

City of Sumner

BIENNIAL BUDGET



2025 - 2026

1104 Maple Street
Sumner, WA 98390
www.sumnerwa.gov



CITY OF
SUMNER
WASHINGTON



CITY OF
SUMNER
WASHINGTON

PROPOSED BUDGET

For the Fiscal Years

January 1, 2025 through December 31, 2026

MAYOR

Kathy Hayden

CITY COUNCIL

Patricia Cole, Deputy Mayor

Barbara Bitetto

Carla Bowman

Pat Clerget

Andy Elfers

Greg Reinke

CITY ADMINISTRATOR

Jason Wilson

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INTRODUCTION



All ages get creative at the Chalk Art Festival in Loyalty Park.



MAYOR'S MESSAGE

Like every city in Washington, we're changing. More people want to live here. New ways to do things helps keep our natural environment healthy. How do you plan for the future while respecting the past? For Sumner, we answer that question through a variety of long-term plans: the Comprehensive Plan, the Transportation Plan, the Parks, Trails & Open Space Plan...you name it, we've got a plan for it. In addition to all our plans, there's also our core services that need no plan: provide police protection, increase safety, ensure a supply of safe drinking water. Like anyone, we have more needed and valued services than funds to do it all in the next two years.

This budget outlines our priorities. It tells you what goals and efforts we will accomplish with your funds in the next two years. It also tells you what has to wait. We're balancing Federal and State mandates with local feedback. Thank you for taking the time to look at our budget. Please review all the details here. We are very aware that the choices we made affect you each and every day.

And the budget is just the start. Please continue to provide feedback throughout the next two years. Read the newsletter, follow us on social media, and stay in touch as we continue to use your money to accomplish our goals. Thank you to the City staff, City Council and all of the public: your ideas and feedback built this budget.

Mayor Kathy Hayden



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sumner
Washington**

For the Biennium Beginning

January 01, 2023

Christopher P. Morrell

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, 2023. 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 (e.g. administration, police, parks, and finance). This section reviews operating budgets, including main functions, budget impacts, and outside mandates affecting the City's budget.

Section 6: Other Funds

In addition to the General Fund, the City and this budget also have many 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

VISION

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

MISSION

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

VALUES

We serve with Respect and Integrity.
We are Responsive and Accountable.
We are Collaborative and Professional.
We are Innovative and Visionary.

STRATEGIC PRIORITIES

COMMUNITY CHARACTER



- Investment in Parks & Open Space
- Balance the past with the future needs & 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

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
- Recruitment & retention of quality, diverse staff
- Focused on long-range financial stability
- Fiscally balanced mix of desired services
- Transparency in policy and actions
- Responsive to and engaged with the community
- Leverage partnerships for enhanced services

PROTECTION OF NATURAL RESOURCES



- Protection and enhancement of rivers, streams & fish habitat
- Clean & safe drinking water
- Effective stormwater management
- Environmentally conscience capital investments
- High quality wastewater management

EFFECTIVE TRANSPORTATION



- Investment in existing infrastructure to create capacity and efficiencies
- Focus on alternative transportation methods (bike, walking, transit etc.)
- Equitable distribution of infrastructure investments across all neighborhoods
- Preservation of existing assets
- Regionally aligned to mitigate “cut through” traffic
- Leverage technology to create efficiencies



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
CARLA BOWMAN**

term 2024-2027



**COUNCILMEMBER
PAT CLERGET**

term 2024-2025



**DEPUTY MAYOR
PAT COLE**

term 2022-2025



**COUNCILMEMBER
ANDY ELFERS**

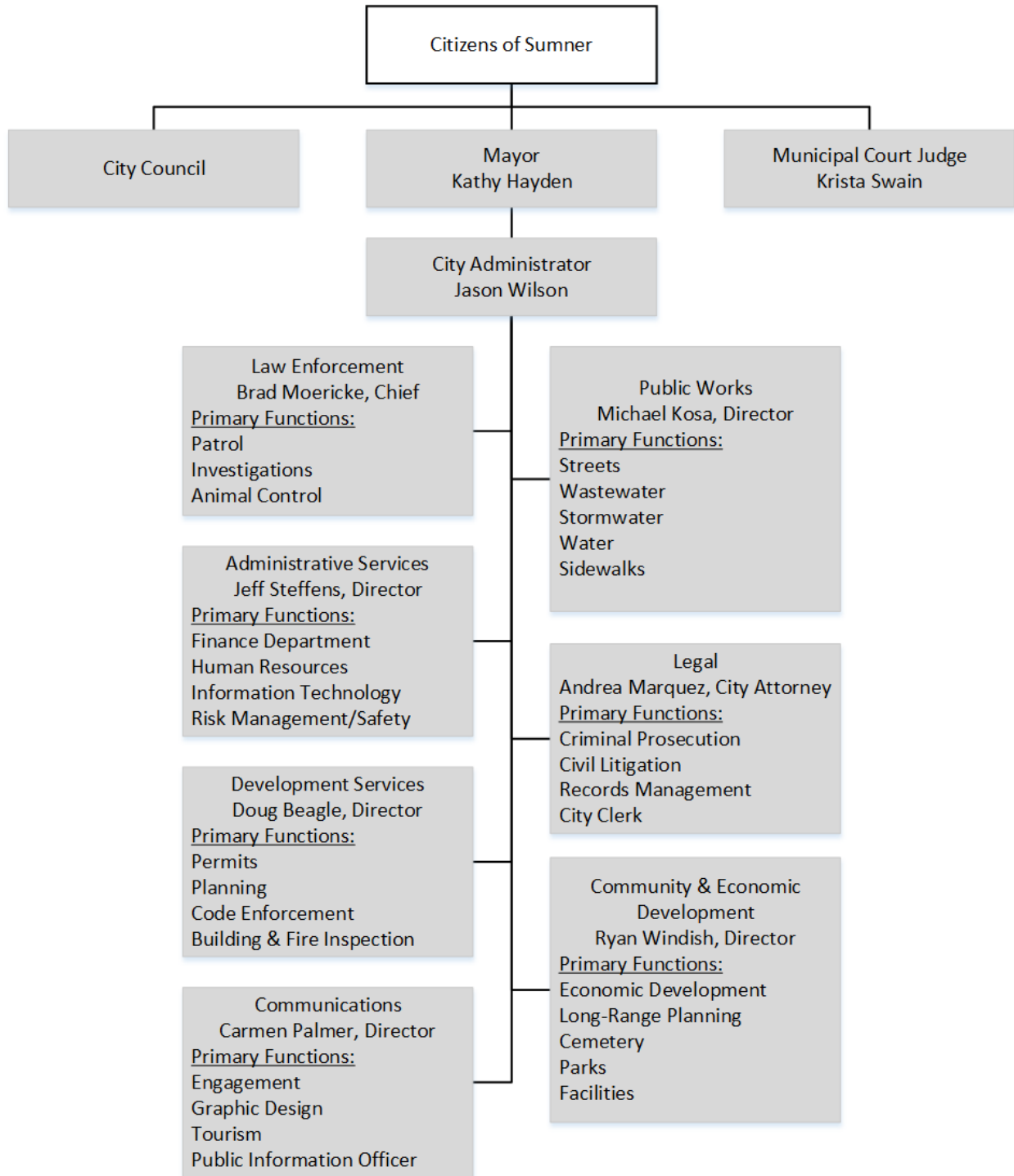
term 2024-2027



**COUNCILMEMBER
GREG REINKE**

term 2024-2025

ORGANIZATIONAL CHART



COMMISSIONS

CULTURAL ARTS

Ben Haines
Donna Hardtke
LaTeefah Johnson
Sue Larson
AnnMarie Mathews
Kelly Ready
Anne VanLierop

DESIGN

Cheryl Ebsworth
Scott Fletcher
Brian Franchini
Luke Heath
Joleen Jones
Dustin Madden
Kirsten Martinson

FORESTRY & PARKS

Ashli Austin
Ben Bridges
Marty Child
Jennifer Crawford
John Gamon
Theresa Haase
Scott Haines
LaTeefah Johnson
Gene McCaul

PLANNING

Sharon Fochtman
Rob Healy
Mark Isaacs
Kelley Locke
William Moody

CIVIL SERVICE

Brian Anderson
Michael Dobb
Georgia Lomax

LODGING TAX ADVISORY

Meilee Anderson
Dean Burke
Carmelo Lopez

SALARY

Brian Anderson
Michael Dobb
Georgia Lomax

ABOUT THE CITY



Sumner's classic Main Street at dusk

CITY OF SUMNER 2025-2026 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 33 acres of parks system.

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](#)





7.6 SQUARE MILES
40 MILES FROM SEATTLE
15 MILES FROM TACOMA



56.5 MILES OF STREETS
9.6 MILES OF BIKE LANES
11.23 MILES OF TRAIL
66 miles of sidewalk



11,040 POPULATION
17,000 WORK HERE
83,000/DAY COMMUTE



\$5,617,917,467 ASSESSED
LAND VALUE (2024)



MILES OF PIPELINE:
99 FOR WATER
62 FOR SEWER
66.5 FOR STORMWATER



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



16 MILES FISH-BEARING
STREAMS
200 ACRES OF HABITAT
RESTROATION



14,500/YEAR CALLS FOR
POLICE SERVICE (2023)



4,000+ UTILITY
ACCOUNTS
800 MILLION GALLONS
WASTEWATER TREATED

MAJOR EMPLOYERS IN SUMNER:

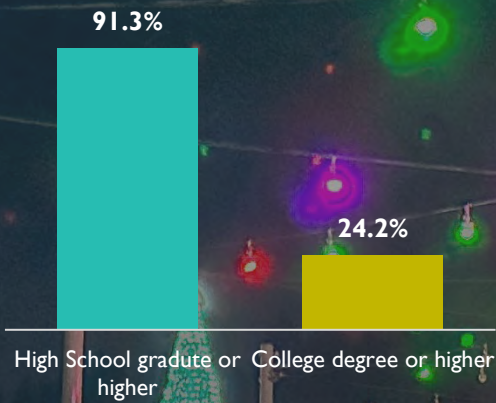
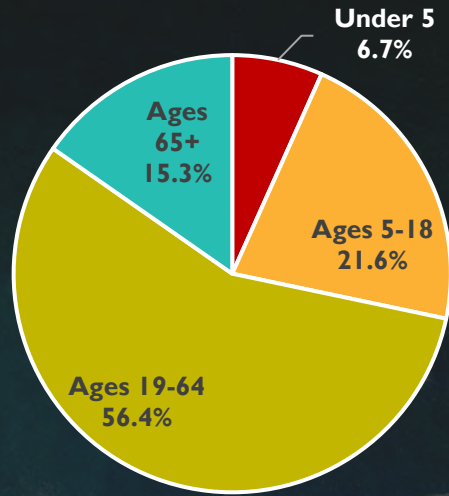
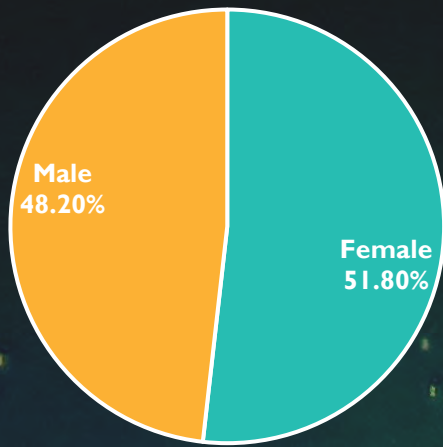
Amazon.com
REI
Helly Hansen
Costco
Sunset Auto
The Old Cannery Furniture Warehouse
Simmons Mattress
Keurig Dr. Pepper
Bellmont Cabinets
EVO
Dillanos Coffee Roasters
Penny's Salsa

MAJOR SERVICE PROVIDERS:

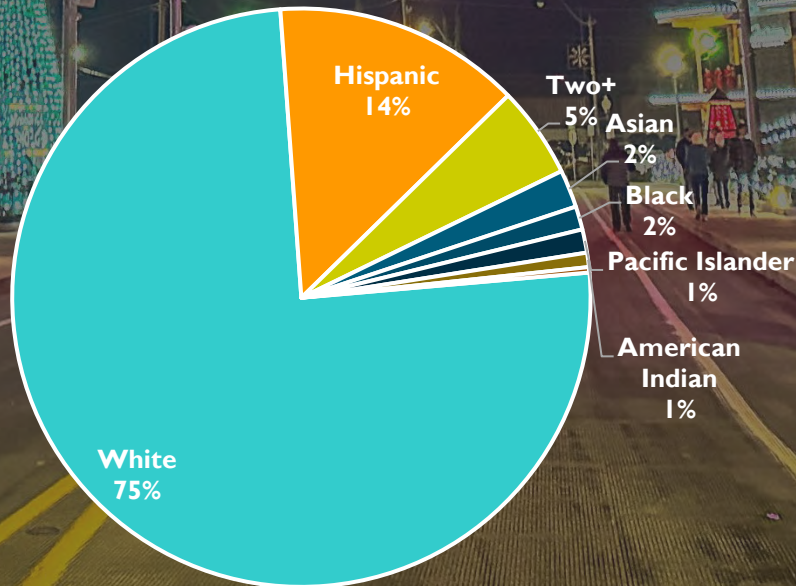
Animal Control—City of Sumner*
Cemetery – City of Sumner*
Electricity/Gas – Puget Sound Energy
Fire Service – East Pierce Fire & Rescue
Food Bank—Sumner Community Food Bank
Health—Tacoma-Pierce County Health Dept
Library—Pierce County Library System
Parks—City of Sumner*
Recreation—City of Bonney Lake
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



Number of households: 4,413
Persons per household: 2.39
Median household income: \$83,285
Median value of owner-occupied housing: \$442,800
Median gross rent: \$1,759





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 21 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.

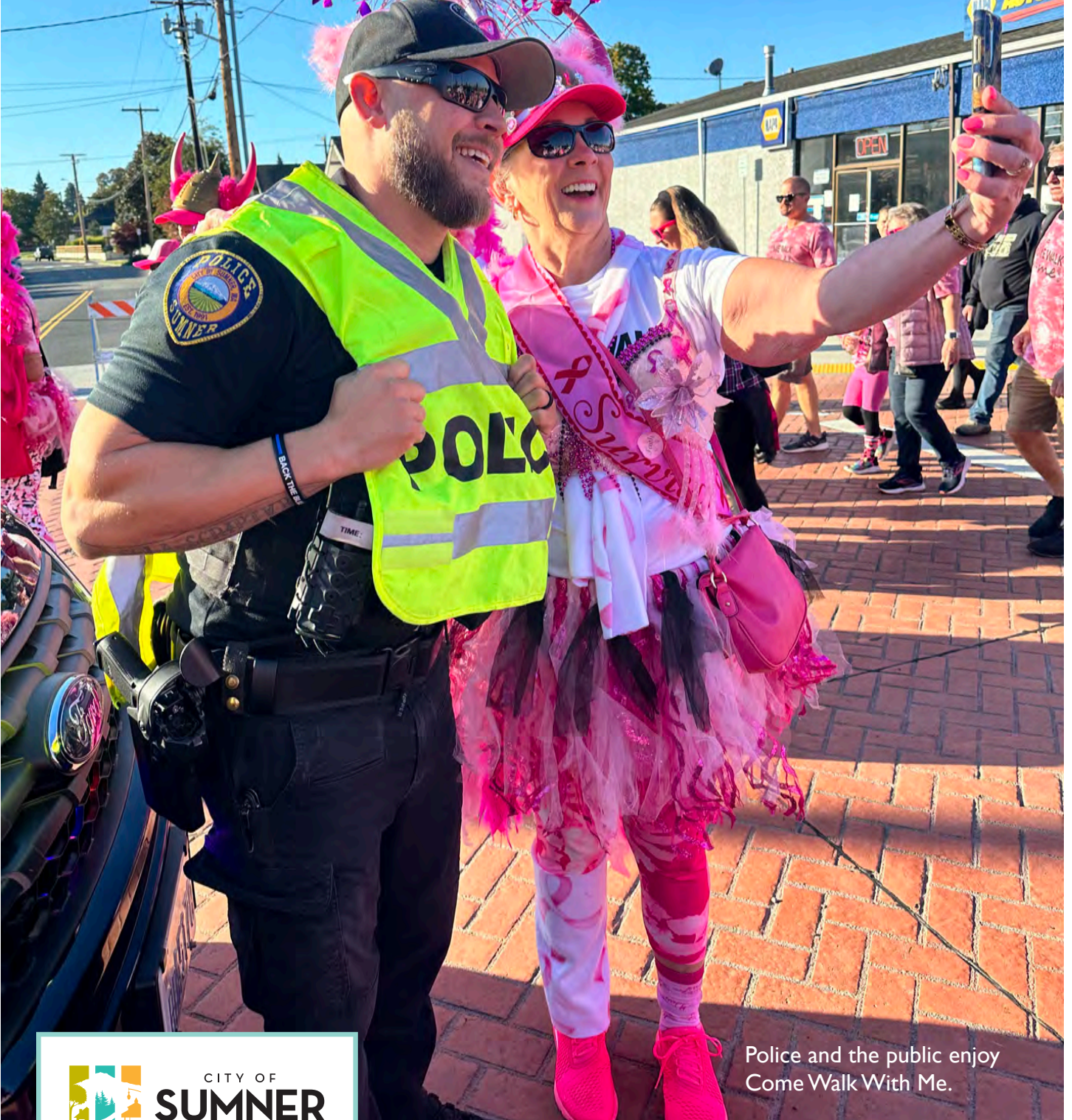
Development Services

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



Police and the public enjoy
Come Walk With Me.

CITY OF SUMNER 2025-2026 BUDGET

BUDGET AND GENERAL FISCAL POLICIES

The City of Sumner follows several administrative policies in preparation of the 2025/2026 Biennial Budget. Administration uses these policies to manage and monitor the development and implementation of the budget.

Budget Policies

The 2025/2026 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 2025. At that time, any necessary amendments for changes in revenues or expenditures will be presented to the City Council for review and adoption.

In addition to the statutorily required mid-biennial review, the City considers quarterly budget amendments for programmatic or other necessary changes.

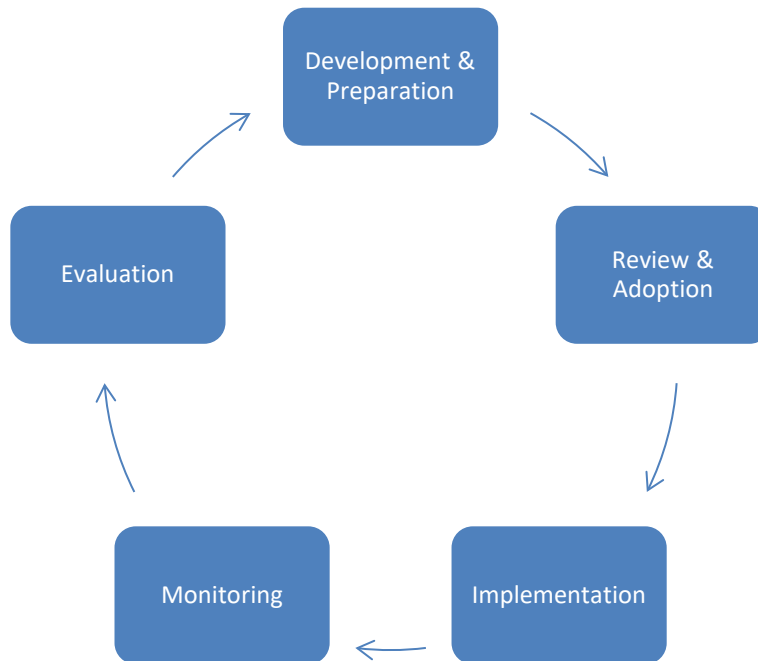
The City of Sumner's budget process is designed to meet the service needs of the City by integrating the planning and implementation of City programs and objectives with the allocation of resources sufficient to support such services and projects. The framework of the City budget was developed with the 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	2024 Date	City Date
Executive Team Retreat (new asks and reclassifications)	n/a	n/a	April 30, 2024
Council Budget Retreat/ Strategic Goals Workshop	n/a	n/a	May 4, 2024
Call to budget to all department heads	By second Monday in September ^{1 2}	September 9	June 3, 2024
Estimates are to be filed with the clerk.	By fourth Monday in September ²	September 23	July 12, 2024
Departments meet with Mayor, City Administrator, and Finance	n/a	n/a	July 24 – August 6, 2024
Mayor, CA, and Finance Review	n/a	n/a	August 6 – August 9, 2024
Finance Committee Update/Review	n/a	n/a	August 7, 2024 (progress update)
Finance Committee Review	n/a	n/a	September 4, 2024
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	September 13, 2024
Estimates and projections provided to Council for consideration of setting the property tax levy	No later than the first Monday in October	October 7	October 2, 2024
Mayor/Manager prepares preliminary budget and message and files with Council and the clerk.	At least 60 days before the ensuing fiscal year.	November 2	October 2, 2024

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).

Copies of preliminary budget made available to the public.	No later than six weeks before January 1	November 21	October 2, 2024
Finance Committee Review – Property Tax	n/a	n/a	October 10, 2024
Study Session Review of Utility Rates	n/a	n/a	October 21, 2024
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 15	November 1, 2024 November 15, 2024
Study Session Review	n/a	n/a	September 16, 2024 September 18, 2024 September 23, 2024 September 30, 2024 (SSS) October 14, 2024 (Property Tax) October 30, 2024 November 11, 2024
Ordinance adopting utility rates	n/a	n/a	November 4, 2024
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 21, 2024 <i>Alternate November 4</i>
Property tax levies set and filed with Pierce County	November 30 for all cities and towns	November 30	November 4, 2024
Preliminary hearing on proposed budget.	On or before first Monday of December	November 1-29	November 18, 2024
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 2	December 2, 2024
Adoption of budget.	Following the public hearing and prior to	Day of your public hearing	December 9, 2024 (Special Council Meeting)

	beginning of the ensuing fiscal year.	through December 31	
Copies of final budget to be transmitted to the State Auditor’s Office and to MRSC.		After adoption.	
Entry of Budget detail into Munis	n/a	n/a	
Posting of Budget document on website	n/a	n/a	
Printed Budget document available	n/a	n/a	
GFOA Award Submission	n/a	n/a	

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 seven 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:

<u>Fund Type</u>	<u>Description</u>
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.

