-	-	7,475,787	346,605	929,229	-	15,972,867
Intergovernmental	4,581,005	-	-	-	5,735,013	676,727	90,332	-	11,083,077
Capital Outlay	263,917	80,000	-	31,201,694	55,029,947	300,000	1,770,000	-	88,645,558
Debt Service	-	-	496,100	-	2,379,692	-	-	-	2,875,792
Transfers Out	2,436,000	-	-	550,000	-	-	-	998,833	3,984,833
Other Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	40,695,513	392,256	496,100	31,751,694	83,919,086	3,787,996	6,661,490	1,158,833	168,862,969
Estimated Ending Fund Balance	14,979,209	821,478	3,231,269	5,448,869	12,333,368	481,151	2,754,881	8,011,906	48,062,130
Total Expenditures & Fund Balance	55,674,722	1,213,734	3,727,369	37,200,563	96,252,454	4,269,147	9,416,371	9,170,739	216,925,099

City of Sumner
2023/2024 Adopted Budget
All Funds



City of Sumner
Summary of Budgeted Revenues and Expenditures
Major and Non-Major Funds

2023/2024 Biennial Budget MAJOR FUNDS	Major Funds					
	001 General	320 Street Capital	325 Facilities Capital	401 Water	402 Sewer	408 Storm
Revenues						
Taxes	32,933,170	330,000	-	-	-	-
Licenses & Permits	1,969,200	-	-	68,600	-	30,254
Intergovernmental	1,301,872	17,034,200	125,000	1,531,186	-	27,094,000
Charges for Service	4,197,500	-	-	8,589,364	15,422,863	10,907,518
Fines & Forfeits	162,700	-	-	-	-	-
Miscellaneous	40,700	-	-	-	143,300	-
Other Sources	-	-	-	-	-	-
Transfers In	-	-	390,000	-	-	-
Total Revenue	40,605,142	17,364,200	515,000	10,189,150	15,566,163	38,031,772
Expenditures						
Salaries & Benefits	25,823,909	-	-	2,488,480	6,127,959	3,280,265
Supplies	667,592	-	-	359,581	943,209	99,153
Services	6,923,090	-	-	1,932,108	4,118,510	1,425,169
Intergovernmental	4,581,005	-	-	1,573,543	2,657,962	1,503,508
Capital Outlay	263,917	24,625,588	565,000	13,223,793	5,744,995	36,061,159
Debt Service	-	-	-	702,100	1,677,592	-
Other Uses	-	-	-	-	-	-
Transfers Out	2,046,000	-	-	-	-	-
Total Expenditures	40,305,513	24,625,588	565,000	20,279,605	21,270,227	42,369,254
Excess (Deficiency) of Revenues over Expenditures	299,629	(7,261,388)	(50,000)	(10,090,455)	(5,704,064)	(4,337,482)
Fund Balances - Beginning	13,438,000	7,709,379	2,926,457	13,219,995	9,286,248	8,227,784
Fund Balances - Ending	13,737,629	447,991	2,876,457	3,129,540	3,582,184	3,890,302

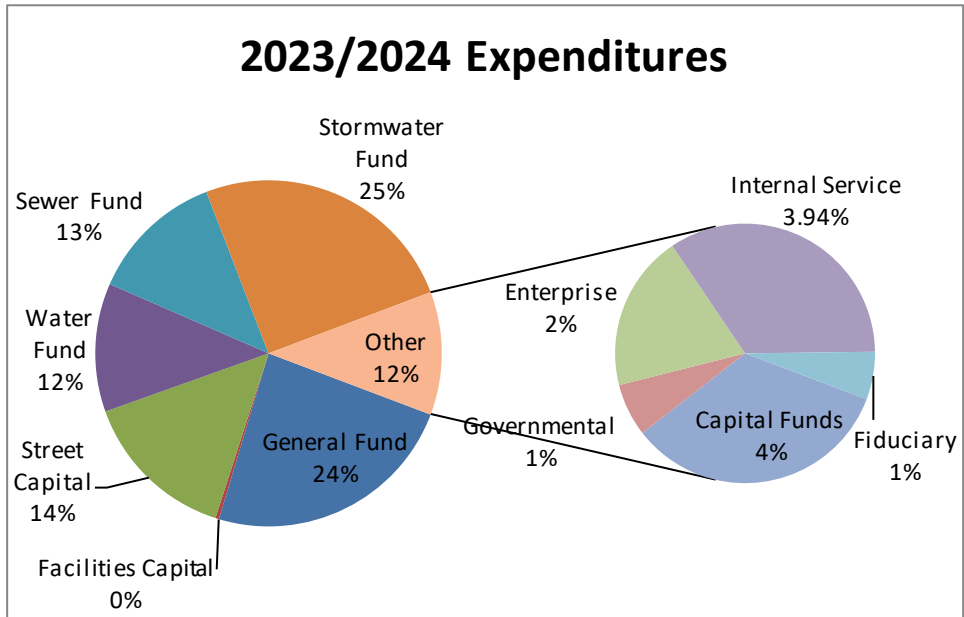
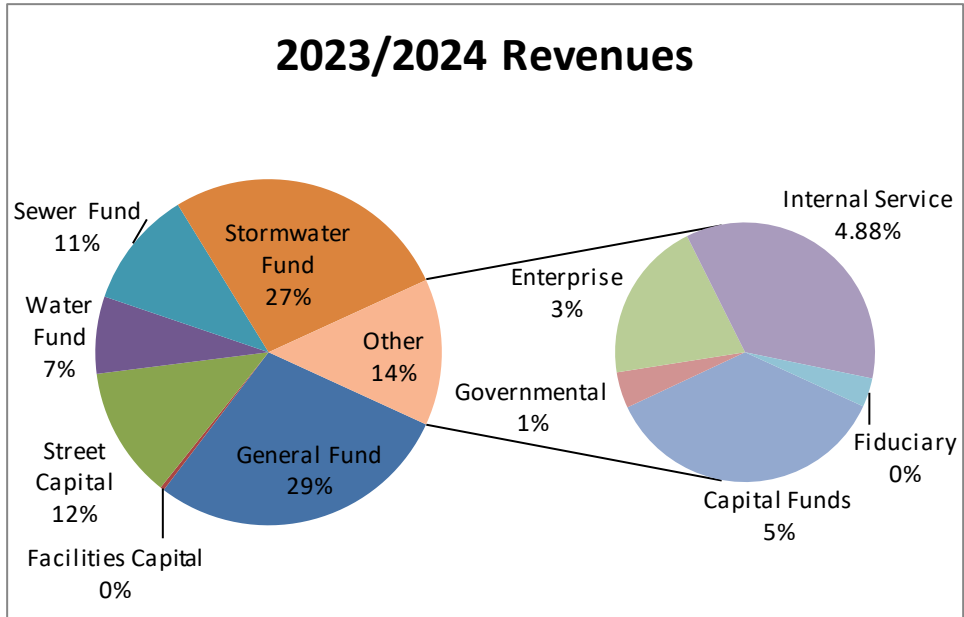
For budget purposes, "major" funds are those funds which comprise >10% of the total appropriated budget. This may result in major funds that differ from the major funds presented in the financial statements.

City of Sumner
Summary of Budgeted Revenues and Expenditures
Major and Non-Major Funds (continued)

	Non-Major Governmental	Non-Major Enterprise	Non-Major Internal Svc Funds	Non-Major Fiduciary	Total Funds
Revenues					
Taxes	1,805,000	-	-	-	35,068,170
Licenses & Permits	-	481,306	-	-	2,549,360
Intergovernmental	2,739,228	-	-	58,000	49,883,486
Charges for Service	50,000	2,488,297	6,889,945	533,000	49,078,487
Fines & Forfeits	-	-	-	-	162,700
Miscellaneous	515,800	191,625	-	-	891,425
Other Sources	-	600	-	-	600
Transfers In	2,758,833	730,000	-	106,000	3,984,833
Total Revenue	7,868,861	3,891,828	6,889,945	697,000	141,619,061
Expenditures					
Salaries & Benefits	2,000	2,250,314	1,609,099	160,000	41,742,027
Supplies	12,100	214,350	2,262,830	-	4,558,815
Services	298,156	346,605	929,229	-	15,972,867
Intergovernmental	-	676,727	90,332	-	11,083,077
Capital Outlay	6,091,106	300,000	1,770,000	-	88,645,558
Debt Service	496,100	-	-	-	2,875,792
Non-Expenditures	-	-	-	-	-
Transfers	940,000	-	-	998,833	3,984,833
Total Expenditures	7,839,462	3,787,996	6,661,490	1,158,833	168,862,969
Excess (Deficiency) of Revenues over Expenditures	29,399	103,832	228,455	(461,833)	(27,243,908)
Fund Balances - Beginning	7,389,349	2,108,661	2,526,436	8,473,739	75,306,048
Fund Balances - Ending	7,418,748	2,212,493	2,754,891	8,011,906	48,062,141

Non-Major Governmental Funds includes General Fund and Building Reserve, non-major special revenue funds, debt service funds, and non-major capital funds.

City of Sumner
Summary of Budgeted Revenues and Expenditures
Major and Non-Major Funds



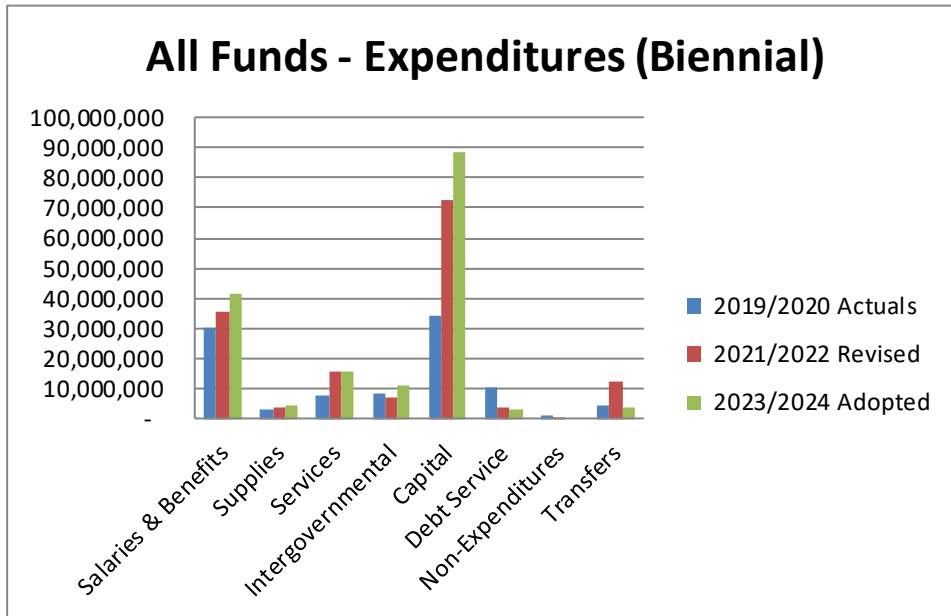
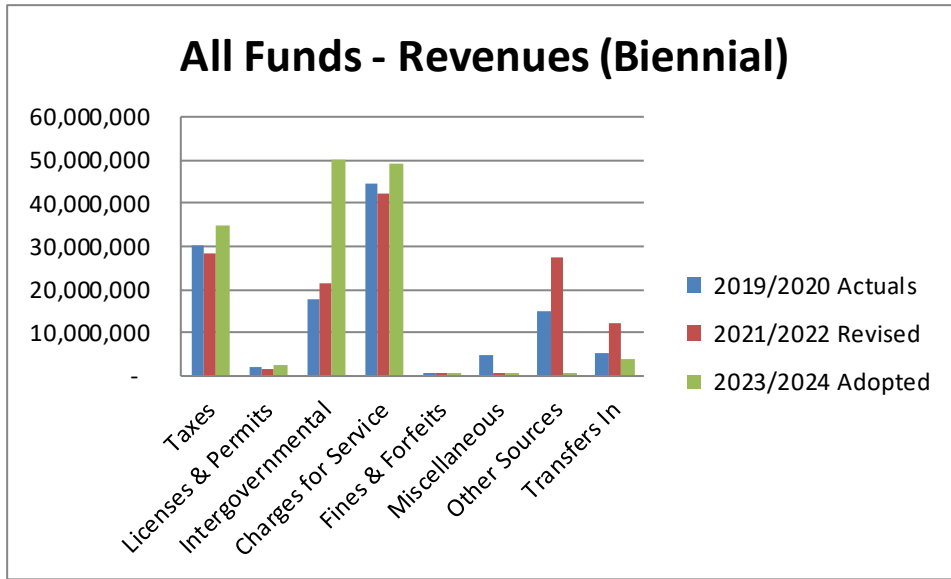
**City of Sumner
Comparative Budget Summary
All Funds**

ALL FUNDS	Actual				2021/2022		2023/2024	Change from 2021/2022 Revised	
	2019	2020	2021	2022 Revised	Adopted	Revised	Adopted	\$	%
Revenues									
Taxes	15,318,230	15,065,328	16,837,644	14,385,521	28,486,133	28,486,133	35,068,170	6,582,037	23%
Licenses & Permits	1,010,452	1,017,799	1,136,284	926,408	1,790,778	1,810,747	2,549,360	738,613	41%
Intergovernmental	8,896,180	8,892,103	10,435,351	10,321,246	15,459,499	21,637,942	49,883,486	28,245,544	131%
Charges for Service	21,063,816	23,630,137	21,880,029	21,230,283	41,681,696	42,387,551	49,078,487	6,690,936	16%
Fines & Forfeits	149,762	94,357	80,618	161,100	321,200	321,200	162,700	(158,500)	-49%
Miscellaneous	2,594,938	2,018,017	2,429,277	387,204	834,345	843,989	891,425	47,436	6%
Other Sources	8,742,536	6,077,029	4,458,159	35,646	27,460,891	27,485,891	600	(27,485,291)	-100%
Transfers In	3,671,533	1,617,017	5,465,690	6,775,710	6,173,200	12,416,400	3,984,833	(8,431,567)	-68%
Total Revenue	61,447,447	58,411,786	62,723,053	54,223,118	122,207,742	135,389,853	141,619,061	6,229,208	5%
Expenditures									
Salaries & Benefits	14,718,817	15,362,023	15,606,234	18,524,968	34,146,176	35,524,309	41,742,027	6,217,718	18%
Supplies	1,505,109	1,515,856	1,773,156	1,761,944	3,461,704	3,913,923	4,558,815	644,893	16%
Services	3,813,871	3,657,112	3,607,669	7,726,905	14,212,690	15,942,300	15,972,867	30,567	0%
Intergovernmental	4,127,832	4,321,351	4,993,994	3,361,249	6,208,161	6,817,721	11,083,077	4,265,356	63%
Capital Outlay	17,696,481	16,486,648	10,498,985	35,153,307	54,108,142	72,761,439	88,645,558	15,884,119	22%
Debt Service	7,289,533	3,376,377	2,247,880	1,721,506	3,510,342	3,510,342	2,875,792	(634,550)	-18%
Other Uses	914,559	30,261	1,317	-	500,000	500,000	-	(500,000)	0%
Transfers Out	2,815,340	1,591,223	5,465,690	6,750,710	6,123,200	12,366,400	3,984,833	(8,381,567)	-68%
Total Expenditures	52,881,540	46,340,850	44,194,926	75,000,588	122,270,415	151,336,433	168,862,969	17,526,536	12%

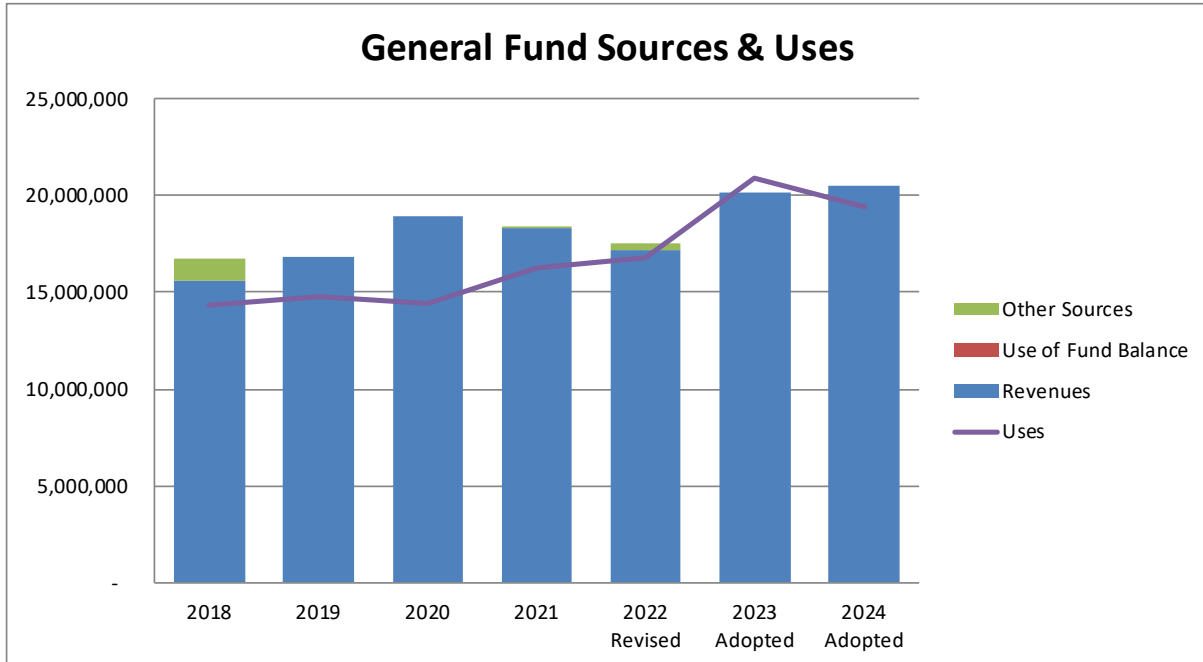
Note: Actual totals for 2019-2022 are presented on an annual basis; budget totals are presented on a biennial basis.

Comparative data for the General Fund is located within this section, with detailed program summaries for General Fund programs in the Program Summaries section (Section 5). Comparative data for all other funds is presented by fund in Section 6 (Other Funds).

City of Sumner
 Comparative Budget Summary
 All Funds



GENERAL FUND OVERVIEW



The budget presents the City’s financial operating plan for the stated fiscal period. This plan includes estimated expenditures (costs) of providing services, along with the estimated revenue (income) to pay for services. State statute requires cities to present a balanced budget (RCW 35.33.075). By law, the budgeted appropriations (expenditures) must be balanced with either revenues and/or unreserved fund balances.

2023 expenses include some carryover activities from the 2022 budget, as well as a transfer from fund balance to Fund 310 for Heritage Park remediation activities.

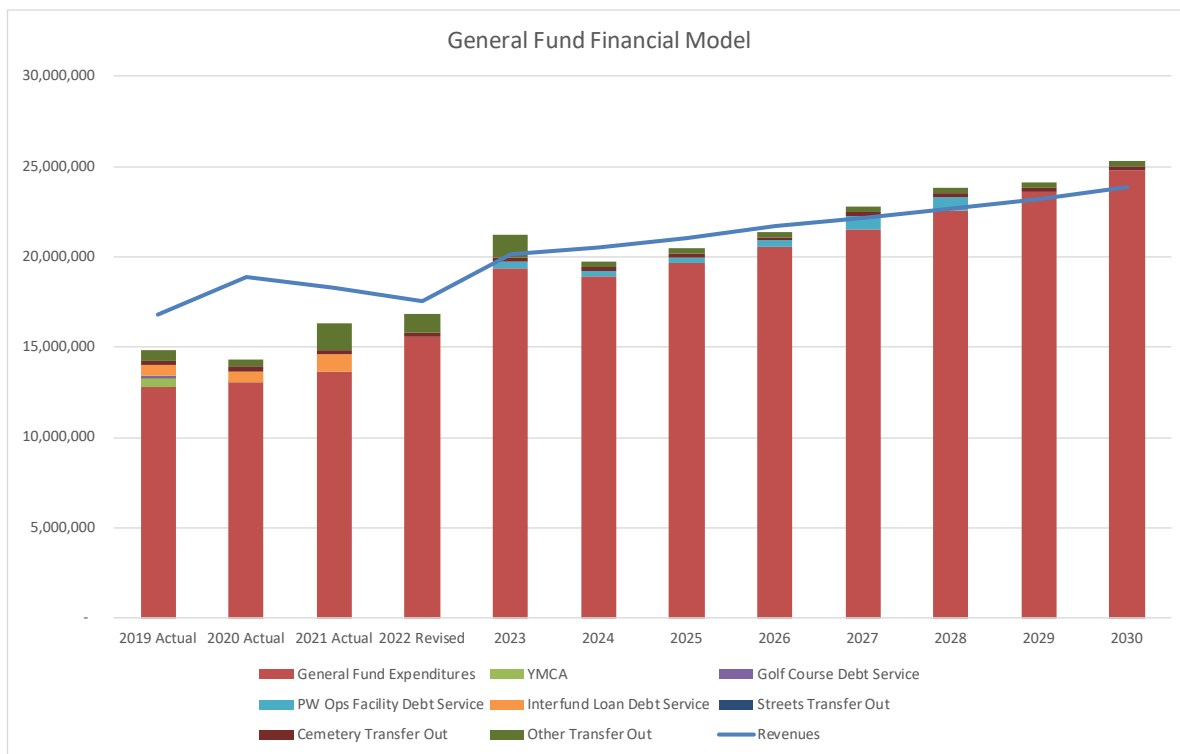
General Fund Financial Model

The City of Sumner utilizes a six-year General Fund Financial Model to review, monitor, and develop the General Fund biennial budget, as well as look beyond the upcoming biennium. Staff uses a variety of tools to responsibly forecast revenues and expenditures, including historical trends, actual budget data, state and local resources, industry-wide resources, and local partners. The model is reviewed regularly with City Council, and adjustments are made as necessary.

As part of the financial model, it is important that we identify key assumptions for changes in both revenues and expenditures. For the 2023/2024 General Fund Financial Model, we have identified the following key assumptions:

Revenues	2023	2024
Sales Tax	3%	3%
Property Tax	1% + Value of NCI	1% + Value of NCI
Energy Taxes	3%-6%	3%-6%
Telecommunications Taxes	0%	0%
Building Permits	1% to 3%	1% to 3%
Fines & Forfeits	0%	0%
All Other	0% - 3%	0% - 3%

Expenditures	2023	2024
Salaries & Wages	4.5% to 7%	5%
Retirement	5%	5%
Medical Insurance	8%	8%
Dental/Vision Insurance	0%-3%	0%-3%
Labor & Industries	5%	5%
Operating Expenditures	3%	3%



Note: 2020 Actual revenue includes proceeds from the sale of the Red Apple Property (approximately \$2.1M).

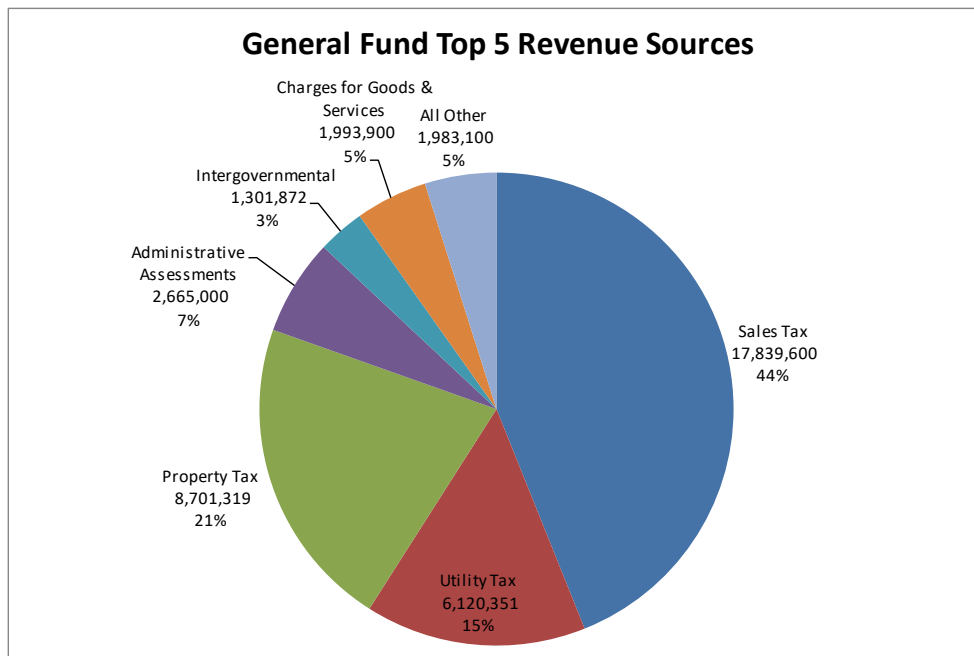
Recognizing that estimates are difficult to calculate for the future; staff looks primarily to the six-year financial forecast. However, to ensure we are budgeting sustainably with all of the information we have available, we take the model out eight years to have an idea when the revenue and expenditure lines cross.

GENERAL FUND REVENUES

Revenue Assumptions

Total revenues to the General Fund (including transfers-in and indirect cost assessments) are projected to be \$20,114,404 in 2023, and \$20,490,738 in 2024. This reflects an anticipated increase in General Fund revenues of approximately 22% from the 2021/2022 Revised Budget. This increase is primarily from a change in accounting allocation for staffing (previously, Development Services staff were accounted for in multiple funds; beginning in 2023, all costs are captured in the General Fund and allocated out to user funds via the indirect cost assessment).

In the General Fund, the 2023/2024 Adopted “Big Five” revenue sources are:



Overall, taxes (Sales, Property, and Utility) account for 80% of General Fund revenues. The budget breaks down the tax revenue according to five categories: Sales Tax, Property Tax, Excise Tax, Utility Tax, and Other Taxes (e.g. Parking Tax and Gambling Tax).

Sales Tax

Sales taxes are 9.4% of goods purchased in the City of Sumner. As of July 2008, the State of Washington participates in destination based sales tax. That means retailers delivering goods to customers in Washington began collecting sales tax based on where the customer receives the goods, the “destination” of the sale.

The sales tax is collected by local businesses and remitted to the State of Washington for distribution. The state retains 1% of the sales tax collected to offset administrative costs. The total overlapping sales tax in the City is 9.4%.

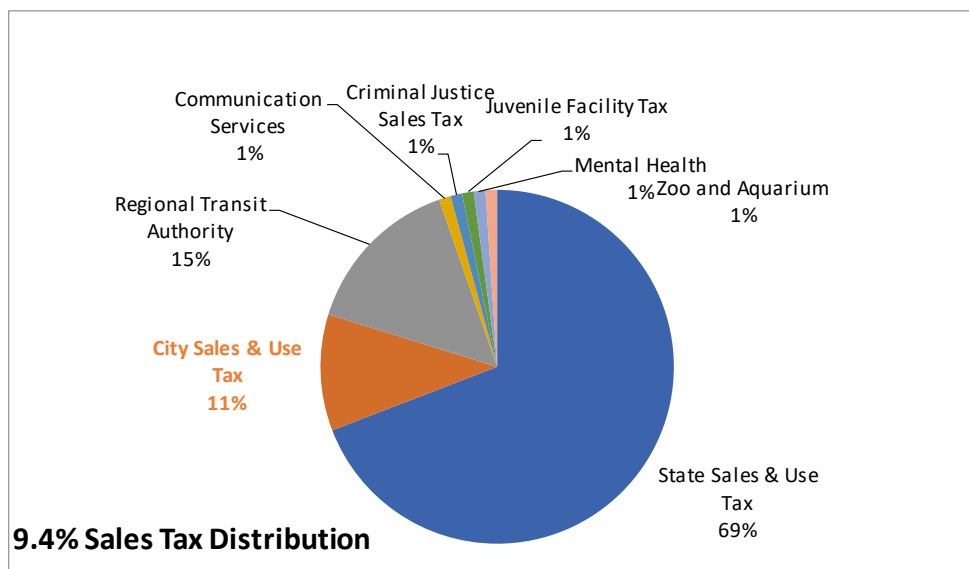
The legislature grants cities and counties the right to tax retail sales at the rate of 1%. However, the legislature also allocates counties which have also imposed the 1% general use sales tax to receive 0.15% of the city portion of sales tax revenues collected in cities of the county. The City of Sumner imposes a sales tax of 1% of which .85% is for general use by the City's General Fund. Pierce County receives the remaining .15%.

The county-wide 1/10th of 1% sales tax to fund criminal justice activities is distributed 10% to the County, with the remaining 90% distributed on a per capita basis between the county, cities, and towns within the County. Additionally, voters approved an additional 1/10th of 1% sales tax to fund a regional 911 Communications entity, South Sound 911.

The same distribution is used for the Point Defiance Zoo and Aquarium (the "Zoo"). RCW 82.14.400 authorizes the County and the cities within the county to levy a 0.1% local sales tax to finance construction and operations of zoos, aquariums, and wildlife preservation and display facilities, as well as general cost of public parks. 50% of this tax is allocated to cities and Metro Parks Tacoma based on population. This local tax was approved by Pierce County voters and collection began in 2001.

Effective April 1, 2017, the Regional Transit Authority (RTA) tax increased the local sales and use tax by five tenths of one percent (.005) to a total of one and four-tenths of one percent (.014). The tax increase will be used to expand and coordinate light-rail, commute-rail, and express bus service, and improve access to transit facilities in King, Pierce, and Snohomish Counties. This increase was voter approved.

In July 2020, City Council approved Ordinance No. 2741, adopting legislation to authorize the maximum capacity of a sales and use tax for affordable and supporting housing. The intent of the underlying legislation is to provide an additional source of funding to address housing needs in the City. The tax will be credited against the existing state sales tax already collected within the City and therefore will not increase the amount of sales and/or use tax paid by customers, purchasers, or recipients of goods within the City. This tax credit provides a maximum of 0.0146% rate, up to the annual maximum distribution cap outlined in the legislation.

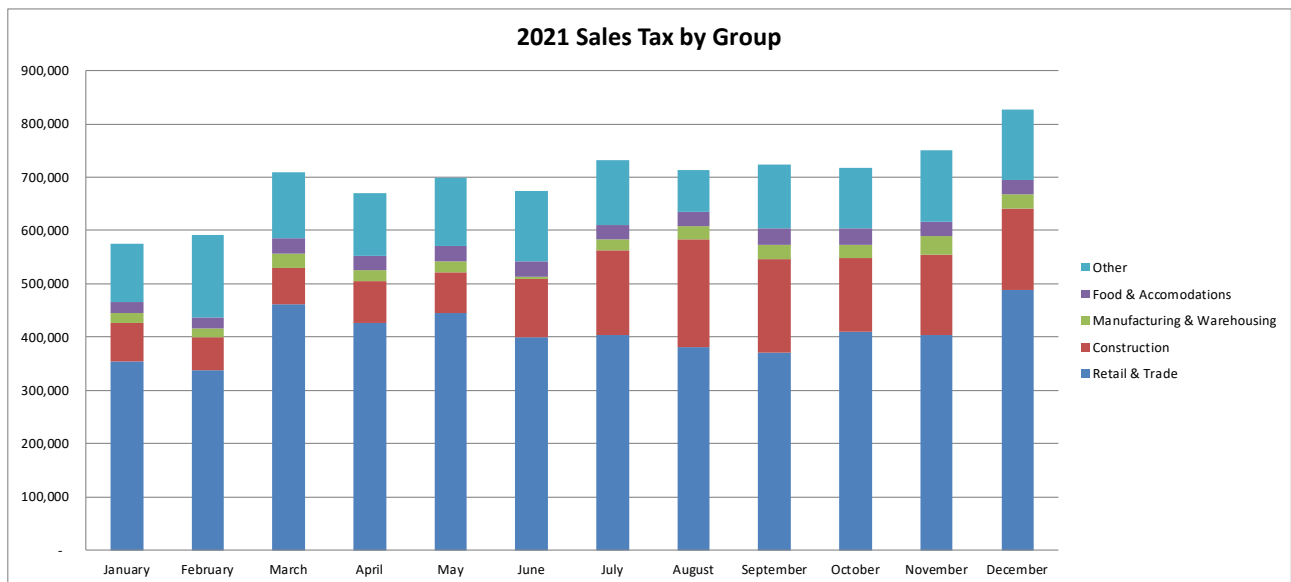


Over the past several years, the City has enjoyed a healthy growth in sales tax receipts, continuing through the Covid-19 pandemic. Staff reviews sales tax data monthly and provides a report to the Finance and Personnel Committee. In WA State, the City receives sales tax remittances two months after the market activity (for example, transactions occurring in April are reflected in the City's June remittance). This two-month delay makes forecasting complex, especially in such a rapidly evolving situation.

As the Covid-19 business restrictions persisted through 2020, we saw a noticeable dampening of activity in the Food and Accommodation sector. We look forward to a return to pre-pandemic levels, but continue to budget conservatively.