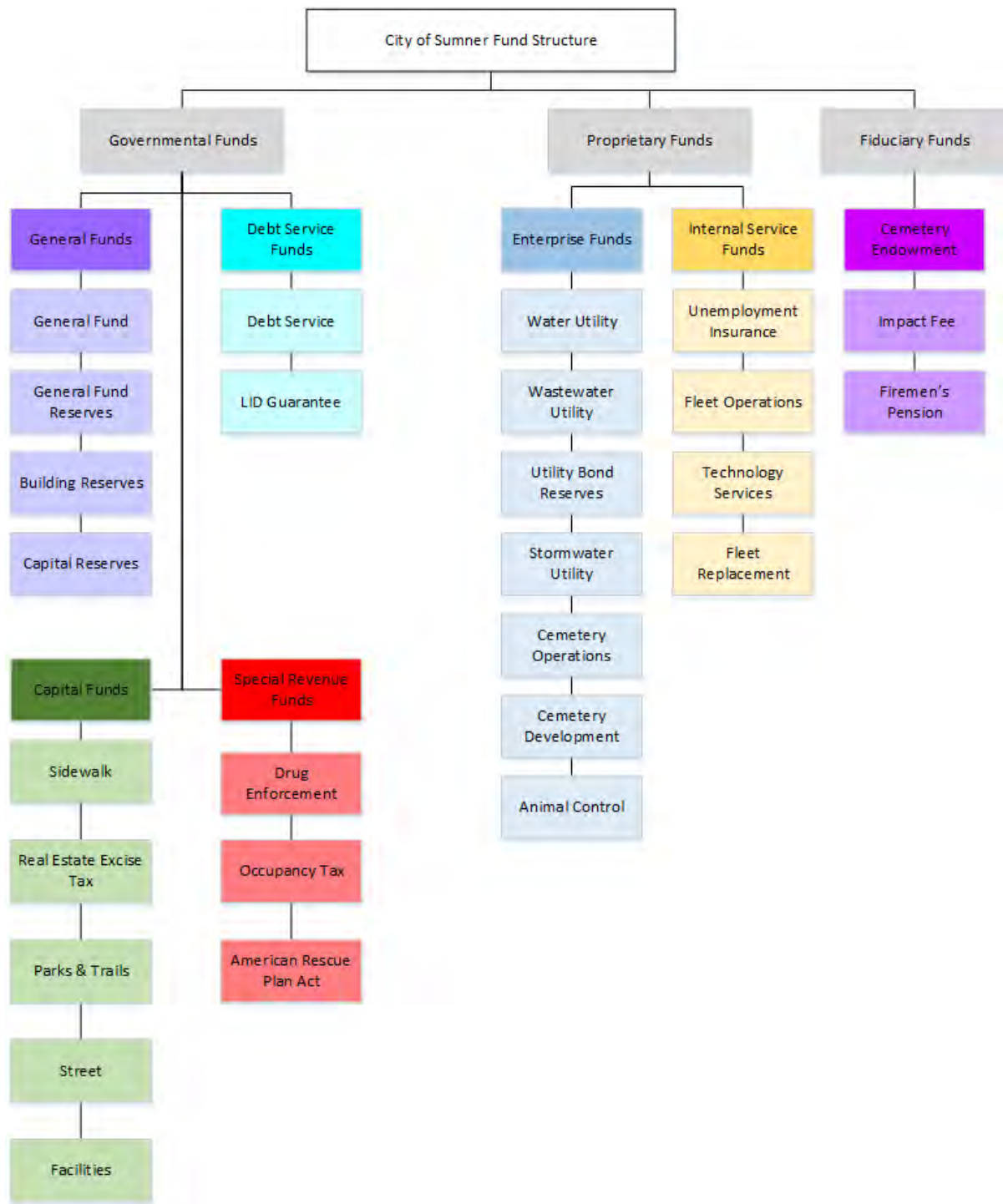
The three primary Fund Types are further divided and identified by coding:

<u>Fund Code</u>	<u>Fund Class</u>	<u>Description</u>
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 2025/2026, 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. The most recent bond issues carried 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 2024.

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>

BUDGET ORDINANCE

<Reserve for budget ordinance>

PROPERTY TAX RESOLUTION


<Reserve for Resolution>

PROPERTY TAX RESOLUTION

<Reserve for Resolution>

Visit [Sumner Connects](#) for information on the 2025/2026 Biennial Budget as well as Open House and Project information!


Featured Projects



White River Restoration

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


[Visit Project](#)



Stewart Road/8th St Bridge

One of the four companion projects of Sumner's White River Restoration, this replacement of the c...


[Visit Project](#)



New Operations Facility

We're building a new City Operations Facility that supports the people and equipment for Publi...

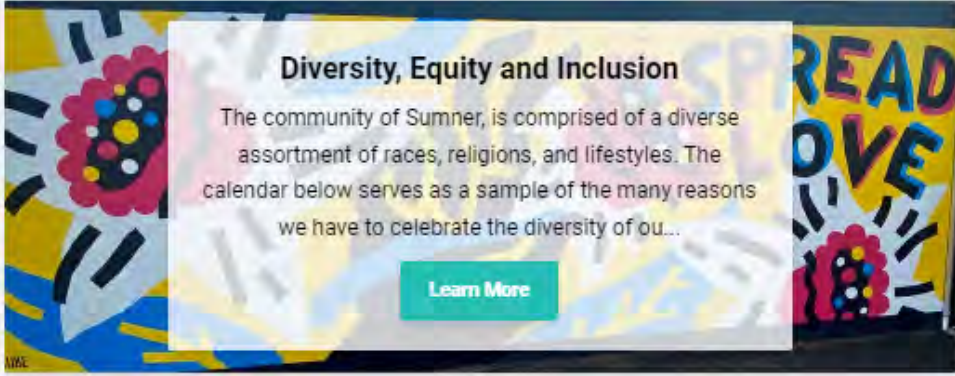
[Visit Project](#)



Planning Sumner's Future

Welcome to Sumner's 2024 Comprehensive Plan Update. The Comprehensive Plan is a roadmap to Sumner...

[Visit Project](#)



Diversity, Equity and Inclusion

The community of Sumner, is comprised of a diverse assortment of races, religions, and lifestyles. The calendar below serves as a sample of the many reasons we have to celebrate the diversity of ou...

[Learn More](#)

City of Sumner 2025/2026 Biennial Budget - Proposed

50

FINANCIAL SUMMARY



Planting street trees with volunteers for Earth Day.



CITY OF
SUMNER
WASHINGTON

CITY OF SUMNER 2025-2026 BUDGET

**City of Sumner
2025/2026 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. Emerging from the pandemic impacts, 2023 and 2024 brought hyperinflation and recessionary pressures. With the uncertainties brought by the mix of economic factors, the City remains cautious and prudent in its budgeting. The 2025/2026 Biennial Budget, covering the period from January 1, 2025 through December 31, 2026, adopts regular revenues and beginning fund balances of \$344,300,016 and regular expenditures and ending fund balances of \$344,300,016.

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, we experienced flattening in sales taxes and development revenues in 2023/2024.

In this budget cycle, there is little additional capacity in the budget for additional expanded initiatives or new projects without identification of increased revenue capacity through taxes or charges.

In 2024, after a decade long process, the City closed on the sale of the Sumner Meadows Golf Course; however, 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 2025/2026 Biennial Budget, departments were asked to “hold the line”, maintaining current operations. Exceptions for new or expanded projects, staffing changes, etc. are made only after considering priorities and identifying potential off-setting expenditure or revenue sources.

The programmatic outlays are only a portion of the identified unfunded needs; recognizing that inflation pressures on expenditures continues to outstrip revenue growth.

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.

After several years of a robust economy, 2023/2024 found ourselves in a tenuous economy due to hyperinflation, high interest rates, and supply chain challenges. Although local revenue sources remained strong through mid-2022, we experienced flattening growth in 2023/2024 through the local, regional and federal economy, and as such, have budgeted conservatively.

Key Issues Affecting the 2025/2026 Budget

The City’s priority for the 2025/2026 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 2024, 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.

City Council Strategic Reserve Funds

Beginning with tax year 2018, City Council has included a provision in the property tax levy to reserve a portion of the levy for City Council appropriation. This program has been authorized annually with the Ad Valorem Property Tax Levy. Funds accrue until allocated through the budget or budget amendment process.

In 2021, City Council appropriated \$1,000,000 of the balance to construction on the Wood & Main Intersection project. Subsequently, that project was awarded additional grant funding, and the City Council funds were reprogrammed to the Town Center/Woonerf project.

In 2024, City Council allocated \$240,000 for amenity improvements at Heritage Park, and \$114,000 for the General Fund portion of the Washington Street Improvement design. In 2025, the proposed

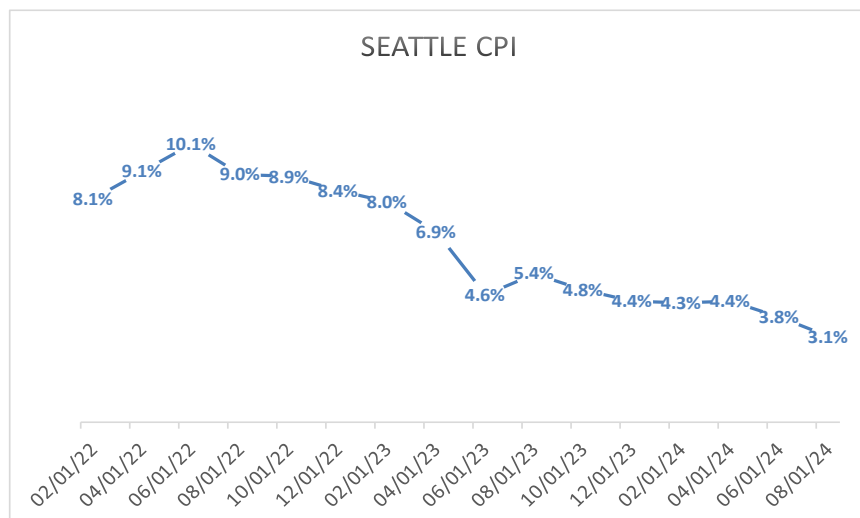
budget includes \$60,000 to complete amenity improvements at Heritage Park and \$970,500 to complete construction on the Washington Street Improvement project.

City Council will continue to review project and other budgetary asks for potential use of City Council Strategic Reserve funding.

Tax Year	Sources	Uses	Description
2018	354,381		Property Tax
2019	350,000		Property Tax
2020	350,000		Property Tax
2021	350,000		Property Tax
2021		(1,000,000)	Woonerf Project
2022	350,000		Property Tax
2023	350,000		Property Tax
2024	350,000		Property Tax
2024		(240,000)	Heritage Park
2024		(114,000)	Washington Street
2025	350,000		Property Tax
2025		(64,000)	Heritage Park
2025		(970,500)	Washington Street
Balance at 12/31/2024		1,100,381	
Balance at 12/31/2025		415,881	

Inflation and Economic Uncertainty

As we emerged from the economic impacts of the Covid-19 pandemic, we face a new challenge fraught with economic uncertainties. Inflation reached a high of 10.1% in 2022, and has finally begun to moderate in 2024. High interest rates set by the Federal Reserve impacted development and real estate activity.



Although the certainty, scope, and length of economic pressures 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.

In addition to increased inflationary pressures, the City continues to see insurance costs rising at double-digit rates. The City is a member of the Washington Cities Insurance Authority (WCIA), a risk management pool covering 169 members (2023). Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Cybersecurity is provided under a separate WCIA policy. In 2025, insurance costs are projected to increase by 36% from 2024. This follows several years of rising insurance costs that are outside of City control, but necessary to protect our community.

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 the Community Summit.

As staff began preparing for the 2025/2026 Biennial Budget process, we continue to identify opportunities to better engage the full community specifically in the budget process. We host regular Open House events, and use our Sumner Connects online engagement platform to keep citizens apprised on a variety of City projects, including budget development. We also hired GreatBlue Research to conduct a budget priority survey in summer 2024 with over 700 responses from City residents, non-residents, and businesses. These diverse efforts ensure the City continues to hear from various residents and members of the public. Some people need more encouragement or invitation to share their thoughts than others, yet the City must serve all and hear their feedback equally. Efforts to listen to a broad range of feedback include the mayor holding coffees at the Senior Center, staff engaging with teenagers at the Youth Forums in schools, City information shared at the Food Bank, and other efforts to include a wide range of ages, income levels and backgrounds in the City's engagement.

Social Environment

With housing permits in the pipeline, Sumner's population is expected to grow 25% in five years. The City will continue to balance priorities to manage growth with building on the community's "small-town charm." In addition to physically growing, Sumner has to manage a national trend of growing expectations for City services. Across industries, the country is in an "age of outrage" with no tolerance remaining for any kind of risk. The City has felt this response too. For example, some people see it as the City's fault if an aged tree in a park falls in a windstorm. Or, instead of assessing police response time to crime, people express an expectation that police prohibit all criminal activity from occurring. Across departments, public expectations are not staying with classic "government" services such as planning, public safety, parks, etc. Instead, people are looking to city government to address a wide range of social needs such as tackling homelessness and mental health, addressing substance addiction, managing people's emotional balance, honoring history, building culture, protecting the environment and other important aspects of society that used to be handled, in whole or in part, by other entities. It is getting increasingly difficult for the City to balance these expectations with the residents' desire for government to also keep taxes and fees low despite rising costs.

Legislative

Sumner receives a portion of its General Fund revenue from intergovernmental programs. 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. After the cessation of Streamlined Sales Tax Mitigation state shared revenue in 2021, replacement legislation passed in 2021 that continues to provide support to cities through a Warehousing and Manufacturing Job Center Assistance Program. 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 2025/2026 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.

Mandates. The City continues to face pressure from a variety of unfunded/partially funded state and federal mandates. These mandates are identified in each of the program/fund pages. For the 2025/2026 biennium, the Americans with Disabilities Act (ADA) will require digital accessibility, requiring changes in how we share information and communications through virtual methods.

Major Initiatives

[Sumner Meadows Golf Course](#) After over a decade, the City closed the sale of the Sumner Meadows Golf Course in 2024. The Sumner Meadows Golf Course opened in 1995 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. The City tirelessly worked through regulatory challenges to complete the sale. 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.

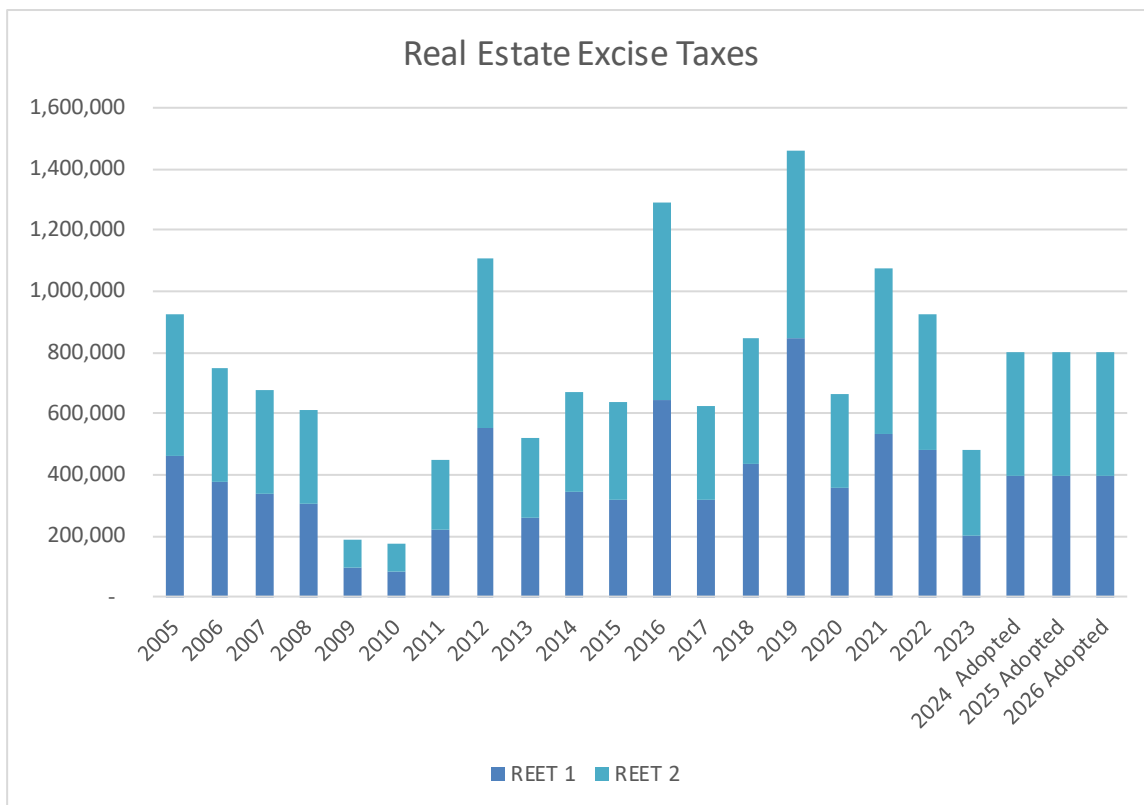
[Sumner Cemetery](#) The 2025/2026 Budget includes an operating subsidy to the Cemetery Operating Fund of \$430,000. Revenues decreased through 2020-2022 due to the Covid-19 pandemic impacts.

Although revenues have begun to return to pre-pandemic levels in the 2023/2024 biennium, costs continue to increase and are not fully covered by charges for service. 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 new 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 receipts are classified as REET 1 (the first ¼%) or REET 2 (the 2nd ¼%). Use of REET funds is proscribed by state law.

REET funds are driven by real estate transaction activity. The 2021/2022 biennium showed strong real estate activity, driving strong REET collections. However, inflationary and interest rate pressures impacted real estate activity, and subsequent REET revenues, in 2023/2024. 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 2023/2024 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 Main & Wood

Intersection Improvement, 166th St Improvement, and Stewart Road Bridge Design. In the 2025/2026 Biennial Budget, the City will utilize grant and local partnership funding for the Stewart Road Bridge construction, White River Restoration, sidewalks, parks, and trails.

Fleet

As equipment ages out of the fleet, and technology and operational needs change, staff reviews each replacement proposal to determine the current use and most effective replacement item. In the 2023/2024 Biennial Budget, we replaced 14 vehicles and added 1 vehicle to the fleet. In the 2025/2026 Budget, we plan to replace 3 vehicles and add 5 vehicles. The Fleet Replacement Fund has adequate reserves to fund the replacements.

The State of Washington 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 2025/2026 budget, the City intends to acquire at least 1, and up to 3, alternative fuel vehicles (Emergency Management, Pool, and Wastewater Pretreatment). Final decisions on specific vehicles will be evaluated based on availability, cost, and performance.

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 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.

In addition to full-time (FTE) employees, Sumner seeks to maximize resources by thoughtful inclusion of seasonal and intern positions. Seasonal positions in Public Works and Parks provide additional efficiency in the summer months. The City has established a partnership with Degrees of Change and their Seed Internship program to recruit interns in specialized fields. This program connects local college students of diverse backgrounds with employers seeking qualified interns. The program provides interns opportunities to utilize their skills while providing additional professional development and mentoring. While we have historically used this program for Public Works Engineering Interns we are working to expand it to other departments within the city in the upcoming biennium.

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 20

different states as well as Argentina, Dominican Republic, Pakistan, Sudan, Uganda, United Arab Emirates 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 through the Covid-19 pandemic, the City experienced strong rates of development in the commercial and industrial sectors. Permit activity for industrial and commercial growth remained strong through 2021, taking advantage of historically low interest rates and high demand. As interest rates increased, development tapered. In 2023, development related revenues fell short of forecasts, and although interest in development remained strong, we saw less permit issuance than in the prior years. As interest rates begin to moderate in 2024, several multi-family and commercial projects have progressed, and 2024 revenues are on track to meet forecasts. We anticipate that interest in commercial and industrial development 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. New state mandates regarding housing density will continue to bolster infill and multi-family development, with several large multi-family projects in the development pipeline.

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. As part of these conversations, the City has revised impact fees to better accommodate increased demand.

In 2019, the City created a Development Services Department that handles permitting, code enforcement, and building inspection 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 and Economic Development Department retained long-range land use planning, economic development and now has “quality of life” related departments such as Parks, special event permit management and business outreach, facilities, and the City Cemetery. This department focuses on updating the City’s Comprehensive Plan, Transportation Plan, and other supporting policies and regulations as required by the state Growth Management Act. In 2023/2024, departmental staff coordinated a ten year update of the City’s Comprehensive Plan, culminating in adoption in January 2025. Comprehensive Plan policy updates 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 2025/2026 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 2025/2026 Adopted Budget provides a continuation of services; including needed facility improvements (window replacement, etc.), 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.

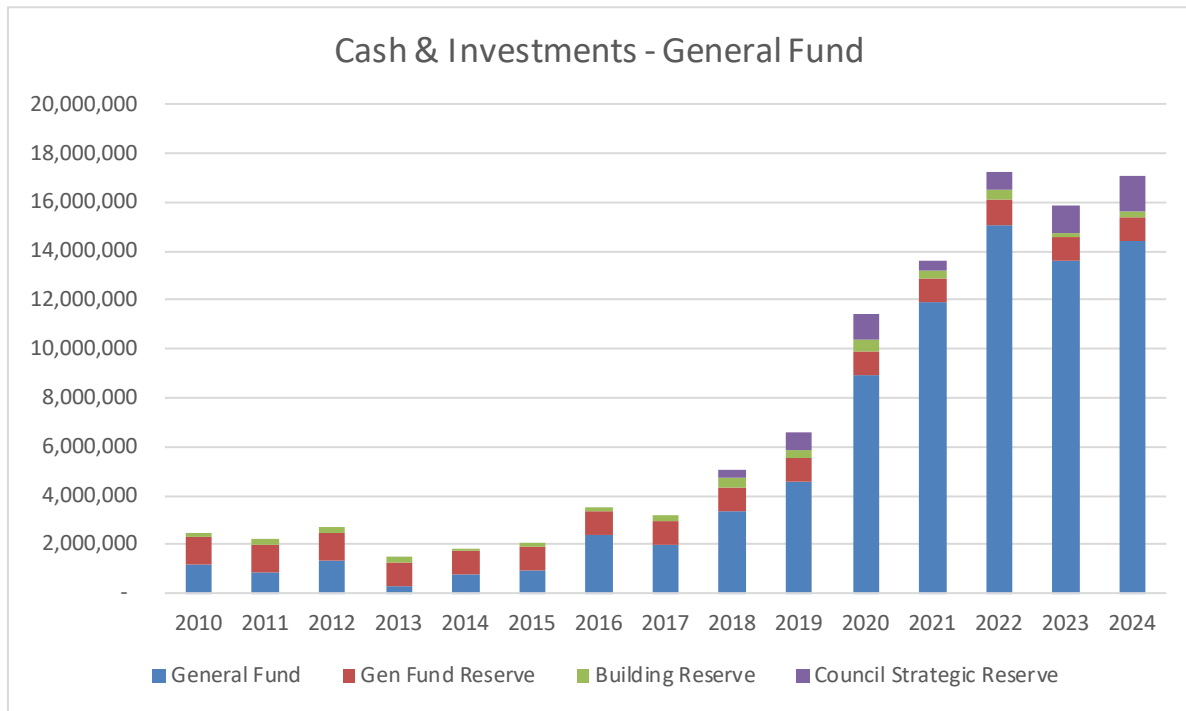
As the Mayor noted in her budget letter, “*we cherish small-town charm but dream big*”. We’ll continue to pursue those big dreams with balancing limited resources in a fiscally conservative budget.

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, Building Reserves, and Capital Reserves.

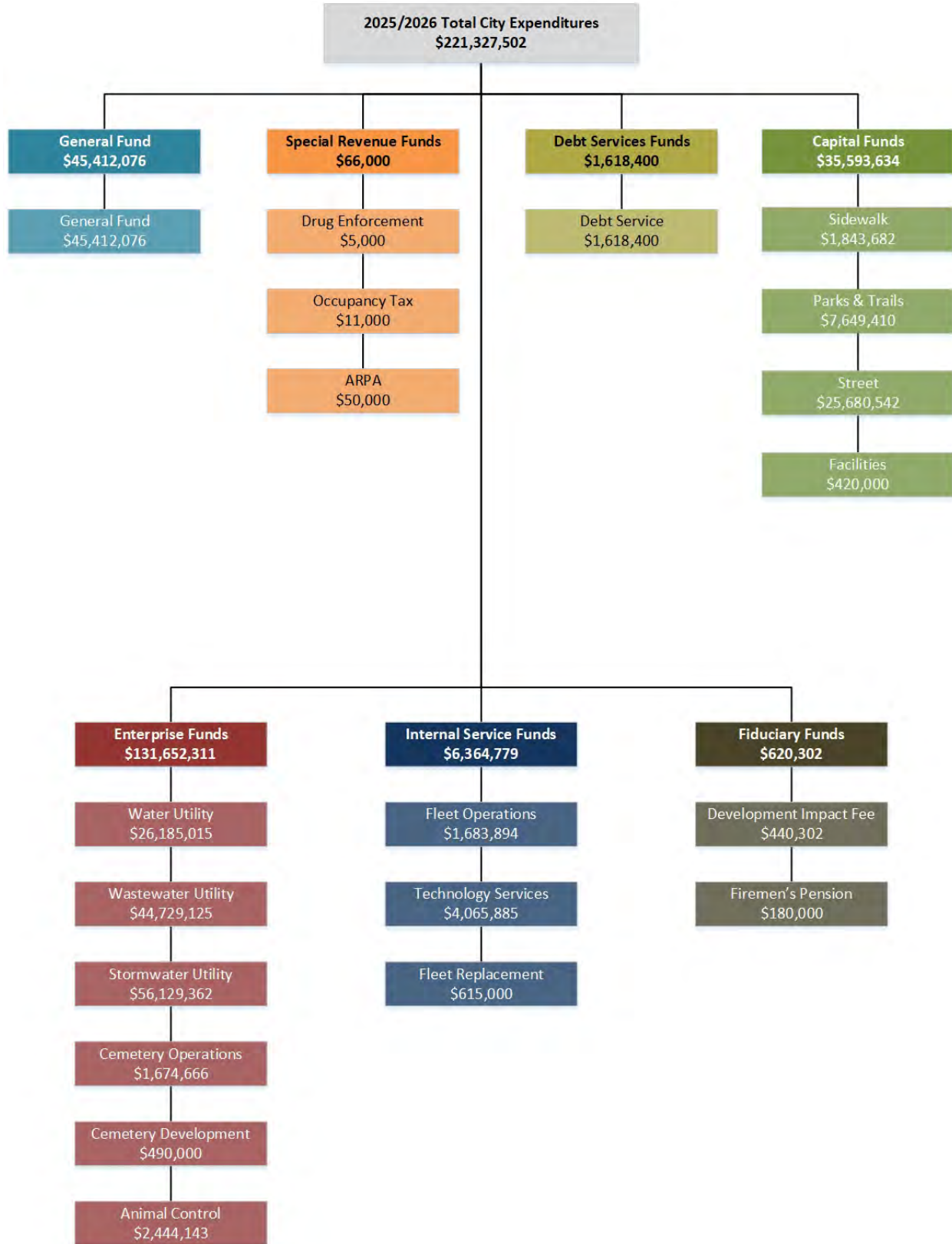


Note: The 2023 column represents unaudited data; totals are not final until audited. The increase in cash & investments in the General Fund from 2019 to 2020 includes proceeds from the sale of the Red Apple property.