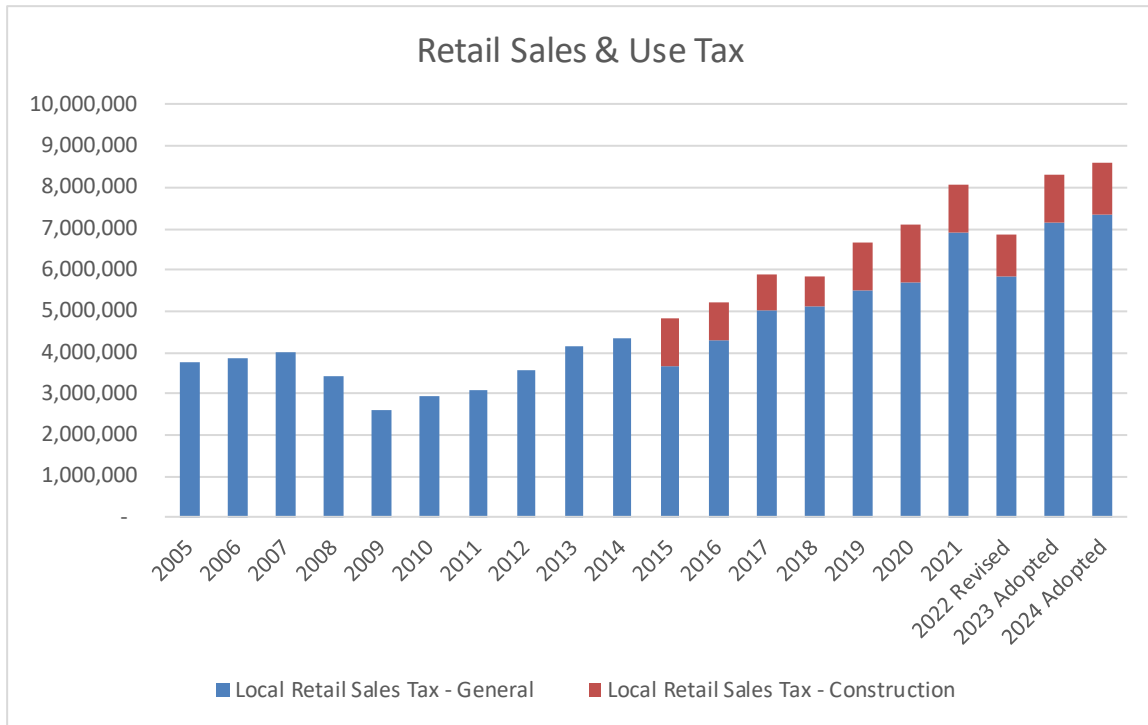
Positively, several large sales tax generators located in Sumner in 2020, including Poulsbo RV and Dobbs Peterbilt (occupancy 2022). The City continues to monitor the sales tax impact of these business operations.

We are seeing that sales tax activity in the industrial/distributing north end area of the City is somewhat mitigating the Covid-19 impact on regular sales tax remitters. However, these are considered one-time revenues and cannot be counted on for future activity.



The City ended 2021 with \$8,086,774 in sales tax collections, and is estimated to end 2022 with approximately \$8.9M. With continued uncertainty regarding a potential economic recession, staff remains cautious with forecasts, and is only forecasting a 3% annual growth over 2021 actual receipts in sales tax.

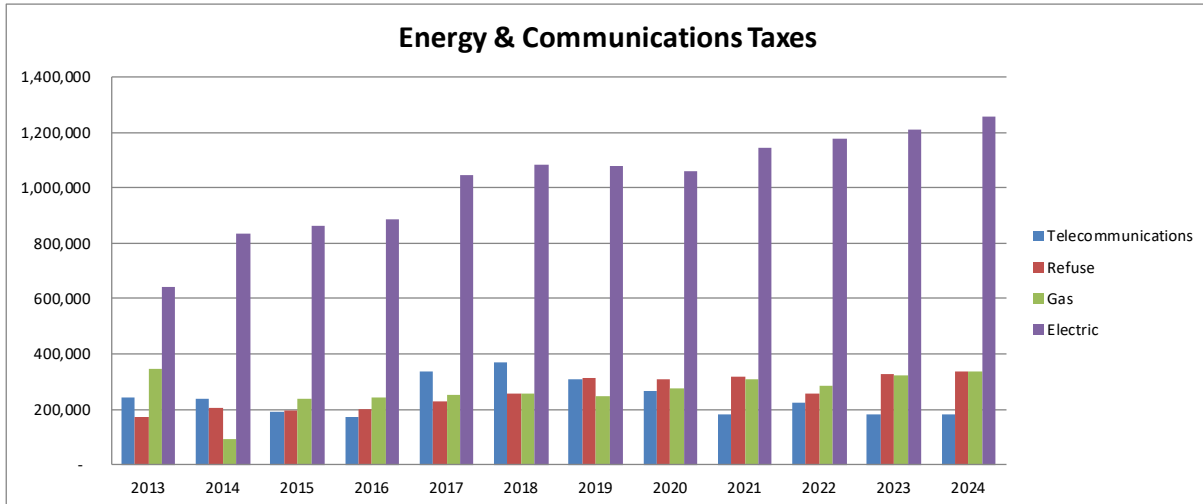
Staff began tracking construction sales tax separately in 2015. As a general policy, staff excludes one-time revenues from forecasts as to not base ongoing operational expenses on one-time revenue collection; to ensure the City does not rely on one-time construction related sales tax, the City tracks construction sales tax separately from retail and other sales tax.



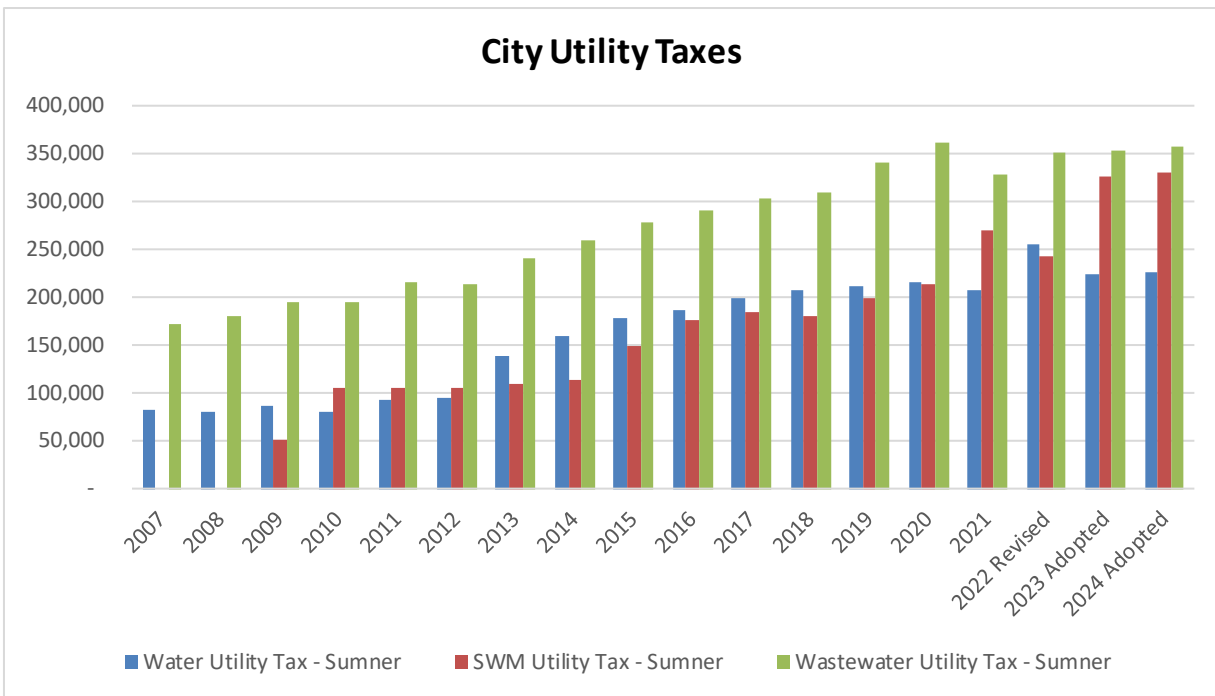
Utility Tax

Utility Taxes are collected on telephone, cable television, cellular phone, natural gas, electric, and solid waste companies operating within the City limits. The tax rate applied to these services is 6.00% of the total gross revenue by the utility company (increased from 5.25% in 2015).

As shown below, while most utility taxes are stable or in fact increasing (e.g. cable television), the City sees a steady decrease in utility tax receipts on telecommunications. Staff primarily attributes this to increased use of other technologies than taxable telecommunications, and has programmed no increase in this revenues for future years.



In addition to external utilities, the Water, Sewer, and Stormwater Funds all pay a utility tax to the General Fund, equal to 6% of the gross income of the utility. Utility taxes generally increase as the City grows and adds more utility customers (both residential and commercial). While conservation can reduce the amount of a utility bill (and therefore the City’s utility tax collections), utility tax receipts have been fairly consistent on a growth curve and we anticipate that trend to continue. 2023 and 2024 forecasts are adopted consistent with revenue forecasts in the utility funds.



Property Tax

The City of Sumner General Fund is supported by property taxes levied on the assessed value of real estate (including land, structures, and improvements).

Pierce County acts as the City’s agent to collect property taxes levied in the county for all taxing authorities. Taxes are due in two equal installments on April 30th and October 31st. Collections are remitted to the appropriate taxing district by the County Treasurer the month following collections.

By law, the City is permitted to levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services. Also by law, the local fire district’s levy and the library district’s levy must be subtracted from the City’s levy. The City has annexed to both East Pierce Fire District (#22) and the Pierce County Library District, therefore, the City’s levy is reduced by those levies. Both EPFD and Pierce County Library are levying their maximum amounts; thus, the local levy can be no higher than \$1.60 per \$1,000 of assessed valuation (\$3.60 less \$1.50 for the Fire District less \$0.50 for the library district = \$1.60).

By state initiative, property tax is capped at 1% increase over the maximum allowable levy set by statute, plus the value of any annexations and new constructions. For several years, the City’s net allowable effective tax rate has decreased because the higher assessed valuation from growth and property appreciation spreads the tax over a broader base, resulting in a reduced rate. The City’s Manufacturing and Industrial Center (MIC) makes up for 56% of the overall assessed valuation (tax year 2023).

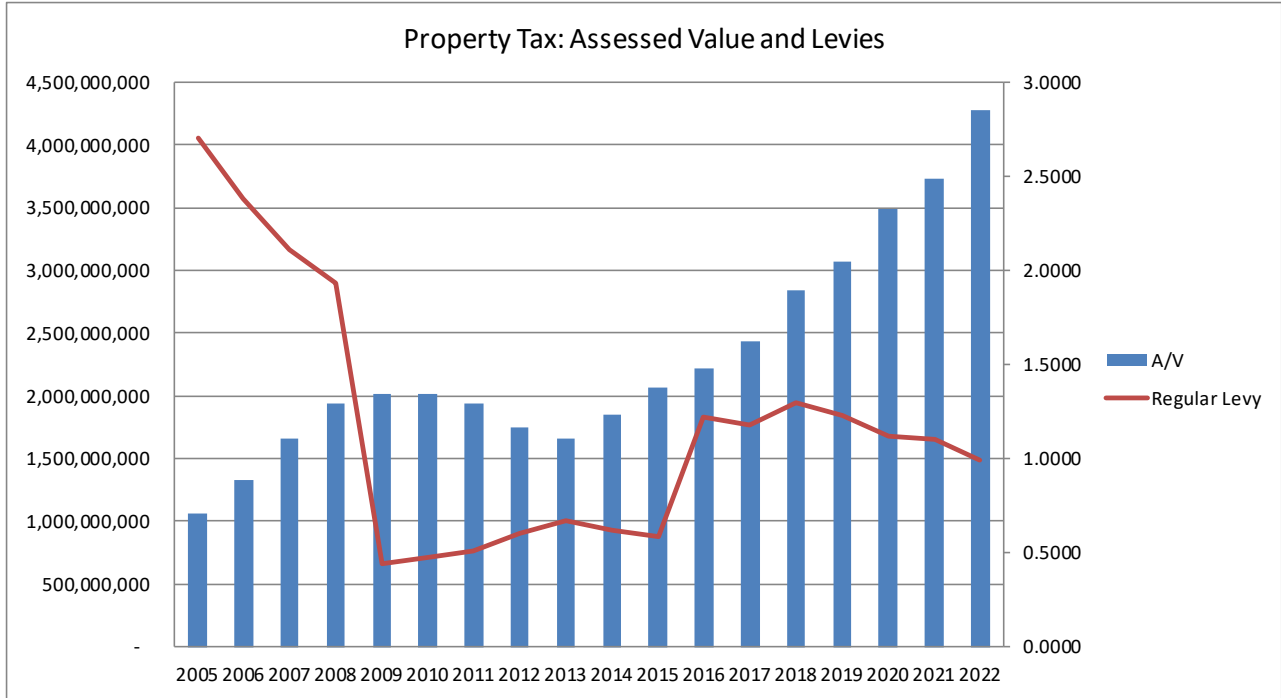
For tax year 2022, the City Council approved a levy rate of \$0.9942 per \$1,000 of assessed valuation, for a total levy of \$4,258,173.

Tax Year	Assessed Valuation*	Levy Rate	Levy Amount
2021	\$439,404	\$1.1013	\$483.89
2022	\$441,472	\$0.9942	\$438.89

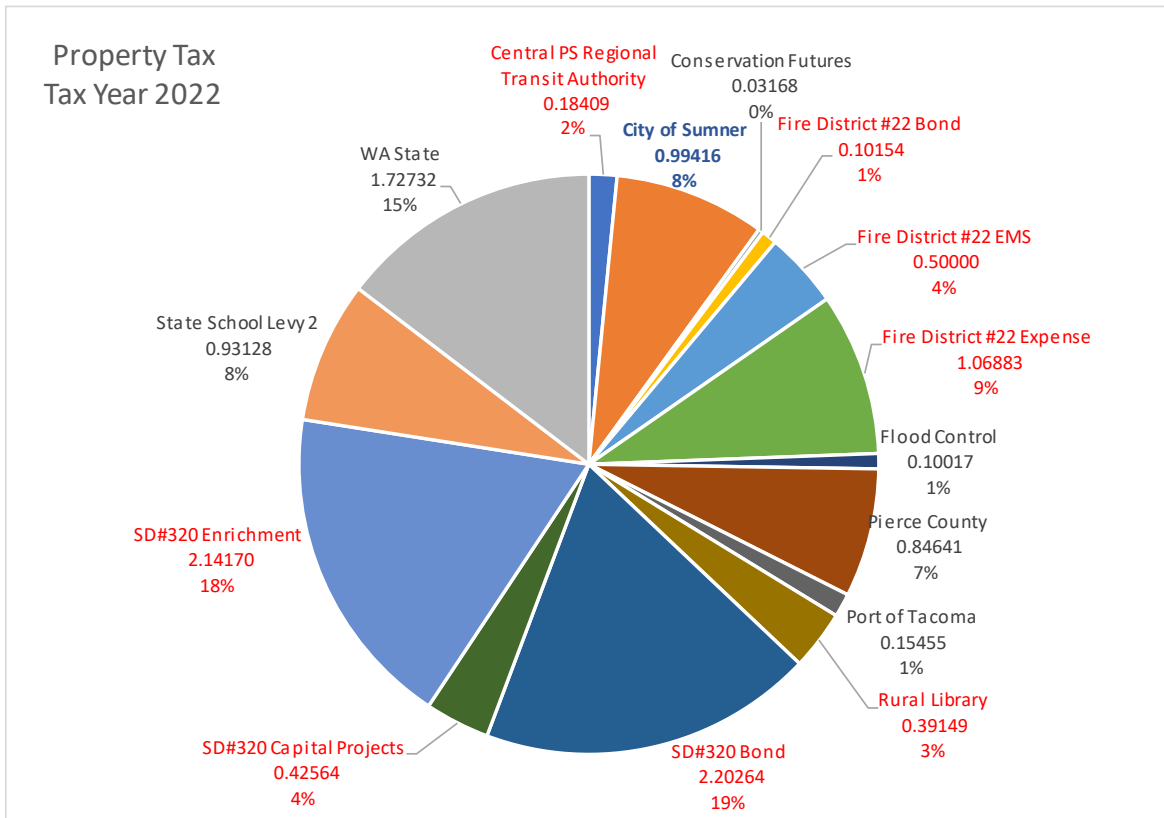
**Average single-family residential assessed valuation for City of Sumner, provided by Pierce County.*

Of that levy, \$330,000 is dedicated to streets/arterial streets to leverage future grant funding. In addition to the portion of the property tax levy dedicated to street/arterial street grant funding, \$350,000 of the property tax levy is reserved for the City Council to budget to Council-identified projects during a budget cycle. This provision was first put in place for tax year 2018. At the end of 2022, the Council Strategic Reserve Funds totaled \$754,381. In 2021, City Council allocated \$1,000,000 of the Council Strategic Reserve to the construction of the Town Center: Utility & Woonerf Improvement project.

Property taxes are classified as either regular levy or special levy. The regular levy is used by the taxing authority for general operations and debt service costs related to non-voter approved bonds. With a vote of the community, the City can assess a “special levy” to pay for specific voter-approved bonds. The City of Sumner has no outstanding voter-approved bonds, and therefore no special levy property taxes.



Property taxes are shared by multiple agencies.



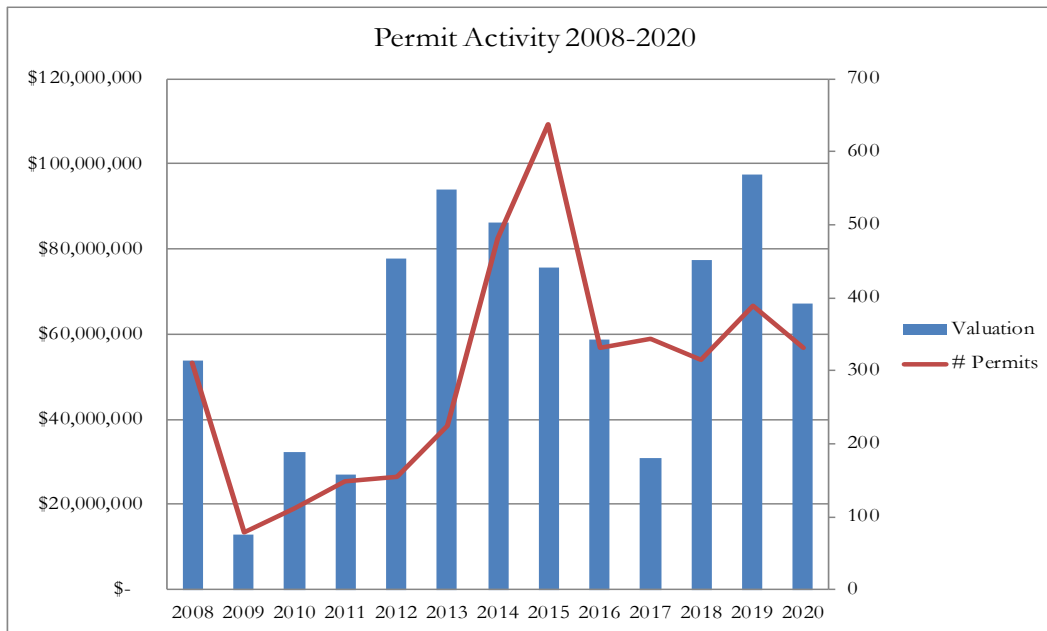
Red labels indicated voted levies.

Other Revenues

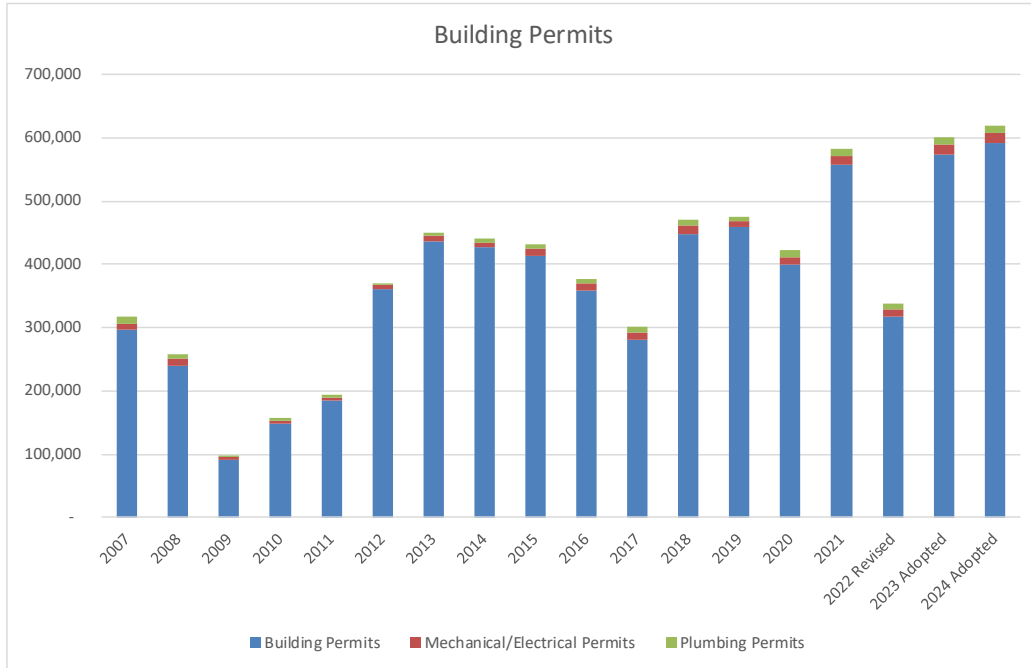
Licenses & Permits

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

- Business Licenses: Licenses are issued to all businesses conducting business in the City limits. The fee is \$40 renewable annually. The City contracts with the Washington State Business License Service (through the Department of Licensing) to provide one source for all business license applications and renewals.
- Franchise Fees: The city collects a franchise fee from businesses for the privilege of using public property for public or private use. Current franchise holders include cable television and refuse collection providers (1.25% on gross revenues).
- Building Permit Fees: Includes fees charged for building permits, plan checking activities, building inspections, plumbing, and mechanical permits. Building permit revenue is dependent on development activity.

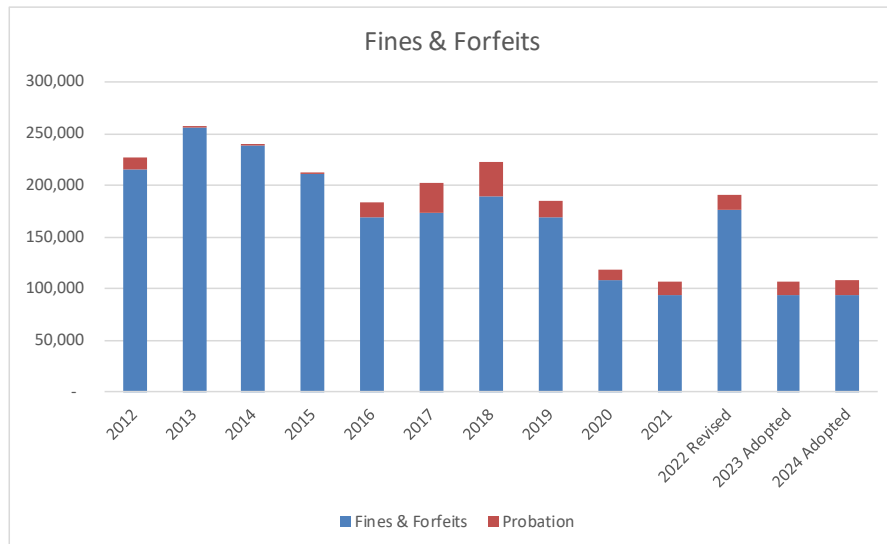


Recognizing current and planned development activity, staff is forecasting conservatively for the 2023/2024 Biennium, calculating a 3% growth over the 2021 Actual totals.



Fines & Forfeitures

Fines & Forfeits include revenues collected for fines assessed on traffic violations, misdemeanors, DUI violations, etc. Of the amounts assessed by the Sumner Municipal Court, only a portion remains with the City of Sumner, both Washington State and Pierce County receive a considerable share of the fines. Collection of fines & forfeits was impacted in 2020 through current by the Covid-19 pandemic and changes in Washington State law. Fines & Forfeits account for 1% of the General Fund revenues, or \$215,700 in 2023/2024. Staff is forecasting a 0% growth over 2021 in the 2023/2024 biennium.

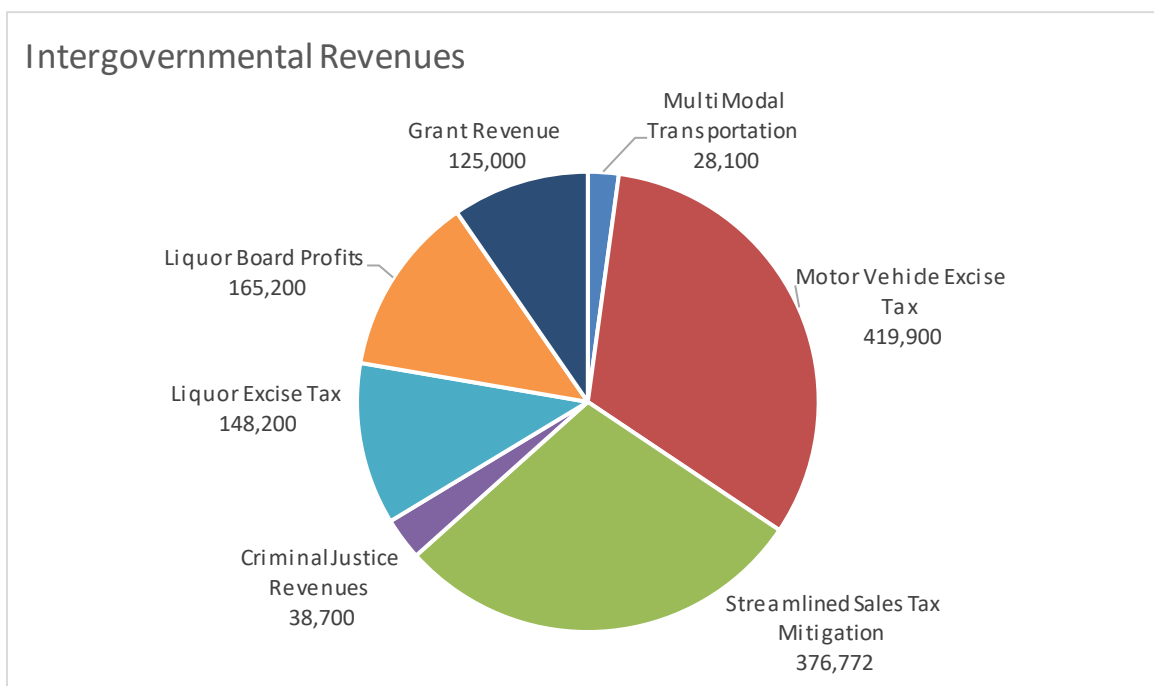


Intergovernmental Revenues

Intergovernmental revenues include revenues from grants, state/federal entitlements, and payments for goods and services provided by one governmental entity to another. This category includes motor vehicle fuel tax, criminal justice revenues as well as revenues resulting from the sale of liquor in Washington State. Intergovernmental Revenues account for 3.2% of the General Fund revenues, or \$1,301,872 in 2023/2024.

In 2023, the City anticipates a \$125,000 grant from the Washington State Department of Commerce for the Comprehensive Plan Update.

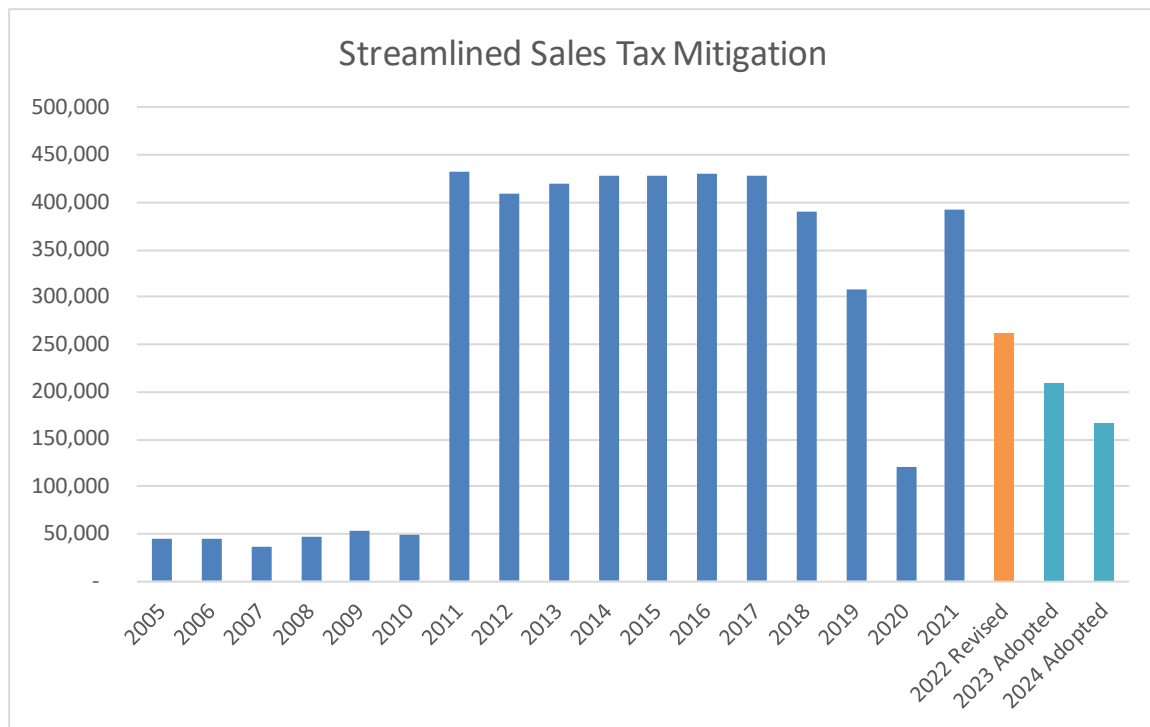
The City uses the forecasts provided by the [Municipal Research and Services Center](#) to forecast state-shared revenues.



Streamlined Sales Tax Mitigation

When streamlined sales tax was implemented in Washington (2008), the state legislature made provisions to mitigate revenue losses for those cities that are negatively impacted by the change to destination based sales tax. In 2017, the passage of the Marketplace Fairness Act, which compels online retailers to collect and remit destination based sales tax, ended Streamlined Sales Tax Mitigation distributions in 2020.

An excellent overview of the support provided by the state to municipalities negatively impacted by streamlined sales tax can be found [here](#) at the Washington State Department of Revenue website.



Along with a consortium of other Washington municipalities impacted by the loss of the Streamlined Sales Tax Mitigation funding, the City of Sumner continues to include the restoration of these funds in our legislative priorities.

General Fund Revenues

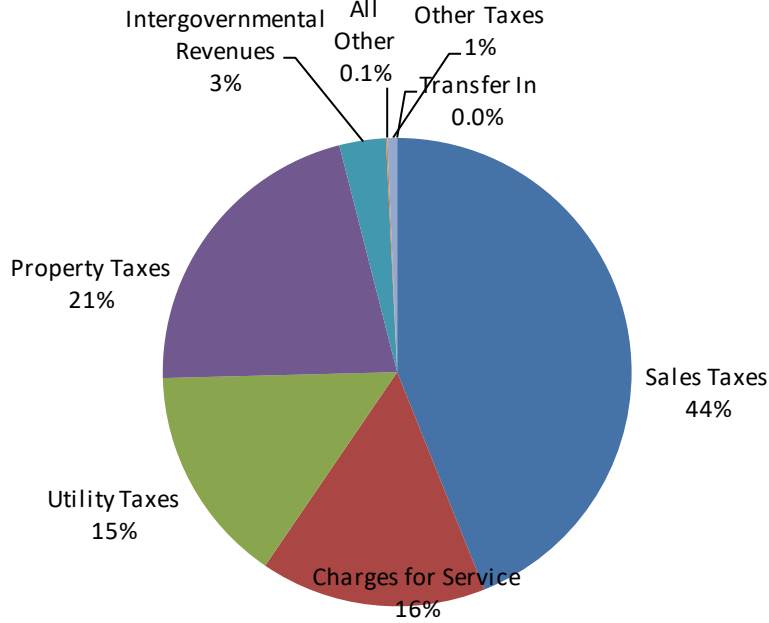
General Fund Revenues	2019	2020	2021	2022	2021/2022	2021/2022	Budgeted	2024	2023/2024
	Actual	Actual	Actual	Revised	Adopted	Revised	2023 Adopted	Adopted	Adopted
Sales Tax	\$ 6,981,526	\$ 7,437,796	\$ 8,532,034	\$ 7,154,300	\$ 12,584,000	\$ 13,384,000	\$ 8,788,000	\$ 9,051,600	\$ 17,839,600
Property Tax	3,807,905	3,579,760	3,952,997	3,921,243	7,752,523	7,752,523	4,306,719	4,394,600	8,701,319
Utility Tax	2,849,481	2,886,148	2,889,674	2,909,378	5,774,510	5,774,510	3,019,467	3,100,884	6,120,351
Other Taxes	127,706	118,888	131,993	115,600	230,100	230,100	134,600	137,300	271,900
Charges for Service									
Building Permits	1,063,506	802,172	1,236,788	845,384	1,479,700	1,624,103	1,265,200	1,297,800	2,563,000
Parks & Recreation	7,698	(830)	3,893	12,700	25,400	25,400	4,000	4,100	8,100
Fines & Forfeitures	185,543	118,660	107,200	190,900	380,800	380,800	107,600	108,100	215,700
General Administration	0	0	0	946,300	1,865,000	1,865,000	1,300,000	1,365,000	2,665,000
Police	135,839	34,604	109,172	82,300	164,600	189,600	109,100	109,100	218,200
Business License	264,061	339,190	319,875	304,100	602,200	602,200	326,400	333,000	659,400
Charges for Service	1,656,647	1,293,796	1,776,928	2,381,684	4,517,700	4,687,103	3,112,300	3,217,100	6,329,400
All Other	622,354	2,585,104	106,116	21,900	43,300	43,300	20,100	20,600	40,700
Intergovernmental Revenues	757,940	973,119	825,535	702,481	741,334	1,113,448	733,218	568,654	1,301,872
Annual Revenues	16,803,558	18,874,611	18,215,277	17,206,586	31,643,467	32,984,984	20,114,404	20,490,738	40,605,142
Other Financing Sources	0	33,283	63,490	315,510	0	379,000	0	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0	0
Annual Sources	\$ 16,803,558	\$ 18,907,894	\$ 18,278,767	\$ 17,522,096	\$ 31,643,467	\$ 33,363,984	\$ 20,114,404	\$ 20,490,738	\$ 40,605,142

¹2022 Figures are unaudited and subject to revision.