This schedule is exclusive of Fund 004 Capital Reserves, which holds the proceeds from the sale of the Sumner Meadows Golf Course. The anticipated balance of that fund in 2024 is \$46,192,851.

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

FINANCIAL ORGANIZATION CHART



City of Sumner

Biennial Budget for 2025/2026
All Funds

Ordinance #xxxx

		Beginning Fund	Revenues	Expenditures	Ending Fund
Funds		Balance			Balance
		<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>
General	001 General	\$ 14,906,458	\$ 46,047,913	\$ 45,412,076	\$ 15,542,295
	002 General Fund Reserves	980,824	-	-	980,824
	003 Building Reserves	345,756	200,000	-	545,756
	004 Capital Reserves	46,792,851	600,000	-	47,392,851
Spec. Rev.	103 Complete Streets	-	-	-	-
	105 Drug Enforcement	67,062	-	5,000	62,062
	106 Occupancy Tax Fund	337,632	320,000	11,000	646,632
	115 ARPA Fund	258,293	-	50,000	208,293
Debt Svc	200 Debt Service	2,050,121	1,576,840	1,618,400	2,008,561
	221 LID Guarantee	691,569	-	-	691,569
Capital	302 Sidewalk	779,515	1,383,682	1,843,682	319,515
	305 Real Estate Excise Tax	1,933,007	1,600,000	-	3,533,007
	310 Parks & Trails Capital Fund	1,772,306	7,158,910	7,649,410	1,281,806
	320 Street Capital Fund	10,609,786	24,436,470	25,680,542	9,365,714
	325 Facilities Capital Fund	589,173	753,000	420,000	922,173
Enterprise	401 Water	19,482,216	12,827,351	26,185,015	6,124,552
	402 Wastewater	16,680,743	37,096,804	44,729,125	9,048,422
	403 Utility Bond Reserves	1,731,342	-	-	1,731,342
	408 Stormwater	27,371,780	39,997,724	56,129,362	11,240,143
	410 Cemetery Operations	72,310	1,603,200	1,674,666	844
	415 Cemetery Development	693,091	-	490,000	203,091
	440 Animal Control	12,783	2,492,544	2,444,143	61,184
Internal Service	501 Unemployment Insurance	7,326	-	-	7,326
	550 Fleet Operations	71,035	1,624,162	1,683,894	11,303
	551 Technology Services	384,808	4,094,300	4,065,885	413,223
	555 Fleet Replacement	1,106,983	1,902,440	615,000	2,394,423
Fiduciary	601 Cemetery Endowment	1,590,876	37,000	-	1,627,876
	605 Development Impact Fees	6,522,175	500,000	440,302	6,581,873
	611 Firemen's Pension	32,855	173,000	180,000	25,855
Total All Funds		\$ 157,874,676	\$ 186,425,340	\$ 221,327,502	\$ 122,972,514

**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.

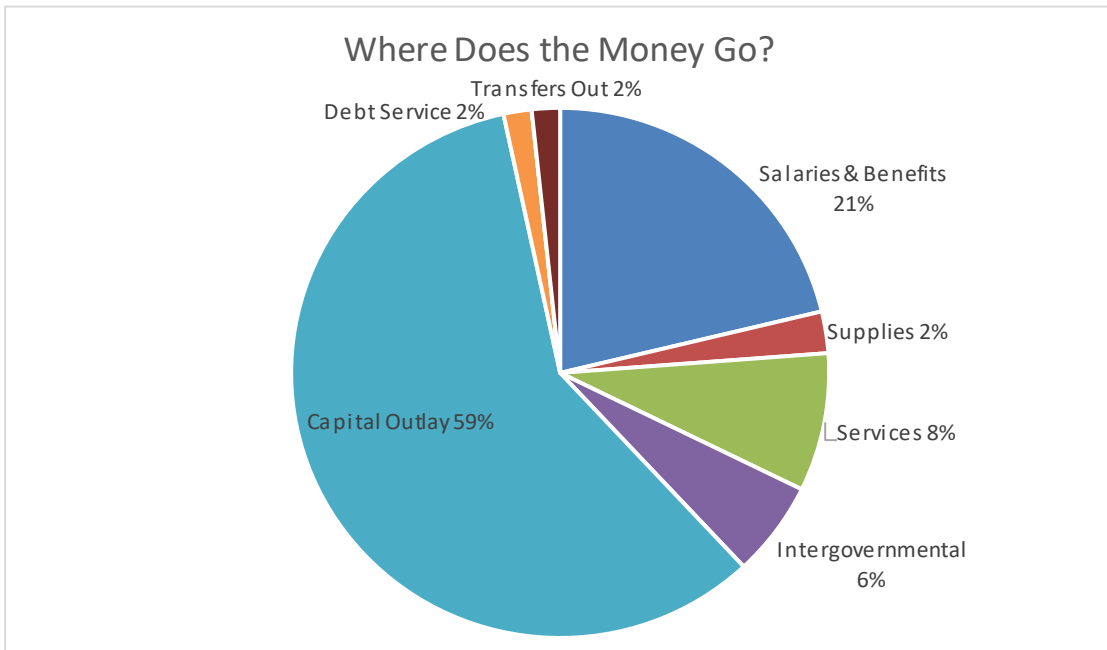
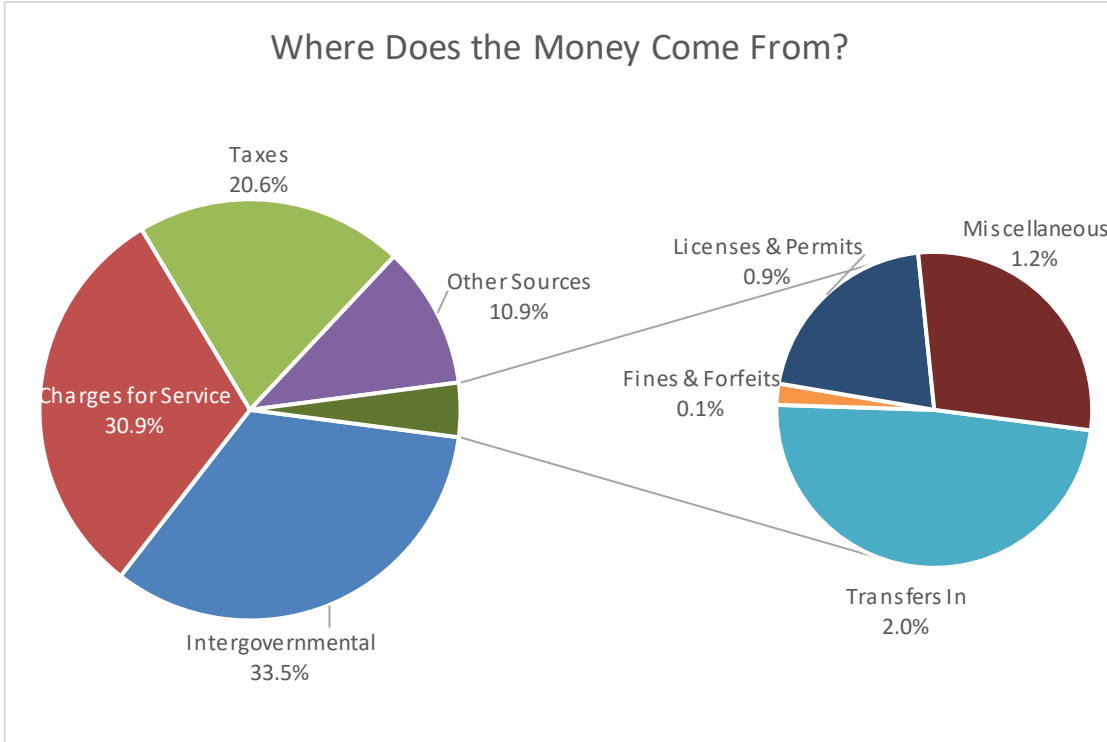
As part of the budgetary and property tax deliberations for tax year 2025, City Council added the following to the preliminary budget:

<insert schedule of changes from preliminary to final>

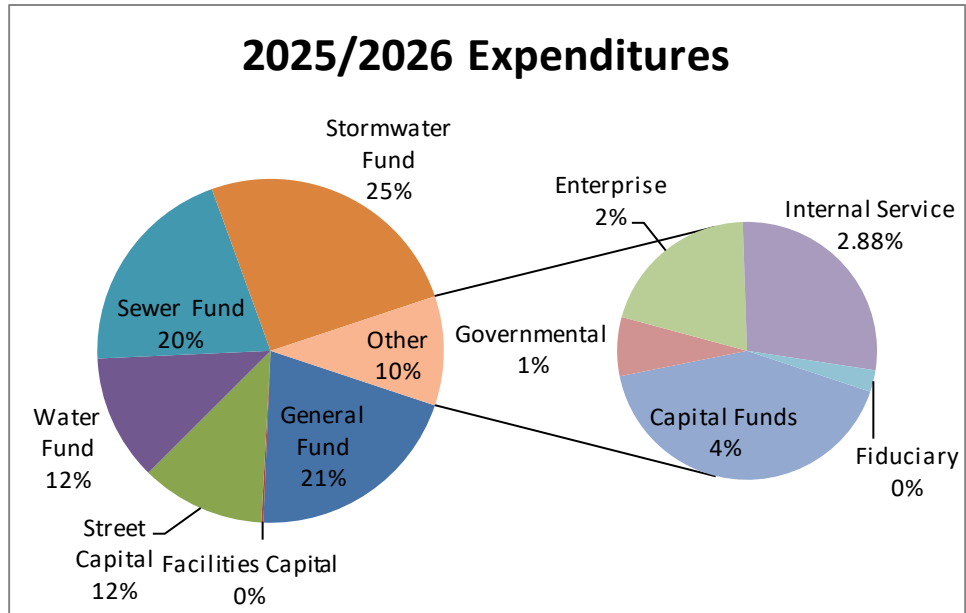
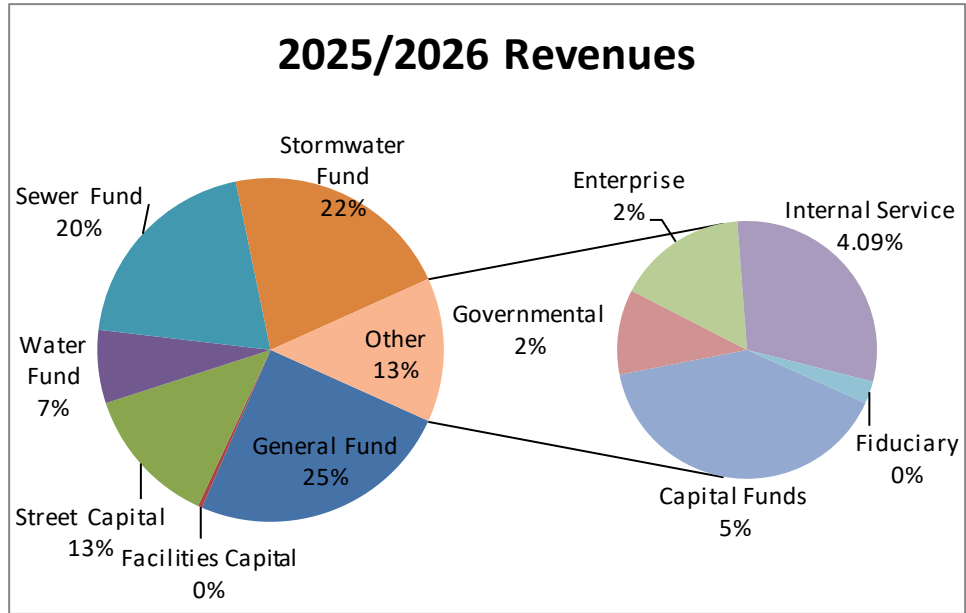
**City of Sumner
Summary of Budgeted Revenues and Expenditures
All Funds**

	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									
1/1/2025	\$ 63,025,889	\$ 662,987	\$ 2,741,690	\$ 15,683,787	\$ 65,266,081	\$ 778,184	\$ 1,570,152	\$ 8,145,906	\$ 157,874,676
Revenues									
Taxes	\$ 36,161,711	320,000	-	1,930,000	-	-	-	-	38,411,711
Licenses & Permits	1,026,000	-	-	-	98,854	478,284	-	-	1,603,138
Intergovernmental	1,603,326	-	-	31,621,260	29,026,434	-	39,240	73,000	62,363,260
Charges for Service	6,229,076	-	-	-	40,299,448	2,894,760	7,581,662	533,000	57,537,946
Fines & Forfeits	168,300	-	-	-	-	-	-	-	168,300
Miscellaneous	1,459,500	-	429,910	-	134,850	197,100	-	4,000	2,225,360
Transfers In	200,000	-	1,146,930	1,780,802	-	525,000	-	100,000	3,752,732
Other Sources	-	-	-	-	20,362,293	600	-	-	20,362,893
Total Revenue	46,847,913	320,000	1,576,840	35,332,062	89,921,879	4,095,744	7,620,902	710,000	186,425,340
Total Available Resources	109,873,802	982,987	4,318,530	51,015,849	155,187,960	4,873,928	9,191,054	8,855,906	344,300,016
Expenditures									
Salaries & Benefits	28,209,106	2,000	-	-	14,081,672	2,699,912	1,903,438	180,000	47,076,128
Supplies	818,873	14,000	-	-	1,701,805	314,325	2,768,305	-	5,617,308
Services	9,379,182	50,000	-	-	7,691,497	551,971	991,602	-	18,664,252
Intergovernmental	3,661,976	-	-	-	8,639,664	457,601	86,434	-	12,845,675
Capital Outlay	243,140	-	-	35,593,634	92,595,291	585,000	615,000	-	129,632,065
Debt Service	-	-	1,618,400	-	2,120,942	-	-	-	3,739,342
Transfers Out	3,099,800	-	-	-	212,630	-	-	440,302	3,752,732
Other Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	45,412,076	66,000	1,618,400	35,593,634	127,043,501	4,608,809	6,364,779	620,302	221,327,502
Estimated Ending Fund Balance	64,461,726	916,987	2,700,130	15,422,215	28,144,459	265,119	2,826,275	8,235,604	122,972,514
Total Expenditures & Fund Balance	109,873,802	982,987	4,318,530	51,015,849	155,187,960	4,873,928	9,191,054	8,855,906	344,300,016

**City of Sumner
2025/2026 Adopted Budget
All Funds**



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



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

2025/2026 Biennial Budget MAJOR FUNDS	Major Funds					
	001 General	320 Street Capital	325 Facilities Capital	401 Water	402 Sewer	408 Storm
Revenues						
Taxes	36,161,711	330,000	-	-	-	-
Licenses & Permits	1,026,000	-	-	68,600	-	30,254
Intergovernmental	1,603,326	22,781,668	603,000	950,000	-	28,076,434
Charges for Service	6,229,076	-	-	9,946,458	18,461,954	11,891,036
Fines & Forfeits	168,300	-	-	-	-	-
Miscellaneous	859,500	-	-	-	134,850	-
Other Sources	-	-	-	1,862,293	18,500,000	-
Transfers In	-	1,324,802	150,000	-	-	-
Total Revenue	46,047,913	24,436,470	753,000	12,827,351	37,096,804	39,997,724
Expenditures						
Salaries & Benefits	28,209,106	-	-	2,904,751	6,716,891	4,460,030
Supplies	818,873	-	-	413,600	1,198,280	89,925
Services	9,379,182	-	-	1,951,236	3,988,173	1,752,088
Intergovernmental	3,661,976	-	-	2,518,816	3,428,228	2,692,620
Capital Outlay	243,140	25,680,542	420,000	17,656,612	27,904,041	47,034,638
Debt Service	-	-	-	685,800	1,435,142	-
Other Uses	-	-	-	-	-	-
Transfers Out	3,099,800	-	-	54,200	58,370	100,060
Total Expenditures	45,412,076	25,680,542	420,000	26,185,015	44,729,125	56,129,362
Excess (Deficiency) of						
Revenues over Expenditures	635,837	(1,244,072)	333,000	(13,357,664)	(7,632,321)	(16,131,637)
Fund Balances - Beginning	14,906,458	10,609,786	589,173	19,482,216	16,680,743	27,371,780
Fund Balances - Ending	15,542,295	9,365,714	922,173	6,124,552	9,048,422	11,240,143

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	1,920,000	-	-	-	38,411,711
Licenses & Permits	-	478,284	-	-	1,603,138
Intergovernmental	8,236,592	-	39,240	73,000	62,363,260
Charges for Service	-	2,894,760	7,581,662	533,000	57,537,946
Fines & Forfeits	-	-	-	-	168,300
Miscellaneous	1,029,910	197,100	-	4,000	2,225,360
Other Sources	-	600	-	-	20,362,893
Transfers In	1,652,930	525,000	-	100,000	3,752,732
Total Revenue	12,839,432	4,095,744	7,620,902	710,000	186,425,340
Expenditures					
Salaries & Benefits	2,000	2,699,912	1,903,438	180,000	47,076,128
Supplies	14,000	314,325	2,768,305	-	5,617,308
Services	50,000	551,971	991,602	-	18,664,252
Intergovernmental	-	457,601	86,434	-	12,845,675
Capital Outlay	9,493,092	585,000	615,000	-	129,632,065
Debt Service	1,618,400	-	-	-	3,739,342
Non-Expenditures	-	-	-	-	-
Transfers	-	-	-	440,302	3,752,732
Total Expenditures	11,177,492	4,608,809	6,364,779	620,302	221,327,502
Excess (Deficiency) of Revenues over Expenditures	1,661,940	(513,065)	1,256,123	89,698	(34,902,162)
Fund Balances - Beginning	56,008,936	2,509,526	1,570,152	8,145,906	157,874,676
Fund Balances - Ending	57,670,876	1,996,461	2,826,275	8,235,604	122,972,514

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

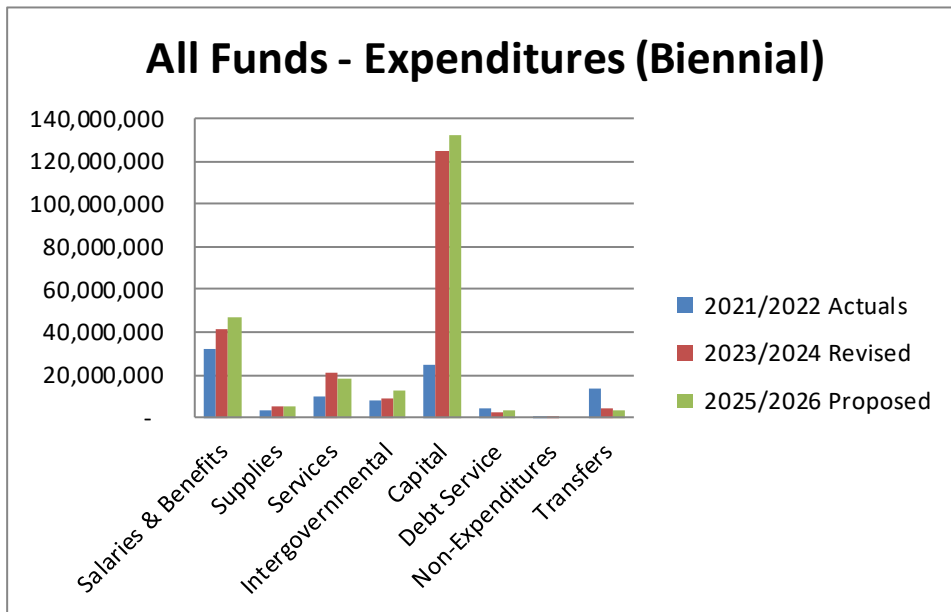
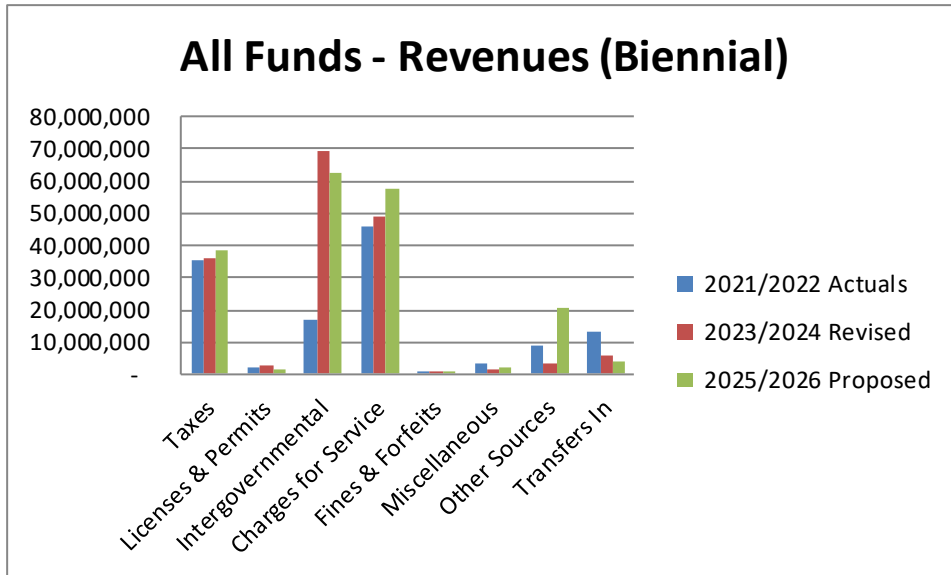
**City of Sumner
Comparative Budget Summary
All Funds**

ALL FUNDS	Actual				2023/2024		2025/2026	Change from 2023/2024 Revised	
	2021	2022	2023	2024 Revised	Adopted	Revised	Adopted	\$	%
Revenues									
Taxes	16,837,644	18,420,900	17,690,118	18,075,604	35,750,168	35,750,168	38,411,711	2,661,543	7%
Licenses & Permits	1,136,284	1,011,622	759,779	1,292,202	2,549,360	2,549,360	1,603,138	(946,222)	-37%
Intergovernmental	10,435,351	6,410,628	16,705,163	30,115,796	48,883,486	69,551,144	62,363,260	(7,187,884)	-10%
Charges for Service	21,880,029	23,702,643	25,682,596	24,209,413	49,078,487	49,065,717	57,537,946	8,472,229	17%
Fines & Forfeits	80,618	88,149	168,178	81,600	162,700	162,700	168,300	5,600	3%
Miscellaneous	2,429,277	1,017,505	1,492,953	453,025	841,425	1,391,275	2,225,360	834,085	60%
Other Sources	4,458,159	4,559,340	9,270,486	9,000	600	3,083,300	20,362,893	17,279,593	560%
Transfers In	5,465,690	7,825,472	4,832,412	1,005,624	3,734,833	5,810,916	3,752,732	(2,058,184)	-35%
Total Revenue	62,723,052	63,036,259	76,601,685	75,242,264	141,001,059	167,364,580	186,425,340	19,060,760	11%
Expenditures									
Salaries & Benefits	15,606,234	16,790,095	18,594,061	21,652,948	41,742,027	41,932,585	47,076,128	5,143,543	12%
Supplies	1,773,156	1,939,423	2,314,000	2,462,252	4,558,815	5,360,290	5,617,308	257,018	5%
Services	3,607,669	6,448,348	8,359,162	9,150,125	18,354,400	21,359,175	18,664,252	(2,694,923)	-13%
Intergovernmental	4,993,994	3,471,448	5,545,628	4,205,326	9,315,444	9,348,094	12,845,675	3,497,581	37%
Capital Outlay	10,498,985	14,051,838	36,412,033	40,709,933	82,285,570	124,569,368	129,632,065	5,062,697	4%
Debt Service	2,247,880	1,787,465	1,547,818	1,431,166	2,875,792	2,915,532	3,739,342	823,810	28%
Other Uses	1,317	957,918	1,196,362	-	-	884,104	-	(884,104)	0%
Transfers Out	5,465,690	7,825,472	4,832,412	1,005,624	3,734,833	4,885,916	3,752,732	(1,133,184)	-23%
Total Expenditures	44,194,925	53,272,007	78,801,476	80,617,373	162,866,881	211,255,064	221,327,502	10,072,438	5%

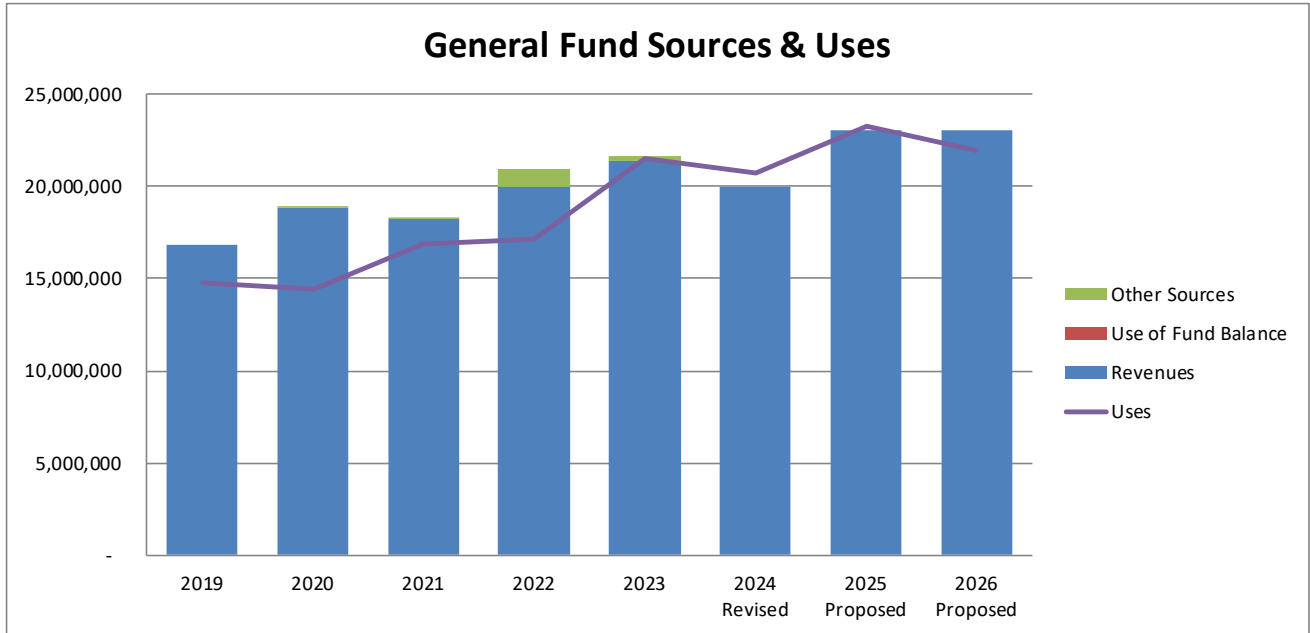
Note: Actual totals for 2021-2024 are presented on an annual basis; budget totals are presented on a biennial basis.

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.

2025 expenses include some carryover activities from the 2024 budget.

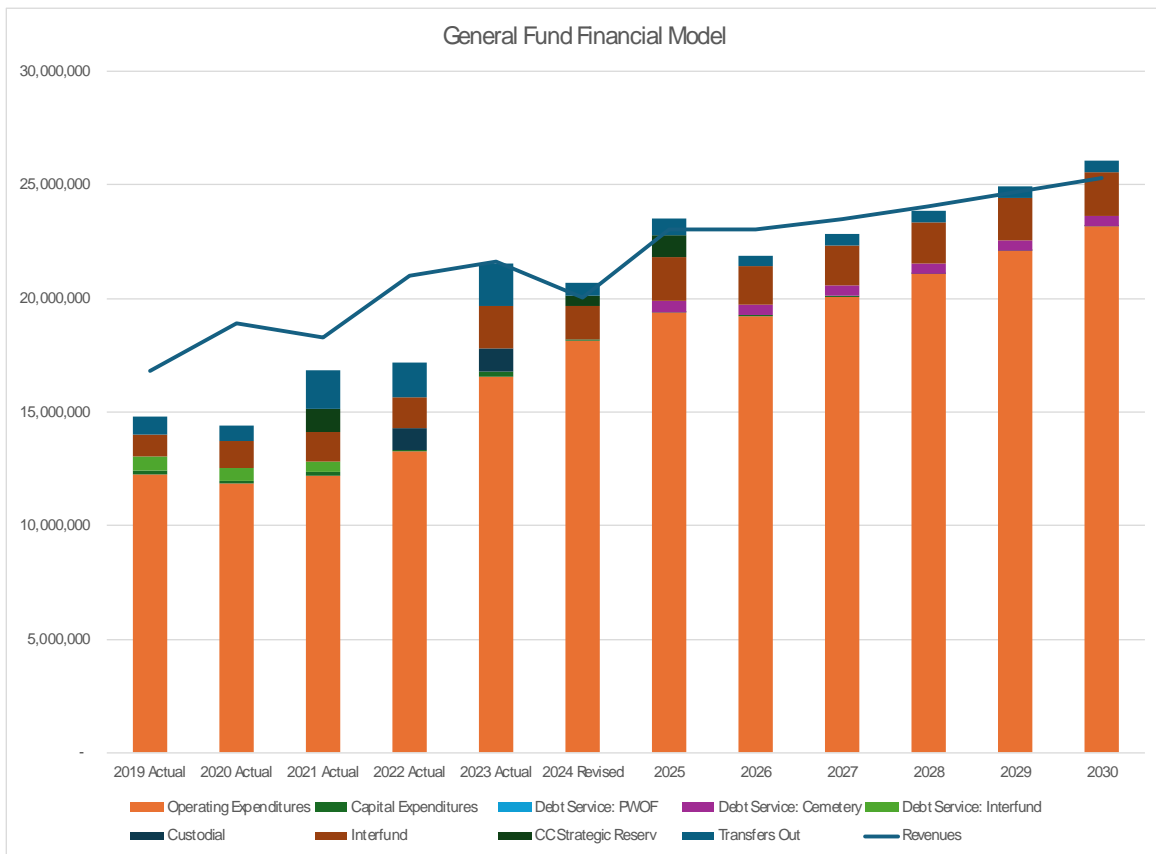
General Fund Financial Model

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 2025/2026 General Fund Financial Model, we have identified the following key assumptions:

Revenues	2025	226
Sales Tax	3%	3%
Property Tax	1% + Value of NCI	1% + Value of NCI
Energy Taxes	3%	3%
Telecommunications Taxes	0%	0%
Building Permits	1% to 3%	1% to 3%

Fines & Forfeits	0%	0%
All Other	0% - 3%	0% - 3%
Expenditures	2025	2026
Salaries & Wages	4.0% to 5.0%	3.0% to 5.0%
Retirement	5%	5%
Medical Insurance	10%	10%
Dental/Vision Insurance	0%-2%	0%-2%
Labor & Industries	5%	5%
Operating Expenditures	3% to 5%	3% to 5%



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

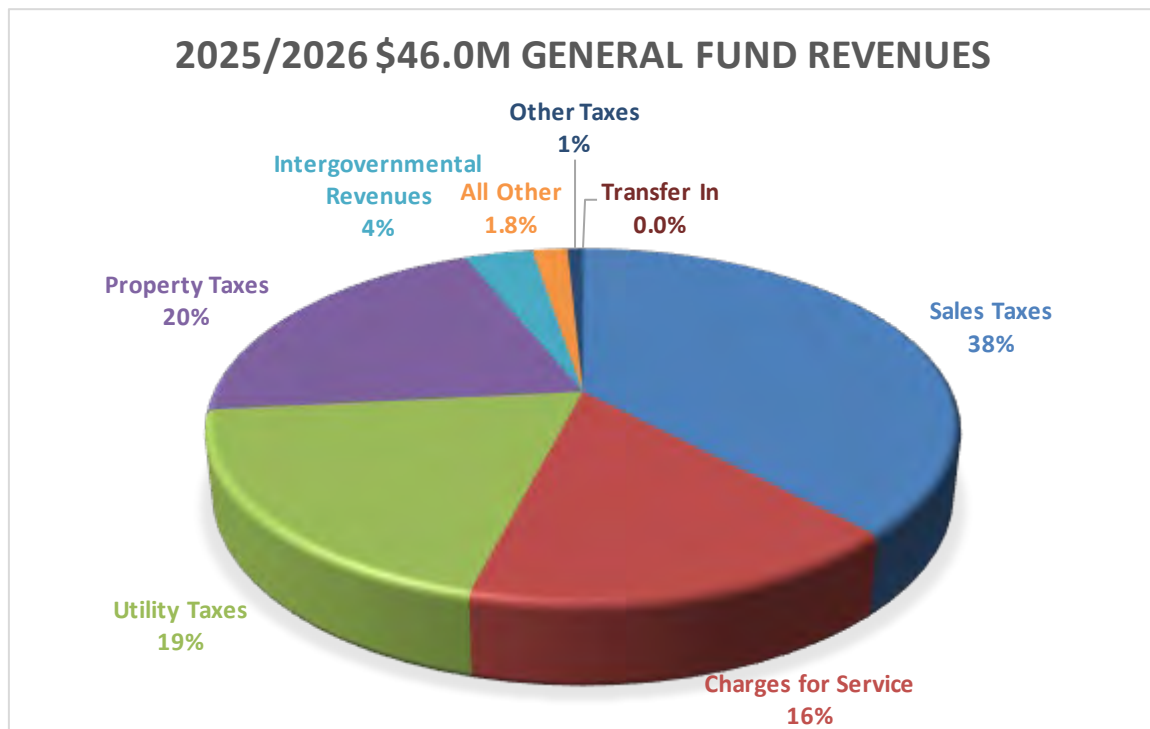
Recognizing that estimates are difficult to calculate for the future; staff looks primarily to the six-year financial forecast. However, to ensure we are budgeting sustainably with all of the information we have available, we take the model out eight years to have an idea when the revenue and expenditure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

GENERAL FUND REVENUES

Revenue Assumptions

Total revenues to the General Fund (including transfers-in and indirect cost assessments) are projected to be \$23,011,454 in 2025, and \$23,036,459 in 2026. This reflects an anticipated conservative increase in General Fund revenues of approximately 11% from the 2023/2024 Revised Budget. The increase in General Fund revenues includes a change in utility taxes for electric/natural gas/telecommunications.

In the General Fund, the 2025/2026 revenue sources are:



Overall, taxes (Sales, Property, and Utility) account for 77% 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 9.5% 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 9.5%.

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%.

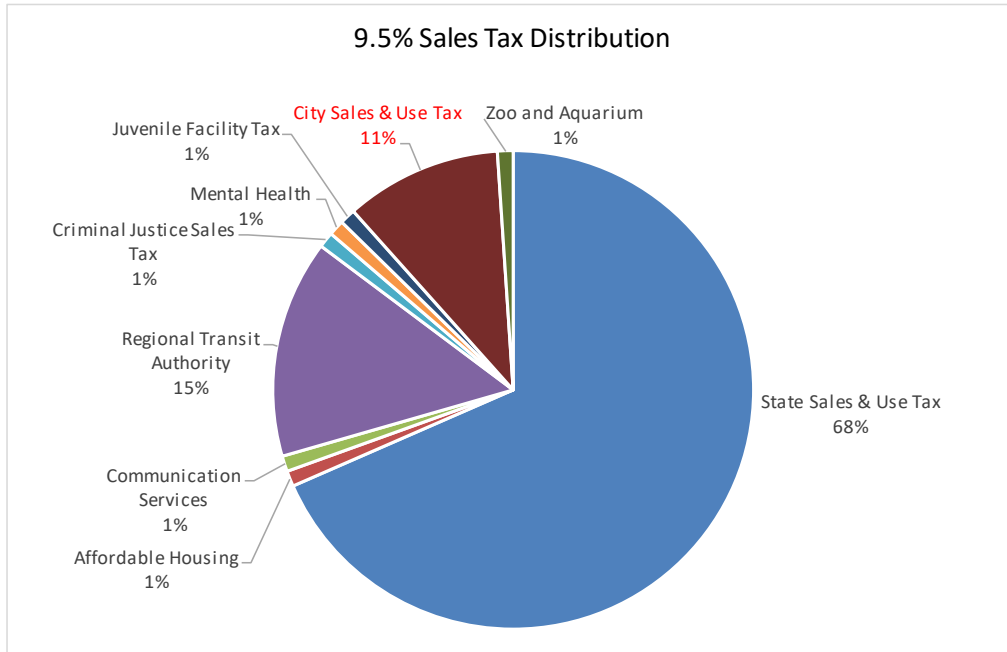
The county-wide 1/10th of 1% sales tax to fund criminal justice activities is distributed 10% to the County, with the remaining 90% distributed on a per capita basis between the county, cities, and towns within the County. Additionally, voters approved an additional 1/10th of 1% sales tax to fund a regional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

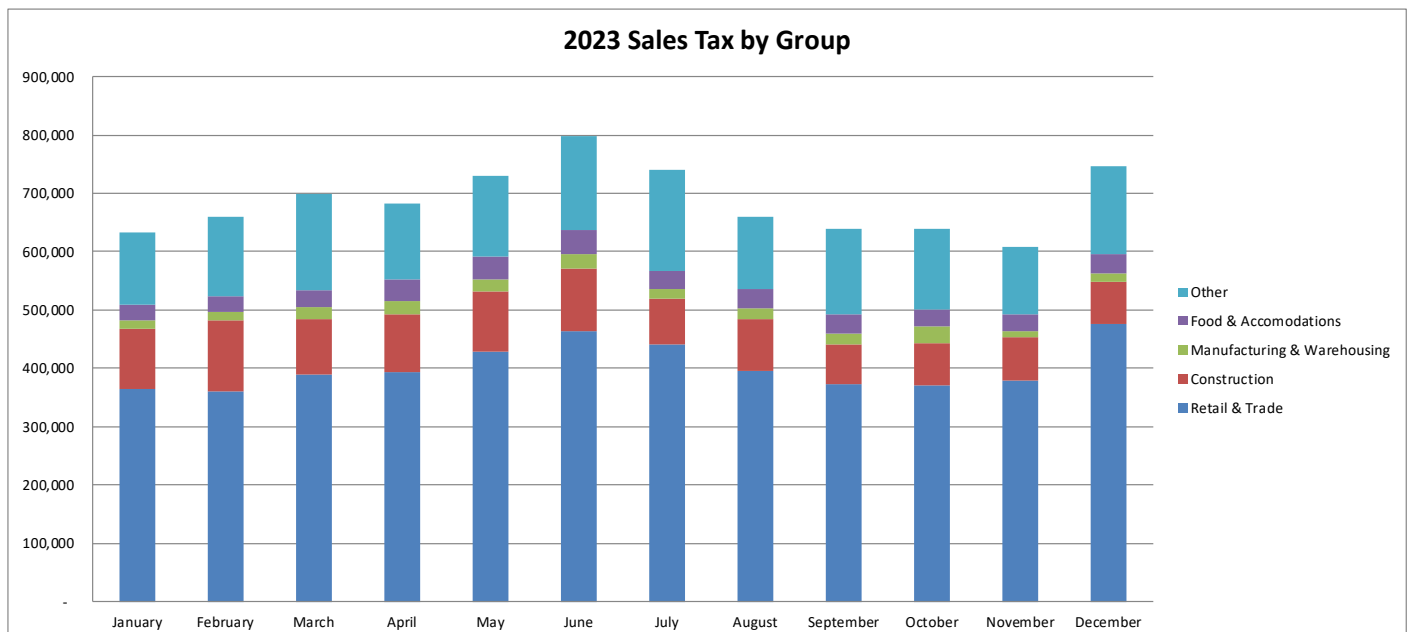
In July 2020, City Council approved Ordinance No. 2741, adopting legislation to authorize the maximum capacity of a sales and use tax for affordable and supporting housing. The intent of the underlying legislation is to provide an additional source of funding to address housing needs in the City. The 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.





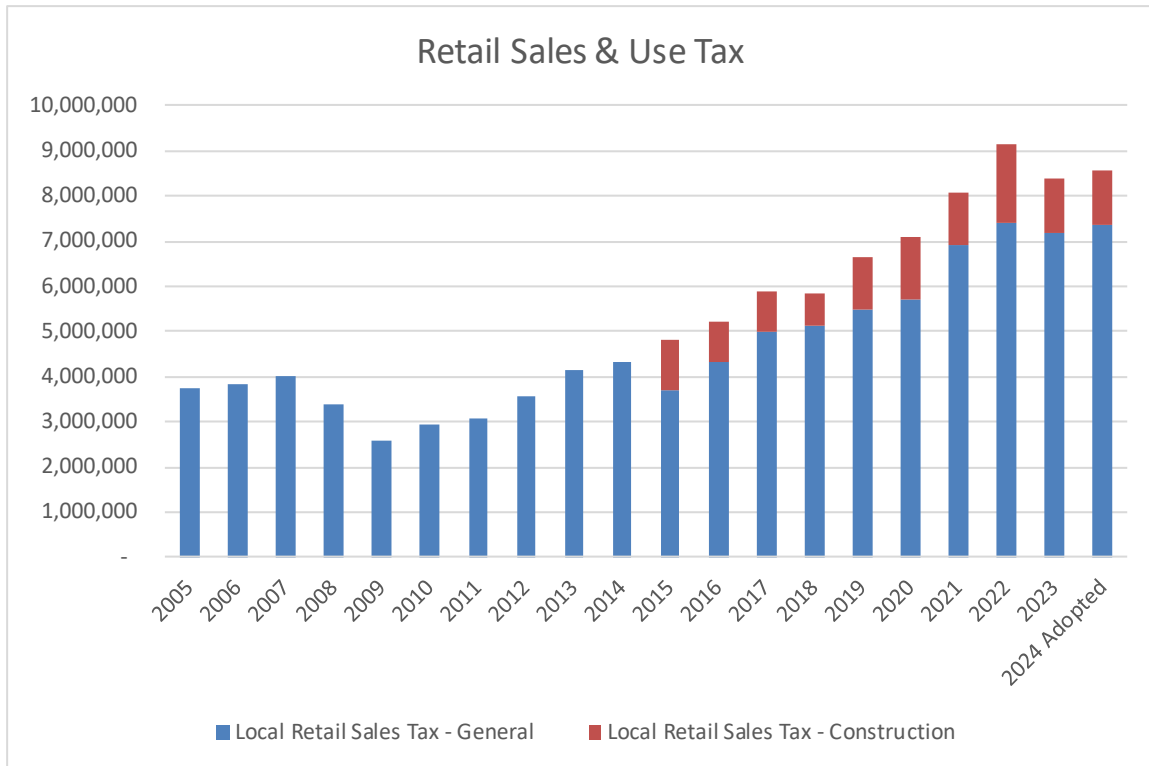
Over the past several years, the City has enjoyed a healthy growth in sales tax receipts, continuing through the Covid-19 pandemic. Staff reviews sales tax data monthly and provides a report to the Finance and Personnel Committee. In WA State, the City receives sales tax remittances two months after 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.

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 2022 with \$9,149,857 in sales tax collections, and ended 2023 with \$8,384,872. With continued uncertainty regarding a potential economic recession, staff remains cautious with forecasts, and is only forecasting a 3% annual growth over 2023 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.

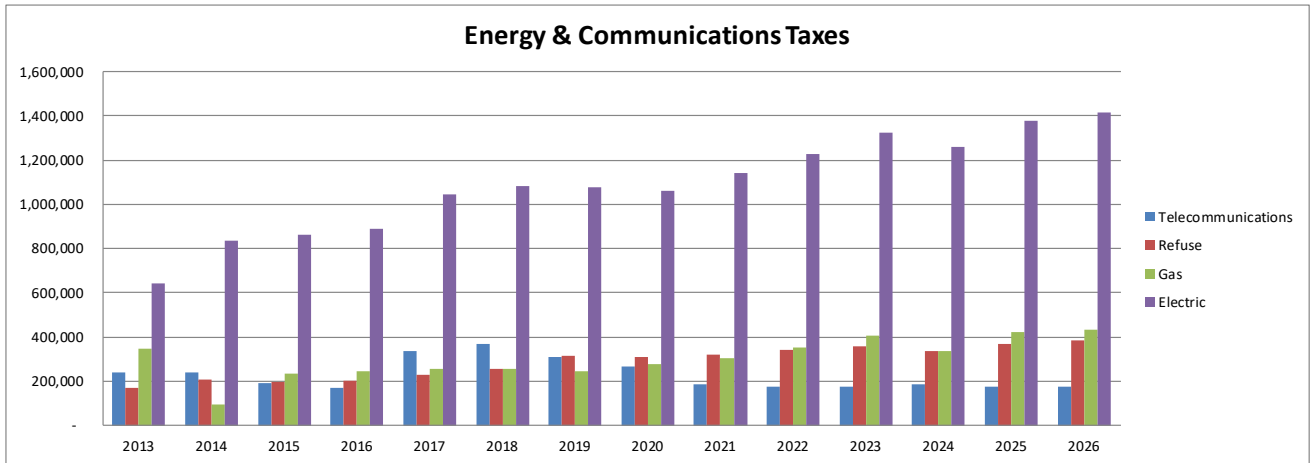


Utility Tax

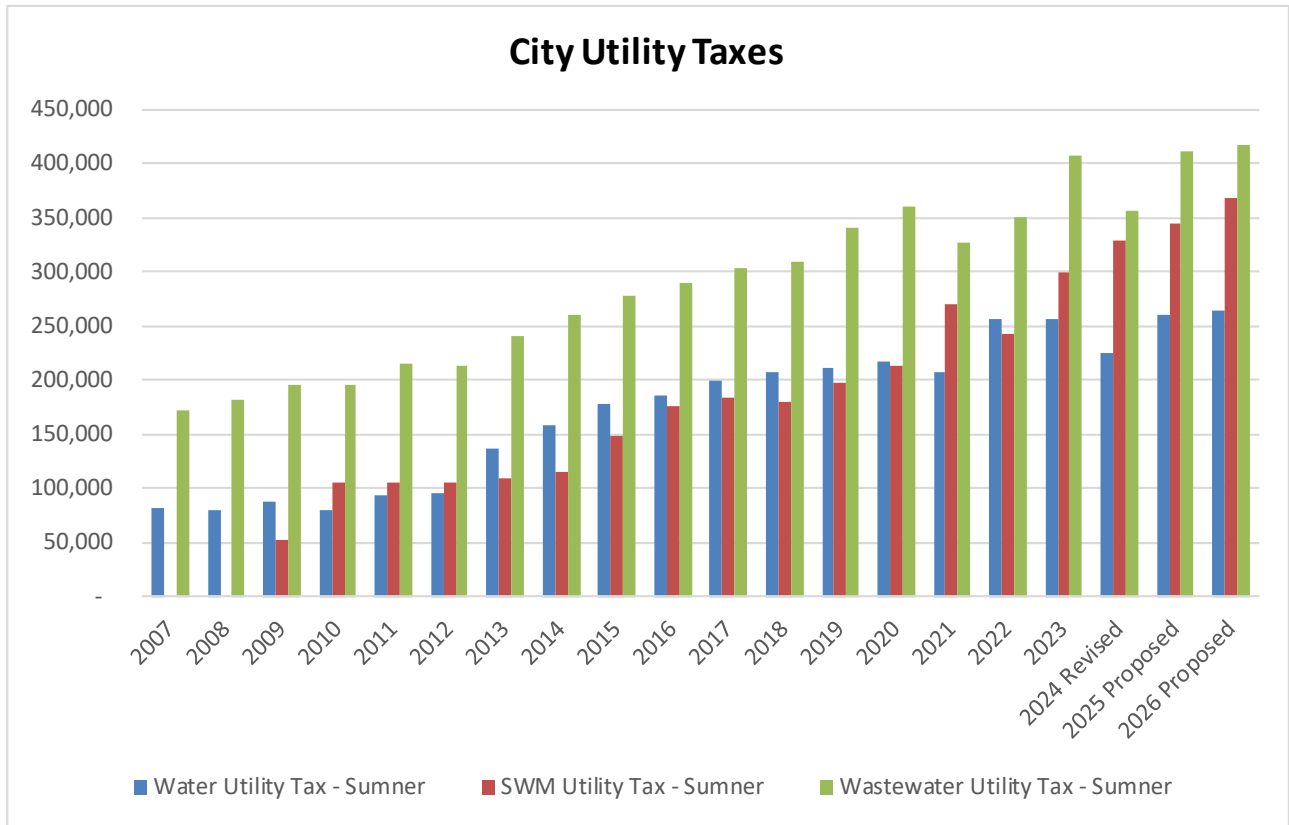
Utility Taxes are collected on telephone, cable television, cellular phone, natural gas, electric, and solid waste companies operating within the City limits. The tax rate applied to these services is 6.00% of the total gross revenue by the utility company (increased from 5.25% in 2015).