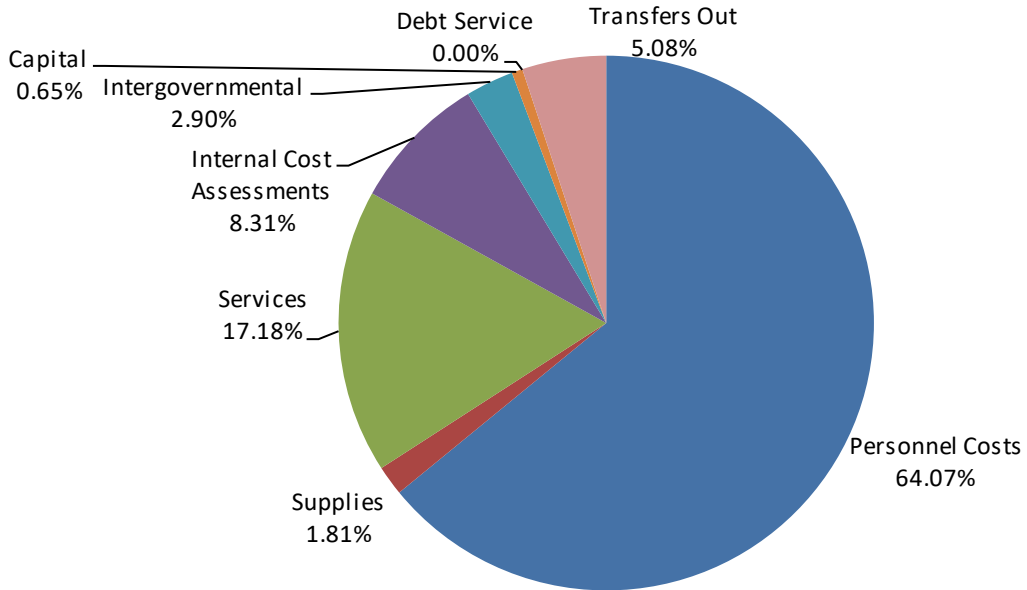
Note: City Council adopts the biennial budget as a two-year total. During budget development, staff analyzes revenues on an annual basis, which is reflected above.

General Fund Revenues and Expenditures

2023/2024 \$40.6M General Fund Revenues



2023/2024 \$40.3M General Fund Expenditures



General Fund Expenditures 2019-2024

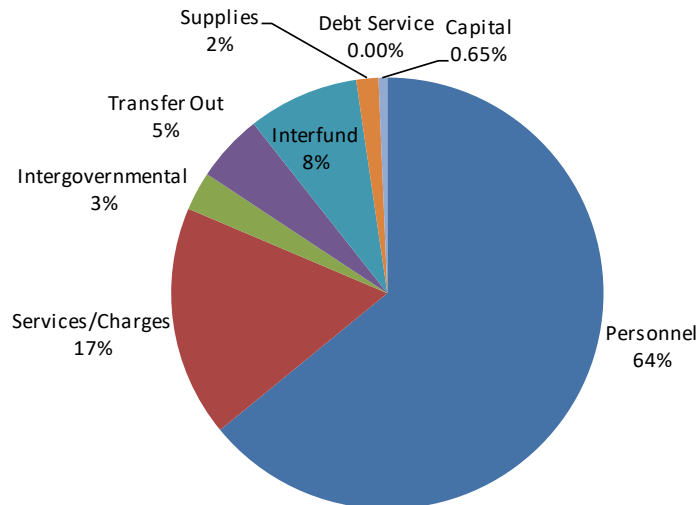
City of Sumner General Fund Expenditures	2019 Actual	2020 Actual	2021 Actual	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
SALARIES & WAGES								
Regular & Part-Time Wages	5,977,898	6,250,362	6,562,690	13,117,527	13,590,200	8,657,430	9,197,327	17,854,757
Overtime	173,065	94,095	148,190	238,495	263,495	139,400	147,150	286,550
Temporary Labor	-	-	-	47,696	47,696	33,648	35,325	68,972
Salaries & Wages Sub-Total	6,150,963	6,344,457	6,710,879	13,403,718	13,901,391	8,830,478	9,379,802	18,210,279
PERSONNEL BENEFITS								
Medical, Etc. Benefits	2,494,069	2,515,473	2,573,358	6,166,411	6,355,891	3,661,745	3,930,777	7,592,522
Other Benefits	35,666	23,966	31,593	37,971	38,301	10,545	10,563	21,108
Personnel Benefits Sub-Total	2,529,736	2,539,439	2,604,950	6,204,382	6,394,192	3,672,290	3,941,340	7,613,630
SUPPLIES								
Office & Operating Supplies	212,932	192,655	174,206	400,915	407,515	236,505	241,061	477,566
Fuel for Consumption	-	109	-	-	-	-	-	-
Items Purchased for Resale	-	-	-	-	-	-	-	-
Small Tools & Minor Equipment	106,040	87,016	76,134	174,115	176,115	94,475	95,551	190,026
Supplies Sub-Total	318,972	279,780	250,339	575,030	583,630	330,980	336,612	667,592
OTHER SERVICES & CHARGES								
Professional Services	1,340,618	1,019,006	867,636	2,298,680	2,624,500	2,230,515	1,308,586	3,539,101
Communication	49,390	35,633	22,039	78,690	78,690	36,314	41,414	77,728
Travel (miles, meals, lodging)	16,334	4,702	4,754	58,435	58,435	44,480	38,760	83,240
Advertising	12,658	7,967	10,534	17,500	15,100	29,600	13,350	42,950
Operating Rents & Leases	29,195	27,612	17,695	69,060	69,060	25,580	26,680	52,260
Insurance	114,617	110,864	166,346	295,768	298,768	250,686	325,894	576,580
Public Utility Services	321,282	338,216	339,167	891,720	891,720	437,500	438,850	876,350
Repairs & Maintenance	233,127	272,155	128,155	920,700	1,080,700	589,095	608,145	1,197,240
Miscellaneous	124,964	103,603	156,873	320,158	326,658	275,911	264,730	540,641
Other Services & Charges Sub-Total	2,242,185	1,919,757	1,713,199	4,950,711	5,443,631	3,919,681	3,066,409	6,986,090
INTERGOVERNMENTAL SERVICES								
Intergovernmental Services	895,540	726,128	867,839	1,193,680	1,202,805	568,235	601,371	1,169,606
Internal Charges for Service	973,704	1,163,108	1,284,680	2,363,804	2,530,774	1,853,390	1,495,009	3,348,399
Intergovernmental Services Sub-Total	1,869,244	1,889,236	2,152,519	3,557,484	3,733,579	2,421,625	2,096,380	4,518,005
CAPITAL OUTLAYS								
Capital Outlays	182,549	101,399	192,848	231,740	391,840	190,270	73,647	263,917
Capitay Outlays Sub-Total	182,549	101,399	192,848	231,740	391,840	190,270	73,647	263,917
DEBT SERVICE								
Principal Payments	650,300	537,500	1,000,000	500,000	500,000	-	-	-
Interest & Other Debt Service Charges	62,818	28,977	534	50,000	50,000	-	-	-
Debt Service Sub-Total	713,118	566,477	1,000,534	550,000	550,000	-	-	-
TRANSFERS								
Transfers Out	811,193	680,332	1,663,000	2,446,000	2,923,200	1,538,000	508,000	2,046,000
Transfers Sub-Total	811,193	680,332	1,663,000	2,446,000	2,923,200	1,538,000	508,000	2,046,000
TOTAL GENERAL FUND EXPENDITURES	14,817,961	14,320,877	16,288,268	31,919,065	33,921,463	20,903,324	19,402,190	40,305,513

General Fund Expenditures by Department/Category 2023/2024

**General Fund
2023/2024 Biennium**

	Personnel	Supplies	Services & Charges	Interfund	Intergovernmental	Debt Service	Capital Outlay	Transfer Out	Total
Legislative	203,929	1,200	89,368	49,430	-	-	-	-	343,927
Judicial	200,828	200	533,145	23,440	-	-	-	-	757,613
Executive	1,539,776	8,000	30,945	72,890	-	-	-	-	1,651,611
Communications	696,470	11,500	138,845	55,680	-	-	-	-	902,495
Finance	2,004,743	9,050	188,098	134,250	-	-	-	-	2,336,141
Legal	1,911,066	4,650	508,772	164,660	-	-	-	-	2,589,148
Human Resources	387,410	4,500	132,412	21,840	-	-	-	-	546,162
DEI	-	4,000	62,000	-	-	-	-	-	66,000
Law Enforcement	9,224,867	169,210	432,139	1,358,252	1,058,606	-	106,760	-	12,349,834
Street Operations	2,598,280	260,132	1,816,370	511,902	-	-	128,557	-	5,315,241
Development Services	2,811,559	8,000	211,743	157,842	-	-	-	-	3,189,144
Community Development	1,685,142	6,850	951,636	131,352	-	-	-	-	2,774,980
Senior Center	-	6,000	571,500	-	-	-	-	-	577,500
Community Svcs	3,000	29,000	358,545	-	-	-	12,000	-	402,545
Parks	1,568,079	82,600	539,810	399,747	-	-	16,600	-	2,606,836
Facilities	582,760	61,300	360,321	187,442	-	-	-	-	1,191,823
Non-Dept	406,000	1,400	60,441	79,672	111,000	-	-	2,046,000	2,704,513
Total	25,823,909	667,592	6,986,090	3,348,399	1,169,606	-	263,917	2,046,000	40,305,513

2023/2024 \$40.3M General Fund Expenditures



CAPITAL OVERVIEW

Capital Projects

- Funded primarily from impact fees, system development fees, grant funding, and real estate excise tax;
- Capital expenditures are those expenditures which are greater than \$5,000 with a useful life of 2+ years;
- In the governmental funds, capital costs are expensed when incurred;
- In the utility funds, capital costs are distributed through straight line depreciation throughout the life of the asset;

Capital expenditures can be found throughout the City funds, but are primarily concentrated in the:

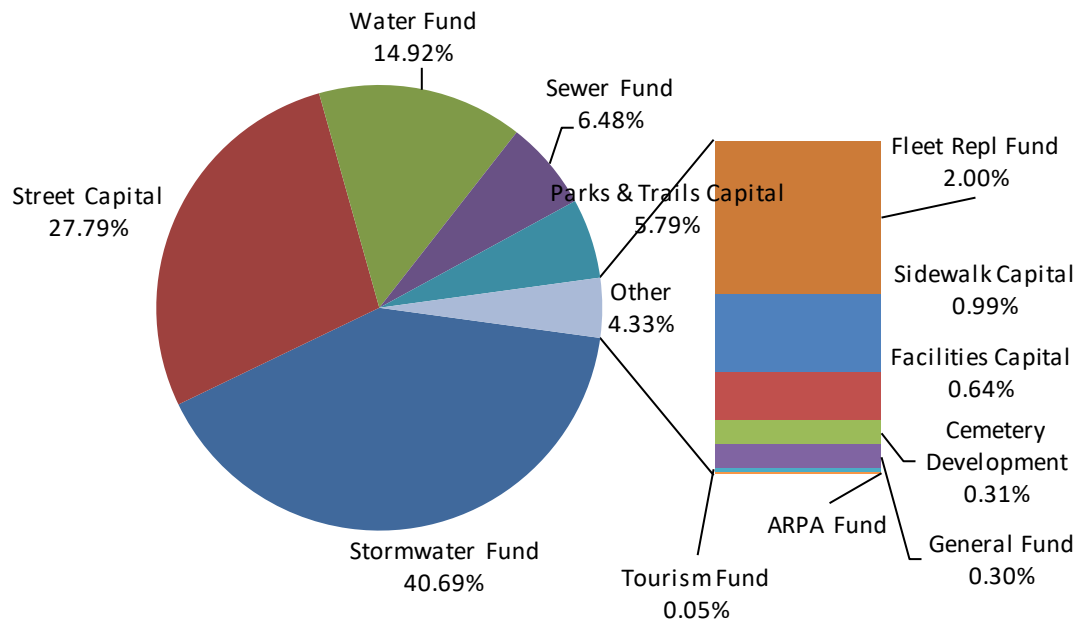
- Sidewalk Construction Fund (302);
- Parks & Trails Capital Fund (310);
- Street Capital Fund (320);
- Facilities Capital Fund (325);
- Water Fund (401);
- Sewer Fund (402);
- Stormwater Fund (408);
- Technology Services Fund (551); and
- Fleet Replacement Fund (555).

Although capital expenditures may not directly impact to day-to-day operations of the City in the current budgeted biennium, capital projects can have a significant impact on future operating revenues and expenditures. For example, construction of a trail system has a capital expense in one or two years, but will require ongoing maintenance for many years. All capital projects are reviewed in terms of both one-time capital cost and ongoing costs prior to approval.

CAPITAL OVERVIEW

Capital Projects

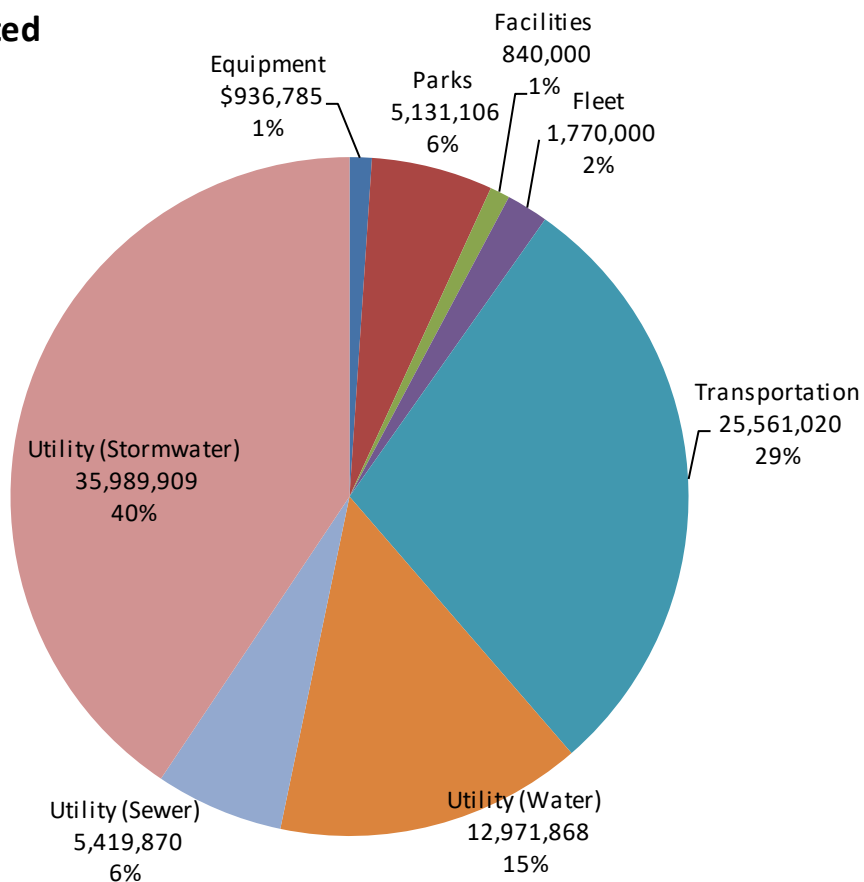
2023/2024 Adopted Capital by Fund



CAPITAL OVERVIEW

Capital Projects

**2023/2024 Adopted
Capital by Type**



CAPITAL OVERVIEW

Type	Description	2023	2024	2023/2024
<i>General Fund</i>				
Transportation	Traffic Calming	\$ 27,040	\$ 28,392	\$ 55,432
Equipment	Body Worn Camera Program	63,380	43,380	106,760
Equipment	Trailer Tilt Deck (25% of cost)	11,250	-	11,250
Equipment	Pickup w/Lift Gate (25% of cost)	18,750	-	18,750
Equipment	Skid Steer w/30" Grinder (25% of cost)	40,000	-	40,000
Equipment	Radio System for Roadway Flagging (25% of cost)	1,250	-	1,250
Equipment	Plate Compactor (25% of cost)	-	1,875	1,875
Equipment	Float Trailer	12,000	-	12,000
Equipment	Frost Free Fountains for Parks	16,600	-	16,600
<i>Tourism Fund</i>				
Equipment	Wayfinding Signs (Carrover from 2022)	40,000	-	40,000
<i>ARPA Fund</i>				
Equipment	Wayfinding Signs (Carrover from 2022)	40,000	-	40,000
<i>Sidewalk Construction Fund</i>				
Transportation	ADA Compliance Plan	40,000	40,000	80,000
Transportation	Volunteer Sidewalk Program	50,000	50,000	100,000
Transportation	Sidewalk Program - Sound Transit	350,000	-	350,000
Transportation	Rivergrove Pedestrian Bridge	250,000	100,000	350,000
<i>Parks & Trail Capital</i>				
Parks	Seibenthaler Park	-	1,525,000	1,525,000
Parks	Loyalty Park Improvements	250,000	-	250,000
Parks	Rainier View Park	795,545	-	795,545
Parks	Bennett Park Property	-	868,170	868,170
Parks	TC: Heritage Park Remediation	860,000	-	860,000
Parks	Trails - Fryar Ave	453,696	378,696	832,391
<i>Street Capital Fund</i>				
Transportation	Town Center Util & Woonerf	728,840	-	728,840
Transportation	TC: Cherry & Maple Utilities	1,400	59,200	60,600
Transportation	Stewart Rd Bridge Replacement	10,000,000	10,000,000	20,000,000
Transportation	SR410/166th Ave E	550,000	550,000	1,100,000
Transportation	Wood & Main Intersection	1,815,738	-	1,815,738
Transportation	Gateway Project	100,000	100,000	200,000
Transportation	Maple St Ped Improvement	336,700	-	336,700
Transportation	Academy Bike Lanes	383,710	-	383,710
<i>Facilities Capital Fund</i>				
Facilities	City Hall - HVAC Replacement	25,000	25,000	50,000
Facilities	City Hall - Roof Replacement	350,000	-	350,000
Facilities	Senior Center - Exterior Painting	40,000	-	40,000
Facilities	Ryan House Improvements	125,000	-	125,000
<i>Water Fund</i>				
Equipment	Trailer Tilt Deck (25% of cost)	11,250	-	11,250
Equipment	Pickup w/Lift Gate (25% of cost)	18,750	-	18,750
Equipment	Skid Steer w/30" Grinder (25% of cost)	40,000	-	40,000
Equipment	Radio System for Roadway Flagging (25% of cost)	1,250	-	1,250
Equipment	Push Camera	13,500	-	13,500
Equipment	Valve Turning Machine	7,600	-	7,600
Equipment	Chlorinator/Analyzer	76,200	-	76,200
Equipment	Plate Compactor	-	1,875	1,875
Equipment	Car Tranceiver for Water Meters	-	11,500	11,500
Equipment	Portable Backup Generator	-	70,000	70,000
Utility (Water)	Radio to Cellular Conversion	100,000	-	100,000
Utility (Water)	Watershed Vegetation Management	50,000	-	50,000
Utility (Water)	Earthquake Control Valves	2,000,000	-	2,000,000
Utility (Water)	Tank Painting	1,509,300	-	1,509,300
Utility (Water)	Water Rights	500,000	500,000	1,000,000
Utility (Water)	West Well Improvements	250,000	-	250,000
Utility (Water)	24th St Utility Relocation	714,600	-	714,600
Utility (Water)	Hydrant & Isolation Valve Upgr	80,000	80,000	160,000
Utility (Water)	WR: 24th St Setback Levee	-	2,731,818	2,731,818
Utility (Water)	TC: Cherry & Maple Utilities	64,400	2,798,300	2,862,700
Utility (Water)	TC: Alder & Kincaid Utility Im	998,450	-	998,450
Utility (Water)	Stewart Rd Bridge Replacement	-	435,000	435,000
Utility (Water)	Wood & Main Intersection	160,000	-	160,000

CAPITAL OVERVIEW

Type	Description	2023	2024	2023/2024
<i>Sewer Fund</i>				
Equipment	Trailer Tilt Deck (25% of cost)	11,250	-	11,250
Equipment	Pickup w/Lift Gate (25% of cost)	18,750	-	18,750
Equipment	Skid Steer w/30" Grinder (25% of cost)	40,000	-	40,000
Equipment	Radio System for Roadway Flagging (25% of cost)	1,250	-	1,250
Equipment	Push Camera (Side Sewer)	-	42,000	42,000
Equipment	Plate Compactor	-	1,875	1,875
Equipment	Portable Backup Generators	-	210,000	210,000
Utility (Sewer)	Oth Improvements - Utilities	300,000	-	300,000
Utility (Sewer)	Sewer Main Replacement/Rehab	150,000	-	150,000
Utility (Sewer)	24th St Utility Relocation	909,200	-	909,200
Utility (Sewer)	Radio System Conversions	200,000	-	200,000
Utility (Sewer)	Lift Station Improvements	800,000	-	800,000
Utility (Sewer)	TC: Cherry & Maple Utilities	30,200	1,312,400	1,342,600
Utility (Sewer)	TC: Alder & Kincaid Utility Im	160,070	-	160,070
Utility (Sewer)	Wood & Main Intersection	95,000	-	95,000
Utility (Sewer)	WWTF PLC Replacement	150,000	-	150,000
Utility (Sewer)	WWTF Headworks: Platform	80,000	-	80,000
Utility (Sewer)	WWTF Headworks: Bridge Crane	40,000	-	40,000
Utility (Sewer)	WWTF Headworks: Equipment Cover	25,000	-	25,000
Utility (Sewer)	WWTF Headworks: Composite Sampler	8,000	8,000	16,000
Utility (Sewer)	WWTF Aeration Basins: Valve Extensions	12,000	-	12,000
Utility (Sewer)	WWTF Aeration Basins: Insertable Flow Meter	25,000	-	25,000
Utility (Sewer)	WWTF Clarifiers: Solids Blanket Level Equipment	45,000	-	45,000
Utility (Sewer)	WWTF Clarifiers: Hatch Openings	45,000	-	45,000
Utility (Sewer)	WWTF Disinfection & Discharge: UV Panel Replacement	-	150,000	150,000
Utility (Sewer)	WWTF Biosolids: Digester Cleaner/ Maintenance	175,000	-	175,000
Utility (Sewer)	WWTF Biosolids Modernization	350,000	350,000	700,000
<i>Stormwater Fund</i>				
Equipment	Trailer Tilt Deck (25% of cost)	11,250	-	11,250
Equipment	Pickup w/Lift Gate (25% of cost)	18,750	-	18,750
Equipment	Skid Steer w/30" Grinder (25% of cost)	40,000	-	40,000
Equipment	Radio System for Roadway Flagging (25% of cost)	1,250	-	1,250
Utility (Stormwater)	Volunteer Sidewalk Program	-	25,000	25,000
Utility (Stormwater)	Sidewalk Replacement Program	-	75,000	75,000
Utility (Stormwater)	Setback Levees	2,500,000	2,900,000	5,400,000
Utility (Stormwater)	24th St Utility Relocation	1,050,000	-	1,050,000
Utility (Stormwater)	63rd St Ct E Improvements	-	350,000	350,000
Utility (Stormwater)	Salmon Creek Restoration	400,000	400,000	800,000
Utility (Stormwater)	24th St Setback Levee	13,935,542	11,464,707	25,400,249
Utility (Stormwater)	47th St Ct E Culvert Improveme	70,000	70,000	140,000
Utility (Stormwater)	160th Ave E Culvert Improvemen	141,300	160,000	301,300
Utility (Stormwater)	162nd Ave E Culvert Improvemen	150,000	150,000	300,000
Utility (Stormwater)	E Main Culvert Improvements	10,000	10,000	20,000
Utility (Stormwater)	63rd St Ct Trunk Line Reloc	300,000	-	300,000
Utility (Stormwater)	Stewart Road Pond Repair	400,000	-	400,000
Utility (Stormwater)	24th & 142nd Intersection	300,000	-	300,000
Utility (Stormwater)	ESN Channel Realignment	500,000	-	500,000
Utility (Stormwater)	TC: Cherry & Maple Utilities	1,500	63,400	64,900
Utility (Stormwater)	TC: Alder & Kincaid Utility Im	303,460	-	303,460
Utility (Stormwater)	Stewart Rd Bridge Replacement	-	100,000	100,000
Utility (Stormwater)	Wood & Main Intersection	160,000	-	160,000
<i>Cemetery (Development)</i>				
Facilities	Cemetery Facility Improvements: Irrigation	275,000	-	275,000
<i>Fleet Replacement Fund</i>				
Fleet	Vehicle Replacement (see detail pg. xxx)	1,530,000	240,000	1,770,000
Total Capital Program 2023/2024		50,139,971	38,480,588	88,620,558

CITY-WIDE ORGANIZATIONAL CHART

<insert City-wide organizational chart>

CITY-WIDE ORGANIZATIONAL CHART

<insert City-wide organizational chart>

PERSONNEL OVERVIEW

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.



WHO

114 employees

9.81 years average employment in Sumner

46 employees have worked here more than 10 years

9 employees retired in the last biennium

WHAT

In one year, these employees

- Respond to **15,512 calls for Police service**
- **Permit 389** buildings, valued at over \$97.3 million
- Process **1,483** job applications
- Use **580 tons of gravel** for repairs, shoulders and alleys
- Treat **827 million gallons** of wastewater
- **Return 250 pets** to their families and **adopt 489 pets**
- Coordinate and track **\$8.6 million** in State & Federal grant funding
- Inspect **3,341 street signs**
- Maintain **1,112 fire hydrants**
- Reach the public with **1,291,700 impressions on Twitter**

SETTING THE STANDARD

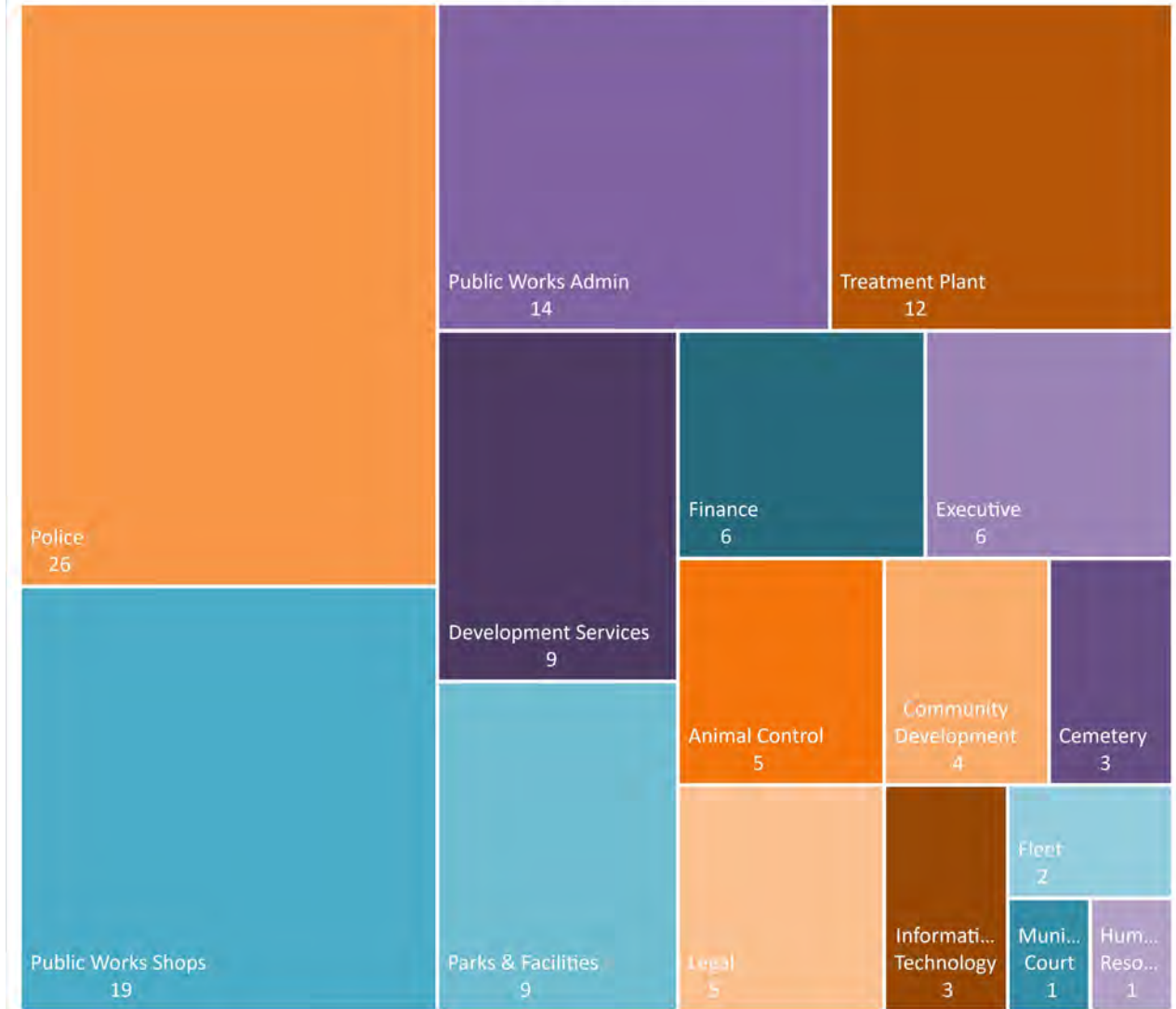
In addition to their “day jobs,” employees also become integral members of the Sumner community. Their efforts include

- Raise money, consistently as the highest fundraiser for Come Walk With Me.
- Help run the Special Olympics torch through Sumner.
- Spearhead Sumner Toy Box to support local families during the holidays.
- Give special memories to a child battling a life-threatening illness through the Chief for a Day program.
- Collect school supplies for Sumner School District families.
- Collect food for the local food bank.
- Support local troops stationed at JBLM and help them feel at home.
- Participate in local boards and volunteer efforts.



City of Sumner
Authorized Full-Time Employees
By Department

2023 Authorized FTE
by Department



City of Sumner

Authorized Full-Time Employees

Positions are authorized and included in the 2022/2023 Adopted Budget.

	Year							
	2019 Authorized FTE	2019 Amended FTE	2020 Authorized FTE	2020 Amended FTE	2021 Authorized FTE	2022 Authorized FTE	2022 Amended FTE	2023 Authorized FTE
City Council								
Councilmember (part-time)	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
TOTAL CITY COUNCIL	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Court								
Municipal Judge	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bailiff	0.25	0.25	-	-	-	-	-	-
TOTAL COURT	1.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive								
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Employee Safety & Emergency Management Coordinator	-	-	-	-	-	-	-	1.00
Communications Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	-	-	-	1.00	1.00	1.00	1.00	1.00
City Clerk	-	-	-	-	-	-	-	-
Community Engagement Specialist	0.50	0.50	-	-	-	-	-	-
Technology Implementation Manager	1.00	1.00	-	-	-	-	-	-
TOTAL EXECUTIVE	5.50	5.50	4.00	5.00	5.00	5.00	5.00	6.00
Finance								
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Financial Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	1.00	1.00	2.00	2.00	2.00	1.00	-
Utility Meter Technician II	1.00	1.00	1.00	-	-	-	-	-
Finance Technician I	-	-	-	-	-	-	-	-
Finance Specialist	-	-	-	-	-	-	2.00	3.00
Finance Technician II	3.00	3.00	3.00	2.00	1.00	1.00	1.00	1.00
TOTAL FINANCE	7.00	7.00	7.00	6.00	5.00	5.00	6.00	6.00
Legal								
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Deputy City Attorney	-	-	-	-	-	-	1.00	1.00
City Clerk	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Records Management Specialist	-	-	-	-	-	1.00	1.00	1.00
Legal Department Coordinator	-	-	-	-	1.00	1.00	1.00	1.00
Confidential Assistant	1.00	1.00	1.00	1.00	-	-	-	-
TOTAL LEGAL	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00
Human Resources								
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Administrative Specialist	-	-	-	-	-	1.00	-	-
City Clerk/HR Coordinator	-	-	-	-	-	-	-	-
Payroll/HR Coordinator	-	-	-	-	-	-	-	-
TOTAL HUMAN RESOURCES	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00
Information Technology								
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Technician	-	-	-	1.00	1.00	1.00	1.00	1.00
Information Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL INFO. TECH.	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00

City of Sumner

Authorized Full-Time Employees

Positions are authorized and included in the 2022/2023 Adopted Budget.