For electric, natural gas, and telecommunications utility tax, taxes on revenues exceeding \$1,500 were exempted from the utility tax by ordinance. In 2024, City Council approved eliminating that abatement. Staff anticipates this change will increase utility tax revenues by up to \$900,000 annually, effective January 1, 2025.

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. 2025 and 2026 forecasts are adopted consistent with revenue forecasts in the utility funds.



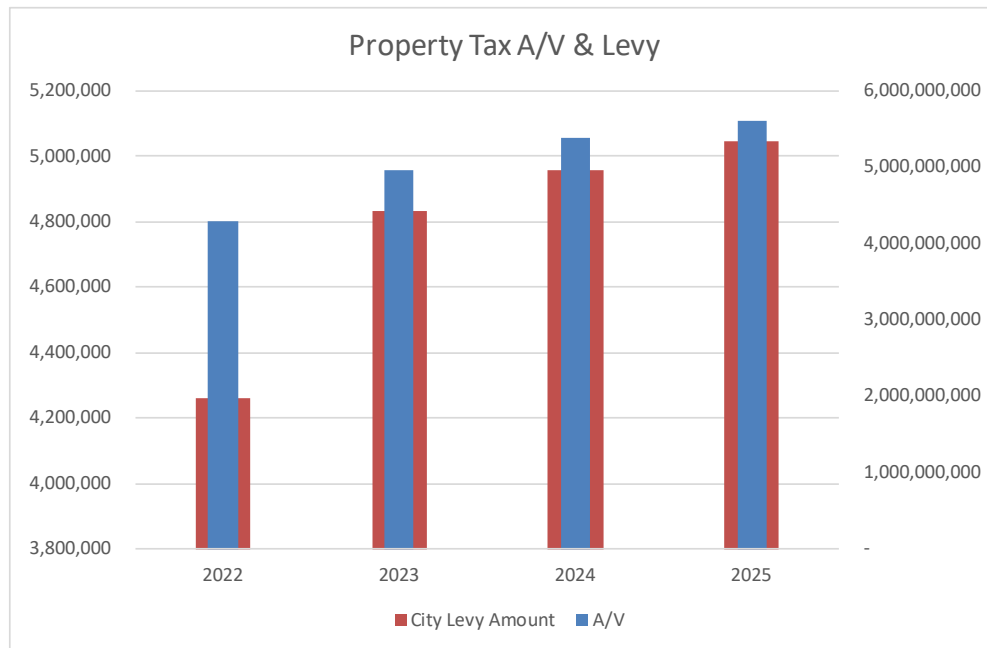
Property Tax

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

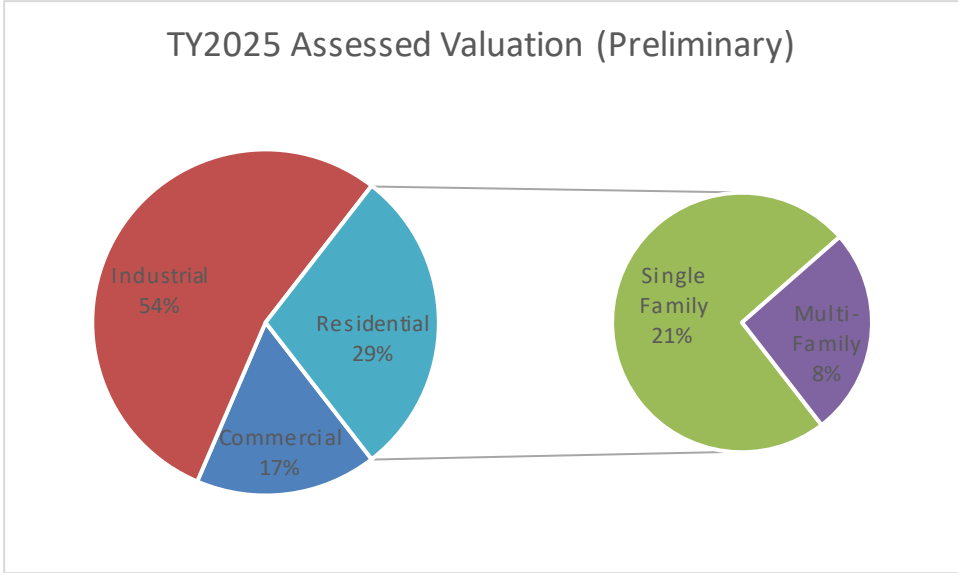
Pierce County acts as the City’s agent to collect property taxes levied in the county for all taxing authorities. Taxes are due in two equal installments on April 30th and October 31st. Collections are remitted to the appropriate taxing district by the County Treasurer the month following collections.

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 54% of the overall assessed valuation (preliminary tax year 2025). Overall, non-residential properties account for 71% of the City’s assessed valuation.



For tax year 2024, the City Council approved a levy rate of \$0.9213 per \$1,000 of assessed valuation, for a total levy of \$4,956,655.

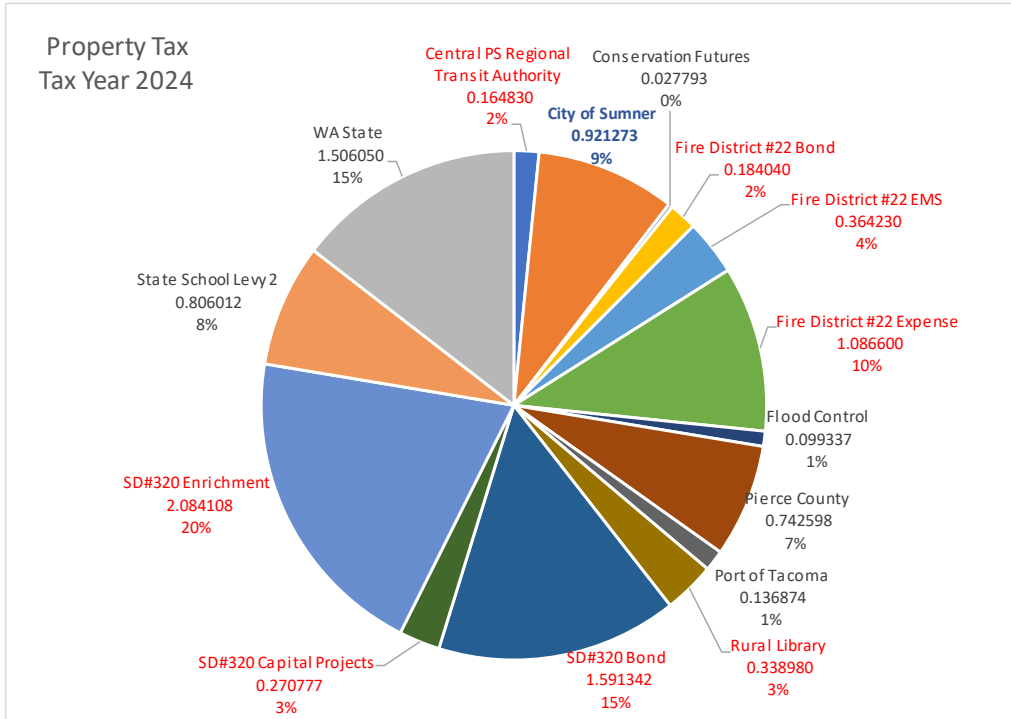
Tax Year	City Assessed Valuation	SFR Assessed Valuation*	Levy Rate	Levy Amount	Total Levy
2021	\$3,731,166,761	\$439,404	\$1.1013	\$483.89	\$4,108,955
2022	\$4,283,202,012	\$441,472	\$0.9942	\$438.89	\$4,258,173
2023	\$4,970,948,308	\$514,308	\$0.9721	\$499.98	\$4,832,497
2024	\$5,380,225,788	\$507,345	\$0.9213	\$467.40	\$4,956,655

*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 2024, the Council Strategic Reserve Funds balance was \$1,040,381.

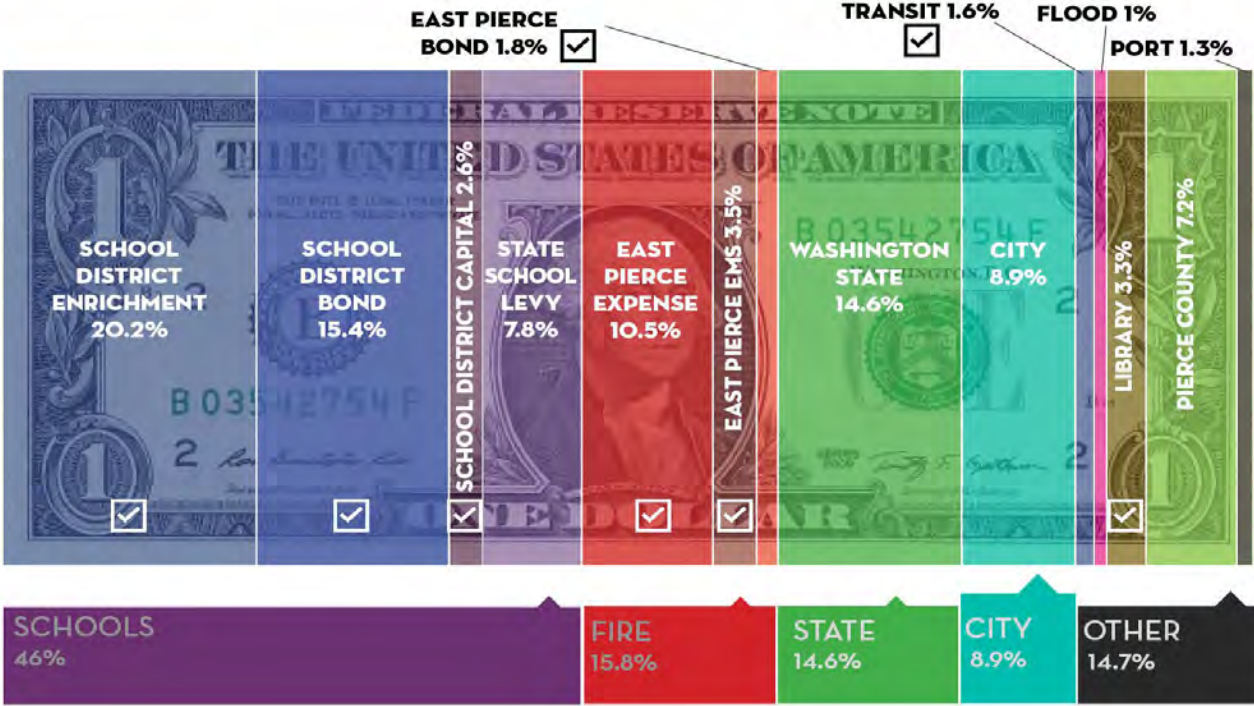
Property taxes are classified as either regular levy or special levy. The regular levy is used by the taxing authority for general operations and debt service costs related to non-voter approved bonds. With a vote of the community, the City can assess a “special levy” to pay for specific voter-approved 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.

SUMNER PROPERTY TAX - WHERE IT GOES



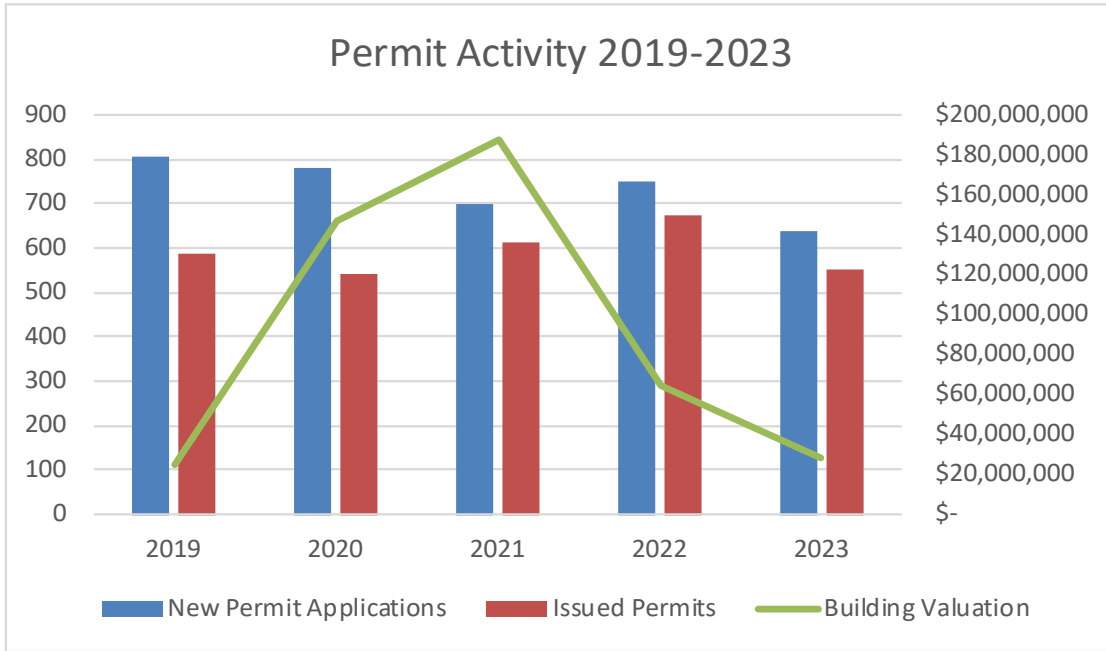
Other Revenues

Licenses & Permits

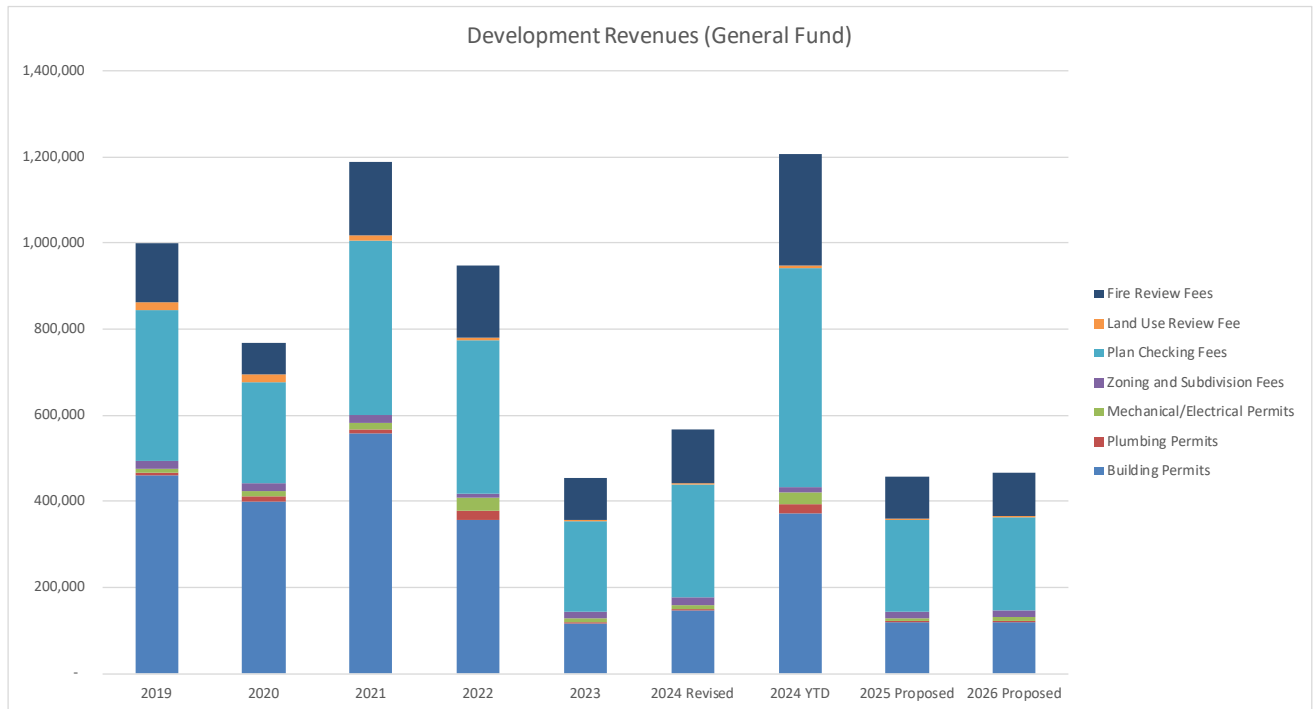
License and permit fees are designed to cover the cost of administration, inspection, and continuing services for those occupation, trades, and activities regulated by the City.

- Business Licenses: Licenses are issued to all businesses conducting business in the City limits. The fee is \$50 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.

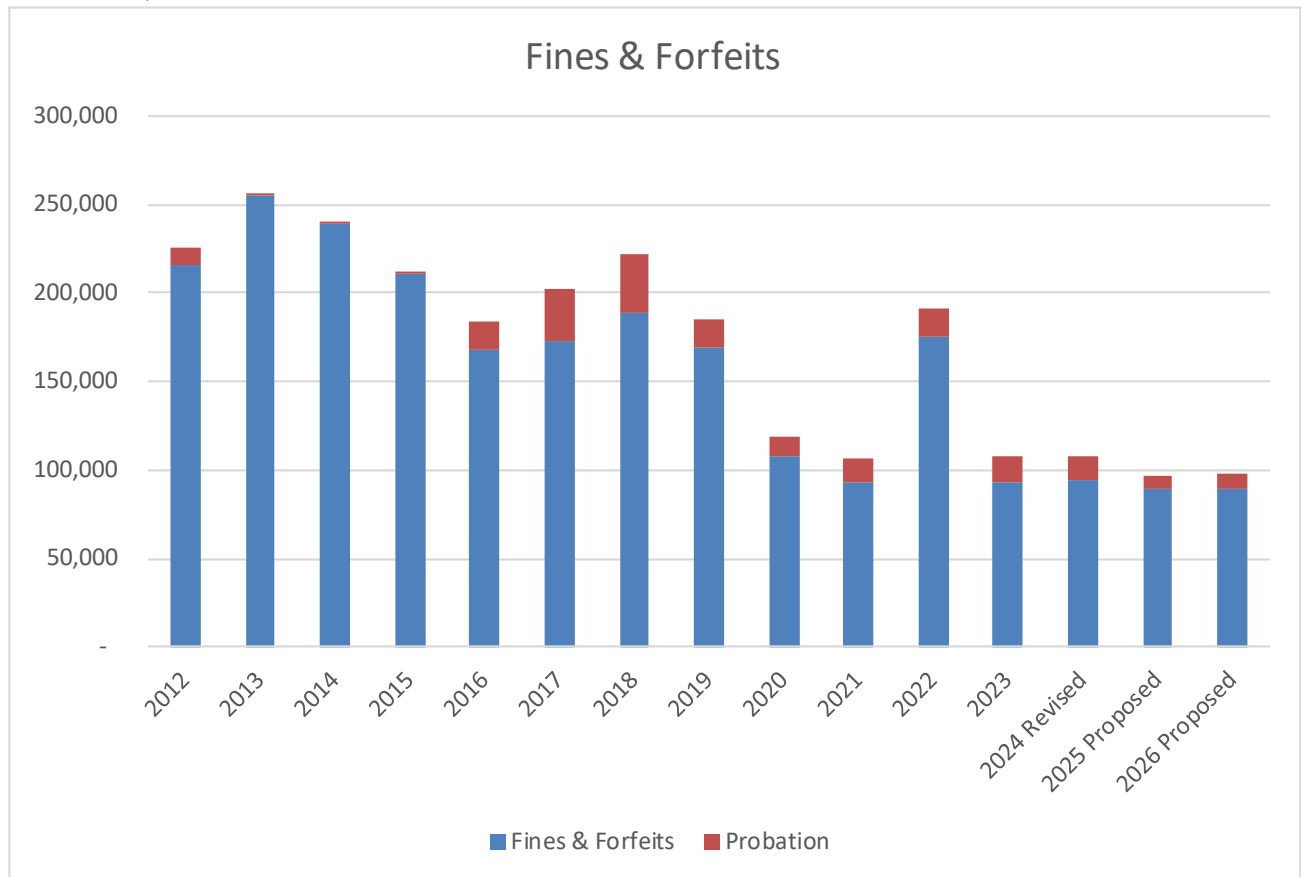


Recognizing current and planned development activity, staff is forecasting conservatively for the 2025/2026 Biennium, calculating a 3% growth over the 2023 Actual totals.



Fines & Forfeitures

Fines & Forfeits include revenues collected for fines assessed on traffic violations, misdemeanors, DUI violations, probation compliance, 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 0.4% of the General Fund revenues, or \$194,300 in 2025/2026. Staff is forecasting a 0% growth over 2023 in the 2025/2026 biennium.



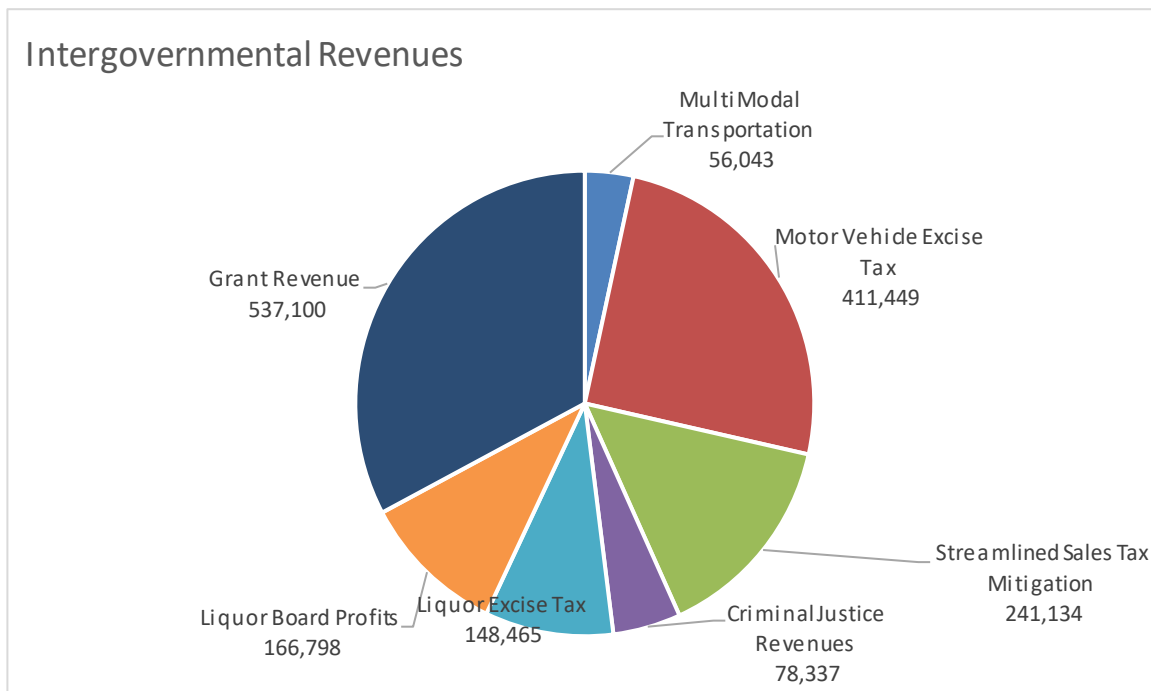
Intergovernmental Revenues

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 3.7% of the General Fund revenues, or \$1,639,326 in 2025/2026.

In 2024, the City anticipates the following General Fund grants:

Source	Project	2025	2026	2025/2026
Washington Auto Theft Prevention Authority	Flock Cameras	45,000	-	45,000
Washington State Administrative Office of the Courts	Therapeutic Court	92,100	-	92,100
Washington State Department of Commerce	Climate Resiliency	400,000	-	400,000
		537,100	-	537,100

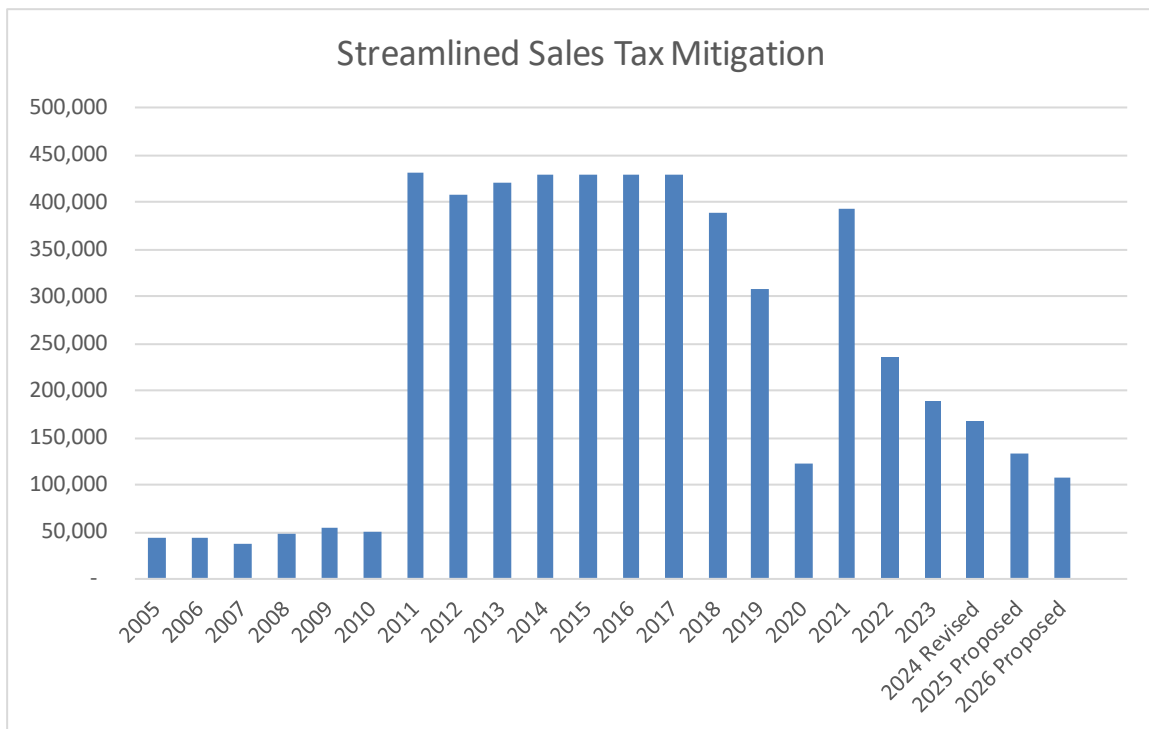
The City uses the forecasts provided by the [Municipal Research and Services Center](#) to forecast state-shared revenues.



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.



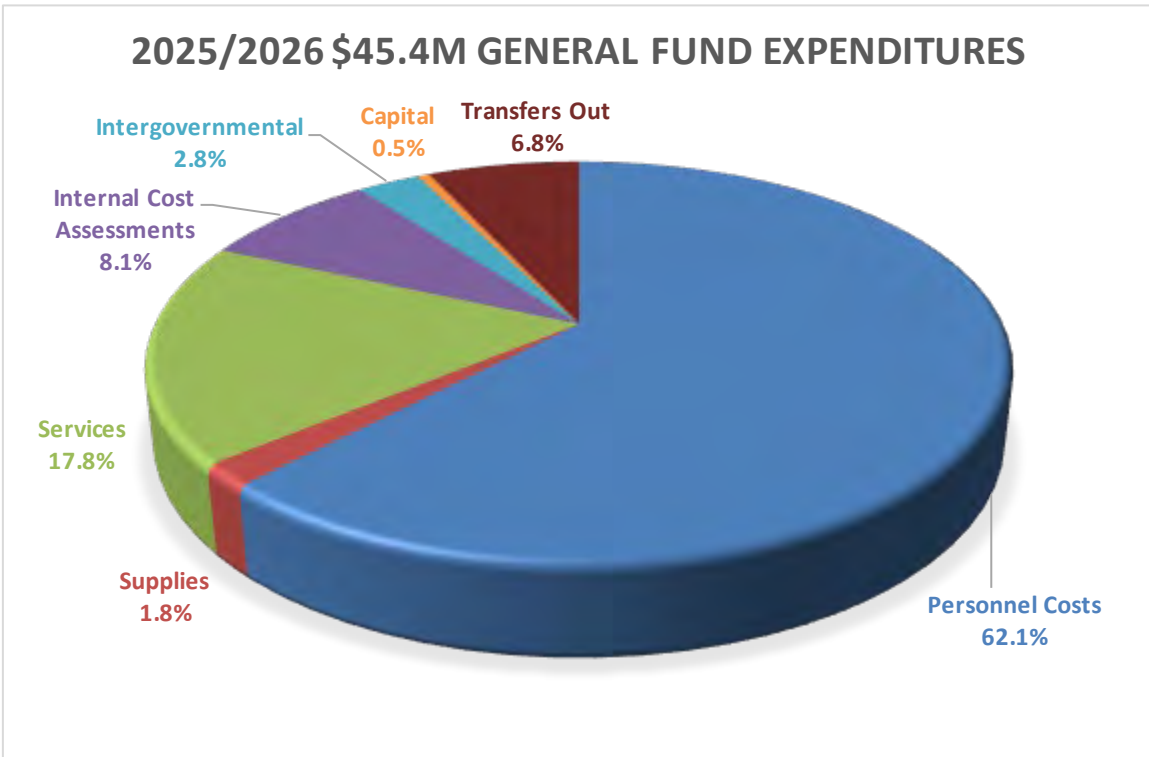
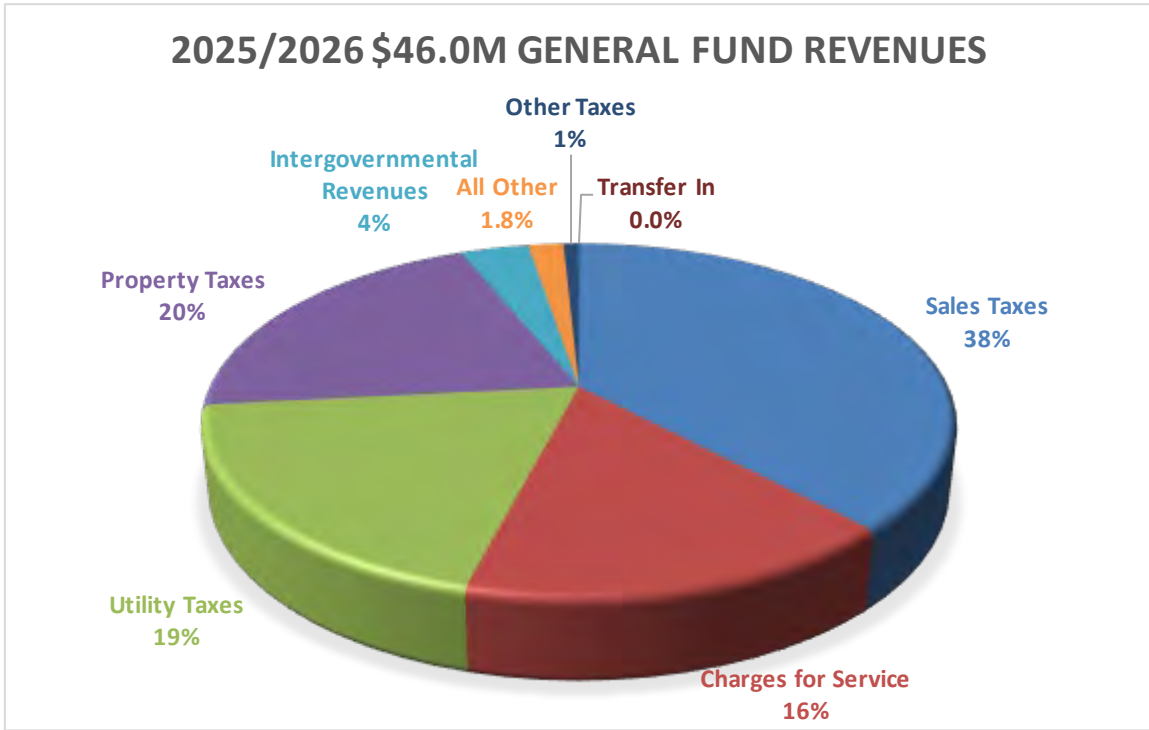
General Fund Revenues

General Fund Revenues	2021	2022	2023	2024	2023/2024 Adopted	2023/2024 Revised	Budgeted		
	Actual	Actual	Actual	Revised			2025 Adopted	2026 Adopted	2025/2026 Adopted
Sales Tax	\$ 8,532,034	\$ 9,605,349	\$ 8,828,400	\$ 8,551,600	\$ 17,839,600	\$ 17,339,600	\$ 8,607,900	\$ 8,866,100	\$ 17,474,000
Property Tax	3,952,997	4,093,093	4,656,416	4,715,820	9,383,317	9,383,317	4,697,800	4,739,600	9,437,400
Utility Tax	2,889,674	3,356,968	3,301,701	3,100,884	6,120,351	6,120,351	4,382,977	4,499,134	8,882,111
Other Taxes	131,993	147,773	175,258	137,300	271,900	271,900	181,400	186,800	368,200
Charges for Service									
Building Permits	1,226,878	988,986	494,219	595,387	2,542,700	1,850,487	498,100	506,200	1,004,300
Parks & Recreation	3,893	13,041	8,863	4,100	8,100	9,900	9,100	9,400	18,500
Fines & Forfeits	107,200	100,742	181,207	108,100	215,700	215,700	96,600	97,700	194,300
General Administration	487	61,865	632	0	1,000	500	0	0	0
Police	105,728	129,288	135,585	105,700	211,400	211,400	135,600	135,600	271,200
Business License	332,778	333,329	331,786	343,525	685,500	682,925	339,700	348,800	688,500
Charges for Service	1,776,965	1,627,251	1,152,292	1,156,812	3,664,400	2,970,912	1,079,100	1,097,700	2,176,800
All Other	62,170	406,301	448,050	44,600	40,700	76,700	441,600	400,100	841,700
Interfund	0	0	1,120,018	1,365,000	2,665,000	2,665,000	2,559,305	2,687,271	5,246,576
Intergovernmental	825,535	706,387	1,703,306	928,572	1,301,872	2,722,211	1,061,372	559,754	1,621,126
Annual Revenues	18,171,368	19,943,124	21,385,441	20,000,587	41,287,140	41,549,991	23,011,454	23,036,459	46,047,913
Other Sources	43,909	990,964	185,244	8,700	0	8,700	0	0	0
Transfers In	63,490	39,000	52,168	0	0	52,168	0	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0	0
Annual Sources	\$ 18,278,767	\$ 20,973,088	\$ 21,622,853	\$ 20,009,287	\$ 41,287,140	\$ 41,610,859	\$ 23,011,454	\$ 23,036,459	\$ 46,047,913

¹2023 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



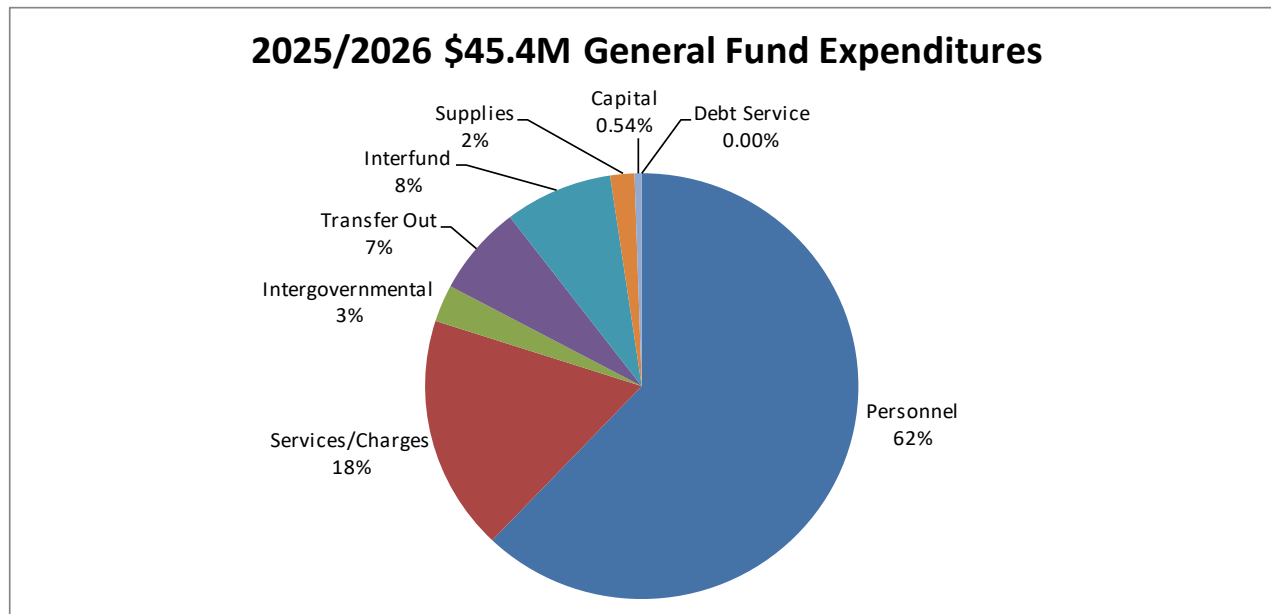
General Fund Expenditures 2021-2026

City of Sumner General Fund Expenditures	2021 Actual	2022 Actual	2023 Actual	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
SALARIES & WAGES								
Regular & PT Wages	6,562,690	7,225,737	8,255,493	17,854,757	17,920,300	10,137,310	10,505,020	20,642,330
Overtime	148,190	83,298	211,559	286,550	286,550	163,450	169,430	332,880
Temporary Labor	-	22,874	43,854	68,972	68,972	83,743	88,000	171,743
Salaries & Wages Sub-Total	6,710,879	7,331,909	8,510,906	18,210,279	18,275,822	10,384,503	10,762,450	21,146,953
PERSONNEL BENEFITS								
Medical, Etc. Benefits	2,573,358	2,668,175	2,965,721	7,592,522	7,606,600	3,480,207	3,724,212	7,204,419
Other Benefits	31,593	22,614	12,703	21,108	21,108	9,465	9,561	19,026
Benefit Cost Share	-	-	-	-	-	(77,679)	(83,613)	(161,292)
Personnel Benefits Sub-Total	2,604,950	2,690,788	2,978,425	7,613,630	7,627,708	3,411,993	3,650,160	7,062,153
SUPPLIES								
Office & Operating Supplies	165,178	196,118	222,838	533,751	564,115	311,825	309,005	620,830
Fuel	-	-	42	-	-	-	-	-
Items Purchased for Resale	-	-	-	-	-	-	-	-
Small Tools & Minor Equipment	85,161	53,872	112,260	133,841	134,841	128,615	69,428	198,043
Supplies Sub-Total	250,339	249,990	335,140	667,592	698,956	440,440	378,433	818,873
OTHER SERVICES & CHARGES								
Professional Services	870,628	1,119,996	2,194,550	3,511,271	4,394,058	2,418,866	1,478,005	3,896,871
Communication	22,039	38,718	41,473	77,728	78,728	37,500	39,150	76,650
Travel (miles, meals, lodging)	3,917	8,463	21,044	82,740	85,390	54,330	40,530	94,860
Advertising	10,534	15,390	11,151	42,950	44,950	9,500	9,750	19,250
Operating Rents & Leases	17,695	26,595	34,699	51,160	51,160	79,125	76,325	155,450
Insurance	166,346	178,607	260,720	576,580	576,580	435,569	500,904	936,473
Public Utility Service	339,167	348,048	370,221	876,350	876,350	467,250	469,625	936,875
Repairs & Maintenance	128,155	259,331	969,337	1,812,240	1,875,840	572,410	833,705	1,406,115
Miscellaneous	116,328	1,128,265	1,224,754	505,971	1,412,292	298,499	275,454	573,953
Other Services & Charges Sub-Total	1,674,810	3,123,413	5,127,947	7,536,990	9,395,348	4,373,049	3,723,448	8,096,497
INTERGOVERNMENTAL SERVICES								
Intergovernmental Services	906,228	820,209	646,845	1,232,606	1,232,606	627,580	655,105	1,282,685
Interfund Charges for Service	1,284,680	1,353,122	1,854,015	3,348,399	3,349,024	1,946,720	1,715,256	3,661,976
Intergovernmental Services Sub-Total	2,190,908	2,173,332	2,500,860	4,581,005	4,581,630	2,574,300	2,370,361	4,944,661
CAPITAL OUTLAYS								
Capital Outlay	192,848	85,580	204,714	318,917	350,917	161,895	81,245	243,140
Capitay Outlays Sub-Total	192,848	85,580	204,714	318,917	350,917	161,895	81,245	243,140
DEBT SERVICE								
Debt Service: Principal Payments	500,000	-	52,000	-	-	467,150	467,150	934,300
Debt Service: Interest Payments	534	-	-	-	-	-	-	-
Debt Service Sub-Total	500,534	-	52,000	-	-	467,150	467,150	934,300
TRANSFERS								
Transfers Out	2,720,000	1,500,107	1,807,040	2,046,000	2,783,500	1,695,500	470,000	2,165,500
Transfers Sub-Total	2,720,000	1,500,107	1,807,040	2,046,000	2,783,500	1,695,500	470,000	2,165,500
TOTAL GENERAL FUND EXPENDITURES	16,845,268	17,155,118	21,517,032	40,974,413	43,713,881	23,508,830	21,903,246	45,412,076

General Fund Expenditures by Department/Category 2025/2026

**General Fund
2025/2026 Biennium**

	Personnel	Supplies	Services & Charges	Interfund	Intergovernmental	Debt Service	Capital Outlay	Transfer Out	Total
Legislative	258,767	2,000	101,185	45,900	-	-	-	-	407,852
Municipal Court	218,204	2,300	678,574	24,170	-	-	-	-	923,248
Executive	1,304,444	10,000	51,814	75,110	-	-	-	-	1,441,368
Communications	763,235	7,900	129,411	52,390	-	-	-	-	952,936
Emergency Management	365,342	2,000	30,000	69,170	-	-	-	-	466,512
Finance	2,304,055	12,600	256,012	182,180	-	-	-	-	2,754,847
Legal	2,040,150	4,400	499,005	173,460	-	-	-	-	2,717,015
Human Resources	392,249	3,400	132,645	25,770	-	-	-	-	554,064
DEI	-	2,000	65,000	-	-	-	-	-	67,000
Law Enforcement	10,365,089	267,535	791,601	1,539,123	1,086,180	-	-	-	14,049,528
Street Operations	2,762,883	262,833	1,986,954	546,048	-	-	235,740	-	5,794,458
Development Services	2,967,731	2,900	334,276	225,779	-	-	-	-	3,530,686
Community Development	1,729,965	6,125	600,895	115,160	-	-	-	-	2,452,145
Senior Center	-	9,500	722,350	11,000	-	-	-	-	742,850
Community Svcs	-	25,500	662,886	-	-	-	-	-	688,386
Parks	1,863,314	92,730	509,931	327,917	4,500	-	7,400	-	2,805,792
Facilities	873,678	95,650	482,348	191,630	-	-	-	-	1,643,306
Non-Dept	-	9,500	64,610	57,169	189,005	-	-	3,099,800	3,420,084
	28,209,106	818,873	8,099,497	3,661,976	1,279,685	-	243,140	3,099,800	45,412,076



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:

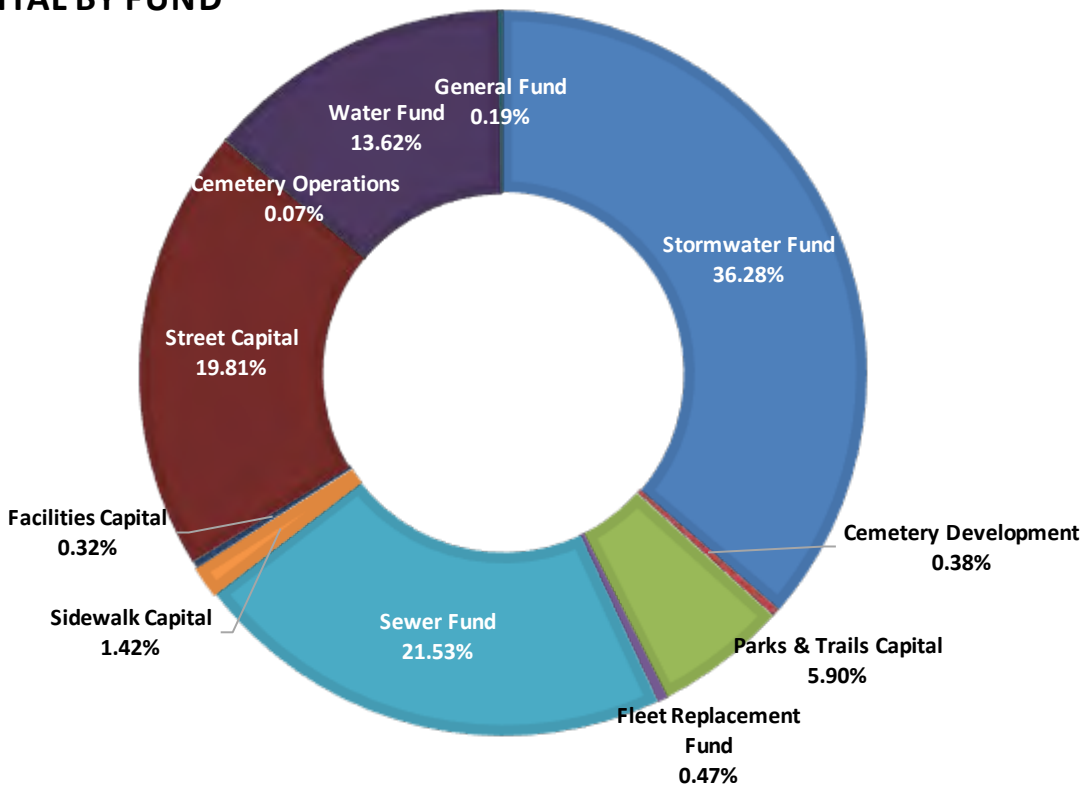
- Sidewalk Construction Fund (302);
- Parks & Trails Capital Fund (310);
- Street Capital Fund (320);
- Facilities Capital Fund (325);
- Water Fund (401);
- Sewer Fund (402);
- Stormwater Fund (408);
- Technology Services Fund (551); and
- Fleet Replacement Fund (555).