	Year							
	2019 Authorized FTE	2019 Amended FTE	2020 Authorized FTE	2020 Amended FTE	2021 Authorized FTE	2022 Authorized FTE	2022 Amended FTE	2023 Authorized FTE
Police								
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Confidential Assistant	1.00	1.00	1.00	-	-	-	-	-
Administrative Manager I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Detective	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Patrol Officer	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00
Professional Standards Officer	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00
Parking/Code Enf. Officer (PD/CD)	0.50	0.50	0.50	-	-	-	-	-
Community Service Officer	-	-	-	1.00	1.00	1.00	1.00	1.00
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Animal Control Shelter Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Control Kennel Technician	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00
TOTAL POLICE	30.00	30.00	31.00	30.00	31.00	31.00	31.00	31.00
Community Development								
<i>Administration</i>								
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	-	-	-	1.00	1.00
Associate Planner	2.00	2.00	2.00	1.00	1.00	1.00	-	-
Assistant Planner	-	-	-	-	-	-	-	-
Planning Specialist	-	-	-	-	-	-	-	-
Community Operations Manager	-	-	-	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	-	-	-	-	-
Parking/Code Enf. Officer (PD/CD)	0.50	0.50	-	-	-	-	-	-
Community Engagement Specialist	0.50	0.50	1.00	1.00	-	-	-	-
Community Relations Specialist	-	-	-	-	1.00	1.00	1.00	1.00
Permit Specialist	1.00	1.00	1.00	-	-	-	-	-
TOTAL ADMINISTRATION	7.00	7.00	7.00	4.00	4.00	4.00	4.00	4.00
<i>Parks & Facilities</i>								
Parks Field Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Groundskeeper	3.50	3.50	4.00	4.00	4.00	4.00	5.00	5.00
Facilities Maintenance II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodial Technician	0.55	1.00	0.55	1.50	1.50	1.50	1.50	1.50
TOTAL PARKS & FACILITIES	6.05	6.50	6.55	7.50	7.50	7.50	8.50	8.50
<i>Cemetery</i>								
Cemetery Administrative Manager I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cemetery Field Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cemetery Groundskeeper	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
TOTAL CEMETERY	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00
TOTAL COMMUNITY DEVELOPMENT	17.05	17.50	17.55	15.50	15.50	15.50	15.50	15.50

City of Sumner

Authorized Full-Time Employees

Positions are authorized and included in the 2022/2023
Adopted Budget.

	Year							
	2019 Authorized FTE	2019 Amended FTE	2020 Authorized FTE	2020 Amended FTE	2021 Authorized FTE	2022 Authorized FTE	2022 Amended FTE	2023 Authorized FTE
Public Works								
<i>Administration</i>								
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00	-	-	-	-	-
City Engineer	-	-	-	-	1.00	1.00	1.00	1.00
Associate City Engineer	4.00	4.00	4.00	3.00	1.00	2.00	1.00	1.00
Assistant City Engineer	-	-	-	-	-	-	3.00	3.00
Engineering Technician	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00
Senior Engineering Technician	-	-	-	1.00	1.00	1.00	1.00	1.00
GIS/CAD Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Specialist	1.00	1.00	1.00	-	-	-	-	-
Public Works Manager	1.00	1.00	1.00	-	1.00	1.00	1.00	1.00
Public Works Project Manager	-	-	-	-	-	-	-	-
Local Source Control Specialist (NPDES)	0.75	0.75	0.75	-	-	-	-	-
Environmental & Sustainability Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pollution Prevention Specialist (NPDES)	-	-	-	0.75	0.75	0.75	0.75	0.75
Contract Administrator	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Confidential Assistant	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION	14.75	14.75	14.75	9.75	9.75	10.75	13.75	13.75
<i>Shops</i>								
Operations Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Shops Field Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Operator	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Administrative Assistant (Shops/WWTP)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL SHOPS	18.00	18.00	18.00	18.00	18.00	18.00	19.00	19.00
<i>Wastewater Treatment Facility (WWTF)</i>								
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTF Chief Operator	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
WWTF Electrician/Instrumentation Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTF Operator	6.00	6.00	7.00	7.00	6.00	6.00	6.00	6.00
WWTF Laboratory Technician	-	-	-	-	-	-	-	-
WWTF Laboratory Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTF Maintenance Technician	1.00	1.00	-	-	-	-	-	-
Pretreatment Coordinator (NPDES)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodial Technician	0.45	0.45	-	-	-	-	-	-
TOTAL WWTF	12.45	12.45	12.00	12.00	12.00	12.00	12.00	12.00
<i>Fleet</i>								
Chief Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL FLEET	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL PUBLIC WORKS	47.20	47.20	46.75	41.75	41.75	42.75	46.75	46.75
TOTAL STAFFING (Excludes Elected Officials)	114.00	114.20	115.30	115.25	114.25	118.25	122.25	124.25
TOTAL POPULATION	10,030	10,030	10,360	10,360	10,700	10,800	10,800	10,800
FTE per 1,000 Population	11.37	11.39	11.13	11.12	10.68	10.95	11.32	11.50

Note: Prior to 2019, Parks & Facilities and Cemetery were presented as part of the Public Works Department.
Note: The Development Services Department was created in 2020, combining staff from Public Works and Community Development.

2023 COMPENSATION SCHEDULE

Ordinance No. xxxx

<insert FY2023 compensation schedule when adopted>

**City of Sumner
 Summary of Staff Changes
 2023/2024 Adopted Budget**

The 2023/2024 Adopted Budget includes the following staffing changes intended to address operational needs:

Department	Position	Authorized FTE				
		Authorized 2022	Amended 2022	Change	2023	Change
Executive	Employee Safety & Emergency Management Coordinator	-	-	-	1.00	1.00
Finance	Finance Analyst	2.00	1.00	(1.00)	-	(1.00)
Finance	Finance Specialist	-	2.00	2.00	3.00	1.00
Legal	Assistant City Attorney	1.00	-	(1.00)	-	-
Legal	Deputy City Attorney	-	1.00	1.00	1.00	-
Human Resources	Human Resources Administrative Specialist	1.00	-	(1.00)	-	-
Community Development	Senior Planner	-	1.00	1.00	1.00	-
Community Development	Associate Planner	1.00	-	(1.00)	-	-
Parks & Facilities	Parks Groundskeeper	4.00	5.00	1.00	5.00	-
Cemetery	Cemetery Groundkeeper	2.00	1.00	(1.00)	1.00	-
Development Services	Associate Planner	1.00	2.00	1.00	2.00	-
Development Services	Assistant Planner	1.00	-	(1.00)	-	-
Development Services	Code Compliance Specialist	-	-	-	1.00	1.00
Public Works	Associate City Engineer	2.00	1.00	(1.00)	1.00	-
Public Works	Assistant City Engineer	-	3.00	3.00	3.00	-
Public Works	Engineering Technician	2.00	3.00	1.00	3.00	-
Public Works	Operator	12.00	13.00	1.00	13.00	-
					4.00	2.00

2023 Net Change – 4.0 FTE

2024 Net Change – 0.0 FTE

GENERAL FUND PROGRAM SUMMARIES



Sumner Police on Main Street



CITY OF
SUMNER
WASHINGTON

2023-2024 BUDGET



CITY OF
SUMNER
WASHINGTON

**GENERAL FUND
PROGRAM
SUMMARIES**

LEGISLATIVE

GENERAL FUND



KEY PERFORMANCE INDICATORS:

None

DEPARTMENT HIGHLIGHTS:

- The Council serves as the City's policy makers and generally set the direction of the City, leaving details to employees.
- Council also represents Sumner in regional committees for affordable housing, communications and regional growth.
- In '21-22, the Council adapted to the new norm of hybrid meetings.
- Council studied and realigned strategic priorities.
- Focused on recruiting/retaining employees, land acquisition for parks, affordable housing, White River restoration, adding body-worn cameras for police.
- Effective relationships with State and Federal legislative representatives to protect "home rule" rights and access to funds that support city strategic priorities.



'23-24 GOALS

- Continue to balance public demands with an unpredictable economy.
- Make difficult choices to fulfill strategic priorities with revenue challenges.
- Respond to increasing unfunded mandates and shift of local decisions to the State level.



LONG-TERM GOALS

- Set the standard of excellence for a progressive small city.
- Represent the best interests of the people of Sumner in a rapidly growing region.



COUNCIL STRATEGIC PRIORITIES

- COMMUNITY CHARACTER
- EFFECTIVE TRANSPORTATION
- PROTECTION OF NATURAL RESOURCES
- PUBLIC SAFETY
- EXCELLENT GOVERNMENT



LEGISLATIVE

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	80,150	92,400	91,300	92,400	92,400	92,400	184,800
Personnel Benefits	6,770	7,711	7,592	9,419	9,507	9,622	19,129
Supplies	1,366	362	335	500	600	600	1,200
Services & Charges	70,660	78,458	32,445	44,658	43,060	46,308	89,368
Intergovernmental	-	-	-	-	-	-	-
Interfund	38,512	40,172	17,380	16,850	20,550	28,880	49,430
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	197,458	219,103	149,051	163,827	166,117	177,810	343,927
City Council Members	7.0	7.0	7.0	7.0	7.0	7.0	

Budget Notes:

The increase in Interfund expenses in 2024 reflects the scheduled replacement of City Council computer equipment.

MUNICIPAL COURT

GENERAL FUND



KEY PERFORMANCE INDICATORS:

- Number of court filings
- Number of cases diverted to Community Court

DEPARTMENT HIGHLIGHTS:



- Sumner contracts with City of Bonney Lake to provide Court services. Sumner provides some staffing (Judge, Prosecutor and Public Defender)
- This Court serves those charged with misdemeanors, civil infractions or parking violations.
- During the pandemic, Court installed a “robot” interpreter via a mobile tablet, which offers wider services quicker with more privacy for the person using the service.
- In 2022, Court launched a Community Court, offering misdemeanor offenders a program of alcohol, drug and/or mental health treatment and giving participants the support of a case manager and wrap-around resources.

'23-24 GOALS



- Build Community Court’s role in using court to help people improve their lives rather than just a recurring system of punishment.
- Explore strategies to continue Communiyt Court program beyond initial grant funding.
- Use technology and other opportunities to make court more efficient and effective.

LONG-TERM GOALS



- Keep using balance of assistance and authority to encourage better decisions and support real change.

COUNCIL STRATEGIC PRIORITIES



- PUBLIC SAFETY: progressive, collaborative & systemic social service solutions
- PUBLIC SAFETY: partnership with community to address criminal activity
- PUBLIC SAFETY: traffic engineering, education & enforcement
- EXCELLENT GOVERNMENT: leverage partnerships for enhanced services

MUNICIPAL COURT

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	82,780	66,866	117,875	65,927	81,802	85,781	167,583
Personnel Benefits	14,868	13,229	21,773	13,935	16,004	17,241	33,245
Supplies	204	-	599	-	100	100	200
Services & Charges	9,126	17,450	299,647	255,613	261,350	271,795	533,145
Intergovernmental	151,237	143,570	-	-	-	-	-
Interfund	11,476	11,976	9,940	8,490	11,740	11,700	23,440
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	269,692	253,091	449,834	343,965	370,996	386,617	757,613
Authorized FTE	1.0	1.0	1.0	1.0	1.0	1.0	

Budget Notes:

The increase in Personnel Salaries in 2021 included the leave payout of the retiring judge. In 2023/2024, the contract with the City of Bonney Lake is anticipated to increase commensurate with inflation.

EXECUTIVE

GENERAL FUND



KEY PERFORMANCE INDICATORS:

- Percentage of e-newsletters opened
- Fiscal management—health of fund balances
- Sumner Connects usage—informed, engaged, aware

DEPARTMENT HIGHLIGHTS:



- Provides general administrative oversight and support to other departments.
- Includes City Administrator, Administrative Services Director, Communications Division and new Emergency Manager/Safety position.
- Administers programs/policies established by the Council and informs council of issues, problems & future needs.
- In '21-22, continued pandemic response, administered ARPA program, launched Sumner Alert, added a Communications Coordinator and continued regional leadership with South Sound 911, library, school district and other partners.

'23-24 GOALS



- Monitor & respond to national financial instability.
- Focus on ways to keep Sumner's character through physical changes.
- Add Emergency Manager/Safety Coordinator to ensure safety daily & in large events.
- Continue adapting communications for two-way information and relevant feedback.
- Lead staff, exploring what values mean in practice, especially with equity & diversity.
- Maintain relationships with Federal, State and other local government leaders that protect and enhance service levels.

LONG-TERM GOALS



- Balance increasing public demands with increasing State unfunded mandates.
- Leverage partnerships to keep service levels high while controlling costs.

COUNCIL STRATEGIC PRIORITIES



- EXCELLENT GOVERNMENT: Equitable distribution of resources
- EXCELLENT GOVERNMENT: Fiscally balanced mix of desired services
- EXCELLENT GOVERNMENT: Transparency in policy and actions
- EXCELLENT GOVERNMENT: Respond to & engage with the community
- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services

EXECUTIVE

GENERAL FUND

BUDGET OVERVIEW (EXECUTIVE ADMINISTRATION)

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	574,106	356,791	376,787	383,256	564,127	590,501	1,154,628
Personnel Benefits	169,645	112,637	113,149	132,293	185,976	199,172	385,148
Supplies	4,320	2,711	610	4,500	4,000	4,000	8,000
Services & Charges	10,076	16,203	13,499	19,716	14,537	16,408	30,945
Intergovernmental	-	-	-	-	-	-	-
Interfund	48,540	53,830	26,830	39,160	39,910	32,980	72,890
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	806,686	542,171	530,875	578,925	808,550	843,061	1,651,611
Authorized FTE	4.5	3.0	3.0	3.0	4.0	4.0	

Budget Notes:

The Salaries and Benefits increase in 2023/2024 reflects the addition of an Emergency and Safety Coordinator.

BUDGET OVERVIEW (COMMUNICATIONS)

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	112,593	111,559	172,083	195,811	239,463	251,215	490,678
Personnel Benefits	29,088	33,152	66,720	103,638	99,367	106,425	205,792
Supplies	1,042	656	305	500	6,475	5,025	11,500
Services & Charges	16,018	17,631	21,821	26,018	68,385	70,460	138,845
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	5,800	8,970	27,590	30,280	25,400	55,680
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	158,741	168,798	269,898	353,557	443,970	458,525	902,495
Authorized FTE	1.0	2.0	2.0	2.0	2.0	2.0	

Budget Notes:

The increase in Services & Charges for 2023/2024 includes costs associated with the City's programming and other activities with Rainier Cable Communications. These costs were previously included in Non-Departmental.

FINANCE

GENERAL FUND

CITY OF SUMNER Utility Billing Department 1104 Maple Street...		
CUSTOMER NAME	CUSTOMER NO.	
SAMPLE, JOHN	987654	
BILL NUMBER	BILL DATE	
123456	08/11/2007	
DESCRIPTION	METER NUMBER	READ CODE
WATER CO RESIDENTIAL	17288173	A



KEY PERFORMANCE INDICATORS:

- Number of utility payments made online
- Number of Accounts Payable payments issued (check and electronic)
- Utility Service Disconnections

DEPARTMENT HIGHLIGHTS:

- Finance tracks City funds including providing accurate financial data and analytical support for decisions, ensure integrity of the City's financial data and internal controls, prepare the biennial budget and annual financial report, coordinate the annual audit.
- Finance bills, tracks and provides customer support for City utilities. In 2021, this included reaching, helping customers who had fallen behind during the State emergency orders/pandemic shut down.
- In 2022, implemented upgraded Munis online bill pay, serving as one of the first cities to use this system and giving Munis feedback to develop software for other cities.
- Continue to be recognized by the Government Finance Officer's Association for Distinguished Budget Presentation.



'23-24 GOALS

- Refine five- and ten-year financial models to help Council, leadership choices.
- Help City properly fund and track funding for projects including White River Restoration and Operations Facility.
- Focus on employee cross training to add staffing depth to department.
- Update the City's Indirect Cost Assessment Model



LONG-TERM GOALS

- Respond to economic changes with timely and meaningful financial data.
- Focus on long-range employee development, succession planning.
- Partner with departments for efficient tracking of grants.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT:** equitable distribution of resources
- EXCELLENT GOVERNMENT:** focus on long-range financial stability
- EXCELLENT GOVERNMENT:** fiscally balanced mix of desired services
- EXCELLENT GOVERNMENT:** transparency in policy and actions



FINANCE

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	485,577	518,238	513,362	639,339	683,335	716,786	1,400,121
Personnel Benefits	225,060	244,574	225,262	308,713	291,982	312,640	604,622
Supplies	11,046	6,333	3,491	2,400	5,050	4,000	9,050
Services & Charges	74,664	61,225	61,350	87,744	101,833	86,265	188,098
Intergovernmental	-	-	-	-	-	-	-
Interfund	60,360	68,020	64,560	52,520	73,650	60,600	134,250
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	856,708	898,391	868,024	1,090,716	1,155,850	1,180,291	2,336,141
Authorized FTE	7.0	6.0	5.0	6.0	6.0	6.0	

Budget Notes:

The increase from 2021 to 2022 in Personnel Salaries and Benefits reflects the addition of a 1.0 FTE (Finance Specialist). The increase in Services & Charges for 2023 includes \$15,000 to update the City's Indirect Cost Allocation rate model, a requirement from the State Auditor's Office.

LEGAL

GENERAL FUND



KEY PERFORMANCE INDICATORS:

- Number of records requests fulfilled – 1,224
- Average time to fulfill records requests – 3 days
- Number of domestic violence victims provided resources - 279
- Criminal Prosecutions Filed - 315

DEPARTMENT HIGHLIGHTS:



- The city attorneys serve as legal advisors to staff and elected officials. They represent the City in litigation; draft and review ordinances, resolutions contracts and agreements; and update code.
- This department includes the city attorneys, legal assistant, city clerk, as well as records management and assistance to victims of domestic violence.
- In '21-22, the department obtained grant funding to start a Community Court; assisted in acquiring land for the Operations Facility and White River Restoration; updated code related to electronic signatures, homeless shelters, animal care; assisted with implementation of body-worn cameras; and launched Civic Clerk for better access to public meeting agendas and minutes.

'23-24 GOALS



- Assist in conversion to Sharepoint for better access to electronic records and upgrade storage and care for physical records within City Hall.
- Collaborate with other departments to timely respond to code violations.
- Finalize agreements with Burlington Northern Railroad, Cascade Water Alliance and purchaser of the golf course property.
- Grow community court to provide alternative resources to criminal defendants struggling with underlying addiction or mental health disorders.

LONG-TERM GOALS



- Clarify vague, ambiguous language in City Code & update for changing laws.
- Increase frequency of police trainings for best practices, and updates in constitutional law.
- Finalize acquisition of properties necessary for upcoming City CIP projects.

COUNCIL STRATEGIC PRIORITIES



- **PUBLIC SAFETY:** progressive, collaborative & systemic social service solutions
- **EXCELLENT GOVERNMENT:** equitable distribution of resources.
- **EXCELLENT GOVERNMENT:** transparency in policy and actions

LEGAL

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	427,244	445,984	442,568	549,184	668,765	701,648	1,370,413
Personnel Benefits	172,450	174,638	169,082	250,824	260,983	279,670	540,653
Supplies	2,871	1,530	783	3,100	3,325	1,325	4,650
Services & Charges	145,965	138,884	159,774	202,037	312,975	195,797	508,772
Intergovernmental	-	-	-	-	-	-	-
Interfund	15,648	18,168	74,360	60,900	86,430	78,230	164,660
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	764,179	779,204	846,566	1,066,045	1,332,478	1,256,670	2,589,148
Authorized FTE	3.0	4.0	4.0	5.0	5.0	5.0	

Budget Notes:

In 2023, Services and Charges includes specialized legal counsel for 5G/Franchise Agreement negotiations and the sale of the Sumner Meadows Golf Course.

HUMAN RESOURCES

GENERAL FUND



KEY PERFORMANCE INDICATORS:

- Increase diversity in recruiting
- Employee retention
- Competitive salaries and benefits

DEPARTMENT HIGHLIGHTS:



- Employees are the most expensive, most valuable City resource. HR recruits and selects employees; helps employees grow and develop; handles employee complaints and investigations; manages claims, liability, safety and programs; and monitors and implements new labor requirements.
- Sumner's Salary Study and Compensation Philosophy, completed in 2021, was done in-house and has been replicated by multiple regional cities.
- Implemented the Munis HRIS system
- Handled turnover with over 55 recruitments, 1,483 applications, 261 interviews.

'23-24 GOALS



- Implement position control and budgeting within Munis.
- Build a sustainable training and development program for all staff.
- Review and update the non-represented Salary Study.
- Evaluate succession planning needs and retirement trends and develop a business plan to maintain continuity of service levels.

LONG-TERM GOALS



- Respond to legal changes to labor law and implement as necessary.
- Evaluate organizational efficiency to recommend staffing changes, training
- Support & encourage a positive, inclusive culture for City employees.

COUNCIL STRATEGIC PRIORITIES



- EXCELLENT GOVERNMENT: recruit & retain quality, diverse staff
- EXCELLENT GOVERNMENT: equitable distribution of resources
- EXCELLENT GOVERNMENT: focus on long-range financial stability
- EXCELLENT GOVERNMENT: transparency in policy and actions

HUMAN RESOURCES

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	93,786	101,483	110,714	207,082	135,756	142,433	278,189
Personnel Benefits	38,213	39,934	40,467	98,267	52,738	56,483	109,221
Supplies	1,834	2,293	767	5,200	2,250	2,250	4,500
Services & Charges	35,803	34,903	92,621	55,671	80,794	51,618	132,412
Intergovernmental	-	-	-	-	-	-	-
Interfund	9,308	9,808	10,540	10,090	11,740	10,100	21,840
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	178,943	188,422	255,109	376,309	283,278	262,884	546,162
Authorized FTE	1.0	1.0	1.0	2.0	1.0	1.0	

Budget Notes:

The increase in personnel salaries and benefits in 2022 reflects the addition of a Human Resources Specialist (funded by ARPA funds). After consideration, this position was not filled, and is not budgeted in 2023/2024. The increase in Services & Charges for 2023 includes professional services for employee bargaining. Additional increases in Services & Charges include increased insurance costs and provision for employee travel and training.

DIVERSITY, EQUITY & INCLUSION

GENERAL FUND



KEY PERFORMANCE INDICATORS:

Hours of employee Diversity, Equity & Inclusion Training
Progress on Diversity, Equity & Inclusion Committee goals

DEPARTMENT HIGHLIGHTS:

- Setting the standard for a progressive small city also includes being a leader in diversity, equity & inclusion (DEI) for our staff and our community.
- The City hires with a “blind” selection process in which the staff selecting candidates for an interview sees no names or identifying information on the application while selecting.
- In 2020, the City formed a DEI Committee with members across departments and at various leadership levels within the city.
- In 2021, the City partnered with Degrees of Change for SEED internships that help connect college students with city work, whether they return to Sumner or another city.



'23-24 GOALS

- Continue staff training and exploration of topics and ideas.
- Work with partners including Cultural Arts Commission and Sumner Main Street Association to celebrate broader range of cultures in events and arts.
- Keep building relationships with “Reach Audiences,” those who may not initially engage with the city but would if the City reached out.



LONG-TERM GOALS

- Create a diverse, equitable, and inclusive organizational culture
- Training and professional development of staff
- Community Outreach
- Measuring and accountability



COUNCIL STRATEGIC PRIORITIES

- CHARACTER: vibrant events that celebrate arts, heritage & culture
- CHARACTER: maintain welcoming small town
- EXCELLENT GOVERNMENT: equitable distribution of resources
- EXCELLENT GOVERNMENT: recruit and retain quality, diverse staff



DIVERSITY, EQUITY & INCLUSION

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,000	2,000	4,000
Services & Charges	-	-	-	-	31,000	31,000	62,000
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	-	-	-	-	33,000	33,000	66,000
Authorized FTE	-	-	-	-	-	-	-

Budget Notes:

Beginning in 2023, Diversity, Equity, and Inclusion (DEI) activities previously reported in the Executive, Human Resources, or other departments are programmed in a separate department to provide transparency and accountability. 2023 and 2024 expenses include training and supplies. Staffing is drawn from multiple departments and leadership levels throughout the City.

LAW ENFORCEMENT

GENERAL FUND



KEY PERFORMANCE INDICATORS:

- Accredited agency
- Crime trends & activity levels
- Drug/mental health referrals to community court

DEPARTMENT HIGHLIGHTS:

- With the community, police work to reduce crime and the fear of crime.
- Efforts include traffic safety through enforcement and education, partnerships with residents and businesses, apprehending suspects, investigating incidents, watching trends, working with neighboring jurisdictions and responding to incidents of criminal activity, crisis or unrest.
- In '21-22, Sumner Police implemented body-worn cameras for all patrol staff, added patrol officer position to maintain staffing levels, completed firearm replacements and conversion to 9mm, and replaced recording technology in two interview rooms to better comply with requirements.



'23-24 GOALS

- Implement IA-Pro and Blue Teams for increased accountability.
- Maintain staffing levels through retirements.
- Partner with Co-operative Cities to provide specialized services.
- Train and equip officers to safely perform their duties.
- Maximize use of technology to gain efficiency and safety.



LONG-TERM GOALS

- Develop strategic plan for staffing, facilities, future succession planning.
- Control jail costs and seek cost-effective incarceration alternatives.
- Control communication and technology costs with police radio replacements.



COUNCIL STRATEGIC PRIORITIES

- PUBLIC SAFETY
- EXCELLENT GOVERNMENT: equitable distribution of resources
- EXCELLENT GOVERNMENT: transparency in policy and actions
- EXCELLENT GOVERNMENT: leverage partnerships for enhanced services



LAW ENFORCEMENT

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	2,543,070	2,655,822	2,846,100	2,847,342	3,216,114	3,494,929	6,711,043
Personnel Benefits	894,301	902,969	924,361	1,161,822	1,205,219	1,308,605	2,513,824
Supplies	47,143	32,288	50,013	69,500	82,650	86,560	169,210
Services & Charges	100,318	117,649	143,388	158,292	205,441	226,698	432,139
Intergovernmental	610,014	482,527	459,848	567,940	512,735	545,871	1,058,606
Interfund	416,388	505,544	604,977	545,181	716,645	641,607	1,358,252
Capital Outlay	-	-	44,550	146,937	63,380	43,380	106,760
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	4,611,234	4,696,799	5,073,237	5,497,014	6,002,184	6,347,650	12,349,834
Authorized FTE	30.0	30.0	31.0	31.0	31.0	31.0	

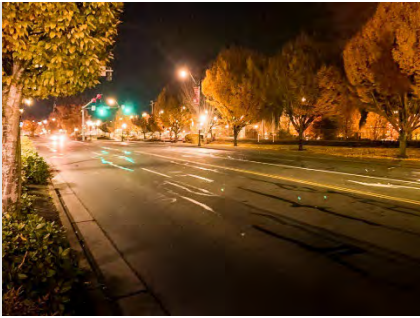
Budget Notes:

The increase in Interfund expenses includes funding a portion of seven (7) patrol car replacements, due to increased costs over the amounts accrued for replacement. All seven replacement vehicles are hybrid models.

The capital outlay includes the worn body camera system.

STREETS OPERATING

GENERAL FUND/MANAGED BY PUBLIC WORKS



KEY PERFORMANCE INDICATORS:

- Condition index of roadways
- Dollars used on preservation projects
- Number of hydrants replaced

DEPARTMENT HIGHLIGHTS:

- This fund maintenance and continued operations of the City's streets and alleys, sidewalks and other transportation-related activities.
- Efforts include roadway repairs and resurfacing treatments, street markings, and inspection and repair of infrastructure including signs, bridges and signals.
- This funds is also responsible for maintaining fire hydrants, completing traffic, and responding to snow/ice occurrences.



'23-24 GOALS

- Continue replacing plastic pavement markings every 7 years, restriping lane lines annually, patching potholes as needed, and chip sealing roadways every 15 years.
- Study ways to improve roadway signage and pedestrian safety.
- Investigate feasibility of red-light and school speed-zone cameras.
- Coordinate installation of wayfinding signs city-wide.



LONG-TERM GOALS

- Improve pavement condition index of all roadways to 70 or greater.
- Connect all traffic signals using Intelligent Transportation Technology.
- Upgrade obsolete signals to current standards.
- ADA compliance in all city roadway and sidewalk infrastructure.



COUNCIL STRATEGIC PRIORITIES

- TRANSPORTATION: preserve existing assets
- TRANSPORTATION: leverage technology to create efficiencies
- TRANSPORTATION: invest in existing infrastructure to create capacity and efficiency
- TRANSPORTATION: focus on alternative transportation methods



STREETS OPERATING

GENERAL FUND/MANAGED BY PUBLIC WORKS

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	659,369	650,009	660,060	714,253	884,981	927,745	1,812,725
Personnel Benefits	300,744	293,291	285,782	327,835	378,794	406,761	785,555
Supplies	103,079	102,483	115,876	125,290	156,955	163,177	320,132
Services & Charges	476,868	485,028	348,447	785,114	866,296	890,074	1,756,370
Intergovernmental	-	-	-	-	-	-	-
Interfund	122,552	128,070	127,542	141,272	311,238	200,664	511,902
Capital Outlay	14,238	6,507	35,640	49,150	98,290	30,267	128,557
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	1,676,851	1,665,388	1,573,347	2,142,914	2,696,554	2,618,688	5,315,241

Budget Notes:

The increase in labor costs includes the General Fund portion of the addition of three (3) positions: Two engineering assistants and one engineering technician, along with a change in fixed labor distributions for other positions. Staffing in street operations is combined with the Water, Sewer, and Stormwater funds. Please see the authorized FTE chart at page <xx> for annual authorized positions.

The capital listing for 2023/2024 includes:

Item	2023	2024	
Traffic Calming	\$27,040	\$28,392	
Trailer Tilt Deck	11,250	-	25% of total cost
Pickup w/Lift Gate	18,750	-	25% of total cost
Skid Steer w/30" Grinder	40,000	-	25% of total cost
Radio System for Roadway Flagging	1,250	-	25% of total cost
Replace Plate Compactor	-	1,875	25% of total cost
	\$98,290	\$30,267	

DEVELOPMENT SERVICES

GENERAL FUND



KEY PERFORMANCE INDICATORS:

- Number of permits issued
- Fee revenue and valuation of approved projects.
- Average number of days from permit application to approval (4-6 weeks)
- Code Enforcement Activity

DEPARTMENT HIGHLIGHTS:

- This department guides development to fulfill Sumner's long-term vision and provide safe buildings for people to live, work and do business. Staff support people building or remodeling to ensure safety, respect for surrounding area and the environment.
- In '21-22, highlights included online permits going live, streamlining of the permit process, ability to accept credit card payments, moving fire-review and inspection in-house.
- Processed and assisted major development including the new high school, Peterbilt, Nemeth mixed-use, Oxbow Urban Kitchen, Kinsmans Assisted Living and more.



'23-24 GOALS

- Implement a fee calculator to help applicants estimate permit fees.
- Evaluate ways to help customers understand process and ask questions.
- Continue to streamline process for reliable, timely permit reviews.
- Continue to build relationship with community for potential and current businesses.



LONG-TERM GOALS

- Continue to modernize and increase customer service using education, engagement, technology and traditional efforts to help customers.



COUNCIL STRATEGIC PRIORITIES

- CHARACTER: policies & practices that support business growth
- EXCELLENT GOVERNMENT: transparency in policy and actions
- EXCELLENT GOVERNMENT: responsive to and engaged with the community



DEVELOPMENT SERVICES

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	35,568	362,212	410,730	462,442	965,866	1,013,271	1,979,137
Personnel Benefits	24,695	170,181	174,689	220,025	401,953	430,469	832,422
Supplies	169	5,134	11,128	4,500	4,000	4,000	8,000
Services & Charges	8,036	43,064	101,742	143,323	104,075	107,668	211,743
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	6,812	81,591	100,201	85,726	72,116	157,842
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	68,469	587,403	779,881	930,491	1,561,620	1,627,524	3,189,144
Authorized FTE	-	8.0	7.0	8.0	9.0	9.0	

Budget Notes:

The increase in Salaries & Benefits reflects a change in allocation; in previous budgets, FTE costs were split over multiple funds. For clarity, beginning in 2023, 100% of the FTE costs is included in the departmental budget. Labor costs will be allocated to user departments as part of the Indirect Cost Allocation managed by the Finance Department.

In addition, Development Services will add a Municipal Regulations Officer to perform a variety of field and office work in support of the City's code enforcement program.

Professional services includes banking fees for online bankcard transactions, as well as contract plan review/inspections to supplement staff capacity.

COMMUNITY DEVELOPMENT

GENERAL FUND



KEY PERFORMANCE INDICATORS:

- Employment numbers
- Number of affordable housing units

DEPARTMENT HIGHLIGHTS:



- This department develops long-range plans, supports economic development, improves community relations, and collaborates with regional partners on issues such as housing and transit.
- In '21-22, highlights included completing the Main Street Vision plan and beginning to redesign Heritage Park and Alley Activation; bringing back events; enacting recommendations from the Housing Action Plan to increase affordable housing and using ARPA funds to allocate business grants.

'23-24 GOALS



- Complete the 2024 Comprehensive Plan Update, required by State law.
- Continue implementing the Housing Action Plan.
- Pursue economic development efforts such as activating downtown streets, encouraging food trucks, commissary kitchens and outdoor dining.
- Pursue transit options including a pilot program for the Manufacturing Industrial Center.

LONG-TERM GOALS



- Build partnerships for economic development, vibrant arts & cultural events and a regional transit system.
- Balance growth of businesses and residents with small-town charm that attracts both to this community.
- Create more opportunities for affordable housing.