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

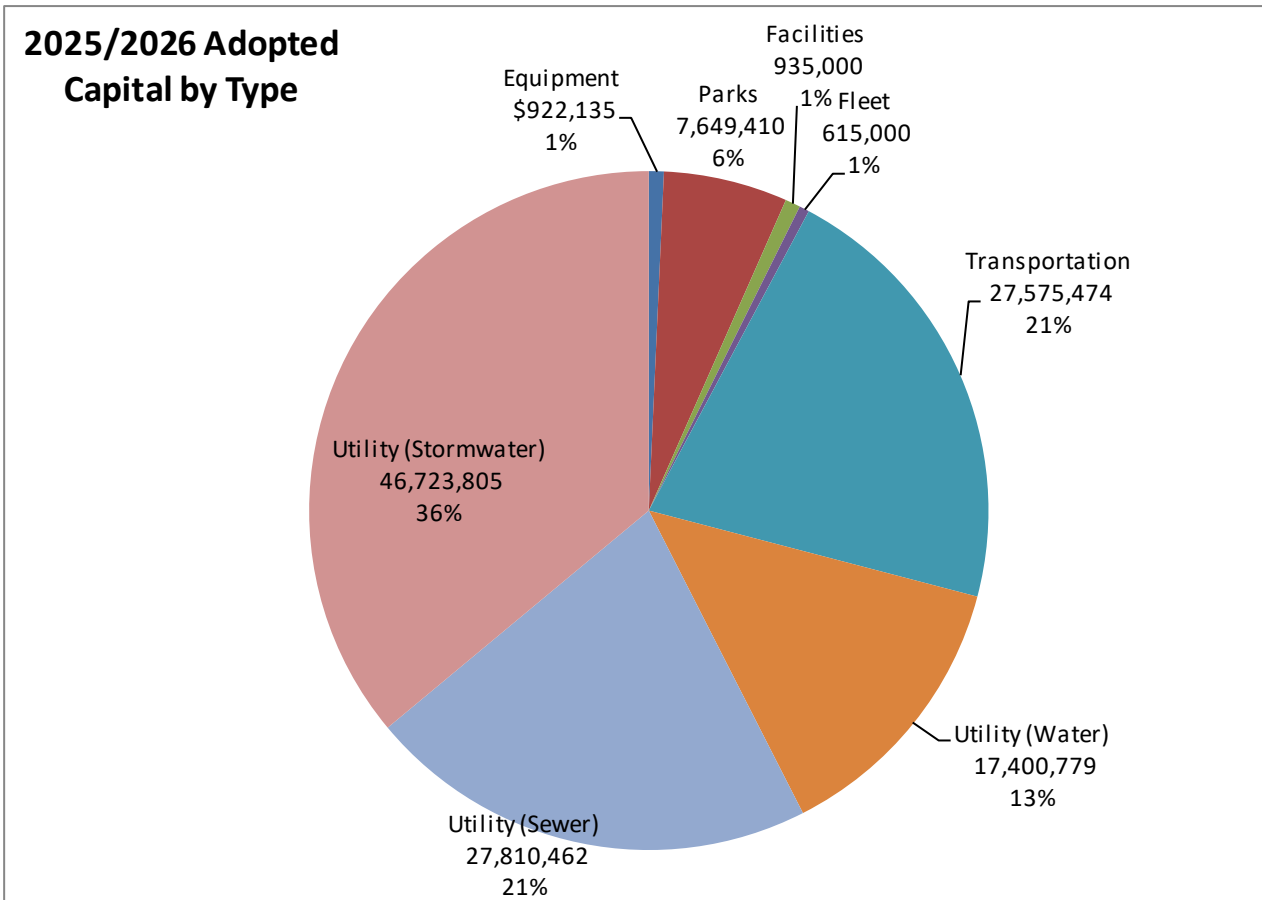
Capital Projects

2025/2026 ADOPTED CAPITAL BY FUND



CAPITAL OVERVIEW

Capital Projects



CAPITAL OVERVIEW

Type	Description	Equipment % of cost	2025	2026	2025/2026
<i>General Fund</i>					
Transportation	Traffic Calming	100%	\$ 25,000	\$ 26,250	\$ 51,250
Equipment	Sander Insert	100%	17,000	-	17,000
Equipment	Tractor	25%	21,250	-	21,250
Equipment	Mini Excavator	25%	20,000	-	20,000
Equipment	8'x12' Hook and Go Storage Unit	100%	10,000	-	10,000
Equipment	Saw Cut Machine	25%	6,250	-	6,250
Equipment	Traffic Signal Malfunction Management Units	100%	25,000	-	25,000
Equipment	Traffic Signal Controller Replacements	100%	29,995	29,995	59,990
Equipment	Video Detection Replacement	100%	-	25,000	25,000
Equipment	IML Resistograph F-Series Inspection Drill	100%	7,400	-	7,400
<i>Sidewalk Construction Fund</i>					
Transportation	ADA Improvements		40,000	40,000	80,000
Transportation	Volunteer Sidewalk Program		50,000	50,000	100,000
Transportation	Sound Transit Sidewalks		360,000	-	360,000
Transportation	Rivergrove Ped Bridge		651,841	651,841	1,303,682
<i>Parks & Trail Capital</i>					
Parks	Seibenthaller Park		25,500	-	25,500
Parks	Loyalty Park Improvements		35,000	-	35,000
Parks	Rainier View Park		25,500	-	25,500
Parks	Heritage Park Improvements		60,000	-	60,000
Parks	TC: Heritage Park Remediation		289,000	281,500	570,500
Parks	TC: Heritage Park		1,253,438	-	1,253,438
Parks	TC: Alley Activation		1,673,412	-	1,673,412
Parks	Trails - Fryar Ave		3,777,205	228,855	4,006,060

CAPITAL OVERVIEW

Type	Description	Equipment % of cost	2025	2026	2025/2026
<i>Street Capital Fund</i>					
Transportation	TC: Cherry & Maple Utilities		60,600	-	60,600
Transportation	Stewart Rd Bridge Replacement		9,934,521	9,800,461	19,734,982
Transportation	Street Tree Program		250,000	250,000	500,000
Transportation	SR410/166th Ave E		555,000	555,000	1,110,000
Transportation	Maple St Ped Improvement		888,080	-	888,080
Transportation	Tacoma&Puyallup Ave Intersect		380,000	-	380,000
Transportation	Systemic Horizontal Curve Imp		613,000	-	613,000
Transportation	Washington St Improvement		1,027,500	-	1,027,500
Transportation	Valley Ave (City Limits to MM)		103,970	762,410	866,380
Transportation	Stewart Rd ITS Design		500,000	-	500,000
<i>Facilities Capital Fund</i>					
Facilities	Cemetery Bldg (Old)		20,000	-	20,000
Facilities	City Hall Improvements		35,000	25,000	60,000
Facilities	Senior Center Impr		50,000	240,000	290,000
Facilities	EV Charging Facilities		50,000	-	50,000
<i>Water Fund</i>					
Equipment	Chlorinator/Analyzers	100%	200,000	-	200,000
Equipment	Ground Penetrating Radar Locating Unit	33%	8,333	-	8,333
Equipment	Tractor	25%	21,250	-	21,250
Equipment	Mini Excavator	25%	20,000	-	20,000
Equipment	Saw Cut Machine	25%	6,250	-	6,250
Utility (Water)	Watershed Vegetation Management		150,000	-	150,000
Utility (Water)	Earthquake Control Valves		950,000	-	950,000
Utility (Water)	Replacement Of Water Mains		313,818	979,098	1,292,916
Utility (Water)	South Well Rehabilitation		-	300,000	300,000
Utility (Water)	Add'l Water Rights Acquisition		6,135,600	2,610,929	8,746,529
Utility (Water)	Hydrant & Isolation Valve Upgr		100,420	104,437	204,857
Utility (Water)	TC: Cherry & Maple Utilities		2,862,700	-	2,862,700
Utility (Water)	TC: Alder & Kincaid Utility Im		75,000	-	75,000
Utility (Water)	North Tank Ladder		240,000	-	240,000
Utility (Water)	Water System Security		104,000	432,640	536,640
Utility (Water)	Sumner Springs Improvement		-	85,247	85,247
Utility (Water)	Viewpoint Tank to 171st		188,288	-	188,288
Utility (Water)	159th Ave E (Riverside - 76th)		75,712	562,432	638,144
Utility (Water)	Central Well Radio Upgrade		18,829	-	18,829
Utility (Water)	Dieringer Well Communication		18,829	-	18,829
Utility (Water)	Water Side Cellular Conversion		240,000	-	240,000
Utility (Water)	Stewart Rd Bridge Replacement		135,000	150,000	285,000
Utility (Water)	Washington St Improvement		567,800	-	567,800

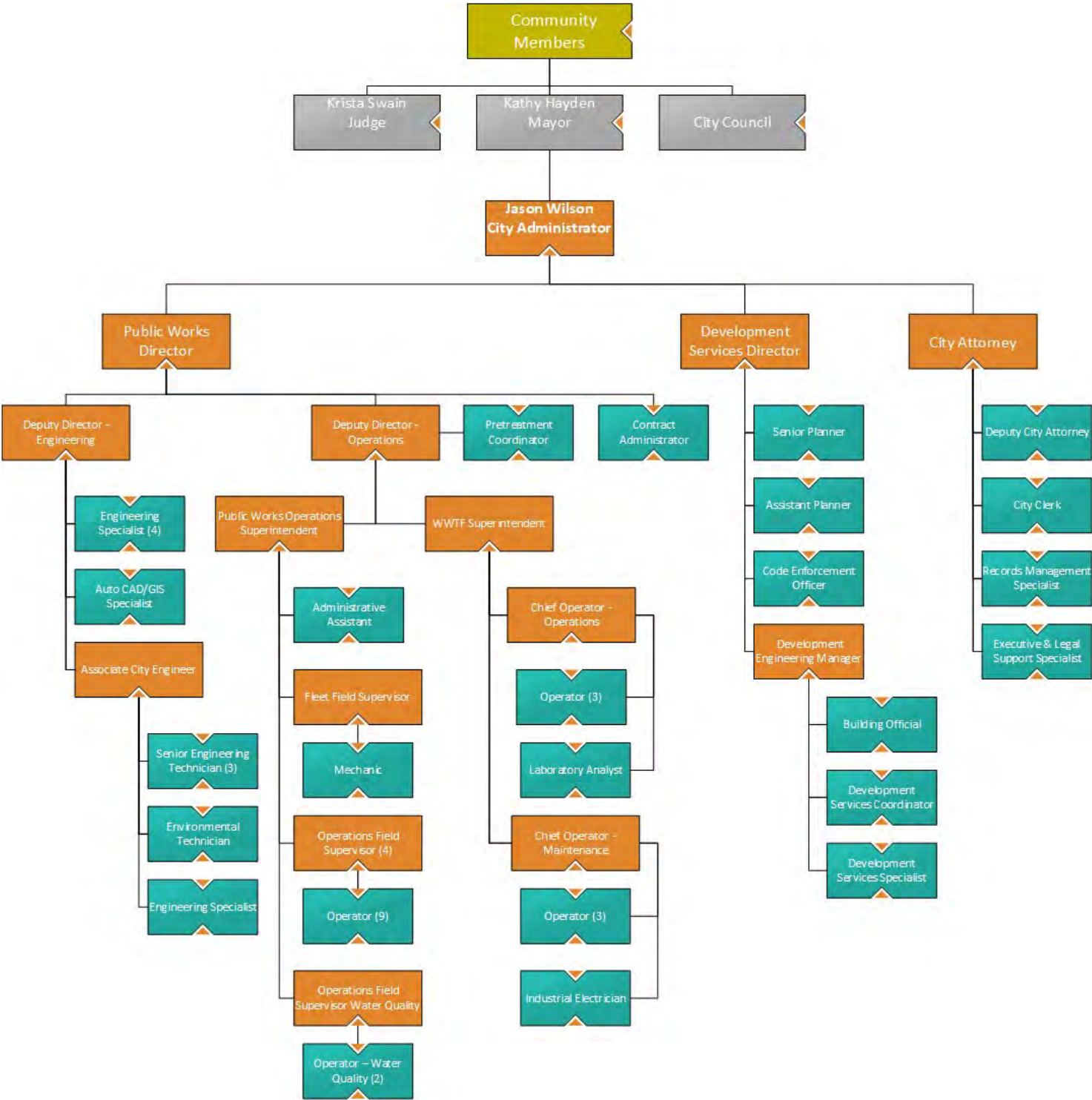
CAPITAL OVERVIEW

Type	Description		2025	2026	2025/2026
<i>Sewer Fund</i>					
Equipment	Ground Penetrating Radar Locating Unit	33%	8,333	-	8,333
Equipment	Tractor	25%	21,250	-	21,250
Equipment	Mini Excavator	25%	20,000	-	20,000
Equipment	Saw Cut Machine	25%	6,250	-	6,250
Equipment	Replacement Gator	100%	33,746	-	33,746
Equipment	ISCO Sampler	100%	4,000	-	4,000
Utility (Sewer)	Auto Lane Forcemain Project		393,474	-	393,474
Utility (Sewer)	Sewer Main Replacement/Rehab		250,000	750,000	1,000,000
Utility (Sewer)	Lift Station Improvements		809,664	183,730	993,394
Utility (Sewer)	TC: Cherry & Maple Utilities		1,342,500	-	1,342,500
Utility (Sewer)	LS#3 Improvement		300,000	-	300,000
Utility (Sewer)	Sewer Repl West of Cherry		353,120	-	353,120
Utility (Sewer)	Harrison/State Side Sewer Conn		400,000	-	400,000
Utility (Sewer)	Washington St Improvement		594,900	-	594,900
Utility (Sewer)	WWTF Improvements - Equipment Replacement		162,240	168,730	330,970
Utility (Sewer)	WWTF Improvements - Access Controls		108,160	-	108,160
Utility (Sewer)	WWTF Improvements - Wastewater Treatment Facility Plan		-	281,216	281,216
Utility (Sewer)	WWTF Improvements - VFD Replacement		-	517,437	517,437
Utility (Sewer)	WWTF Aeration Basins		457,000	75,000	532,000
Utility (Sewer)	WWTF Clarifiers		-	100,000	100,000
Utility (Sewer)	WWTF Disinfection&Discharge		-	1,647,926	1,647,926
Utility (Sewer)	WWTF Biosolids		256,000	159,365	415,365
Utility (Sewer)	WWTF Biosolids Modernization		13,500,000	5,000,000	18,500,000
<i>Stormwater Fund</i>					
Equipment	Ground Penetrating Radar Locating Unit	33%	8,333	-	8,333
Equipment	DR Mower	100%	5,000	-	5,000
Equipment	Wheeled loader	100%	250,000	-	250,000
Equipment	Tractor	25%	21,250	-	21,250
Equipment	Mini Excavator	25%	20,000	-	20,000
Equipment	Saw Cut Machine	25%	6,250	-	6,250
Utility (Stormwater)	Conceptual Decant Facility Revisions		100,000	-	100,000
Utility (Stormwater)	Volunteer Sidewalk Program		-	28,122	28,122
Utility (Stormwater)	Sidewalk Replacement Program		-	84,365	84,365
Utility (Stormwater)	Decant Facility		1,010,125	-	1,010,125
Utility (Stormwater)	WR: Pac Point Bar & Left Bank		1,100,000	-	1,100,000
Utility (Stormwater)	63rd St Ct E Storm Drain		341,739	296,174	637,913
Utility (Stormwater)	Salmon Creek Restoration		188,288	-	188,288
Utility (Stormwater)	64th St E Culvert Improvements		5,000	5,000	10,000
Utility (Stormwater)	24th St Setback Levee		20,676,666	21,665,497	42,342,162
Utility (Stormwater)	TC: Cherry & Maple Utilities		65,000	-	65,000
Utility (Stormwater)	Capital Improvement Program Up		54,080	-	54,080
Utility (Stormwater)	Drainage District 11 Treatment		131,802	274,148	405,950
Utility (Stormwater)	Stewart Rd Bridge Replacement		134,000	50,000	184,000
Utility (Stormwater)	Washington St Improvement		513,800	-	513,800

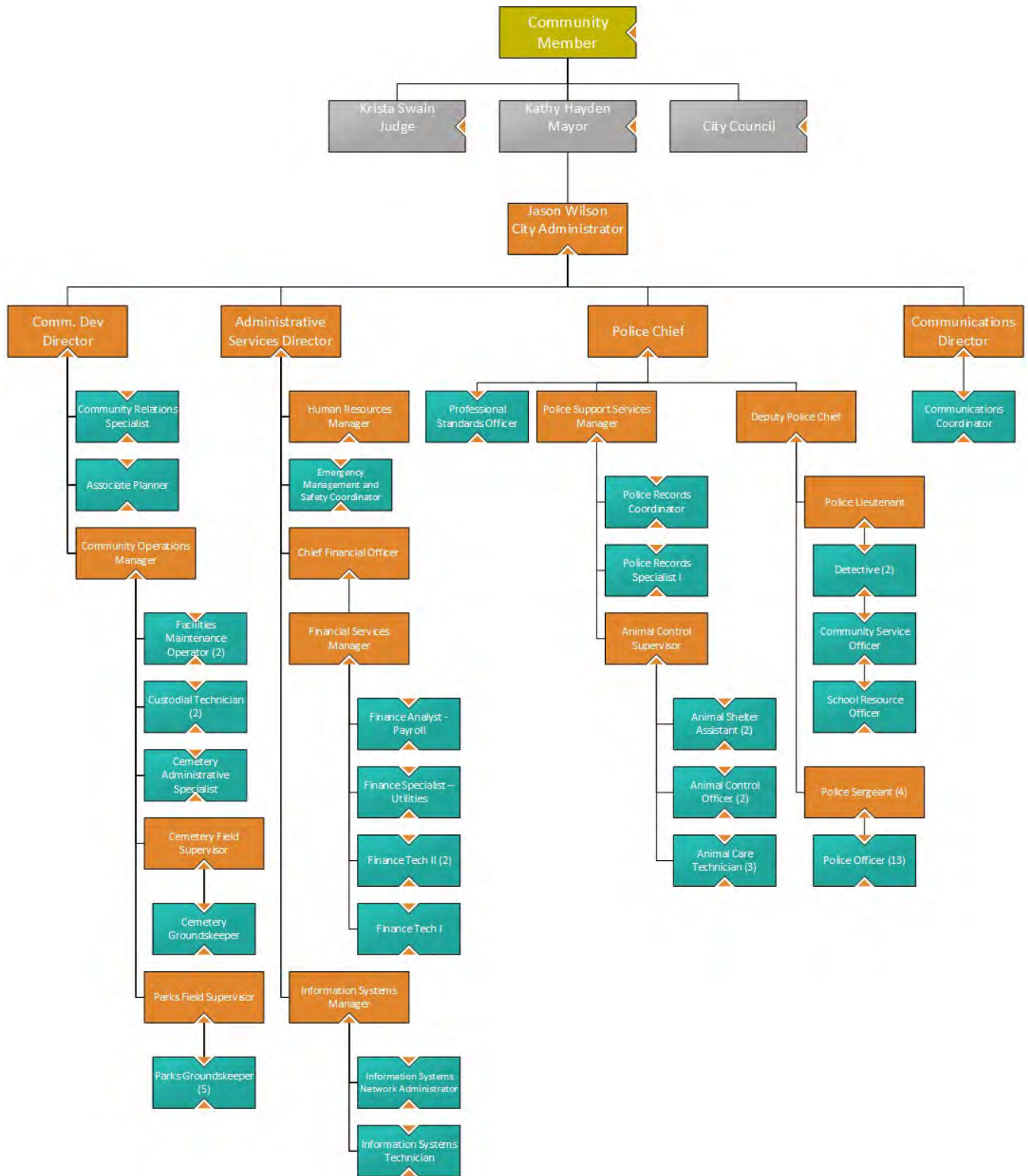
CAPITAL OVERVIEW

Type	Description	2025	2026	2025/2026
<i>Cemetery (Operations)</i>				
Facilities	Cemetery Office Window Replacement	25,000	-	25,000
Equipment	SmithCo Lifter	50,000	-	50,000
Equipment	Wide Area Mower Attachment	20,000	-	20,000
<i>Cemetery (Development)</i>				
Facilities	Cemetery Facility Improvements: Tree Expansion	15,000	-	15,000
Facilities	Cemetery Facility Improvements: Irrigation	475,000	-	475,000
<i>Fleet Replacement Fund</i>				
Fleet	Vehicle Replacement (see detail pg. 218)	385,000	230,000	615,000
Total Capital Program 2025/2026		79,924,261	49,707,805	129,632,065

CITY-WIDE ORGANIZATIONAL CHART



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

127 employees

9.01 years average employment in Sumner

40 employees have worked here more than 10 years

5 employees retired in the last biennium

WHAT

In one year, these employees

- Respond to **14,531** calls for Police service
- **Permit 95** buildings, valued at over \$27.8 million
- Send **22,681** public notice emails
- Use **458 tons of gravel** for repairs, shoulders and alleys
- Treat **838 million gallons** of wastewater
- **Return 187 pets** to their families and **adopt 403 pets**
- Maintain **109 vehicles**
- Sweep **360 tons of debris** from streets
- Maintain **1,258 fire hydrants**
- Reach the public with **18,100 visits on Sumner Connects**

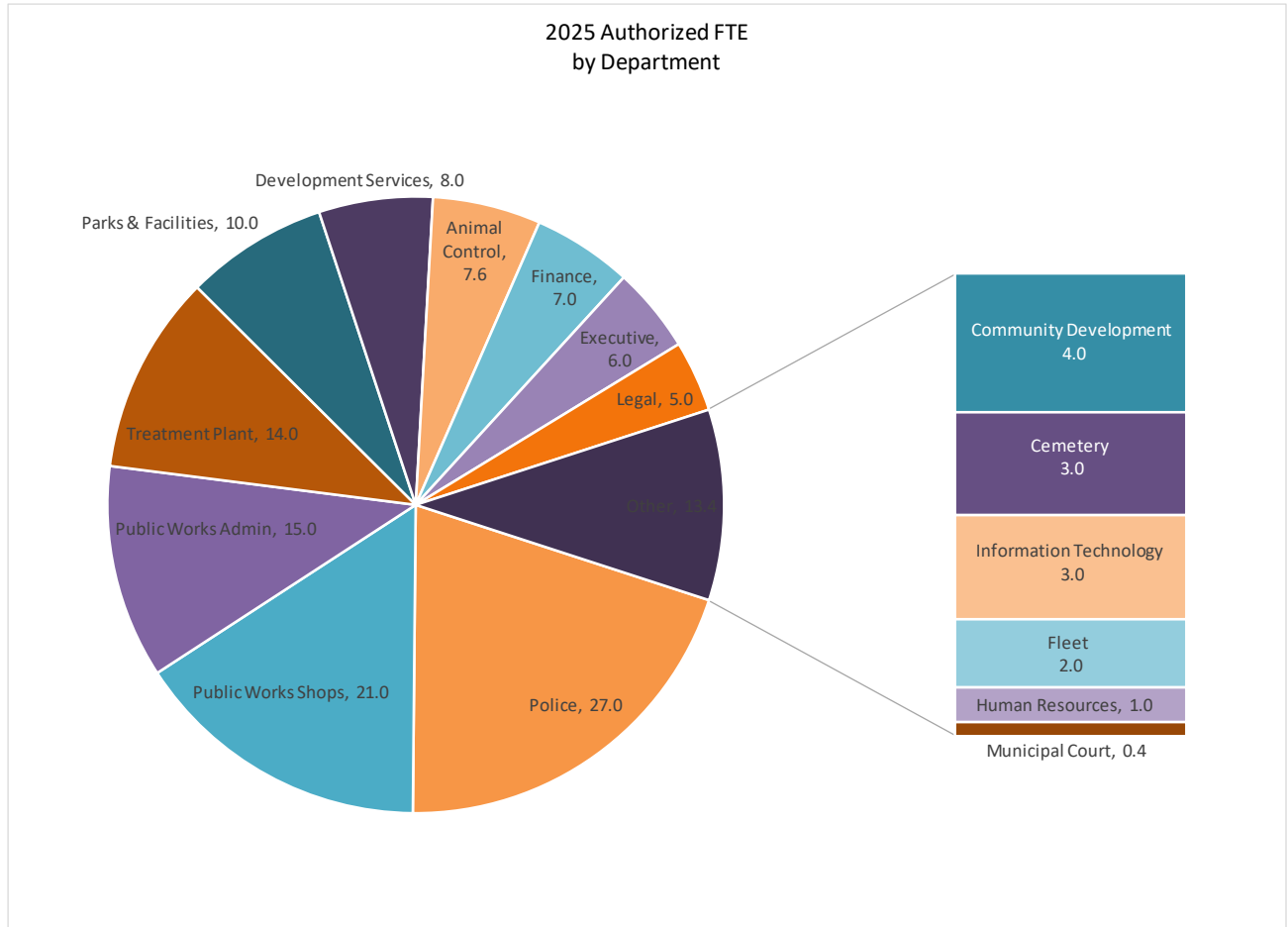
SETTING THE STANDARD

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.
- Collect school supplies for Sumner-Bonney Lake School District families.
- Teach safety and self-defense classes at the YMCA.
- Collect food and items 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



City of Sumner

Authorized Full-Time Employees

Positions are authorized and included in the 2025/2026 Adopted Budget.