COUNCIL STRATEGIC PRIORITIES



- **COMMUNITY CHARACTER:** all aspects
- **TRANSPORTATION:** focus on alternative transportation methods
- **TRANSPORTATION:** regionally aligned to mitigate “cut through” traffic
- **EXCELLENT GOVERNMENT:** leverage partnerships for enhanced services

COMMUNITY DEVELOPMENT

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	568,979	476,186	443,182	468,677	584,634	615,370	1,200,004
Personnel Benefits	233,403	175,209	162,455	214,633	233,980	251,158	485,138
Supplies	3,077	1,830	1,319	3,300	3,425	3,425	6,850
Services & Charges	55,906	140,377	30,325	128,929	806,660	144,976	951,636
Intergovernmental	-	-	-	-	-	-	-
Interfund	51,588	49,636	47,146	42,006	70,991	60,361	131,352
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	912,953	843,237	684,427	857,545	1,699,690	1,075,290	2,774,980
Authorized FTE	7.0	4.0	4.0	4.0	4.0	4.0	

Budget Notes:

The increase in Services and Charges includes:

2023	2024	Item
\$225,000	\$50,000	professional services for the 2024 Comprehensive Plan Update
\$200,000	\$50,000	Professional services for the Transportation Plan Update
\$165,000	-	MIC Transit – Shared Shuttle Service

The City anticipates a \$125,000 grant from the Department of Commerce to offset the Comprehensive Plan Update costs.

Services and Charges also includes annual membership support to the South Sound Housing Affordability Partnership (SSHAP) and planning consultant services.

SENIOR SERVICES

GENERAL FUND/MANAGED BY EXECUTIVE



KEY PERFORMANCE INDICATORS:

- Number of meals served
- Number of events, activities and services offered

DEPARTMENT HIGHLIGHTS:



- The City owns and maintains the Sumner Senior Center and contracts with Stafford Suites to operate the center daily.
- Through the pandemic, the Center offered hot meals for pick-up, check-in calls, and other efforts to keep seniors fed, engaged and connected despite loss of in-person options.
- In 2022, the Center reopened for “normal” services, bringing back events, in-house meals, activities, classes and services.
- The Senior Center has not had any significant updates since it was built in 1998.

'23-24 GOALS



- Fund minor internal upgrades indoors, including making the check-in area ADA accessible and updating 1990s mauve where possible.
- Repaint the exterior, the first repainting in 24 years, to protect siding from damage.

LONG-TERM GOALS



- Continue to diversify and adapt what it means to serve senior populations for social, physical wellbeing as well as a continued connection to the broader community.

COUNCIL STRATEGIC PRIORITIES



- CHARACTER: maintain welcoming small-town charm
- CHARACTER: vibrant events that celebrate arts, heritage and culture
- CHARACTER: balance the past with future needs and desires of a changing community
- EXCELLENT GOVERNMENT: leverage partnerships for enhanced services

SENIOR SERVICES

GENERAL FUND/MANAGED BY EXECUTIVE

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-
Supplies	9,592	8,987	2,735	2,000	3,000	3,000	6,000
Services & Charges	237,841	248,463	253,405	261,820	279,000	292,500	571,500
Intergovernmental	-	-	-	-	-	-	-
Interfund	5,612	5,612	730	2,000	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	253,045	263,062	256,869	265,820	282,000	295,500	577,500
Authorized FTE	-	-	-	-	-	-	-

Budget Notes:

The services contract with Stafford Suites is anticipated to increase annually commensurate with the CPI. Staffing is provided by Stafford Suites.

COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT



KEY PERFORMANCE INDICATORS:

- Number of people served by partners
- Visitor rates in downtown Sumner

DEPARTMENT HIGHLIGHTS:

- The City leads a number of efforts that promote our sense of community including hosting Sumner University, the Santa Parade and Bridge Lighting.
- In addition, we partner with other organizations who provide needed and valued services, ranging from social services provided by the School District's Family Center to the Cultural Arts Commission's hosting of events like Music Off Main.
- Previously "hidden" throughout the budget, in 2021, we moved these efforts together so the public can better see where their dollars are invested. In 2022, we started a Community Partner Fund process for better equity of potential partners to apply for and explain directly to the Council what they need and why it would benefit Sumner.



'23-24 GOALS

- Reengage with the community in person for educational and fun events.
- Broaden the diversity and equity of efforts to represent and support all communities who enjoy Sumner.
- Seek resource efficiencies such as using a trailer instead of the traditional float.



LONG-TERM GOALS

- As Sumner changes physically, continue to offer the home-town charm that attracted people here in the first place.
- Leverage partnerships to serve others and welcome them within our community.



COUNCIL STRATEGIC PRIORITIES

- CHARACTER: vibrant events that celebrate arts, heritage & culture
- CHARACTER: maintain welcoming small town
- EXCELLENT GOVERNMENT: transparency in policy and actions
- EXCELLENT GOVERNMENT: leverage partnerships for enhanced services



COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	3,390	-	1,503	1,500	1,500	1,500	3,000
Personnel Benefits	282	-	276	-	-	-	-
Supplies	13,446	342	6,774	12,250	14,500	14,500	29,000
Services & Charges	627,161	188,703	85,152	128,743	178,649	179,896	358,545
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	12,000	-	12,000
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	644,279	189,045	93,705	142,493	206,649	195,896	402,545
Authorized FTE	-	-	-	-	-	-	-

Budget Notes:

The totals in the overview include an Insurance cost of \$2,659 (2023) and \$3,456 (2024). Please see the detailed listing following for specific support information.

COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Division / Detail	2023 Proposed	2024 Proposed	2023/2024 Proposed
Community Services			
Membership - AUSA	175	175	350
Sumner Rotary	375	375	750
Sumner Bonney Lake SD (Comm. Summit)	1,500	1,500	3,000
Economic Development Board Pledge	6,000	6,000	12,000
Membership - Sumner/Bonney Lake Chamber of Commerce	1,075	1,075	2,150
Support - Mi Casa	5,000	5,000	10,000
Support - Vadis	15,000	15,000	30,000
Support - Sumner Community Food Bank	20,000	20,000	40,000
Total	49,125	49,125	98,250
Social Services			
Intergovernmental - Sumner Family Center	35,000	35,000	70,000
Total	35,000	35,000	70,000
City Events			
Supplies	500	500	1,000
Advertising	1,000	1,000	2,000
Rentals - Sumner University Bus	-	1,100	1,100
Sponsorship - Santa Parade	3,150	3,150	6,300
Sponsorship - Sumner University	-	2,100	2,100
Sponsorship - Touch a Truck	1,785	1,785	3,570
Sponsorship - Miscellaneous Events	1,000	1,000	2,000
Services - Shredding Event	630	630	1,260
Total	8,065	11,265	19,330
Local Event Sponsorship			
Homecoming Parade	2,700	2,700	5,400
Street of Treats	3,700	3,700	7,400
Total	6,400	6,400	12,800

COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Division / Detail	2023 Proposed	2024 Proposed	2023/2024 Proposed
Tourism Event Sponsorship			
Daffodil Parade	10,200	10,200	20,400
Come Walk with Me	4,100	4,100	8,200
Bridge Lighting	4,100	4,100	8,200
Sunset Festival of Bands	1,500	1,500	3,000
Tourism Event Marketing	2,000	2,000	4,000
Total	21,900	21,900	43,800
Downtown Support			
Supplies - Hanging Baskets	10,000	10,000	20,000
Utilities	1,500	1,500	3,000
Support - SMSA	25,000	25,000	50,000
Downtown Sound Music Service	500	500	1,000
Total	37,000	37,000	74,000
Arts Commission			
Miscellaneous - Music Off Main	20,000	17,250	37,250
Miscellaneous - Murals	5,000	5,000	10,000
Miscellaneous - Utility Box Wraps	3,500	3,500	7,000
Miscellaneous - Holiday Decorations	500	500	1,000
Printing	500	500	1,000
Total	29,500	26,750	56,250
Community Float			
Personnel Salaries	1,500	1,500	3,000
Small Tools-Trailer	12,000	-	12,000
Supplies	4,000	4,000	8,000
Total	17,500	5,500	23,000
Department Total	204,490	192,940	397,430

PARKS

GENERAL FUND/OPERATED BY COMMUNITY DEVELOPMENT



KEY PERFORMANCE INDICATORS:

- Acres per population
- Number of hanging baskets watered
- Park utilization numbers (geodata)

DEPARTMENT HIGHLIGHTS:



- This fund covers development of long-range plans for future projects as well as day-to-day maintenance of parks, facilities and open space.
- In '21-22, highlights included acquiring Qunell Family property for a new park in Rivergrove, acquiring 902 Kincaid to expand Heritage Park to the full block, completing master plans for Seibenthaler and Bennett property, adding a permanent restroom "Portland Loo" to Loyalty Park.
- This fund also covers watering hanging baskets, hanging seasonal banners, care for City's urban forest, and maintenance of spaces, which includes being certified for playground safety and cleaning up/abating growing damage from vandalism.

'23-24 GOALS



- Replace Rainier View's playground.
- Complete Heritage Park master plan.
- Secure funding for Seibenthaler Park & Bennett property development.
- Update Parks, Trails & Open Space Plan.

LONG-TERM GOALS



- Determine a funding plan for park system growth and maintenance.
- Determine reservation/use process or partnership for developing facilities.

COUNCIL STRATEGIC PRIORITIES



- **COMMUNITY CHARACTER:** invest in parks & open space
- **COMMUNITY CHARACTER:** maintain welcoming small-town charm
- **PUBLIC SAFETY:** partnership with community to address criminal activity
- **EXCELLENT GOVERNMENT:** equitable distribution of resources

PARKS

GENERAL FUND/OPERATED BY COMMUNITY DEVELOPMENT

BUDGET OVERVIEW

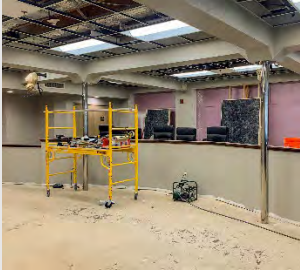
Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	383,043	403,210	404,781	434,276	527,117	552,702	1,079,819
Personnel Benefits	187,725	194,431	191,574	209,773	235,230	253,030	488,260
Supplies	37,415	40,760	54,561	33,750	41,300	41,300	82,600
Services & Charges	119,710	140,152	118,963	162,515	336,214	203,596	539,810
Intergovernmental	518	287	318	-	-	-	-
Interfund	131,796	165,316	160,498	155,718	206,503	193,244	399,747
Capital Outlay	-	-	67,662	-	16,600	-	16,600
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	860,208	944,156	998,358	996,032	1,362,964	1,243,872	2,606,836
Authorized FTE	4.5	5.0	5.0	6.0	6.0	6.0	

Budget Notes:

The increase in Services and Charges for 2023 includes \$125,000 for a Parks and Trail Plan Update. Other Services and Charges include \$20,000 in temporary facility costs and \$6,500 to update promotional videos for funding support. The capital expenditure in 2023 include frost free drinking fountains for four parks.

FACILITIES

GENERAL FUND/OPERATED BY PARKS DEPARTMENT



KEY PERFORMANCE INDICATORS:

- Number of projects completed
- Number of safety incidents

DEPARTMENT HIGHLIGHTS:

- This funds safe structures for the employees and visitors in various City facilities, including City Hall, Senior Center, Ryan House, and various other City facilities. This includes security, functionality, furniture and technology.
- Highlights in '21-22 included new cubicles in City Hall, renovating Council Chambers, work on the new Operations Facility, adding a temporary Parks office and more.



'23-24 GOALS

- Coordinate and provide staff resources for capital program, including Public Works Operations Facility, City Hall roof replacement, and Ryan House rehabilitation.
- Planning for Fleet building roof repair.
- Coordinate custodial activities;
- Provide ongoing ordinary repairs and maintenance for City facilities.
- Address unplanned maintenance needs.



LONG-TERM GOALS

- Provide ongoing, quality maintenance of facilities that ensures they are safe, secure and sustainable, reducing the need for ongoing quick fixes, providing cost efficiencies and increasing environmental sustainability.
- Conduct a comprehensive plan to provide holistic chart of future facility needs.



COUNCIL STRATEGIC PRIORITIES

- **NATURAL RESOURCES:** Environmentally conscience capital investments
- **EXCELLENT GOVERNMENT:** Recruit & retain quality, diverse staff
- **EXCELLENT GOVERNMENT:** Fiscally balanced mix of desired services



FACILITIES

GENERAL FUND/OPERATED BY PARKS DEPARTMENT

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	101,210	103,696	119,833	135,897	184,618	193,521	378,139
Personnel Benefits	45,995	47,917	50,821	77,467	98,757	105,864	204,621
Supplies	103,124	84,937	39,830	28,150	30,650	30,650	61,300
Services & Charges	130,707	95,986	134,821	111,387	169,711	190,610	360,321
Intergovernmental	567	494	514	-	-	-	-
Interfund	27,308	28,308	39,828	34,928	148,151	39,291	187,442
Capital Outlay	69,044	6,124	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	477,955	367,462	385,646	387,829	631,887	559,936	1,191,823
Authorized FTE	2.0	2.5	2.5	2.5	2.5	2.5	

Budget Notes: The increase in labor costs beginning in 2023 reflects a change in allocation for custodial costs. The 2023 increase in Services & Charges includes an increase in Insurance and facility testing fees. Interfund expenses for 2023 include an assessment from Fund 555 Fleet Replacement for the procurement of a custodial van.

NON-DEPARTMENTAL

GENERAL FUND



KEY PERFORMANCE INDICATORS:

Not for this fund.

DEPARTMENT HIGHLIGHTS:

- This fund accounts for limited City services/costs that extend across all departments including election expenses, memberships, medical benefits for retired LEOFF employees.
- Per best practices, we have greatly limited what this fund covers, transferring most items that used to be here to internal service funds.



'23-24 GOALS

- Continue to limit use of this fund, taking the time to portion out internal service funds appropriately.



LONG-TERM GOALS

- Continue to reduce use of this fund, especially as retired LEOFF employees no longer need medical benefits.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: transparency in policy and actions



NON-DEPARTMENTAL

GENERAL FUND

BUDGET OVERVIEW

Category	2019 Actual	2020 Actual	2021 Actual	2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
Personnel Salaries	-	-	-	-	-	-	-
Personnel Benefits	186,497	129,567	170,949	195,000	201,800	204,200	406,000
Supplies	3,152	1,561	481	3,600	700	700	1,400
Services & Charges	99,416	83,155	71,339	87,150	29,701	30,740	60,441
Intergovernmental	133,131	99,169	112,277	54,625	55,500	55,500	111,000
Interfund	34,616	66,036	9,788	10,788	39,836	39,836	79,672
Capital Outlay	99,340	88,849	45,071	-	-	-	-
Debt Service	713,118	566,477	1,000,534	-	-	-	-
Transfer Out	811,193	680,332	1,663,000	1,260,200	1,538,000	508,000	2,046,000
Totals	2,080,463	1,715,146	3,073,438	1,611,363	1,865,537	838,976	2,704,513

Budget Notes:

The City continues to identify activity within the Non-Departmental program that be better allocated to functional department(s). As those items are identified, the expenditures programmed in this department will decrease.

Membership Detail	2023	2024	2023/2024
Association of Washington Cities	\$ 8,801	\$ 9,240	\$ 18,041
Office of Minority & Women's Business	200	400	600
Pierce County Regional Council Dues	400	800	1,200
Puget Sound Regional Council	4,500	4,500	9,000
Pierce County Cities & Towns	50	50	100
	\$ 13,951	\$ 14,990	\$ 28,941

Intergovernmental Detail	2023	2024	2023/2024
Voter Registration Costs	\$ 24,500	\$ 24,500	\$ 49,000
Pollution Control	11,000	11,000	22,000
Emergency Management	20,000	20,000	40,000
	\$ 55,500	\$ 55,500	\$ 111,000

Interfund Services	2023	2024	2023/2024
Equipment Reserve	\$ 3,859	\$ 3,859	\$ 7,718
Fleet Operations	35,977	35,977	71,954
	\$ 39,836	\$ 39,836	\$ 79,672

Transfer Out	2023	2024	2023/2024	
Operating Transfer - 003 Building Reserve	\$ 100,000	\$ 100,000	\$ 200,000	Fund Building Improvements
Operating Transfers - 302 Sidewalk	40,000	40,000	80,000	ADA Improvements
Operating Transfers - 302 Sidewalk	-	50,000	50,000	Helping Homeowners' Sidewalk Repair Program
Operating Transfers - Parks & Trails Capital	50,000	50,000	100,000	Playground Replacement
Operating Transfers - Parks & Trails Capital	830,000	-	830,000	Heritage Park Remediation
Operating Transfers - Parks & Trails Capital	250,000	-	250,000	Rainier View Park Playground Replacement
Operating Transfers - Cemetery	215,000	215,000	430,000	Support Cemetery Operations
Operating Transfers - Fire Pension Fund	53,000	53,000	106,000	Support Pension Costs
	\$ 1,538,000	\$ 508,000	\$ 2,046,000	

GENERAL FUND RESERVES

GENERAL FUND (002)



KEY PERFORMANCE INDICATORS:

N/A

DEPARTMENT HIGHLIGHTS:

- This fund is used as the Reserve Fund for General Fund activities. In accordance with Sumner Municipal Code 3.44.300(A), use of this fund must be authorized by a two-thirds majority of the members of City Council.
- This fund is exclusive of the 8% General Fund fund balance operational reserve target set by financial policies, and the City Council Strategic Funds (held in the General Fund).



'23-24 GOALS

- No transaction activity is anticipated for the 2023/2024 biennium.
- Review the City's financial policies related to reserve balances.



LONG-TERM GOALS

- Maintain a strong reserve fund.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Equitable distribution of resources
- EXCELLENT GOVERNMENT: Focus on long-range financial stability
- EXCELLENT GOVERNMENT: Transparency in policy and actions



GENERAL FUND RESERVES

GENERAL FUND (002)

BUDGET OVERVIEW

Fund 002

General Fund Reserves Resource Summary	Actual 2019	2020	Rev 2021	2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-
Net Annual Cash	-	-	-	-	-	-	-	-	-
Beginning of the Year Cash	980,824	980,824	980,824	980,824	979,717	979,717	980,824	980,824	980,824
End of the Year Cash	980,824	980,824	980,824	980,824	979,717	979,717	980,824	980,824	980,824

Budget Notes:

No activity is forecast for the 2023/2024 biennium.

BUILDING RESERVES

GENERAL FUND (003)



KEY PERFORMANCE INDICATORS:

N/A

DEPARTMENT HIGHLIGHTS:

- Building Reserves accrue from an annual transfer (sourced from property tax).
- Funds are accrued to support City facility improvements, replacement, and significant maintenance.



'23-24 GOALS

- Replace the roof at City Hall. The current roof is at end of life.
- Paint the exterior of the Senior Center to refresh and protect the building.



LONG-TERM GOALS

- Create a stable funding source for City facilities.



COUNCIL STRATEGIC PRIORITIES

- CHARACTER: maintain welcoming small town
- EXCELLENT GOVERNMENT: equitable distribution of resources
- EXCELLENT GOVERNMENT: focus on long-range financial stability
- EXCELLENT GOVERNMENT: transparency in policy and actions



BUILDING RESERVES

GENERAL FUND (003)

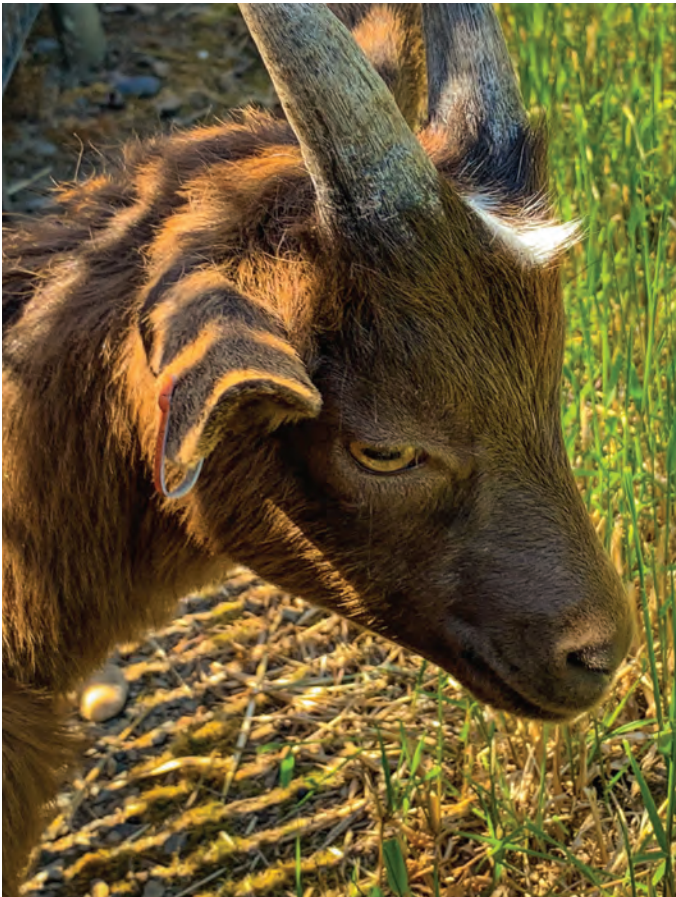
BUDGET OVERVIEW

Fund 003

Building Reserves Resource Summary	Actual 2019	Actual 2020	Actual 2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	100,000	100,000	100,000	100,000	200,000	200,000	100,000	100,000	200,000
Revenues	100,000	100,000	100,000	100,000	200,000	200,000	100,000	100,000	200,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	80,000	-	230,000	-	80,000	230,000	390,000	-	390,000
Expenditures	80,000	-	230,000	-	80,000	230,000	390,000	-	390,000
Net Annual Cash	20,000	100,000	(130,000)	100,000	120,000	(30,000)	(290,000)	100,000	(190,000)
Beginning of the Year Cash	360,756	380,756	480,756	350,756	475,000	475,000	450,756	160,756	450,756
End of the Year Cash	380,756	480,756	350,756	450,756	595,000	445,000	160,756	260,756	260,756

Budget Notes:

Building Reserves are funded annually by \$100,000 of the property tax levy. In 2023, transfers out from Building Reserves will support the replacement of the City Hall roof (\$350,000) and exterior painting at the Senior Center (\$40,000).



OTHER FUND PROGRAM SUMMARIES



A cat adopted from Metro Animal Services



CITY OF
SUMNER
WASHINGTON

2023-2024 BUDGET



CITY OF
SUMNER
WASHINGTON

**OTHER FUND
PROGRAM
SUMMARIES**

COMPLETE STREETS FUND

SPECIAL REVENUE FUND/MANAGED BY PUBLIC WORKS



KEY PERFORMANCE INDICATORS:

Completion of grant work plan

DEPARTMENT HIGHLIGHTS:

- Completed grant work plan in 2022
- Installed over 700 linear feet of new sidewalk in the Rivergrove Neighborhood
- Used funding to help complete new curb bulbs at the Alder Ave. and Maple St. intersection.
- Provided new pedestrian amenities by building and installing two new parklets to provided outdoor seating on Main Street.
- Improved pedestrian safety by purchasing and installing a new pedestrian crossing flashing beacon at one of the crosswalks in front of Sumner High School.



'23-24 GOALS

- Monitor availability of Complete Streets funds and apply if projects warrant.



LONG-TERM GOALS

- Continue to search out funding opportunities to complete street and pedestrian projects.



COUNCIL STRATEGIC PRIORITIES

- CHARACTER: Maintain welcoming small-town charm.
- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services.



COMPLETE STREETS FUND

SPECIAL REVENUE FUND/MANAGED BY PUBLIC WORKS

Fund 103

Complete Streets Resource Summary	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	300,000	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	300,000	-	-	-	-	-	-	-	-
Expenditures									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Parks & Trails Update	-	-	-	-	-	-	-	-	-
Rivergrove Ped Bridge	-	-	145,484	-	-	-	-	-	-
ADA Improvements	-	-	-	-	-	-	-	-	-
Pedestrian Amenities	-	44,788	588	-	-	-	-	-	-
Pedestrian Safety Improvements	-	13,558	-	95,582	-	-	-	-	-
Street Tree Program	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	200,000	200,000	-	-	-
Expenditures	-	58,346	146,072	95,582	200,000	200,000	-	-	-
Net Annual Cash	300,000	(58,346)	(146,072)	(95,582)	(200,000)	(200,000)	-	-	-
Beginning of the Year Cash	0	300,000	241,654	95,582	241,851	241,851	-	-	-
End of the Year Cash	300,000	241,654	95,582	-	41,851	41,851	-	-	-

Budget Notes: The work program for the grant funds was complete as of 12/31/2022. No activity is programmed for the 2023/2024 biennium. Staff will explore applying for future Complete Streets funds as projects and availability permit.

DRUG ENFORCEMENT FUND

SPECIAL REVENUE FUND/MANAGED BY POLICE



KEY PERFORMANCE INDICATORS:

Number of drug investigations & drug seizures.

DEPARTMENT HIGHLIGHTS:

- Fund purchases the training, media, supplies, and equipment to help the City reduce the use of illegal controlled substances.
- Collects and safely disposes of unwanted prescription drugs, protecting the community and our environment from diversion and contamination.
- Conduct routine drug investigations relating to the possession and/or distribution of illegal controlled substances.



'23-24 GOALS

- Enforce local and federal drug laws including state marijuana licensing compliance.
- Offer drug take-back and collection through third party vendor.
- Pursue civil forfeiture of property associated with illegal drug activities.
- Support successful drug investigations by providing necessary training, equipment, and dedicated funding.



LONG-TERM GOALS

- Seek sustainable long-term funding and federal assistance.
- Participate regionally on addressing the growing fentanyl epidemic.



COUNCIL STRATEGIC PRIORITIES

- PUBLIC SAFETY: Responsive & proactive policing
- PUBLIC SAFETY: Progressive, collaborative & systemic social service solutions
- PUBLIC SAFETY: Partnership with community to address criminal activity
- NATURAL RESOURCES: Protection and enhancement of rivers, streams & fish habitat



DRUG ENFORCEMENT FUND

SPECIAL REVENUE FUND/MANAGED BY POLICE

Fund 105

Drug Enforcement Fund Resource Summary	Actual 2019	Actual 2020	Rev 2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	38	6	320	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	38	6	320	-	-	-	-	-	-
Expenditures									
Personnel Salaries	-	-	-	650	1,300	1,300	1,000	1,000	2,000
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,200	2,400	2,400	1,000	1,000	2,000
Services & Charges	-	-	-	400	800	800	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	2,250	4,500	4,500	2,000	2,000	4,000
Net Annual Cash	38	6	320	(2,250)	(4,500)	(4,500)	(2,000)	(2,000)	(4,000)
Beginning of the Year Cash	67,395	67,433	67,440	67,760	63,459	63,459	65,510	63,510	65,510
End of the Year Cash	67,433	67,440	67,760	65,510	58,959	58,959	63,510	61,510	61,510

Budget Notes: Changes to Washington's drug possession laws led to a decrease in arrests and forfeitures for drug related offenses. Use of drug seizure funds are restricted by RCW.

OCCUPANCY TAX

SPECIAL REVENUE FUND/MANAGED BY EXECUTIVE



KEY PERFORMANCE INDICATORS:

Number of visitors from over 50 miles
Occupancy in hotel region

DEPARTMENT HIGHLIGHTS:

- This fund represents the 2% shared occupancy tax portion collected at hotels. Another 5% of lodging tax collected goes to Pierce Co. for spending.
- In '21-22, Sumner hotels experienced high occupancy. The City began the Ryan House rehabilitation construction and redesigning Heritage Park and the Alley Activation.
- In '23, Pierce County is hiring MMGY NextFactor to conduct a regional strategic tourism plan. There is an opportunity for Sumner to also develop a sub-plan for a cost-savings.



'23-24 GOALS

- Establish long-term tourism strategy, sub-plan to Pierce County plan (unanimous recommendation from Lodging Tax Advisory Committee)
- Continue Ryan House rehabilitation (no specific recommendation yet)
- Continue Main Street Vision efforts especially with updated wayfinding signage, alley activation, and plans for Heritage Park (funded from '22).



LONG-TERM GOALS

- Use strategic tourism plan & partnerships to establish Sumner as a small-town destination. The purpose of driving overnight stays (aka "heads in beds") is because a visitor staying at least one night spends a lot more money at local businesses than a visitor on a day trip.
- Begin using Ryan House & Town Center for well-rounded, diverse visitor experience.



COUNCIL STRATEGIC PRIORITIES

- CHARACTER: Policies and practices that support business growth.
- CHARACTER: Maintain welcoming small-town charm.
- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services.
- CHARACTER: Balance the past with the future needs and desires of a changing community.



OCCUPANCY TAX

SPECIAL REVENUE FUND/MANAGED BY EXECUTIVE

Fund 106

Tourism Tax Resource Summary	Actual		Rev		2021/2022	2021/2022	2023	2024	2023/2024
	2019	2020	2021	2022	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
<u>Taxes</u>									
Occupancy Tax	93,210	46,681	92,911	120,000	215,000	215,000	100,000	105,000	205,000
Intergovernmental	-	-	-	25,000	-	25,000	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	93,210	46,681	92,911	145,000	215,000	240,000	100,000	105,000	205,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	38,256	14,872	-	10,000	20,000	20,000	-	-	-
Services & Charges	412	34,236	12,120	10,000	80,000	132,000	150,000	140,000	290,000
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	1,280	-	3,169	6,245	6,245	4,019	4,137	8,156
Capital Outlay	156	-	-	-	-	40,000	40,000	-	40,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	1,000	226,000	-	226,000	-	-	-
Expenditures	38,824	50,387	13,120	249,169	106,245	424,245	194,019	144,137	338,156
Net Annual Cash	54,386	(3,707)	79,791	(104,169)	108,755	(184,245)	(94,019)	(39,137)	(133,156)
Beginning of the Year Cash	236,299	290,685	286,978	366,769	273,747	273,747	262,600	168,581	262,600
End of the Year Cash	290,685	286,978	366,769	262,600	382,502	89,502	168,581	129,444	129,444

Budget Notes: Overnight stays seem to be recovering to their pre-pandemic levels but still remain unpredictable. Sumner's Lodging Tax Advisory Committee remains conservative in spending recommendations, knowing a lot of big projects are underway/coming for Main Street Vision. 2023 expenses carry forward the Wayfinding Project (\$40,000) from the 2022 budget.

ARPA FUND

SPECIAL REVENUE FUND/MANAGED BY FINANCE



KEY PERFORMANCE INDICATORS:

Allocation of resources consistent with program guidelines

DEPARTMENT HIGHLIGHTS:

- Sumner was awarded \$2,913,519 from the American Rescue Plan Act of 2021, in federal response to the Covid-19 pandemic
- Received 1st tranche of 50% in 2021, with remainder distributed in 2022
- Established the ARPA Committee (a City Council subcommittee) to review staff recommendations and recommend use of funds;
- Authorized via budget amendments recommended use of funds, consistent with federal guidance.



'23-24 GOALS

- Continue federal reporting as required;
- Monitor sub-recipient grantees for compliance and reporting.



LONG-TERM GOALS

- Fully appropriate award consistent with federal guidance.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services.



ARPA FUND

SPECIAL REVENUE FUND/MANAGED BY FINANCE

Fund 115

ARPA Fund	Actual		Rev	2021/2022	2021/2022	2023	2024	2023/2024
Resource Summary	2020	2021	2022	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	1,456,760	1,455,338	-	2,910,676	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Revenues	-	1,456,760	1,455,338	-	2,910,676	-	-	-
<u>Expenditures</u>								
Personnel Salaries	-	-	15,510	-	39,000	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,800	5,300	10,100
Services & Charges	-	63,437	138,000	-	255,000	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-
Capital Outlay	-	71,037	1,880,000	-	2,495,000	340,000	330,524	670,524
Debt Service	-	-	-	-	-	-	-	-
Transfer Out	-	63,490	-	-	40,000	-	-	-
Expenditures	-	197,964	2,033,510	-	2,829,000	344,800	335,824	680,624
Net Annual Cash	-	1,258,796	(578,172)	-	81,676	(344,800)	(335,824)	(680,624)
Beginning of the Year Cash	-	-	1,258,796	-	-	680,624	680,624	680,624
End of the Year Cash	-	1,258,796	680,624	-	81,676	335,824	344,800	(0)

Budget Notes: At the end of 2022, the ARPA Committee has recommend, and City Council approved by budget amendment, \$2,829,000 in uses of the ARPA funds. Under federal guidelines, all funds must be spent prior to 12/31/2024. Please see our [Summer Connects](#) website for more information about ARPA Fund uses.

DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE



KEY PERFORMANCE INDICATORS:

Timely payment on debt

DEPARTMENT HIGHLIGHTS:

- This fund accounts for the payment of long-term debt principal and interest.
- The Council adopts each bond issue & its payment schedule by Ordinance at the time of issue. Funds shown here are a continuing appropriation and need not be adopted again in this budget. This section is for reference only.
- Although only governmental debt is accounted for in the 200-series funds, this section is designed to provide the reader with a comprehensive listing of the City's outstanding debt, including both governmental and proprietary.
- Fund 221 is the LID Guarantee Fund, which maintains a reserve as outlined in LID financing documents.



'23-24 GOALS

- Coordinate financing of Public Works Operations Facility



LONG-TERM GOALS

- Manage long-term debt as outlined in the City's financial and accounting policies.



COUNCIL STRATEGIC PRIORITIES

- COMMUNITY CHARACTER
- EFFECTIVE TRANSPORTATION
- PROTECTION OF NATURAL RESOURCES
- PUBLIC SAFETY
- EXCELLENT GOVERNMENT: Focused on long-range financial stability
- EXCELLENT GOVERNMENT: Fiscally balanced mix of desired services



DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE

PRINCIPAL			2023	2024	
Debt Type	Reference Number	Description	Adopted	Adopted	Fund
Pledged Revenue	DM13-952-178	2014 State Drinking Water Revolving Fund Loan	291,057	291,057	401
Pledged Revenue	L1400014	2014 Department of Ecology Revolving Fund Loan	239,675	245,246	402
Assessment Debt ¹	ULID #78	Local Improvement District #78	210,557	210,557	200
Assessment Debt ¹	ULID 2007-1	Utility Local Improvement District #2007-1	89,096	89,096	402
Public Works Trust Fund	PW-04-691-067	WWTP Facility Upgrade	111,308	111,308	402
Public Works Trust Fund	PC12-951-050	WWTP Upgrade/Sumner & Bonney Lake	277,298	277,298	402
<i>Total Principal:</i>			1,218,991	1,224,562	

INTEREST			2023	2024	
Debt Type	Reference Number	Description	Adopted	Adopted	Fund
Pledged Revenue	DM13-952-178	2014 State Drinking Water Revolving Fund Loan	62,079	57,940	401
Pledged Revenue	L1400014	2014 Department of Ecology Revolving Fund Loan	92,846	87,275	402
Assessment Debt ¹	ULID #78	Local Improvement District #78	38,051	32,366	200
Assessment Debt ¹	ULID 2007-1	Utility Local Improvement District #2007-1	16,251	13,543	402
Public Works Trust Fund	PW-04-691-067	WWTP Facility Upgrade	1,113	557	402
Public Works Trust Fund	PC12-951-050	WWTP Upgrade/Sumner & Bonney Lake	12,478	11,092	402
<i>Total Interest:</i>			222,819	202,773	

Combined Principal & Interest By Fund			2023	2024	2021/2022
			Adopted	Adopted	Biennium
001	General Fund		-	-	-
200	Debt Service Fund		248,609	242,924	491,532
307	LID Development Fund		-	-	-
401	Water Fund		353,136	348,997	702,133
402	Wastewater (Sewer) Fund		840,065	835,414	1,675,479
<i>Total</i>			1,441,810	1,427,335	2,869,144

DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE

Legal Debt Margin

The City can issue two types of general obligation (GO) debt: voter approved debt and non-voted debt. Voter approved debt is limited to 2.5% of the City's assessed value for general purposes, 2.5% for utilities, and 2.5% for open space and economic development purposes.

The City Council may authorize non-voted approved debt (councilmanic) up to 1.5% of assessed valuation for general purposes.

	Fiscal Year				
	2018	2019	2020	2021	2022*
Total Assessed Property Value	2,841,586,221	3,071,018,628	3,731,166,761	4,283,202,012	4,973,477,995
General Purpose Council Approved					
Limited Tax (non-voted) General Obligation Debt Capacity (1.5%)	42,623,793	46,065,279	55,967,501	64,248,030	74,602,170
Less: Outstanding Limited General Obligation Debt	160,000	-	-	-	-
Remaining Non-Voted General Obligation Debt Capacity	42,463,793	46,065,279	55,967,501	64,248,030	74,602,170
Percentage of Limited Debt Capacity Available (as a percentage of debt limit)	100%	100%	100%	100%	100%
Total General Obligation Debt Capacity					
Total (Voted and Non-Voted) General Obligation Debt Capacity (2.5%)	71,039,656	76,775,466	93,279,169	107,080,050	124,336,950
Less: Outstanding Unlimited Tax General Obligation Debt	-	-	-	-	-
Less: Outstanding Limited General Obligation Debt	160,000	-	-	-	-
Remaining of Total Debt Capacity for General Purposes	70,879,656	76,775,466	93,279,169	107,080,050	124,336,950
Percentage of Total Debt Capacity for General Purposes (as a percentage of debt limit)	100%	100%	100%	100%	100%

* The information above is based on the 2022 assessed valuation of property within the City of Sumner for collection of property taxes in 2023, and the outstanding general obligation debt of the City as of 12/31/2022.

In addition to general obligation debt, the City has the authority to, without a vote of the electorate:

- By Ordinance specifying both the amount and the purpose, the City Council may borrow funds for City purposes. Examples of such borrowing include the Public Works Trust Fund and Washington State Drinking Water Revolving Fund loans;
- By Ordinance specifying both the amount and the purpose, the City Council may borrow funds for City purposes. Examples include revenue bonds (debt pledged by the revenues of specific operations, such as utilities) and assessment bonds (used to fund Local Improvement District projects where property assessments become the revenue source for debt service.

DEBT SERVICE FUND

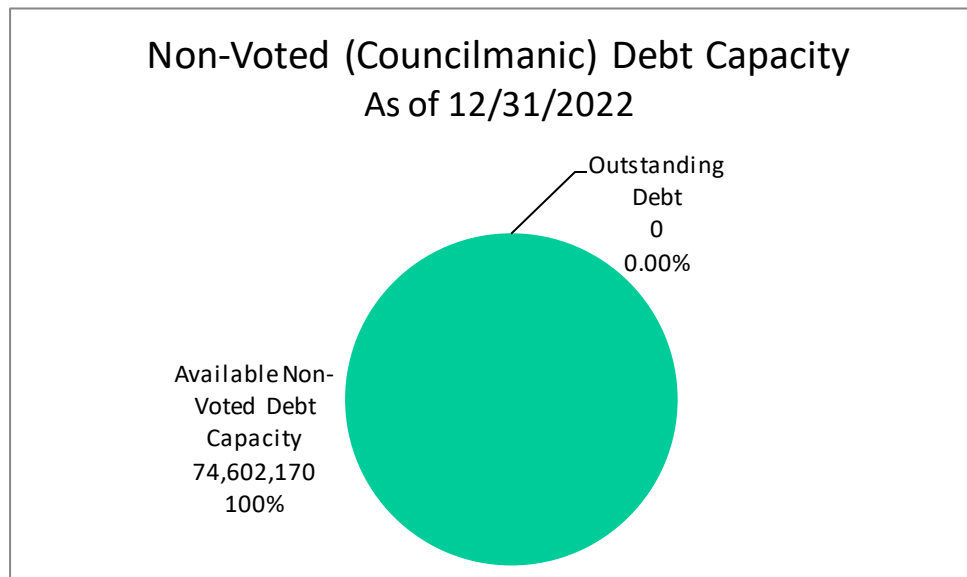
CAPITAL FUND/MANAGED BY FINANCE

Debt Summary

Councilmanic Limited Tax General Obligation (LTGO) Bonds

Councilmanic LTGO bonds are issued within the City's legal debt capacity for non-voted bonds. The debt service for LTGO bonds is paid from regular property taxes and other City funds. The debt capacity for non-voted LTGO bonds is limited to 1.5% of the City's assessed value. For tax year 2020, the City's assessed value is \$3,492,589,446, so the legal debt limit for non-voted LTGO debt is \$52,388,842.

The City has no outstanding LTGO bonds. The latest (2008 LTGO bond) was issued in 2008 and fully matured in 2019.



The City anticipates a debt issue in 2023/2024 to fund the Public Works Operations Facility. This facility, approaching final design in 2022, will house departments supported by the General, Water, Sewer, Stormwater, and Fleet funds. Depending on final design specifications, this debt may be issued as Limited Tax Obligation or Revenue debt.

DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE

Revenue Debt

Revenue bonds are approved and issued by the City Council for water, sewer, and stormwater projects in which only the revenues of the utility funds are pledged to secure the debt service payments.

The City has no outstanding revenue refunding bonds. The latest (2008 Water/Sewer Revenue Refunding bond) was issued in 2008 and fully matured in 2018.

Other revenue debt includes Local Improvement District, or Utility Local Improvement District debt in which the City issues debt that is pledged by assessments of the benefited property owners. The City has two outstanding LID debt issues.

ULID #2007-1

Fund 402 – Sewer Fund

This ULID funded the improvements on Stewart Road.

Issue Year:	2013	Payoff Year:	2028
Approved Amount:	\$1,336,441	Interest:	3.040%
Draws to Date:	n/a	Principal Paid to Date:	\$801,865
Project Status:	Completed	Outstanding at 12/31/22	\$534,576

ULID #78

Fund 200 – Debt Service

This ULID was established for the 136th/Valentine project. The City redeemed the interim financing in 2019 and issued final bond financing in 2019.

Issue Year:	2019	Payoff Year:	2029
Approved Amount:	\$2,105,573	Interest:	2.70%
Draws to Date:	n/a	Principal Paid to Date:	\$696,263
Project Status:	Completed	Outstanding at 12/31/2022	\$1,409,310

DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE

Other Debt

Other Debt consists of state loans issued by the City Council for specific construction projects.

State Revolving Fund Loan – Central Well

Fund 401 - Water

This loan was authorized in 2014.

Issue Year:	2014	Payoff Year:	2037
Approved Amount:	\$5,821,135	Interest:	1.5%
Draws to Date:	\$5,821,135	Principal Paid to Date:	\$1,746,341
Project Status:	Complete	Outstanding at 12/31/22	\$4,074,794

State Revolving Fund Loan – Pump Stations

Fund 402 - Sewer

This loan was authorized in 2014 to upgrade three City pump stations.

Issue Year:	2014	Payoff Year:	2034
Approved Amount:	\$5,104,102	Interest:	2.3%
Draws to Date:	\$5,104,102	Principal Paid to Date:	\$1,023,216
Project Status:	Complete	Outstanding at 12/31/22	\$4,077,058

Public Works Trust Fund #PW-04-691-067

Fund 402 - Sewer

This loan was authorized for upgrade/construction of the Sumner Wastewater Treatment Plant

Issue Year:	2004	Payoff Year:	2024
Approved Amount:	\$2,109,000	Interest:	0.50%
Draws to Date:	\$2,109,000	Principal Paid to Date:	\$1,886,383
Project Status:	Complete	Outstanding at 12/31/22	\$222,617

Public Works Trust Fund #PC12-951-050

Fund 402 - Sewer

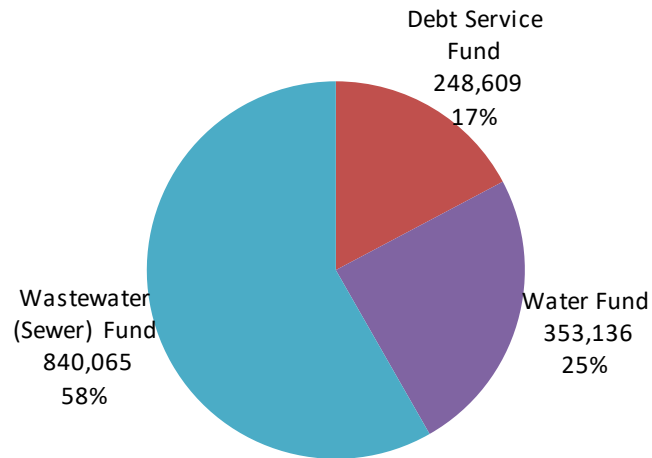
This loan was authorized for upgrade/construction of the Sumner Wastewater Treatment Plant

Issue Year:	2011	Payoff Year:	2031
Approved Amount:	\$4,728,000	Interest:	0.50%
Draws to Date:	\$1,443,896	Principal Paid to Date:	\$2,232,321
Project Status:	Complete	Outstanding at 12/31/22	\$2,495,679

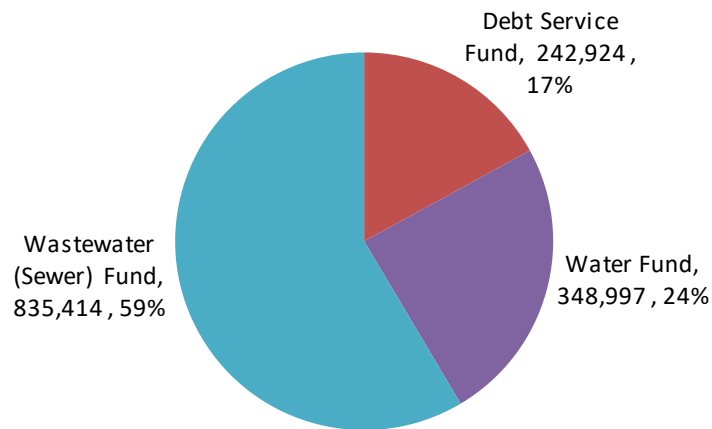
DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE

2022 Debt Service by Fund

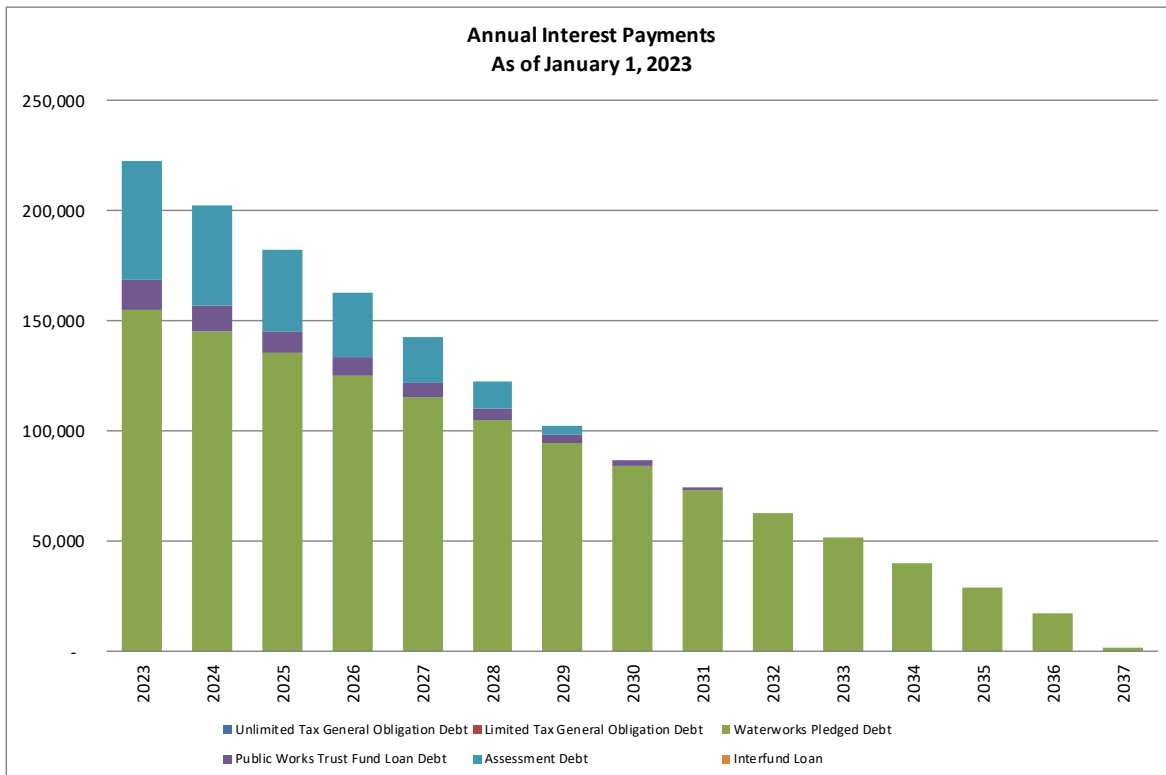
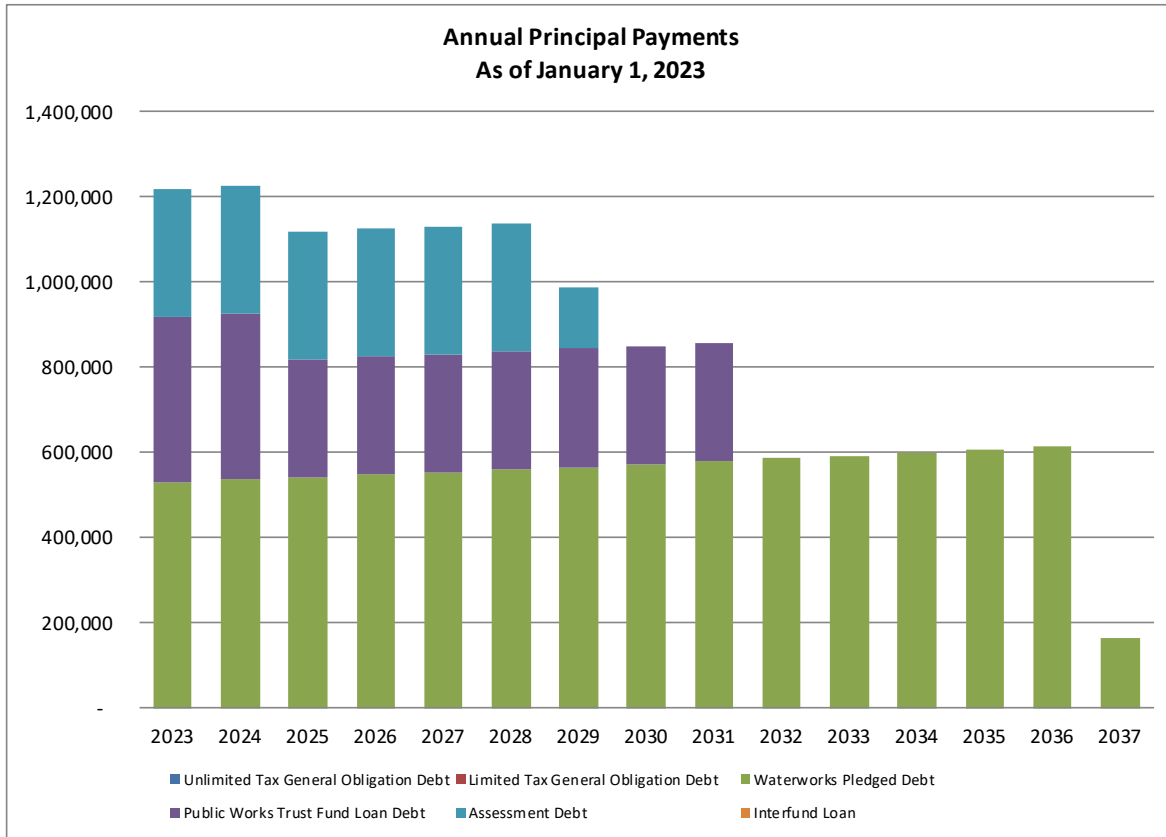


2023 Debt Service by Fund



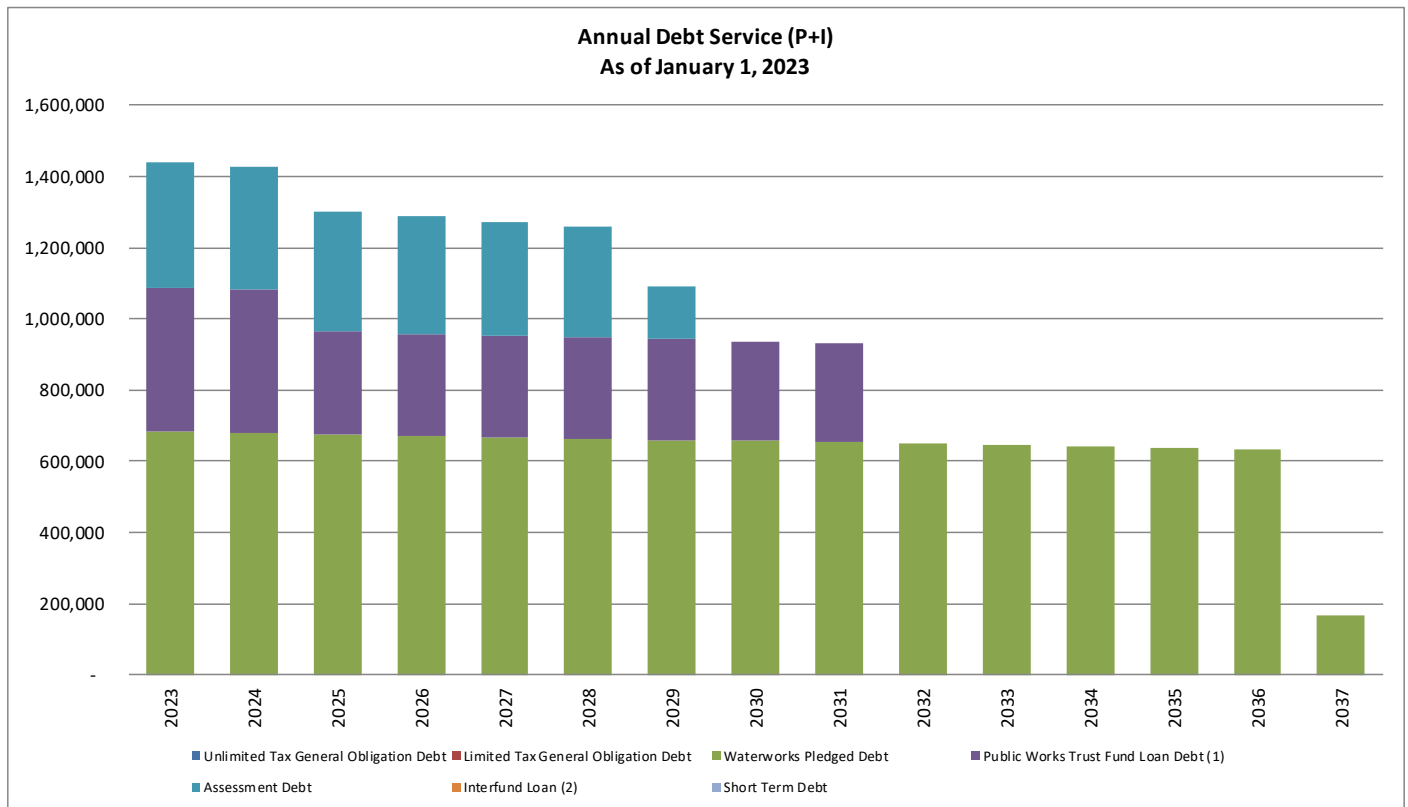
DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE



DEBT SERVICE FUND

CAPITAL FUND/MANAGED BY FINANCE



SIDEWALK CONSTRUCTION FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS



KEY PERFORMANCE INDICATORS:

- Linear feet of sidewalk added
- Linear feet of sidewalk repaired/replaced
- Number of non-compliant curb ramps replaced

DEPARTMENT HIGHLIGHTS:

- For over 100 years, it has remained Sumner's goal to be a "walkable community" with a safe and complete sidewalk system for pedestrians.
- Sidewalk construction benefits everyone for transportation, access and health.
- Recent Work:
 - Completed improvements funded by \$1.2 million Sound Transit Station Access Grant.
 - Replaced over 1,000 linear feet of sidewalk in Rivergrove with Complete Street funds.
 - Implemented new street tree and sidewalk municipal code.
 - Completed the sidewalk gap between Main Street and the YMCA



'23-24 GOALS

- Seek grant funding to construct new/replace deteriorating sidewalks.
- Relaunch public/private sidewalk program as "Helping Homeowners Sidewalk Repair Program".
- Implement a more equitable yearly street tree sidewalk damage repair program.
- Complete the construction of the Academy Street Bike Lane Project.
- Complete the design of the SR 410 Rivergrove Pedestrian Bridge Project.



LONG-TERM GOALS

- Provide ADA compliant sidewalks on all City streets.
- Continue to make Sumner a walkable community



COUNCIL STRATEGIC PRIORITIES

- **TRANSPORTATION:** Investing in existing infrastructure to create capacity and efficiencies
- **TRANSPORTATION:** Focused on alternative transportation methods
- **EXCELLENT GOVERNMENT:** Equitable distribution of resources
- **EXCELLENT GOVERNMENT:** Fiscally balanced mix of desired services



SIDEWALK CONSTRUCTION FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

Fund 302

Sidewalk Construction Fund	Actuals				Rev	2021/2022	2021/2022	2023	2024	2023/2024
Resource Summary	2019	2020	2021	2022	2022	Adopted	Revised	Adopted	Adopted	Adopted
Revenues										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental										
Transportation Improvement Board	-	-	-	-	-	-	-	-	-	-
Department of Ecology	-	68,016	-	-	-	261,944	261,944	-	-	-
Sound Transit	-	456,304	-	960,000	960,000	3,345,125	3,345,125	350,000	-	350,000
Charges for Service										
Volunteer Sidewalk Program	-	-	-	-	-	160,000	-	50,000	-	50,000
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Transfers In										
General Fund - Help. Homeowners Sidewalk Program	80,000	40,000	40,000	10,000	10,000	160,000	10,000	-	50,000	50,000
General Fund - ADA	40,000	-	-	40,000	40,000	80,000	80,000	40,000	40,000	80,000
Fund 103 Complete Streets	-	-	-	-	-	200,000	200,000	-	-	-
Fund 303 General Government CIP	140,000	-	-	-	-	-	-	-	-	-
Fund 305 REET Fund	70,000	-	-	-	-	-	-	-	-	-
Fund 605 Impact Fee Fund	-	-	101,000	-	-	101,000	101,000	-	-	-
Revenues	330,000	564,320	141,000	1,010,000	1,010,000	4,308,069	3,998,069	440,000	90,000	530,000
Expenditures										
Personnel Salaries	-	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
ADA Compliance Plan	33,170	9,640	-	40,000	40,000	80,000	80,000	40,000	40,000	80,000
Helping Homeowners Sidewalk Repair Program	202,966	45,232	960	160,000	160,000	320,000	320,000	50,000	50,000	100,000
Sumner Ave Sidewalks	35,787	-	-	-	-	-	-	-	-	-
Sound Transit	411,875	49,405	726,980	-	-	2,138,125	2,138,125	350,000	-	350,000
160th Ave Sidewalks	-	74,047	3,862	-	-	461,944	461,944	-	-	-
Academy Bike Lanes	-	504	-	-	-	-	-	-	-	-
Rivergrove Pedestrian Bridge	-	3,384	148,323	41,000	41,000	524,000	524,000	250,000	100,000	350,000
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-	-
Expenditures	683,798	182,213	880,125	241,000	241,000	3,524,069	3,524,069	690,000	190,000	880,000
Net Annual Cash	(353,798)	382,107	(739,125)	769,000	769,000	784,000	474,000	(250,000)	(100,000)	(350,000)
Beginning of the Year Cash	354,273	475	382,582	(356,543)	(356,543)	477,769	477,769	412,457	162,457	412,457
End of the Year Cash	475	382,582	(356,543)	412,457	412,457	1,261,769	951,769	162,457	62,457	62,457

REAL ESTATE EXCISE TAX (REET) FUND

CAPITAL FUND/MANAGED BY FINANCE



KEY PERFORMANCE INDICATORS:

Amount of tax collected

Percentage of project \$ generated from REET Fund matches

DEPARTMENT HIGHLIGHTS:

- This is a tax on the sale of real property, typically paid by the seller.
- State-wide tax that is graduated, collecting a higher rate for higher priced sales.
- Funds are authorized by state statute and restricted to specific use. Sumner typically uses to support City capital projects, leveraging REET funds as matches to generate successful grant applications from other sources.
- In the past, these funds have helped launch projects like Cannery Way Bridge, Stewart Road Bridge, SR 410/166th Interchange and Wood & Main intersection.



'23-24 GOALS

- Support programmed capital projects within statutory guidelines;
- Monitor revenue inflow with changes in the housing market.



LONG-TERM GOALS

- Continue to leverage capital projects, using REET funds as seed/matching dollars for further funding.



COUNCIL STRATEGIC PRIORITIES

- **COMMUNITY CHARACTER:** Investment in parks and open space
- **EFFECTIVE TRANSPORTATION:** Invest in existing capacity
- **PROTECTION OF NATURAL RESOURCES:** Environmentally conscious capital investments
- **EXCELLENT GOVERNMENT:** Focused on long-range financial stability
- **EXCELLENT GOVERNMENT:** Fiscally balanced mix of desired services
- **EXCELLENT GOVERNMENT:** Leverage partnerships for enhanced services



REAL ESTATE EXCISE TAX (REET) FUND

CAPITAL FUND/MANAGED BY FINANCE

Fund 305 REET Fund

REET Fund Resource Summary	Actual 2019	Actual 2020	Actual 2021	Revised 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes									
REET 1st 1/4 %	846,757	357,245	536,517	500,000	800,000	800,000	400,000	400,000	800,000
REET 2nd 1/4%	611,646	308,810	536,517	500,000	800,000	800,000	400,000	400,000	800,000
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	1,458,403	666,055	1,073,034	1,000,000	1,600,000	1,600,000	800,000	800,000	1,600,000
Expenditures									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out									
Transfer Out to Fund 302	70,000	-	-	-	-	-	-	-	-
Transfer Out to Fund 310	205,488	-	326,000	1,200,000	-	1,526,000	-	250,000	250,000
Transfer Out to Fund 320	653,800	230,916	-	250,000	-	250,000	-	-	-
Transfer Out to Fund 325	160,000	-	-	250,000	-	250,000	-	-	-
Transfer Out to Fund 415	-	-	-	-	-	-	300,000	-	300,000
Expenditures	1,089,288	230,916	326,000	1,700,000	-	2,026,000	300,000	250,000	550,000
Net Annual Cash	369,115	435,139	747,034	(700,000)	1,600,000	(426,000)	500,000	550,000	1,050,000
Beginning of the Year Cash	-	369,115	804,253	1,551,288	1,093,200	1,093,200	851,288	851,288	851,288
End of the Year Cash	369,115	804,253	1,551,288	851,288	2,693,200	667,200	1,351,288	1,401,288	1,901,288

Budget Notes: Additional programmatic changes may be made as funding needs and/or grant opportunities arise.

Year	Amount	Transfer to	Project
2023	\$300,000	Fund 415	Cemetery Irrigation
2024	\$250,000	Fund 310	Seibenthaler Park Improvement

PARKS CAPITAL FUND

CAPITAL FUND/MANAGED BY PARKS/COMMUNITY DEVELOPMENT



KEY PERFORMANCE INDICATORS:

DEPARTMENT HIGHLIGHTS:

- Some parks are well loved while others are underused. In general, the system is behind level of amenities offered in other regional city parks.
- The Parks, Trail & Open Space Plan lays out a general need for the system in the future.
- This fund tracks funding for capital that is obtained from a variety of sources including the City's own park impact fees as well as grants obtained for specific projects.
- Master Plans were completed for Seibenthaler redesign and the new park near Creekside.
- In '21-22, projects began for Academy Street Bike Lane construction and Heritage Park redesign plan.
- Received funding from Sound Transit for Rivergrove Community Pedestrian Bridge design



'23-24 GOALS

- Complete Rainier View Park's covered court
- Begin Heritage Park remediation, finish redesign plan
- Seek funding options to construct plans/design in place for projects including Fryar Ave Trail, Rivergrove Pedestrian Bridge, Seibenthaler Park, new properties, Heritage Park.



LONG-TERM GOALS

- Update Parks, Trails & Open Space plan.
- Work with Council to establish expectations for funding construction of planned projects over time, ability to provide amenities similar to levels offered by other communities.



COUNCIL STRATEGIC PRIORITIES

- **COMMUNITY CHARACTER:** Investment in parks and open space
- **COMMUNITY CHARACTER:** Balance the past with the future needs and desires of a changing community
- **EXCELLENT GOVERNMENT:** Equitable distribution of resources
- **EXCELLENT GOVERNMENT:** Fiscally balanced mix of desired services



PARKS CAPITAL FUND

CAPITAL FUND/MANAGED BY PARKS/COMMUNITY DEVELOPMENT

Fund 310 Parks & Trails Capital

Parks & Trail Capital Fund Resource Summary	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental									
Fryar Avenue Trail (TAP-PSRC)	3,893	24,070	62,469	-	100,000	100,000	327,572	327,571	655,143
WA State RCO Grant	-	-	-	-	350,000	350,000	300,000	1,196,585	1,496,585
WA State Grant - Other	-	-	-	-	237,500	237,500	237,500	-	237,500
Pierce County Conservation Futures	-	-	3,400	-	-	-	-	-	-
Pierce County Interlocal Grant	-	-	-	75,000	-	75,000	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Parks Impact Fees	-	-	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-	50,000	50,000
Transfers In									
General Fund	-	50,000	60,000	180,000	120,000	240,000	1,130,000	50,000	1,180,000
Occupancy Tax	-	-	-	100,000	-	100,000	-	-	-
ARPA	-	-	-	500,000	-	500,000	-	-	-
REET Fund	205,488	-	326,000	1,200,000	-	1,526,000	-	250,000	250,000
Impact Fee	-	568,500	565,000	25,000	430,000	565,000	51,124	947,709	998,833
Revenues	209,381	642,570	1,016,869	2,080,000	1,237,500	3,693,500	2,046,196	2,821,865	4,868,061
Expenditures									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay									
Land Purchase	142,517	256,998	-	-	-	-	-	-	-
Seibenthaler Park Improvements	-	-	36,874	25,000	50,000	50,000	-	1,525,000	1,525,000
Loyalty Park Improvements	-	380,527	(10,587)	-	-	250,000	250,000	-	250,000
Rainier View Covered Court	-	-	1,265	810,000	967,500	1,217,500	795,545	-	795,545
Bennett Park	-	-	82,385	-	-	135,000	-	868,170	868,170
Heritage Park	-	-	-	1,420,000	-	1,420,000	-	-	-
Heritage Park Remediation	-	-	-	100,000	-	100,000	860,000	-	860,000
No. 9 Ditch Bridge	-	-	-	-	-	326,000	-	-	-
Fryar Avenue Trail	3,469	77,398	74,591	-	100,000	100,000	453,696	378,696	832,391
Playground Replacement Program	-	-	-	60,000	120,000	120,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Special Items	63,345	-	1,317	-	-	-	-	-	-
Expenditures	209,331	714,922	185,845	2,415,000	1,237,500	3,718,500	2,359,241	2,771,866	5,131,106
Net Annual Cash	49	(72,352)	831,024	(335,000)	-	(25,000)	(313,045)	50,000	(263,045)
Beginning of the Year Cash	-	49	(72,303)	758,721	544,740	-	423,721	110,677	423,721
End of the Year Cash	49	(72,303)	758,721	423,721	544,740	(25,000)	110,677	160,676	160,676

STREETS CAPITAL FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS



KEY PERFORMANCE INDICATORS:

Projects Completed (number and value of projects)
Grant Funding Received

DEPARTMENT HIGHLIGHTS:

- Advance roadway projects to improve Sumner's arterial corridors, the main streets through town.
- Promote improvements to State highways to keep cut-through traffic out of residential areas.
- Recent Work:
 - Completed Construction of SR 410/Traffic Ave. interchange
 - Began construction of Town Center: Main & Wood intersection
 - Began construction of Town Center: Utilities & Woonerf project
 - Designed Stewart Road Bridge Replacement
 - Advanced design for 166th Widening and Intersections Improvements
 - Completed design for the Maple Street Pedestrian Improvements project



'23-24 GOALS

- Begin Construction of Stewart Road Bridge Replacement
- Complete construction of Town Center: Main & Wood improvements
- Advance design and permitting of 166th Widening and intersections improvements
- Complete construction of the Town Center: Utilities & Woonerf project
- Construct the Town Center: Cherry & Maple Utilities project
- Construct the grant-funded Maple Street Pedestrian Improvements project
- Finish design, & seek construction funding for Alley Activation



LONG-TERM GOALS

- Continue to update and use Six-Year Transportation Improvement Program to invest in arterial streets.
- Identify programs and secure grants to help defray the cost of needed improvements.



COUNCIL STRATEGIC PRIORITIES

- EFFECTIVE TRANSPORTATION
- EXCELLENT GOVERNMENT: Fiscally balanced mix of desired services
- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services



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STREETS CAPITAL FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

Fund 320 (formerly Fund 102)

Street Capital Fund

Resource Summary	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes									
Property Tax	-	330,000	165,000	165,000	330,000	330,000	165,000	165,000	330,000
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental									
City of Puyallup (Bridge Street Bridge)	-	46,472	-	-	-	-	-	-	-
Port of Tacoma #1 (410/Traffic Ave)	-	-	75,000	-	75,000	75,000	7,500	-	7,500
Interlocal Grant (Pierce County)	-	-	-	-	-	-	4,260,000	-	4,260,000
Grants									
Stewart Road Bridge (STP)	128,841	20,539	185,556	-	765,800	765,800	3,000,000	1,000,000	4,000,000
142nd Avenue East Overlay (STP & NHFP)	743,528	15,691	-	-	-	-	-	-	-
Bridge Street Bridge (BRAC)	4,382,473	944,932	14,682	-	-	-	-	-	-
Bridge Street Bridge (ITB)	1,039,348	1,180,281	1,413,399	-	100,000	100,000	2,000,000	2,000,000	4,000,000
Stewart Road Bridge (FMSIB)	-	572,454	1,637,546	700,000	-	700,000	1,000,000	1,000,000	2,000,000
410/Traffic Ave Interchange (Leg Grant #1)	-	-	-	-	-	-	150,000	150,000	300,000
410/Traffic Ave Interchange (STP-Const)	280,176	3,889,449	1,993,059	-	-	-	-	-	-
Sumner Tapps Guard STP	807	71,463	604,662	-	-	-	-	-	-
Sumner Tapps Resurf HSIP	1,228	11,649	42,763	-	1,055,520	1,055,520	-	-	-
Maple Street HSIP	-	-	-	430,700	-	430,700	336,700	-	336,700
166th Ave FHWA	-	-	-	400,000	-	600,000	400,000	400,000	800,000
Wood and Main Intersection (STP)	3,585	62,093	104,979	1,330,000	267,000	1,597,000	1,330,000	-	1,330,000
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Capital Contributions									
Capital Contributions - 410/Traffic Ave	52,724	-	-	-	-	-	-	-	-
410/Traffic Ave - Sound Transit	801,759	716,766	2,260,419	-	-	-	-	-	-
410/Traffic Ave - Port of Tacoma	45,000	-	211,689	-	-	-	-	-	-
Other Revenues									
Proceeds from Sale of Capital Assets	133,802	-	521,975	-	-	-	-	-	-
Transfers In									
General Fund	-	-	1,100,000	100,000	1,200,000	1,200,000	-	-	-
General Government CIP	-	-	-	-	-	-	-	-	-
REET Fund	653,800	230,916	-	250,000	-	250,000	-	-	-
Development Impact Fund	1,080,000	98,775	2,516,200	1,100,000	2,916,200	3,616,200	-	-	-
Proceeds of LT Debt	-	-	-	-	-	-	-	-	-
Revenues	9,347,070	8,191,480	12,846,929	4,475,700	6,709,520	10,720,220	12,649,200	4,715,000	17,364,200

STREETS CAPITAL FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Town Center Utility/Woonerf	-	-	-	1,000,000	-	1,000,000	728,840	-	728,840
TC: Cherry & Maple Utilities	-	-	-	-	-	-	1,400	59,200	60,600
142nd Avenue East Overlay	422,582	1,862	-	-	-	-	-	-	-
SR410/Traffic Ave Interchange	4,843,395	8,265,786	871,958	-	100,000	100,000	-	-	-
Bridge Street Bridge	3,874,878	124,364	-	-	-	-	-	-	-
Puyallup Street Overlay	103	-	-	-	-	-	-	-	-
Stewart Road Bridge Repl	91,821	50,712	549,067	-	2,512,000	2,512,000	10,000,000	10,000,000	20,000,000
Stewart Road Corridor	-	849	123	700,000	-	700,000	-	-	-
SR410/166th Ave E	95,709	81,122	92,446	400,000	825,000	825,000	550,000	550,000	1,100,000
Wood and Main Intersection	11,320	73,923	119,290	580,000	1,729,500	2,309,500	1,815,738	-	1,815,738
Gateway Project	-	-	-	100,000	200,000	200,000	100,000	100,000	200,000
Summer Tapps Guardrail	4,219	129,241	753,957	-	1,380,520	1,380,520	-	-	-
Maple Street Pedestrian Improvements	-	-	(1,981)	431,700	-	431,700	336,700	-	336,700
Academy Bike Lanes	-	1,013	99,821	867,225	932,225	932,225	383,710	-	383,710
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	9,344,027	8,728,872	2,484,682	4,078,925	7,679,245	10,390,945	13,916,388	10,709,200	24,625,588
Net Annual Cash	3,043	(537,393)	10,362,247	396,775	(969,725)	329,275	(1,267,188)	(5,994,200)	(7,261,388)
Beginning of the Year Cash	(2,515,293)	(2,512,250)	(3,049,643)	7,312,604	826,206	558,706	7,709,379	6,442,191	7,709,379
End of Year Cash - Reserved	-	-	-	-	330,000	330,000	165,000	165,000	330,000
End of the Year Cash - Unreserved	(2,512,250)	(3,049,643)	7,312,604	7,709,379	(143,519)	887,981	6,442,191	447,991	447,991

Budget Notes: Projects are funded by a mix of grants, local funds, and other partnerships. Projects may continue beyond the 2023/2024 Biennial Budget, and will be appropriated in future budgets when necessary.

FACILITIES CAPITAL FUND

CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT



KEY PERFORMANCE INDICATORS:

Percentage of planned projects completed

DEPARTMENT HIGHLIGHTS:

- This fund accounts for all capital costs associated with City facilities (e.g. City Hall, Senior Center, Ryan House, Public Works Operations Shops). Operational costs are captured in the General Fund.
- Capital improvements are funded through grants, long-term financing, and transfers from other funds, including the General Fund.
- In '21-22, completed design for the new Operations Facility.
- In '21-22, completed cost estimate, acquired grant funding & began construction on Ryan House rehabilitation.



'23-24 GOALS

- Finish Ryan House rehabilitation
- Begin construction of Operations Facility, beginning with site development and preload
- Replace aging City Hall roof
- Repaint Senior Center exterior



LONG-TERM GOALS

- Establish a long-range planning and funding model for City facility infrastructure.
- Update and maintain a Capital Facilities Plan.



COUNCIL STRATEGIC PRIORITIES

- **COMMUNITY CHARACTER:** Balance the past with future needs and desires of a changing community
- **EXCELLENT GOVERNMENT:** Recruit & retain quality, diverse staff
- **EXCELLENT GOVERNMENT:** Focused on long-range financial stability



FACILITIES CAPITAL FUND

CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Fund 325 Facilities Capital

Facilities Capital Fund	Actual		Revised		2021/2022	2021/2022	2023	2024	2023/2024
Resource Summary	2019	2020	2021	2022	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
PC LTAC Grant	69,095	30,590	10,888	-	25,000	25,000	125,000	-	125,000
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
General Fund	80,000	150,000	75,000	20,000	95,000	95,000	-	-	-
Building Reserve	80,000	-	230,000	-	80,000	80,000	390,000	-	390,000
Occupancy Tax	-	-	1,000	-	-	-	-	-	-
REET Fund	160,000	-	-	-	-	-	-	-	-
Water Fund	5,000	-	227,983	-	-	-	-	-	-
Sewer Fund	5,000	-	227,984	-	-	-	-	-	-
Stormwater Fund	5,000	-	227,984	-	-	-	-	-	-
Other Financing Source	-	-	-	-	-	-	-	-	-
Proceeds from LT Debt	-	-	-	-	26,000,000	26,000,000	8,000,000	-	8,000,000
Revenues	404,095	180,590	1,000,838	20,000	26,200,000	26,200,000	8,515,000	-	8,515,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Council Chambers Upgrades	-	-	228,500	150,000	80,000	80,000	-	-	-
Food Truck Court Infrastructure	-	-	-	-	15,000	15,000	-	-	-
HVAC Replacement	-	-	-	20,000	40,000	40,000	-	-	-
Main Street Property Demolition	159,157	68,722	59,367	-	40,000	40,000	-	-	-
PW Operations Facility	20,288	114,667	1,661,352	1,800,000	15,500,000	16,180,000	4,300,000	-	4,300,000
Ryan House Improvements	99,685	-	14,622	125,000	25,000	150,000	125,000	-	125,000
Senior Center Flooring Replacement	10,619	-	-	-	-	-	-	-	-
Other Improvements - Facilities	-	-	-	-	-	-	415,000	25,000	440,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	289,749	183,390	1,963,841	2,095,000	15,700,000	16,505,000	4,840,000	25,000	4,865,000
Net Annual Cash	114,346	(2,800)	(963,004)	(2,075,000)	10,500,000	9,695,000	3,675,000	(25,000)	3,650,000
Beginning of the Year Cash	-	114,346	111,547	(851,457)	111,547	-	(2,926,457)	748,543	(2,926,457)
End of the Year Cash	114,346	111,547	(851,457)	(2,926,457)	10,611,547	9,695,000	748,543	723,543	723,543

WATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE



KEY PERFORMANCE INDICATORS:

- Water quality meets regulations
- Gallons used and distribution system leakage

DEPARTMENT HIGHLIGHTS:

- People use this utility for drinking, cleaning and fire protection; drinking water is in full compliance with State and Federal regulations.
- The system includes 64 miles of pipeline, five storage tanks, 3,450 meters, springs, four wells and a series of hydrants.
- Public Works maintains operations; Finance manages customer service, accounting, & billing.
- Continue efforts to secure water rights under a pilot program created by the state legislature.
- Capital Projects in '21-22 included start of 24th Street E relocation and new infrastructure downtown as well as advanced design for the Town Center: Cherry & Maple Utilities project.



'23-24 GOALS

- Retrofit and recoat South Tank and recoat Summer Springs Tank
- Convert telemetry to cellular and retire outdated monitoring system
- Replace end-of-life chlorine analyzer and generator
- Manage vegetation in the watershed



LONG-TERM GOALS

- Secure water rights to meet present and future demands of the water system.
- Continue replacing aging water distribution mains.
- Continue to comply with changing Department of Health standards.



COUNCIL STRATEGIC PRIORITIES

- NATURAL RESOURCES: Clean & safe drinking water
- NATURAL RESOURCES: Protect & enhance rivers, streams & fish habitat
- PUBLIC SAFETY: Emergency preparedness
- EXCELLENT GOVERNMENT: Equitable distribution of resources
- EXCELLENT GOVERNMENT: Policies and practices that support business growth



WATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Fund 401

Water Fund Resource Summary	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	55,745	41,516	39,940	34,330	68,600	68,600	34,300	34,300	68,600
Intergovernmental	-	-	43,315	1,395,774	1,458,670	1,458,670	772,236	758,950	1,531,186
Charges for Service	4,049,010	4,030,938	4,364,732	4,239,095	8,107,826	8,107,826	4,276,030	4,313,334	8,589,364
Interest	10,295	4,151	-	-	-	-	-	-	-
Assessment Revenue	6,700	624	-	-	-	-	-	-	-
Miscellaneous	6,051	917	27,077	-	-	25,000	-	-	-
Capital Contributions	1,270,444	1,053,944	1,478,862	-	1,236,000	1,236,000	-	-	-
Transfers In	-	-	-	1,000,000	-	1,000,000	-	-	-
Proceeds from LT Debt	-	-	-	-	-	-	-	-	-
Revenues	5,398,246	5,132,089	5,953,925	6,669,199	10,871,096	11,896,096	5,082,566	5,106,584	10,189,150
<u>Expenditures</u>									
Personnel Salaries	722,437	694,336	724,384	949,374	1,698,177	1,792,046	835,398	875,641	1,711,039
Personnel Benefits	327,662	314,276	305,668	451,699	809,618	847,649	374,996	402,446	777,442
Supplies	191,592	222,834	247,112	210,012	293,671	461,671	176,950	182,631	359,581
Services & Charges	205,857	283,810	299,368	473,158	880,596	914,667	691,928	639,129	1,331,057
Intergovernmental	408,626	417,057	421,013	471,848	927,834	927,834	429,125	433,064	862,189
Interfund	244,224	230,047	339,969	545,596	987,192	1,112,242	728,383	584,022	1,312,405
Capital Outlay	1,158,959	1,053,758	782,033	6,502,878	9,403,878	11,760,278	6,595,300	6,628,493	13,223,793
Debt Service	743,650	365,276	360,910	357,000	718,400	718,400	353,100	349,000	702,100
Transfer Out	8,684	-	-	-	-	-	-	-	-
Expenditures	4,011,691	3,581,394	3,480,458	9,961,565	15,719,366	18,534,788	10,185,180	10,094,425	20,279,605
Net Annual Cash	1,386,555	1,550,694	2,473,468	(3,292,366)	(4,848,270)	(6,638,692)	(5,102,614)	(4,987,841)	(10,090,455)
					13,477,844	10,454,671	13,219,995	8,117,381	13,219,995
					8,629,574	3,815,979	8,117,381	3,129,540	3,129,540

Budget Notes: Along with consideration of the 2023/2024 budget request, City Council will consider and adopt utility rates for 2023. In the past, a formal rate model has been developed concurrent with the budget process. This practice has been challenging to incorporate simultaneous to the budget cycle. Beginning in 2023, a biennial rate model will be completed in off-cycle years, with new requests considered during the mid-biennial budget amendment.

WATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Fund 401

Water Fund Capital Detail	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Capital</u>			
Machinery And Equipment			
Push Camera	13,500		13,500
Valve Turning Machine	7,600		7,600
Trailer Tilt Deck (25% of cost)	11,250		11,250
Chlorinator/ Analyzer	76,200		76,200
Pickup w/Lift Gate (25% of cost)	18,750		18,750
Skid Steer w/30" Grinder (25% of cost)	40,000		40,000
Radio System for Traffic Control (25% of cost)	1,250		1,250
Plate Compactor (25% of cost)		1,875	1,875
Car Tranceiver for Water Meters		11,500	11,500
Portable Backup Generator		70,000	70,000
Distribution System Improvements			
TC: Cherry & Maple Utilities	64,400	2,798,300	2,862,700
TC: Alder & Kincaid Utilities	998,450		998,450
Capital Projects (in conjunction with City projects)			
24th St Utility Relocation	714,600		714,600
Main & Wood Intersection	160,000		160,000
White River Restoration - 24th St Setback Levee		2,731,818	2,731,818
Stewart Road Bridge Replacement		435,000	435,000
Source Improvements			
Earthquake Control Valves	2,000,000	-	2,000,000
Water Rights Acquisition	500,000	500,000	1,000,000
West Well Improvements	250,000		250,000
Radio to Cellular Conversion	100,000		100,000
Watershed Vegetation Management	50,000		50,000
Storage Improvements			
Tank Painting	1,509,300		1,509,300
Operations & Maintenance Improvements			
O&M1 - Hydrant and Isolation Valve Upgrades - 20 Years	80,000	80,000	160,000
	6,595,300	6,628,493	13,223,793

SEWER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE



KEY PERFORMANCE INDICATORS:

Treated effluent meets state and federal requirements
Gallons of effluent treated

DEPARTMENT HIGHLIGHTS:

- Customers use this utility to dispose and treat their domestic-strength wastewater. The utility serves customers in Sumner and Bonney Lake.
- This utility safely and efficiently transports wastewater through gravity conveyance and pump stations to the Wastewater Treatment Facility (WWTF), where the wastewater receives primary and secondary treatment before discharging to the Puyallup River.
- The City is required to develop a Pretreatment Program to regulate wastewater that enters the system, protecting the WWTF from harmful chemicals and ensuring costly industrial wastewater is pre-treated efficiently and effectively.



'23-24 GOALS

- Upgrade equipment and add weather protection to increase longevity.
- Perform major long-term maintenance on Aeration Basins and Digesters.
- Replace back-up generators that keep the plant working in power outages.
- Receive full delegation of the Pretreatment Program currently under development to meet Department of Ecology requirements.



LONG-TERM GOALS

- Regulate new pretreatment code to support the WWTF and the community.
- Replace the end-of-life biosolids dryer and modernize the entire biosolids treatment system. This system is currently being studied with the intention to be replaced in the next two to four years.



COUNCIL STRATEGIC PRIORITIES

- NATURAL RESOURCES: High-quality wastewater management
- NATURAL RESOURCES: Protect & enhance rivers, streams & fish habitat
- PUBLIC SAFETY: Emergency preparedness
- EXCELLENT GOVERNMENT: Equitable distribution of resources
- EXCELLENT GOVERNMENT: Policies and practices that support business growth



SEWER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Fund 402

Sewer Fund

Resource Summary

	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	36,787	30,825	39,810	30,000	60,000	60,000	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	7,371,321	8,068,420	7,145,854	7,589,650	15,118,746	15,200,152	7,650,403	7,772,460	15,422,863
Interest	57,797	20,127	17,204	15,000	32,100	32,100	12,700	10,600	23,300
Assessment Revenue	233,675	61,420	64,557	75,354	152,845	152,845	60,000	60,000	120,000
Miscellaneous	43,093	60,210	15,393	-	-	-	-	-	-
Capital Contributions	1,332,850	1,226,832	1,189,934	35,646	342,891	352,535	-	-	-
Transfers In	-	-	-	500,000	-	500,000	-	-	-
Proceeds from LT Debt	-	-	-	-	-	-	-	-	-
Revenues	9,075,522	9,467,834	8,472,752	8,245,650	15,706,582	16,297,632	7,723,103	7,843,060	15,566,163
Expenditures									
Personnel Salaries	1,698,841	1,877,717	1,761,179	2,054,645	3,867,395	3,966,456	2,079,267	2,179,686	4,258,953
Personnel Benefits	711,268	791,016	757,007	1,135,038	2,157,192	2,195,641	1,044,138	1,113,212	2,157,350
Supplies	327,209	250,775	260,081	439,132	845,105	861,330	473,411	469,798	943,209
Services & Charges	789,156	822,632	872,532	1,181,595	2,312,353	2,312,353	1,464,004	1,581,349	3,045,353
Intergovernmental	489,070	507,952	459,431	481,994	959,383	959,383	648,465	656,803	1,305,268
Interfund	417,483	443,550	571,330	828,846	1,603,227	1,711,767	1,178,484	959,023	2,137,507
Capital Outlay	1,145,294	2,348,674	396,525	2,550,000	4,437,700	6,770,802	3,670,720	2,004,275	5,674,995
Debt Service	1,205,577	1,311,469	1,113,416	1,107,506	2,221,942	2,221,942	840,626	836,966	1,677,592
Transfer Out	8,684	-	-	500,000	-	500,000	-	-	-
Expenditures	6,792,582	8,353,786	6,191,500	10,278,756	18,404,296	21,499,674	11,399,115	9,801,112	21,200,227
Net Annual Cash	2,282,940	1,114,049	2,281,252	(2,033,106)	(2,697,714)	(5,202,042)	(3,676,012)	(1,958,052)	(5,634,064)
					20,996,349	20,996,349	12,962,260	9,286,248	12,962,260
					18,298,635	15,794,307	9,286,248	7,328,196	7,328,196

SEWER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Fund 402

Sewer Fund Capital Detail	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Capital - Sewer Collections</u>			
Machinery And Equipment			
Trailer Tilt Deck (25% of cost)	11,250		11,250
Pickup w/Lift Gate (25% of cost)	18,750		18,750
Skid Steer w/30" Grinder (25% of cost)	40,000		40,000
Radio System for Roadway/Intersection Flagging (25%)	1,250		1,250
Replace Plate Compactor		1,875	1,875
Push Camera w/Tilt & Pan		42,000	42,000
Collections - Pump Stations			
Radio System Conversions	200,000		200,000
Lift Station #2 and #6 Panel	800,000		800,000
Auto Lane Forcemain	300,000		300,000
Collections - Gravity Sewer			
Sewer Main Replacement/Rehab	150,000		150,000
24th St Utility Relocation	909,200		909,200
TC: Cherry & Maple Utilities	30,200	1,312,400	1,342,600
TC: Alder & Kincaid Utilities	160,070		160,070
Main & Wood	95,000		95,000
<u>Wastewater Treatment Plant</u>			
Machinery And Equipment			
All Weather Composite Sampler	8,000	8,000	16,000
Valve Extensions (AB1 and 2)	12,000		12,000
Solids Blanket Level Equipment	45,000		45,000
Headworks			
Headworks Platform	80,000		80,000
Headworks Bridge Crane	40,000		40,000
Headworks Equipment Cover	25,000		25,000
Aeration Basin			
Hatch Openings for Maintenance	45,000		45,000
UV Panel Replacement		150,000	150,000
Disinfection & Discharge			
Insertable Flow Meter	25,000		25,000
Biosolids			
Dryer (Platform)	350,000	350,000	700,000
Facility			
PLC Replacement	150,000		150,000
Digester Cleaning/Maintenance	175,000		175,000
Portable Backup Generator		140,000	140,000
	3,670,720	2,004,275	5,674,995

UTILITY BOND RESERVE FUND

ENTERPRISE FUND 403/MANAGED BY FINANCE



KEY PERFORMANCE INDICATORS:

All bonds are listed accurately

DEPARTMENT HIGHLIGHTS:

- This fund accounts for the debt service requirements of the various bond issues through the water, sewer, and stormwater utilities.
- This separate reserve fund provides transparency for the bonds, rather than distributing the reserve funds through the individual issuing funds.
- Through 2022, the City has fully paid all bonds backed by the bond reserve fund.



'23-24 GOALS

- This may be a resource for upcoming debt issue for the Operations Facility.



LONG-TERM GOALS

- Continue to use this portion of the budget to transparently report any utility bond issues.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Transparency in policy and actions



UTILITY BOND RESERVE FUND

ENTERPRISE FUND 403/MANAGED BY FINANCE

Fund 403

Utility Bond Reserves Resource Summary	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	7,485	5,420	(3,615)	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	7,485	5,420	(3,615)	-	-	-	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-
Net Annual Cash	7,485	5,420	(3,615)	-	-	-	-	-	-
Beginning of the Year Cash	1,722,051	1,729,536	1,734,957	1,731,342	1,729,536	1,729,536	1,731,342	1,731,342	1,731,342
End of the Year Cash	1,729,536	1,734,957	1,731,342	1,731,342	1,729,536	1,729,536	1,731,342	1,731,342	1,731,342

Budget Notes: No activity will be programmed in this fund until issuance of long-term debt.

STORMWATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE



KEY PERFORMANCE INDICATORS:

Compliance with Municipal Separate Storm Sewer System permit
Number of site inspections

DEPARTMENT HIGHLIGHTS:

- Operates and maintains 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.
- Received over \$15 million in funding for White River Restoration
- Continue to use goats to clean the retention ponds



'23-24 GOALS

- Assist businesses with the management of wastes and other pollutants
- Finish Town Center: Utility & Woonerf construction
- Complete design and advance permitting for a fish passage culvert at Sumner-Tapps Highway and 64th Street and other culverts along Salmon Creek.
- Implement new source control requirements



LONG-TERM GOALS

- Complete Operations Facility for better support of staff & equipment
- Promote Low Impact Development to decrease volume and flow and reduce impact on streams and groundwater aquifer.
- Clean and upgrade ditches and associated culverts.



COUNCIL STRATEGIC PRIORITIES

- NATURAL RESOURCES: Protect & enhance rivers, streams & fish habitat
- NATURAL RESOURCES: Effectively manage stormwater
- NATURAL RESOURCES: Environmentally conscience capital investments
- EXCELLENT GOVERNMENT: Equitable distribution of resources
- EXCELLENT GOVERNMENT: Policies and practices that support business growth



STORMWATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Fund 408

Stormwater Fund Resource Summary	Actual 2019	Actual 2020	Rev 2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	46,845	30,055	34,250	15,127	30,254	30,254	15,127	15,127	30,254
Intergovernmental	1,110,953	574,581	1,922,486	3,275,000	5,956,167	5,956,167	14,025,000	13,069,000	27,094,000
Charges for Service	3,297,045	4,187,522	4,565,252	3,851,423	7,664,713	7,664,713	5,399,494	5,508,024	10,907,518
Interest	58,306	28,677	534	-	50,000	50,000	-	-	-
Assessment Revenue	-	-	-	-	-	-	-	-	-
Miscellaneous	2,192,272	707,232	1,241,346	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Repayment of Interfund Debt	537,500	537,500	500,000	-	500,000	500,000	-	-	-
Proceeds from LT Debt	-	-	-	-	-	-	-	-	-
Revenues	7,242,922	6,065,566	8,263,867	7,141,550	14,201,134	14,201,134	19,439,621	18,592,151	38,031,772
<u>Expenditures</u>									
Personnel Salaries	743,311	749,048	816,694	1,046,878	1,843,385	1,994,475	1,109,441	1,163,604	2,273,045
Personnel Benefits	319,434	324,753	329,264	492,883	872,058	932,860	485,825	521,395	1,007,220
Supplies	26,511	19,445	26,547	48,258	95,258	95,258	48,550	50,603	99,153
Services & Charges	227,279	297,384	241,756	302,889	731,334	731,334	400,895	420,480	821,375
Intergovernmental	248,764	292,991	361,705	323,889	644,306	644,306	326,377	329,617	655,994
Interfund	285,964	274,437	332,934	608,485	1,099,878	1,169,508	798,827	652,481	1,451,308
Capital Outlay	3,975,662	2,367,885	3,102,248	6,951,645	13,287,288	13,375,388	20,293,052	15,768,107	36,061,159
Debt Service	-	-	-	-	-	-	-	-	-
Interfund Loan Disbursement	-	-	-	-	-	-	-	-	-
Transfer Out	8,684	-	-	-	-	-	-	-	-
Expenditures	5,835,609	4,325,943	5,211,147	9,774,927	18,573,507	18,943,129	23,462,967	18,906,287	42,369,254
Net Annual Cash	1,407,313	1,739,624	3,052,720	(2,633,377)	(4,372,373)	(4,741,995)	(4,023,346)	(314,136)	(4,337,482)
					14,788,274	6,573,678	8,227,784	4,204,438	8,227,784
					10,415,901	1,831,683	4,204,438	3,890,302	3,890,302

Budget Notes: Along with consideration of the 2023/2024 budget request, City Council will consider and adopt utility rates for 2023. In the past, a formal rate model has been developed concurrent with the budget process. This practice has been challenging to incorporate simultaneous to the budget cycle. Beginning in 2023, a biennial rate model will be completed in off-cycle years, with new requests considered during the mid-biennial budget amendment.

STORMWATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Fund 408

Stormwater Fund Capital Detail

Capital

Machinery And Equipment

	2023 Adopted	2024 Adopted	2023/2024 Adopted
Trailer Tilt Deck (25% of cost)	11,250		11,250
Pickup w/Lift Gate (25% of cost)	18,750		18,750
Skid Steer w/30" Grinder (25% of cost)	40,000		40,000
Radio System for Intersection/Roadway Flagging (25% of cost)	1,250		1,250
160th Ave E Culvert Improvemen	141,300	160,000	301,300
162nd Ave E Culvert Improvemen	150,000	150,000	300,000
24th & 142nd Intersection	300,000		300,000
24th St Setback Levee	13,935,542	11,464,707	25,400,249
24th St Utility Relocation	1,050,000		1,050,000
47th St Ct E Culvert Improveme	70,000	70,000	140,000
63rd St Ct E Improvements		350,000	350,000
63rd St Ct Trunk Line Reloc	300,000		300,000
E Main Culvert Improvements	10,000	10,000	20,000
ESN Channel Realignment	500,000		500,000
Main St and Wood Ave Intersection Improvements	160,000		160,000
Salmon Creek Restoration	400,000	400,000	800,000
Setback Levees	2,500,000	2,900,000	5,400,000
Sidewalk Replacement Program	-	75,000	75,000
Stewart Road Bridge Replacement		100,000	100,000
Stewart Road Pond Repair	400,000		400,000
TC: Alder & Kincaid Utility Im	303,460		303,460
TC: Cherry & Maple Utilities	1,500	63,400	64,900
Volunteer Sidewalk Program	-	25,000	25,000
Totals	20,293,052	15,768,107	36,061,159



CEMETERY OPERATING FUND

ENTERPRISE FUND/MANAGED BY CD & FINANCE



KEY PERFORMANCE INDICATORS:

Number of services held
Number of spaces sold

DEPARTMENT HIGHLIGHTS:

- Since 1864, Sumner Cemetery serves individuals who are planning for their future resting place, families who need to schedule an interment and those visiting loved ones who are already laid to rest.
- Not all cemeteries hold this same level of care. Our greatest challenges are not only other cemeteries but also the trend of scatter ashes, store ashes or establish monuments to loved ones elsewhere.



'23-24 GOALS

- Finalize and market Green Burial options
- Build a new facility to serve Cemetery staff and equipment



LONG-TERM GOALS

- Assist individuals, family and friends in making arrangements
- Maintain a peaceful, beautiful facility for all to visit
- Offer a variety of options to serve various needs and wishes, including changing trends
- Remember those in repose through annual programs and daily care



COUNCIL STRATEGIC PRIORITIES

- **COMMUNITY CHARACTER:** Balance the past with the future needs and desires of a changing community
- **COMMUNITY CHARACTER:** Investment in parks & open space
- **EXCELLENT GOVERNMENT:** Recruit & retain quality, diverse staff
- **EXCELLENT GOVERNMENT:** Focus on long-range financial stability
- **EXCELLENT GOVERNMENT:** Fiscally balanced mix of desired services



CEMETERY OPERATING FUND

ENTERPRISE FUND/MANAGED BY CD & FINANCE

Fund 410

Cemetery Operations Fund Resource Summary	Actual 2019	Actual 2020	Actual 2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
WA Historic Society Grant	18,000	-	-	-	-	-	-	-	-
Charges for Service									
Cemetery Fees	-	-	-	-	-	-	-	-	-
Lot Sales	121,868	104,252	167,972	114,122	340,000	340,000	165,000	165,000	330,000
Opening & Closings	72,536	66,117	83,222	54,274	160,000	160,000	80,000	80,000	160,000
Committal Service	18,392	13,391	16,431	12,122	36,000	36,000	17,000	17,000	34,000
Sale of Liners	27,755	23,949	31,755	10,048	50,000	50,000	25,000	25,000	50,000
Sale of Vaults	3,495	3,625	4,430	7,360	6,400	6,400	7,000	7,000	14,000
Sale of Urns	-	-	1,713	2,819	-	-	2,500	2,500	5,000
Sale of Markers	65,127	69,993	120,817	71,325	190,000	190,000	110,000	110,000	220,000
Sale of Vases	2,839	1,762	7,889	4,750	9,000	9,000	7,000	7,000	14,000
Setting Fees	11,325	12,315	20,245	10,930	32,000	32,000	18,000	18,000	36,000
Resetting Fees	5,410	3,700	7,568	595	10,000	10,000	4,500	4,500	9,000
Recording Fees	1,800	2,325	2,820	1,358	4,400	4,400	2,500	2,500	5,000
Misc Cemetery Revenues	28,347	16,445	16,777	8,587	30,000	30,000	15,000	15,000	30,000
Interest									
Investment Interest	-	-	-	-	-	-	-	-	-
Other Interest Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous									
Space & Facility Rent	-	-	-	-	-	-	76,800	76,800	153,600
Other Misc Revenues	3,278	3,823	4,560	1,618	-	-	3,500	3,500	7,000
Insurance Recoveries	-	-	-	-	-	-	-	-	-
Gain/Disposal of Assets	4,450	3,550	560	-	-	-	300	300	600
Transfers In									
Transfer In - General Fund	200,000	300,000	235,000	250,000	485,000	485,000	215,000	215,000	430,000
Transfer In - Cemetery Development	-	-	-	-	-	-	-	-	-
Transfer In - Cemetery Endowment	-	-	-	-	-	-	-	-	-
Revenues	584,623	625,247	721,757	549,906	1,352,800	1,352,800	749,100	749,100	1,498,200
Expenditures									
Personnel Salaries	316,430	329,355	335,820	150,173	694,658	694,658	274,339	287,438	561,777
Personnel Benefits	158,908	155,000	137,434	63,855	339,094	339,094	125,356	134,620	259,976
Supplies	72,447	53,596	96,532	54,439	109,561	109,561	85,575	85,575	171,150
Services & Charges	53,755	27,541	56,161	23,154	60,241	60,241	103,768	106,493	210,261
Intergovernmental	1,927	2,086	2,722	1,594	500	500	-	-	-
Interfund	47,440	50,750	74,832	38,638	154,341	154,341	125,181	96,971	222,152
Capital Outlay	22,067	42,542	-	-	500	500	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	13,032	-	-	-	-	-	-	-
Expenditures	672,974	673,901	703,501	331,853	1,358,895	1,358,895	714,219	711,097	1,425,316
Net Annual Cash	(88,351)	(48,654)	18,257	218,054	(6,095)	(6,095)	34,881	38,003	72,884
Beginning of the Year Cash	(9,114)	(97,465)	(162,073)	(143,816)	(98,000)	105,988	74,238	109,119	74,238
Prior Period Adjustment	-	(15,954)	-	-	-	-	-	-	-
End of the Year Cash	(97,465)	(162,073)	(143,816)	74,238	(104,095)	99,893	109,119	147,122	147,122

Budget Notes: In prior years, the budget presentation combined Funds 410 (Operations) and 415 (Development). For clarity, the funds will be presented separately beginning in 2023. The Cemetery continues to rely on General Fund support for operational costs. Staff continues to be conservative in spending, and anticipates revenues continuing to recover from pandemic impacts.

CEMETERY DEVELOPMENT FUND

CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT



KEY PERFORMANCE INDICATORS:

- Number of sales
- Percentage of projects planned for and completed in biennium

DEPARTMENT HIGHLIGHTS:

- Once people choose our facility, they are with us forever even though the sale is up-front. Expansion is expensive, so this fund helps the Cemetery plan for costs in advance.
- This fund ensures development occurs at an appropriate pace and that there is adequate long-range planning for future resting place options.
- Twenty percent of sales of current lots, crypts and niches going toward this fund.
- Recently, this included finalizing the Cemetery Master Plan update.



'23-24 GOALS

- Finalize and market Green Burial option
- Design and implement automated irrigation improvements.



LONG-TERM GOALS

- Maintain a peaceful, beautiful facility for all to visit
- Offer a variety of options to serve various needs and wishes, including changing trends



COUNCIL STRATEGIC PRIORITIES

- **COMMUNITY CHARACTER:** Balance the past with the future needs and desires of a changing community
- **COMMUNITY CHARACTER:** Investment in parks & open space
- **EXCELLENT GOVERNMENT:** Recruit & retain quality, diverse staff
- **EXCELLENT GOVERNMENT:** Focus on long-range financial stability
- **EXCELLENT GOVERNMENT:** Fiscally balanced mix of desired services



CEMETERY DEVELOPMENT FUND

CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Fund 415

Cemetery Development Fund

Resource Summary	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-	-	-	-
Lot Sales	-	26,063	48,239	20,000	-	60,000	-	-	-
Misc Cemetery Revenues	-	349	492	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Investment Interest	-	-	-	-	-	-	-	-	-
Other Interest Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Other Misc Revenues	-	-	-	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-	-	-
Gain/Disposal of Assets	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfer In - General Fund	-	-	-	100,000	-	100,000	-	-	-
Transfer In - REET	-	-	-	-	-	-	300,000	-	300,000
Transfer In - Cemetery Development	-	-	-	-	-	-	-	-	-
Transfer In - Cemetery Endowment	-	-	-	-	-	-	-	-	-
Revenues	-	26,413	48,732	120,000	-	160,000	300,000	-	300,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	155,000	-	155,000	300,000	-	300,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	155,000	-	155,000	300,000	-	300,000
Net Annual Cash	-	26,413	48,732	(35,000)	-	5,000	-	-	-
Beginning of the Year Cash	138,589	138,589	195,262	243,994	195,000	105,988	208,994	208,994	208,994
Prior Period Adjustment	-	30,261	-	-	-	-	-	-	-
End of the Year Cash	138,589	195,262	243,994	208,994	195,000	110,988	208,994	208,994	208,994

Budget Notes: In 2023/2024, the Cemetery will upgrade its irrigation system from a manual to an automated system, providing efficiencies in both staff effort and water conservation.

ANIMAL CONTROL FUND

ENTERPRISE FUND/MANAGED BY POLICE



KEY PERFORMANCE INDICATORS:

- Number of adoptions and redemptions
- Number of people served, through calls and at the shelter

DEPARTMENT HIGHLIGHTS:

- In partnership with the City of Puyallup, Metro Animal Services also serves five other cities on contract.
- This program serves all, pet owners and non-owners, by caring for animal safety and protection, including sheltering strays, offering an adoption program, licensing dogs and cats, investigating cases of suspected cruelty toward animals, and protecting the community from potentially dangerous dogs.
- Recently, the shelter expanded office space and replaced furniture with the proceeds of an estate donation.
- In '21-22, the addition of another shelter assistant helped extend hours to be open another day each week.



'23-24 GOALS

- Fund existing staff positions and leverage volunteers to serve a population of over 109,000 residents in seven cities.
- Continue to use a mix of outreach and education to connect with residents and increase license compliance and adoptions.



LONG-TERM GOALS

- Continue to seek sustainable funding mechanisms to provide low-cost quality services.
- Assess future shelter needs for expansion and growth.
- Seek viable partnerships for shelter services.



COUNCIL STRATEGIC PRIORITIES

- PUBLIC SAFETY: Progressive, collaborative & systemic social service solutions
- PUBLIC SAFETY: Partnership with community to address criminal activity
- EXCELLENT GOVERNMENT: Focus on long-range financial stability
- EXCELLENT GOVERNMENT: Fiscally balanced mix of desired services
- EXCELLENT GOVERNMENT: Responsive to and engaged with the community
- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced service



ANIMAL CONTROL FUND

ENTERPRISE FUND/MANAGED BY POLICE

RESOURCE SUMMARY:

Fund 440

Animal Control Fund Resource Summary	Actual 2019	Actual 2020	Actual 2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Proposed	2024 Proposed	2023/2024 Proposed
<u>Revenues</u>									
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service									
Animal Licenses	120,054	94,570	81,115	174,651	303,494	323,463	233,531	242,775	476,306
Per Capita	319,591	434,222	477,674	592,873	964,405	1,065,621	659,010	742,487	1,401,497
Other Charges for Service	106,082	68,261	62,482	101,570	198,920	198,920	90,300	94,500	184,800
Interest	-	-	-	-	-	-	-	-	-
Contributions/Donations	20,999	38,704	14,650	15,000	29,500	29,500	15,000	16,025	31,025
Other Non-Operating Revenues	44	-	673	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	566,770	635,757	636,594	884,094	1,496,319	1,617,504	997,841	1,095,787	2,093,628
<u>Expenditures</u>									
Personnel Salaries	327,178	326,651	322,708	400,369	703,061	751,487	450,394	492,708	943,102
Personnel Benefits	116,353	125,273	111,897	168,951	259,022	302,022	232,282	253,177	485,459
Supplies	19,798	15,867	15,271	18,950	35,200	35,200	20,200	23,000	43,200
Services & Charges	60,091	44,530	46,054	56,876	115,001	115,001	63,139	69,797	132,936
Intergovernmental	-	73,980	71,020	74,570	145,590	145,590	71,500	75,075	146,575
Interfund	69,296	75,286	108,438	83,473	187,481	191,911	161,349	150,059	311,408
Capital Outlay	-	-	7,556	4,850	14,700	33,700	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	592,717	661,588	682,943	808,039	1,460,055	1,574,911	998,864	1,063,816	2,062,680
Net Annual Cash	(25,947)	(25,830)	(46,349)	76,055	36,264	42,593	(1,023)	31,971	30,948
Beginning of the Year Cash	116,158	90,211	64,381	18,032	12,239	12,239	94,087	93,064	94,087
End of the Year Cash	90,211	64,381	18,032	94,087	48,503	54,832	93,064	125,035	125,035

Budget Notes: 2023 and 2024 reflect increases in both per capita and shelter fees to keep pace with inflationary pressures. The increase in labor costs beginning with the revised 2022 Budget include the addition of a shelter assistant for coverage and hours. 2023 and 2024 also include an increase in fleet contributions (Interfund) to develop a replacement option for aging animal control vehicles.

UNEMPLOYMENT INSURANCE FUND

INTERNAL SERVICE FUND/MANAGED BY HR & FINANCE



KEY PERFORMANCE INDICATORS:

Number of claims made

DEPARTMENT HIGHLIGHTS:

- This fund provides funding for the City's self-insured unemployment program through the State of Washington. Claims for unemployment are managed by the Washington State Employment Security Department.
- Currently, no activity is budgeted for this fund for 2021/2022. If the City receives claims that exceed the available appropriation, a budget amendment will be requested.



'23-24 GOALS

- Reduce City's risk by keeping claims minimal but being prepared if any are received.



LONG-TERM GOALS

- Reduce City's risk by keeping claims minimal but being prepared if any are received.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Focus on long-range financial stability
- EXCELLENT GOVERNMENT: Transparency in policy & actions



UNEMPLOYMENT INSURANCE FUND

INTERNAL SERVICE FUND/MANAGED BY HR & FINANCE

RESOURCE SUMMARY:

Fund 501

Unemployment Insurance Resource Summary	Actual 2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Investment Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Unemployment Compensation	9,898	22,778	11,860	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Indirect Cost Assessment	-	-	-	-	-	-	1,966	2,025	3,991
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	9,898	22,778	11,860	-	-	-	1,966	2,025	3,991
Net Annual Cash	(9,898)	(22,778)	(11,860)	-	-	-	(1,966)	(2,025)	(3,991)
Beginning of the Year Cash	53,887	43,989	21,211	9,351	43,989	52,503	9,351	7,385	9,351
End of the Year Cash	43,989	21,211	9,351	9,351	43,989	52,503	7,385	5,360	5,360

Budget Notes: With the exception of the indirect cost assessment to capture internal administrative costs, activity in this fund is programmed as needed, and based on unemployment claims. Funding is provided by the appropriation functional budget.

FLEET OPERATIONS FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET



KEY PERFORMANCE INDICATORS:

- Number of repairs needing to be made
- Number of routine maintenance work performed

DEPARTMENT HIGHLIGHTS:

- Primarily serves other departments, especially Police and Public Works, who rely heavily on vehicles running properly to serve the public in normal and critical times.
- This operation is responsible for maintaining the vehicles and equipment for the City.
- Recently, fleet participated in design of the Operations Facility to ensure it will support vehicle maintenance needs and equipment storage appropriately.



'23-24 GOALS

- Work in coordination with the Finance Department and Risk Management to update the City's equipment inventory.
- Establish an outdoor power equipment replacement program.



LONG-TERM GOALS

- Stay abreast of changing technology and alternative fuel vehicles



COUNCIL STRATEGIC PRIORITIES

- PUBLIC SAFETY: Responsive & proactive policing
- PUBLIC SAFETY: Emergency preparedness
- EXCELLENT GOVERNMENT: Focus on long-range financial stability
- EXCELLENT GOVERNMENT: Transparency in policy & actions



FLEET OPERATIONS FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET

Fund 550

Fleet Operations Fund Resource Summary	Actual		Rev		2021/2022	2021/2022	2023	2024	2023/2024
	2019	2020	2021	2022	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
General Governmental	20,788	20,788	6,140	6,140	12,280	12,280	35,977	35,977	71,954
Police	126,104	125,104	153,936	153,936	307,872	307,872	168,853	168,853	337,706
Development Services	-	-	6,140	6,140	12,280	12,280	6,716	6,716	13,432
Community Development	5,196	5,196	-	-	-	-	-	-	-
Senior Center	-	-	-	-	-	-	-	-	-
Parks & Recreation	59,768	59,768	70,609	70,609	141,218	141,218	94,500	94,500	189,000
Facilities	10,396	10,396	12,280	12,280	24,560	24,560	6,716	6,716	13,432
Street Operations	27,748	27,748	34,318	34,318	68,636	68,636	67,157	67,157	134,314
Drug Fund	-	-	-	-	-	-	-	-	-
Animal Control Fund	20,788	20,788	24,560	24,560	49,120	49,120	33,579	33,579	67,158
Water Fund	57,264	57,264	73,277	73,277	146,554	146,554	80,589	80,589	161,178
Sewer Fund - Operations	59,860	59,860	82,486	82,486	164,972	164,972	80,589	80,589	161,178
Sewer Fund - WWTP	56,240	56,240	51,970	51,970	103,940	103,940	64,759	64,759	129,518
Stormwater Fund	57,264	57,264	79,417	79,417	158,834	158,834	73,873	73,873	147,746
Cemetery Fund	25,988	25,988	30,699	30,699	61,398	61,398	35,977	35,977	71,954
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	275	-	-	-	-	-	-	-	-
Judgement & Settlement	4,500	-	-	-	-	-	-	-	-
Sale of Capital Asset	-	-	851	-	-	-	-	-	-
Gain/Loss on Capital Asset	-	-	4,094	-	-	-	-	-	-
Insurance Recovery	6,360	4,659	5,033	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	538,539	531,063	635,810	625,832	1,251,664	1,251,664	749,285	749,285	1,498,570
<u>Expenditures</u>									
Personnel Salaries	165,158	169,412	160,830	177,031	347,424	347,424	190,008	199,287	389,295
Personnel Benefits	78,475	79,627	69,392	86,316	168,460	168,460	83,587	89,927	173,514
Supplies	230,620	190,320	249,621	225,000	454,000	454,000	317,800	317,800	635,600
Services & Charges	94,922	61,740	67,966	89,698	176,014	176,014	88,509	100,182	188,691
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	17,624	18,634	25,342	53,210	105,762	105,762	82,999	81,312	164,311
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	586,798	519,734	573,151	631,255	1,251,660	1,251,660	762,903	788,508	1,551,411
Net Annual Cash	(48,260)	11,330	62,659	(5,423)	4	4	(13,618)	(39,223)	(52,841)
Beginning of the Year Cash	74,529	26,270	37,600	100,258	6,261	53,335	94,835	81,217	94,835
End of the Year Cash	26,270	37,600	100,258	94,835	6,265	53,339	81,217	41,994	41,994

TECHNOLOGY SERVICES FUND

INTERNAL SERVICE FUND/MANAGED BY IT



KEY PERFORMANCE INDICATORS:

- Cyber Security Training/Testing
- Number of helpdesk requests fulfilled
- Average time to fulfill helpdesk requests

DEPARTMENT HIGHLIGHTS:

- Technology Services caters to the diverse technology needs of the City of Sumner employees and visitors, providing technical support, resources, and services to help staff work smarter, faster and with greater efficiency.
- Cyber security penetration testing and remediation
- Adopted city wide multifactor authentication
- Council Chambers/Dais technology improvements
- Migrated to new permitting database with online permit submission/tracking
- Replace end of life backup infrastructure



'23-24 GOALS

- Continue to migrate remaining departments to SharePoint Online
- Replace main server infrastructure
- Replace switching infrastructure
- Configure and implement new antivirus program
- Configure and implement new mobile device management solution
- Employee development and training



LONG-TERM GOALS

- Support City goals and department objectives through automation
- Seek new technologies and apply where it is cost effective
- Provide confidentiality, integrity, and availability of the technology infrastructure
- Provide up-to-date hardware and software tools for staff



COUNCIL STRATEGIC PRIORITIES

- **EFFECTIVE TRANSPORTATION:** Leverage technology to create efficiencies
- **PUBLIC SAFETY:** Emergency preparedness
- **PUBLIC SAFETY:** Traffic Engineering, Education and Enforcement



TECHNOLOGY SERVICES FUND

INTERNAL SERVICE FUND/MANAGED BY IT

Fund 551

Technology Services Fund Resource Summary	Actual 2019	Actual 2020	Actual 2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	31,100	-	31,100	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
General Fund	477,520	679,004	781,990	648,898	1,349,551	1,430,881	1,051,670	875,220	1,926,890
Street Fund	-	-	-	-	-	-	-	-	-
Drug Fund	-	-	-	-	-	-	-	-	-
Tourism Fund	-	1,280	-	-	-	-	-	-	-
Water Fund	70,680	81,127	105,610	95,256	194,326	200,876	105,590	90,400	195,990
Sewer Fund	151,944	202,691	229,350	209,014	416,931	438,371	320,840	223,720	544,560
Stormwater Fund	68,672	81,769	118,770	97,883	208,528	216,658	137,820	121,590	259,410
Cemetery Fund	16,364	19,674	39,330	35,004	72,077	74,337	81,860	44,100	125,960
Animal Control Fund	29,364	35,354	65,400	47,137	108,104	112,534	77,770	66,480	144,250
Fleet Management	10,420	11,430	18,540	17,675	35,525	36,215	35,080	32,300	67,380
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	1,060	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	826,024	1,112,329	1,358,990	1,181,967	2,385,042	2,540,972	1,810,630	1,453,810	3,264,440
Expenditures									
Personnel Salaries	189,780	249,606	288,076	304,901	598,360	604,612	359,027	376,621	735,648
Personnel Benefits	76,986	110,808	109,238	145,807	284,868	284,868	150,021	160,621	310,642
Supplies	306,137	402,910	605,719	451,552	1,031,480	1,210,058	986,964	640,267	1,627,230
Services & Charges	153,380	208,273	271,635	212,116	414,575	489,817	315,208	274,532	589,740
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	28,291	55,757	55,757	35,876	36,952	72,828
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	726,283	971,598	1,274,669	1,142,667	2,385,040	2,645,112	1,847,095	1,488,993	3,336,088
Net Annual Cash	99,741	140,731	84,321	39,300	2	(104,140)	(36,465)	(35,183)	(71,648)
Beginning of the Year Cash	115,198	214,938	355,670	439,991	273,009	273,009	479,291	442,825	479,291
End of the Year Cash	214,938	355,670	439,991	479,291	273,011	168,869	442,825	407,643	407,643

Budget Notes: The increase in Supplies in 2023/2024 includes scheduled computer replacements, software and software as a service (SaaS) acquisitions, and CCTV camera replacements at City Hall and the Wastewater Treatment Facility.

FLEET REPLACEMENT FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET



KEY PERFORMANCE INDICATORS:

Percentage of planned replacements purchased and delivered

DEPARTMENT HIGHLIGHTS:

- These are funds collected from other departments for the replacement of vehicles used by those departments, primarily Public Works and Police.
- Participating departments pay into this fund to create the financial reserves for their vehicle replacement. Everyone in Sumner benefits from the use of these vehicles, from swept, clean streets to fast response times for an emergency.
- In '21-22 replacements included a new jail transport van, the City's first hybrid police vehicle, a bucket truck, a sewer vac-truck and new vehicles at Cemetery and Operations. Like others, the City was affected by supply-chain issues in the automotive industry.



'23-24 GOALS

- Work within current market supply and pricing constraints to purchase and receive budgeted 2023/2024 replacement vehicles;
- Receive and upfit outstanding vehicles purchase in 2021/2022 budget.



LONG-TERM GOALS

- Explore the practicality of expanding the Replacement Fund to include equipment and large vehicles;
- Monitor inflationary price increases and make reserve adjustments as necessary;
- Phase-out internal combustion engine vehicles.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Focus on long-range financial stability
- EXCELLENT GOVERNMENT: Transparency in policy & actions



FLEET REPLACEMENT FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET

Fund 555

Fleet Replacement Fund	Actual		Rev	2021/2022	2021/2022	2023	2024	2023/2024
Resource Summary	2020	2021	2022	Adopted	Revised	Adopted	Adopted	Adopted
Revenues								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service								
General Governmental	13,828	3,648	3,648	7,296	7,296	3,859	3,859	7,718
Police	138,020	144,041	144,041	288,082	288,082	204,162	159,334	363,496
Development Services	-	5,781	30,000	-	30,000	-	-	-
Community Development	4,592	4,336	4,336	8,672	8,672	4,811	4,811	9,622
Parks & Recreation	40,376	38,119	38,119	76,238	76,238	42,043	45,744	87,787
Facilities	3,832	3,618	3,618	7,236	7,236	49,825	4,825	54,650
Street Operations	34,456	19,724	37,224	39,448	56,948	117,101	21,297	138,398
Animal Control Fund	19,144	18,478	18,478	36,956	36,956	50,000	50,000	100,000
Water Fund	91,656	161,082	143,582	186,164	304,664	246,120	108,066	354,186
Sewer Fund - Operations	96,676	215,928	163,428	291,856	379,356	301,041	162,987	464,028
Sewer Fund - Treatment Plant	27,416	25,883	87,383	51,766	113,266	24,893	28,517	53,410
Stormwater Fund	135,404	134,747	134,747	269,494	269,494	289,206	151,152	440,358
Cemetery Fund	5,088	4,803	4,803	9,606	9,606	15,165	15,165	30,330
Fleet Fund	7,204	6,802	6,802	13,604	13,604	11,476	11,476	22,952
Interest	-	-	-	-	-	-	-	-
Miscellaneous								
Sale of Capital Asset	-	-	-	-	-	-	-	-
Judgement & Settlement	1,920	-	-	-	-	-	-	-
Insurance Recovery	54,143	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Revenues	673,755	786,990	820,209	1,286,418	1,601,418	1,359,702	767,233	2,126,935
Expenditures								
Personnel Salaries	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-
Capital Outlay	190,607	172,081	417,000	1,770,000	2,143,000	1,530,000	240,000	1,770,000
Debt Service	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-
Expenditures	190,607	172,081	417,000	1,770,000	2,143,000	1,530,000	240,000	1,770,000
Net Annual Cash	483,148	614,909	403,209	(483,582)	(541,582)	(170,298)	527,233	356,935
Beginning of the Year Cash	441,692	924,840	1,539,750	1,013,749	529,191	1,942,959	1,772,661	1,942,959
End of the Year Cash	924,840	1,539,750	1,942,959	530,167	(12,391)	1,772,661	2,299,894	2,299,894

FLEET REPLACEMENT FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET

Vehicle #	Dept	Year	Make	Model	Acq Year	Repl Year	Accrued Replacement	Projected Cost
33-110	PW Shops	2011	Ford	F-250 XL Pickup	2011	1/1/2023	\$ 40,128	\$ 55,000
33-118	PW Shops	2013	International	Vac Truck	2013	1/1/2023	\$ 613,866	\$ 725,000
n/a	Facilities (Custodial)	n/a	n/a	n/a	n/a	n/a	\$ -	\$ 45,000
33-34	PW Shops	1992	International	5/6 Yd Dump Truck	1992	1/1/2023	\$ -	\$ 310,000
33-004	PW Shops	2005	Chevy	Silverado	2005	1/1/2023	\$ -	\$ 75,000
21-210	Police	2015	Ford	Patrol SUV	2014	1/1/2023	\$ 65,473	\$ 80,000
21-107	Police	2015	Ford	Patrol SUV	2014	1/1/2023	\$ 62,801	\$ 80,000
21-113	Police	2015	Ford	Patrol SUV	2015	1/1/2023	\$ 63,381	\$ 80,000
21-115	Police	2015	Ford	Patrol SUV	2015	1/1/2023	\$ 63,381	\$ 80,000
21-119	Police	2015	Ford	Patrol SUV	2015	1/1/2024	\$ 63,381	\$ 80,000
21-120	Police	2015	Ford	Patrol SUV	2015	1/1/2024	\$ 63,436	\$ 80,000
21-121	Police	2015	Ford	Patrol SUV	2015	1/1/2024	\$ 63,453	\$ 80,000
							\$ 1,099,300	\$ 1,770,000

Total Fleet Replacement/Acquisition	1,770,000
Accrued Replacement	1,099,300
Plus Assessments from:	114,694
General Fund - Police	45,000
General Fund - Facilities	96,250
General Fund - Street Operations	138,500
Water Fund	138,500
Sewer Fund	138,500
Stormwater Fund	1,770,744



CEMETERY ENDOWMENT FUND

FIDUCIARY FUND NO. 601



KEY PERFORMANCE INDICATORS:

Amount saved in fund

DEPARTMENT HIGHLIGHTS:

- Those in repose at the Sumner 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 10% of all revenue received from the sale of plots, crypts, and niches so that, upon attaining a full cemetery, there will be funds available exclusively for the care and upkeep to the facility. New revenue adds to the fund's principal.
- State law allows for the transfer of investment interest to the Cemetery Operating Fund. Staff will evaluate this during the biennium and make adjustments as needed.



'23-24 GOALS

- Balance current development needs with saving for the future.
- Remain fiscally responsible with the funds and care of this space.



LONG-TERM GOALS

- Maintain a peaceful, beautiful facility for all to visit
- Remember those in repose through annual programs and daily care



COUNCIL STRATEGIC PRIORITIES

- **EXCELLENT GOVERNMENT:** Focus on long-range financial stability
- **EXCELLENT GOVERNMENT:** Transparency in policy and actions



CEMETERY ENDOWMENT FUND

FIDUCIARY FUND NO. 601

Resource Summary:

Fund 601

Cemetery Endowment Resource Summary	Actual 2019	Actual 2020	Actual 2021	Revised 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service									
Lot Sales	29,438	-	-	-	60,000	60,000	16,500	16,500	33,000
Extended Land Use	-	-	-	-	-	-	-	-	-
Interest									
Total Investment Interest	5,760	12,618	27,173	-	-	-	-	-	-
Interfund Loan Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Interfund Loan Repayment	-	-	-	-	-	-	-	-	-
Transfers In	-	13,032	24,974	10,000	-	-	-	-	-
Revenues	35,198	25,649	52,147	10,000	60,000	60,000	16,500	16,500	33,000
Expenditures									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out									
To Cemetery Operations	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-
Net Annual Cash	35,198	25,649	52,147	10,000	60,000	60,000	16,500	16,500	33,000
Beginning of the Year Cash	1,437,186	1,472,385	1,483,726	1,535,873	1,472,385	1,107,324	1,545,873	1,562,373	1,545,873
Prior Period Adjustment		(14,307)							
End of the Year Cash	1,472,385	1,483,726	1,535,873	1,545,873	1,532,385	1,167,324	1,562,373	1,578,873	1,578,873

Budget Notes: Beginning in 2020, perpetual care revenues are coded as a transfer in from Fund 410, rather than a direct revenue into the Cemetery Endowment Fund. This is consistent with newly issued SAO guidance for permanent funds.

DEVELOPMENT IMPACT FEE FUND

FIDUCIARY FUND NO. 605/MANAGED BY THE FINANCE DEPT



KEY PERFORMANCE INDICATORS:

None

DEPARTMENT HIGHLIGHTS:



- When development occurs, the owner is assessed mitigation or impact fees. These fees help offset the increased level of service that is necessary as a result of the development.
- Mitigation/impact fees are charged for recreation (parks & trails), streets, and fire services.
- Funds are retained for management purposes in this fund, and transferred out to the appropriate capital project funds through the budget process.
- For reporting purposes, fund reserves are reported in their functional fund.

'23-24 GOALS



- Balance current development needs with saving for the future.
- Analyze fee levels

LONG-TERM GOALS



- Growth helps pay for growth

COUNCIL STRATEGIC PRIORITIES



- **EXCELLENT GOVERNMENT:** Focus on long-range financial stability
- **EXCELLENT GOVERNMENT:** Transparency in policy and actions

DEVELOPMENT IMPACT FEE FUND

FIDUCIARY FUND NO. 605/MANAGED BY THE FINANCE DEPT

Resource Summary:

Fund 605					2021/2022	2021/2022	2023	2024	2023/2024
Development Impact Fees	Actual			Rev	2021/2022	2021/2022	2023	2024	2023/2024
Resource Summary	2019	2020	2021	2022	Adopted	Revised	Adopted	Adopted	Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Fire Mitigation	18,670	15,530	19,860	-	-	-	-	-	-
Street SEPA Mitigation	5,722	440	-	-	-	-	-	-	-
Traffic Impact Fees	1,775,490	3,391,812	967,078	-	-	-	-	-	-
Street Impact - CTI Tonnage	-	-	-	-	-	-	-	-	-
Parks Mitigation	543,797	379,350	203,123	350,000	700,000	700,000	250,000	250,000	500,000
Interfund Loan Repayment	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	2,343,679	3,787,132	1,190,061	350,000	700,000	700,000	250,000	250,000	500,000
Expenditures									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Interfund Loan Disbursement	-	-	-	-	-	-	-	-	-
Transfer Out									
to Sidewalk Fund (302)	-	-	101,000	-	101,000	101,000	-	-	-
to Parks and Trails Capital (310)	-	568,500	565,000	-	380,000	515,000	51,124	947,709	998,833
to Street Capital Fund (320)	1,080,000	98,775	2,516,200	1,100,000	2,916,200	3,616,200	-	-	-
to Gen Gov't CIP (303)	-	-	-	-	-	-	-	-	-
Expenditures	1,080,000	667,275	3,182,200	1,100,000	3,397,200	4,232,200	51,124	947,709	998,833
Net Annual Cash	1,263,679	3,119,857	(1,992,139)	(750,000)	(2,697,200)	(3,532,200)	198,876	(697,709)	(498,833)
Beginning of the Year Cash	5,256,672	6,520,350	9,640,207	7,648,068	7,026,351	4,914,288	6,898,068	7,096,944	6,898,068
End of the Year Cash	6,520,350	9,640,207	7,648,068	6,898,068	4,329,151	1,382,088	7,096,944	6,399,235	6,399,235

Budget Notes: Funding for 2023/2024 is programmed to support capital projects.

Project	Fund	Fund Name	2023	2024
CIP 14-10 Fryar Ave Trail (Local Match)	310	Parks Capital	\$ 51,124	\$ 51,124
Bennett Park Phase I	310	Parks Capital	\$ -	\$ 409,085
Seibenthaler Park Phase I (Spray Park)	310	Parks Capital	\$ -	\$ 487,500
			\$ 51,124	\$ 947,709

FIREFIGHTERS' PENSION FUND

FIDUCIARY FUND NO. 611



KEY PERFORMANCE INDICATORS:

None

DEPARTMENT HIGHLIGHTS:

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



'23-24 GOALS

- Continue to fulfill our obligation to retired employees or spouses.



LONG-TERM GOALS

- This fund will not be needed in the long-term.



COUNCIL STRATEGIC PRIORITIES

- **EXCELLENT GOVERNMENT:** transparency in policy and actions



FIREFIGHTERS' PENSION FUND

FIDUCIARY FUND NO. 611

Fund 611

Fire Pension Fund Resource Summary	2019	Actual 2020	2021	Rev 2022	2021/2022 Adopted	2021/2022 Revised	2023 Adopted	2024 Adopted	2023/2024 Adopted
Revenues									
Taxes									
Fire Insurance Premium Tax	25,724	27,462	28,445	27,000	54,000	54,000	29,000	29,000	58,000
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest									
Total Investment Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Transfers In	-	-	-	-	-	-	-	-	-
Transfer In General Fund	40,000	40,000	53,000	53,000	106,000	106,000	53,000	53,000	106,000
Revenues	65,724	67,462	81,445	80,000	160,000	160,000	82,000	82,000	164,000
Expenditures									
Personnel Salaries									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits									
Retiree Medical Expenditures	4,813	6,205	6,434	5,000	10,000	10,000	5,000	5,000	10,000
Retirement	64,697	66,095	72,749	75,000	150,000	150,000	75,000	75,000	150,000
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Intergovernmental									
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund									
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay									
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service									
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out									
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	69,511	72,300	79,183	80,000	160,000	160,000	80,000	80,000	160,000
Net Annual Cash	(3,787)	(4,838)	2,262	-	-	160,000	2,000	2,000	4,000
Beginning of the Year Cash	36,161	32,374	27,536	29,798	11,832	11,832	29,798	31,798	29,798
End of the Year Cash	32,374	27,536	29,798	29,798	11,832	171,832	31,798	33,798	33,798

Budget Notes: This fund continues to receive support from the General Fund to cover the City's obligations to retired firefighters. This fund is budgeted separately for management and transparency; however, it is rolled into the General Fund for reporting (per State Auditor office guidelines).

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GLOSSARY



Staff gather at City Hall



2023-2024 BUDGET

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 Valorem 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.

Councilmanic Bonds: Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed .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.

- **Restricted funds:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

- **Unrestricted fund balance:** The funds remaining after reduction for reserved balances.

In addition, many of the special funds are themselves restricted as to use, depending on the legal restrictions governing the levy of the funds they contain. Examples are Debt Service Fund and the Capital Improvement Fund.

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.

Munis: Munis is the software program developed by Tyler Technologies, Inc. that is used by the City for financial, permitting (2020), and utility billing (2021) activities.

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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