	Year	2021	2022	2022	2023	2024	2025	2026
		Authorized FTE	Authorized FTE	Amended FTE	Authorized FTE	Authorized FTE	Authorized FTE	Authorized FTE
City Council								
Councilmember (part-time)		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
Court								
Municipal Judge		0.40	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL COURT		0.40	0.40	0.40	0.40	1.00	0.40	0.40
Executive								
Mayor		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
Administrative Services Director		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Employee Safety & Emergency Management Coordinator		-	-	-	1.00	1.00	1.00	1.00
Communications Director		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	1.00	1.00
TOTAL EXECUTIVE		5.00	5.00	5.00	6.00	6.00	6.00	6.00
Finance								
Chief Financial Officer		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
Finance Analyst		2.00	2.00	1.00	-	1.00	1.00	1.00
Finance Technician I		-	-	-	-	1.00	1.00	1.00
Finance Specialist		-	-	2.00	3.00	1.00	1.00	1.00
Finance Technician II		1.00	1.00	1.00	1.00	2.00	2.00	2.00
TOTAL FINANCE		-	5.00	5.00	6.00	7.00	7.00	7.00
Legal								
City Attorney		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney		1.00	1.00	-	-	-	-	-
Deputy City Attorney		-	-	1.00	1.00	1.00	1.00	1.00
City Clerk		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Management Specialist		-	1.00	1.00	1.00	1.00	1.00	1.00
Executive and Legal Support Specialist		-	-	-	-	1.00	1.00	1.00
Legal Department Coordinator		1.00	1.00	1.00	1.00	-	-	-
TOTAL LEGAL		4.00	5.00	5.00	5.00	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
Human Resources Administrative Specialist		-	1.00	-	-	-	-	-
TOTAL HUMAN RESOURCES		1.00	2.00	1.00	1.00	1.00	1.00	1.00
Information Technology								
Information Systems Manager		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	1.00	1.00
Information Systems Administrator		1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL INFO. TECH.		3.00	3.00	3.00	3.00	3.00	3.00	3.00

City of Sumner

Authorized Full-Time Employees

Positions are authorized and included in the 2025/2026 Adopted Budget.

	Year						
	2021 Authorized FTE	2022 Authorized FTE	2022 Amended FTE	2023 Authorized FTE	2024 Authorized FTE	2025 Authorized FTE	2026 Authorized FTE
Police							
Police Chief	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
Police Support Services Manager	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
Records Clerk II	1.00	1.00	1.00	1.00	-	-	-
Records Coordinator	-	-	-	-	1.00	1.00	1.00
Police Lieutenant	-	-	-	-	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	4.00	4.00	4.00
Police Detective	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Patrol Officer	15.00	15.00	15.00	15.00	12.00	13.00	14.00
Professional Standards Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parking/Code Enf. Officer (PD/CD)	-	-	-	-	-	-	-
Community Service Officer	1.00	1.00	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
Animal Control Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Animal Control Shelter Assistant	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Animal Care Technician	1.00	1.00	1.00	1.00	2.10	2.60	2.60
TOTAL POLICE	31.00	31.00	32.00	32.00	33.10	34.60	35.60
Community and Economic Development							
<i>Administration</i>							
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	-	-	1.00	1.00	-	-	-
Associate Planner	1.00	1.00	-	-	1.00	1.00	1.00
Community Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Relations Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATION	4.00	4.00	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
Parks Groundskeeper	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Facilities Maintenance II	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Custodial Technician	1.50	1.50	1.50	1.50	2.00	2.00	2.00
TOTAL PARKS & FACILITIES	7.50	7.50	8.50	8.50	9.00	10.00	10.00
<i>Cemetery</i>							
Cemetery Administrative Specialist	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
Cemetery Groundskeeper	2.00	2.00	1.00	1.00	1.00	1.00	1.00
TOTAL CEMETERY	4.00	4.00	3.00	3.00	3.00	3.00	3.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	15.50	15.50	15.50	15.50	16.00	17.00	17.00

City of Sumner

Authorized Full-Time Employees

Positions are authorized and included in the 2025/2026 Adopted Budget.

	Year						
	2021 Authorized FTE	2022 Authorized FTE	2022 Amended FTE	2023 Authorized FTE	2024 Authorized FTE	2025 Authorized FTE	2026 Authorized FTE
Development Services							
Development Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Development Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	-	-	-	-	1.00	1.00	1.00
Associate Planner	1.00	1.00	2.00	2.00	-	-	-
Assistant Planner	-	-	-	-	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Fire Safety Inspector	-	1.00	1.00	-	-	-	-
Code Compliance Specialist	-	-	-	1.00	1.00	1.00	1.00
Development Services Coordinator	-	-	-	-	1.00	1.00	1.00
Development Services Specialist	2.00	2.00	2.00	2.00	1.00	1.00	1.00
TOTAL DEVELOPMENT SERVICES	6.00	7.00	8.00	8.00	8.00	8.00	8.00
Public Works							
<i>Administration</i>							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	-	-	-	-	-	-	-
City Engineer	1.00	1.00	1.00	1.00	-	-	-
Deputy Public Works Director - Engineering & City Engineer	-	-	-	-	1.00	1.00	1.00
Deputy Public Works Director - Operations	-	-	-	-	1.00	1.00	1.00
Associate City Engineer	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Engineering Specialist	-	-	3.00	3.00	5.00	5.00	5.00
Senior Engineering Technician	2.00	1.00	1.00	1.00	1.00	3.00	3.00
Engineering Technician	-	1.00	2.00	2.00	2.00	-	-
GIS/CAD Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Manager	-	1.00	1.00	1.00	-	-	-
Environmental & Sustainability Specialist	1.00	1.00	1.00	1.00	-	-	-
Environmental Technician	-	-	-	1.00	1.00	1.00	1.00
Pollution Prevention Specialist (NPDES)	0.75	0.75	0.75	-	-	-	-
Contract Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATION	9.75	10.75	13.75	14.00	15.00	15.00	15.00
<i>Shops</i>							
Operations Superintendent	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	5.00	5.00	5.00
Operator	12.00	12.00	13.00	11.00	11.00	12.00	12.00
Water Quality Operator	-	-	-	2.00	2.00	2.00	2.00
Administrative Assistant (Shops)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL SHOPS	18.00	18.00	19.00	19.00	20.00	21.00	21.00

City of Sumner

Authorized Full-Time Employees

Positions are authorized and included in the 2025/2026 Adopted Budget.

Year	2021	2022	2022	2023	2024	2025	2026
	Authorized FTE	Authorized FTE	Amended FTE	Authorized FTE	Authorized FTE	Authorized FTE	Authorized FTE
<i>Wastewater Treatment Facility (WWTF)</i>							
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTF Chief Operator	2.00	2.00	2.00	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
WWTF Operator	6.00	6.00	6.00	6.00	6.00	6.00	7.00
WWTF Laboratory Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pretreatment Coordinator (NPDES)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pretreatment Technician (NPDES)	-	-	-	-	-	1.00	1.00
Custodial Technician	-	-	-	-	-	-	-
TOTAL WWTF	12.00	12.00	12.00	12.00	12.00	13.00	14.00
<i>Fleet</i>							
Chief Mechanic	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
TOTAL FLEET	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL PUBLIC WORKS	41.75	42.75	46.75	47.00	49.00	52.00	52.00
TOTAL STAFFING (Excludes Elected Officials)	112.65	116.65	122.65	123.90	128.50	134.00	135.00
TOTAL POPULATION	10,700	10,800	10,800	10,800	11,040	11,040	11,040
FTE per 1,000 Population	10.53	10.80	11.36	11.47	11.64	12.14	12.23

**City of Sumner
 Summary of Staff Changes
 2025/2026 Adopted Budget**

The 2025/2026 Adopted Budget includes the following staffing changes intended to address operational needs:

Department	Position	Authorized FTE				
		Amended 2024	Proposed 2025	Change	2026	Change
Facilities	Facilities Maintenance Operator	1.00	2.00	1.00	2.00	-
Finance	Finance Specialist	1.00	1.00	-	1.00	- Overhire in 2024
Police	Animal Care Technician	2.10	2.60	0.50	2.60	- Overhire in 2024
Police	Police Lieutenant	1.00	1.00	-	1.00	- 2024 Promotion
Police	Police Officer	12.00	13.00	1.00	14.00	1.00
Public Works	Engineering Specialist	1.00	1.00	-	1.00	- Intern in 2024
Public Works	Pretreatment Technician	-	1.00	1.00	1.00	-
Public Works	Public Works Operator 1	11.00	12.00	1.00	12.00	-
Wastewater Treatment Facility	Wastewater Operator	6.00	7.00	1.00	7.00	-
			5.50		1.00	

2025 Net Change – 5.55 FTE
 2026 Net Change – 1.00 FTE

2025 COMPENSATION SCHEDULE

<reserve for Ordinance>

2025 COMPENSATION SCHEDULE

<reserve for Ordinance>

2025 COMPENSATION SCHEDULE

<reserve for Ordinance>

GENERAL FUND PROGRAM SUMMARIES



Cleaning a clogged sewer lift station.



CITY OF
SUMNER
WASHINGTON

CITY OF SUMNER 2025-2026 BUDGET

LEGISLATIVE

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

SET POLICY

This legislative branch of government sets over-arching law and policy for the City. They leave the day-to-day operation to the separate executive branch, which is the staff, led by the mayor. Sumner's Council is directly elected city-wide with members representing all Sumner voters.

MANDATES

- State: increasing effort by the State Legislature to remove local decision making related to zoning and land use for residential use.
- State: Growth Management Act requiring housing and job growth at levels previously unseen.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:



- The 1% cap on City property tax revenue leads to a fiscal cliff with basic inflation at 4-10%. Doing more with less is not a sustainable long-term strategy.
- Public's shifting view of City to a business, increasing demands for service while lowering any responsibility to be part of the solution(s).

FULFILLING GOALS

WHICH ONES:

- All

EXAMPLES HOW:

- Approve and shape plans/goals
- Prioritize fulfillment strategies through this budget



COUNCIL STRATEGIC PRIORITIES

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



LEGISLATIVE

GENERAL FUND

BUDGET OVERVIEW

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	91,300	93,045	88,592	92,400	117,390	117,390	234,780
Personnel Benefits	7,592	7,821	7,531	9,622	11,926	12,061	23,987
Supplies	335	1,327	209	600	1,000	1,000	2,000
Services & Charges	32,445	42,708	40,350	46,308	49,063	52,122	101,185
Intergovernmental	-	-	-	-	-	-	-
Interfund	17,380	23,692	20,550	28,880	22,590	23,310	45,900
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	149,051	168,593	157,232	177,810	201,969	205,883	407,852
City Council Members	7.0	7.0	7.0	7.0	7.0	7.0	

Budget Notes:

The increase in Personnel Salaries reflects a 2024 increase to City Council salaries recommended and authorized by the Salary Commission.

MUNICIPAL COURT

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

ADJUDICATE CASES

A court of limited jurisdiction, this court serves those charged with misdemeanors, civil infractions or parking violations.

PARTNERSHIP

The Court is operated by City of Bonney Lake via contract. Sumner provides a judge, prosecutor and public defender.

COMMUNITY COURT

Offers an option for specific cases to help people improve their lives rather than get caught in a cycle of punishments and reoffending.

MANDATES

- State: increasing requirements for public defense include lowering case counts
- Changes in Drug Laws impacting City Court system

FULLFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Community Court Program dependent on State funding
- Proposed changes to indigent defense standards.



FULLFILLING GOALS

WHICH ONES:

- Needed and valued services

EXAMPLES HOW:

- Basic public safety helps fulfill all goals and plans.



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

BUDGET OVERVIEW

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	117,875	76,511	85,971	96,381	92,703	91,850	184,553
Personnel Benefits	21,773	8,762	15,361	17,241	16,290	17,361	33,651
Supplies	599	510	3,394	6,066	2,200	100	2,300
Services & Charges	299,647	249,108	296,712	436,147	375,495	303,079	678,574
Intergovernmental	-	-	-	-	-	-	-
Interfund	9,940	9,939	11,740	11,700	12,340	11,830	24,170
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	449,834	344,830	413,178	567,535	499,028	424,220	923,248
Authorized FTE	0.4	0.4	0.4	0.4	0.4	0.4	

Budget Notes:

The decrease in Services & Charges from 2024 to 2025 reflects the Community Court funding. The state funding offsetting this program expires June 30, 2025. If program funding is renewed, a budget amendment will be proposed to accept the funding and authorize the program continuation.

EXECUTIVE

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

ADMINISTRATION

Administration provides general direction and oversight to the city, connecting theoretical goals and Council policy to everyday work done by all departments. Administration builds partnerships with other jurisdictions while tracking the mission, vision and values of the City.

COMMUNICATIONS

Communications “translates” highly technical concepts from all departments so the public can easily track what’s happening at the City. From social media to engagement, good communication focuses the public’s attention to build trust.

LEGISLATIVE ACTIVITY

The Executive Department monitors State and Federal legislative activity, and coordinates lobbying efforts that support Council Policy and plans.

MANDATES

- Federal: requires ADA digital accessibility.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- All efficiencies have been used; any further efficiency is change of service.
- Shift in economy & fiscal cliff drive tighter budget, difficult decisions.
- Increasing public expectations related to service levels.



FULFILLING GOALS

WHICH ONES:

- Capital Facilities
- Strategic Tourism

EXAMPLES HOW:

- Write and obtain grants
- Provide directional oversight
- Build/Enhance partnerships



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

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	376,787	465,093	509,338	590,501	497,943	515,725	1,013,668
Personnel Benefits	113,149	124,077	143,954	199,172	140,558	150,218	290,776
Supplies	610	4,812	3,554	4,000	5,250	4,750	10,000
Services & Charges	13,499	6,389	16,192	16,408	25,159	26,655	51,814
Intergovernmental	-	-	-	-	-	-	-
Interfund	26,830	38,430	39,910	32,980	37,010	38,100	75,110
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	530,875	638,802	712,947	843,061	705,920	735,448	1,441,368
Authorized FTE	4.5	3.0	3.0	3.0	3.0	3.0	

Budget Notes:

In 2024, the Emergency Management Coordinator position was included in the Executive budget. Beginning in 2025, the labor costs for that position are reflected in a specific Emergency Management budget category. The increase in Services & Charges includes additional staff and City training.

Communications

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	172,083	214,137	233,613	251,215	284,430	295,849	580,279
Personnel Benefits	66,720	71,391	76,312	106,425	88,299	94,657	182,956
Supplies	305	516	3,002	5,025	4,550	3,350	7,900
Services & Charges	21,821	21,067	39,366	88,460	63,317	66,094	129,411
Intergovernmental	-	-	-	-	-	-	-
Interfund	8,970	20,290	30,280	25,400	27,470	24,920	52,390
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	269,898	327,401	382,573	476,525	468,066	484,870	952,936
Authorized FTE	1.0	2.0	2.0	2.0	2.0	2.0	

Budget Notes:

The 2024 increase in Services & Charges included the budget survey.

FINANCE

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

UTILITY BILLING

Finance tracks all utility accounts for accurate billing and customer service to residential and business accounts.

ACCOUNTS PAYABLE

Finance processes all City payments to vendors and consultants and helps departments properly track expenses for full openness and transparency.

BUDGETING & FORECASTING

Finance coordinates the budget process, providing management data and analytics to departments.

GRANT TRACKING

Finance coordinates with departments to submit, monitor, and track grant funding and reimbursements.

ACCURATE ACCOUNTING

It builds trust with the public to have accurate access to how their money is being spent. In addition, good accounting leads to good bond ratings, which helps major projects cost “less” to Sumner taxpayers.

MANDATES

- Annual audit
- State law prohibiting utility shut-offs during heat advisories adds impact to staff time/tracking.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Softening of sales tax and other revenues due to inflationary pressures
- Increasing costs of financial software and electronic payment options
- Increasing regulatory framework on grant management
- Changing accounting/auditing requirements from the state and federal agencies



FULFILLING GOALS

WHICH ONES:

- Transportation Plan
- Capital Facilities Plan

EXAMPLES HOW:

- Properly track & bill grant funds for major road & capital projects



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 Summary

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	513,362	629,630	641,180	716,786	821,252	853,117	1,674,369
Personnel Benefits	225,262	234,405	231,717	312,640	304,564	325,122	629,686
Supplies	3,491	4,935	4,887	4,000	7,400	5,200	12,600
Services & Charges	61,350	44,713	76,083	102,265	141,813	114,199	256,012
Intergovernmental	-	-	-	-	-	-	-
Interfund	64,560	65,052	73,650	60,600	93,750	88,430	182,180
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	868,024	978,735	1,027,517	1,196,291	1,368,779	1,386,068	2,754,847
Authorized FTE	5.0	5.0	6.0	7.0	7.0	7.0	

Budget Highlights

The 2025 increase in Professional Services includes a consultant update of the City's Fleet Replacement rate model.

MAIN FUNCTIONS (what services your money funds here)

LEGAL COUNSEL

The legal department guides staff by providing legal advice related to land use, response to crime, public works and other public contracts, risk and policy analysis and general legal counsel related to City business.

NEGOTIATING FOR THE CITY

The city attorneys represent the City in lawsuits, code enforcement actions, real estate transactions, contract negotiations and pivotal partnerships like the White River Restoration Project and public utility franchises.

COUNCIL MEETINGS

The City Clerk is responsible for coordinating, preparing and distributing all council meeting agendas and packets, publishing public notices related to Council business, helping the mayor with effective and efficient meeting management, and preparing minutes that accurately document each meeting.

PROSECUTION AND VICTIM ASSISTANCE

Not only is the legal department responsible for the criminal prosecution of all misdemeanors and gross misdemeanors committed in Sumner, but the City's Domestic Violence Victim Advocate also assists victims with navigating the criminal and civil court processes and connects victims with vital safety, housing and domestic violence resources.

PUBLIC RECORDS

Legal assists with policy development and process implementation for all public record processing, including timely public record request responses, record retention and destruction in accordance with state law, and record archival.

MANDATES

- State: laws passed must be printed in newspapers.
- State: council meetings must be available by video streaming online.
- State: strict public records response timelines and overbroad requests.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Constantly shifting State and Federal laws that affect all departments require Legal time to review and educate impacted staff/departments to ensure the City is in compliance.
- Increasing costs associated with fulfilling body worn camera and complex public records requests.



FULFILLING GOALS

WHICH ONES:

- All Capital Improvement Projects
- Public Safety

EXAMPLES HOW:

- Review and negotiate all contracts for transportation, environmental and parks projects.
- Consistent prosecution philosophy that focuses on public safety.



COUNCIL STRATEGIC PRIORITIES



- PUBLIC SAFETY: Progressive, collaborative & systemic social service solutions
- EXCELLENT GOVERNMENT: Equitable distribution of resources
- EXCELLENT GOVERNMENT: Transparency in policy and actions

Budget Overview

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	442,568	621,355	667,101	701,648	740,858	769,841	1,510,699
Personnel Benefits	169,082	213,672	215,295	279,670	256,191	273,260	529,451
Supplies	783	4,673	1,048	1,325	2,500	1,900	4,400
Services & Charges	159,774	193,464	282,568	197,397	289,584	209,421	499,005
Intergovernmental	-	-	-	-	-	-	-
Interfund	74,360	69,870	86,430	78,230	88,520	84,940	173,460
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	846,566	1,103,034	1,252,442	1,258,270	1,377,653	1,339,362	2,717,015
Authorized FTE	4.0	5.0	5.0	5.0	5.0	5.0	

Budget Notes:

The Legal Department budget includes legal counsel, records management, and City Clerk functions. Services & Charges includes the following anticipated professional services:

Project	2025	2026
Sumner Meadows Golf Course (remaining)	\$ 32,000	\$ -
Franchise Utilities/5G Systems	10,000	
Environmental Issues	25,000	
Contract Prosecution Services	60,000	60,000
Miscellaneous Legal Services	10,000	
Indigent Defense	78,000	84,000
	\$ 215,000	\$ 144,000

HUMAN RESOURCES

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

RECRUIT & HIRE

For open positions, recruit candidates, sort through applications and manage responses and interview panels, ensuring an equitable and transparent process.

SUPPORT EMPLOYEES

Help employees understand policies and access resources such as family medical leave. Help employees with growth opportunities and evaluation process.

LABOR RELATIONS

Keep a positive, productive relationship with unions to balance employee needs with taxpayer funding.

MANDATES

State: Changes to minimum wage requirements
State: Paid Family Medical Leave
State/Federal: Constant updates to labor laws

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Low unemployment and high inflation impacting the local job market
- Pending retirements due to aging workforce in “key” positions



FULFILLING GOALS

WHICH ONES:

- Needed and Valued Services

EXAMPLES HOW:

- Nothing is fully automated. Any goal needs qualified, competent staff to achieve success.



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	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	110,714	128,745	135,552	142,433	145,998	151,782	297,780
Personnel Benefits	40,467	43,353	68,273	56,483	46,342	48,127	94,469
Supplies	767	2,564	1,262	2,250	1,700	1,700	3,400
Services & Charges	92,621	50,638	87,452	51,618	56,617	76,028	132,645
Intergovernmental	-	-	-	-	-	-	-
Interfund	10,540	13,249	11,740	10,100	12,340	13,430	25,770
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	255,109	238,549	304,278	262,884	262,997	291,067	554,064
Authorized FTE	1.0	1.0	1.0	1.0	1.0	1.0	

Budget Notes:

The increase in Services & Charges in 2026 includes \$22,500 for legal counsel related to contract negotiations.

DIVERSITY, EQUITY, INCLUSION & BELONGING

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

TRAINING & EVENTS

Everyone has bias. Formal training and fun events help employees gain differing perspectives and build understanding across various experiences.

INPUT & OVERSIGHT

Staff provide input to ensure the City builds trust with the public across differing demographics.

GUIDING CHANGE

Sumner staff and public are diversifying rapidly. This fund and its staff committee seek ways to build respect and inclusion throughout the city.

MANDATES

FULLFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- City wide DEIB Training in 2025.
- Fostering a safe and supportive work culture assists with employee retention and recruitment.



FULLFILLING GOALS

WHICH ONES:

- Needed and valued services

EXAMPLES HOW:

- An educated and diverse workforce assists the staff in policy review/recommendations that support the varying needs of our community.



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



LAW ENFORCEMENT

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

RESPONDING TO CRIME

No call is too small in Sumner, people are encouraged to contact police when something seems “not right”. Whether in-person, on-line, or by phone, if you see something, say something.

REPORTS & TRACKING

The hidden aspect of policing is the technical work to document and track reports and data, helping victims get the follow-up support they need, and meeting state requirements for public records.

INVESTIGATE

Train, equip, and empower our officers to conduct through investigations that will lead to just outcomes and accountability. Increase our capacity to process digital evidence in complex cases.

PARTNERSHIPS

Smaller departments like Sumner rely on regional specialty teams to provide a wide range of needed services that we could not provide alone. That means that Sumner personnel participate on those teams, responding to incidents that may be in neighboring jurisdictions as well as our own.

COMMUNITY POLICING

From speed emphasis patrols to public safety cameras, to school resource officers, our aim is to build positive and trusting relationships with the public to reduce the fear of crime and incidents of crime.

MANDATES

- State: increased mandatory training requirements
- State: increased theapeutic court & jail costs due to change in drug possession laws
- State: data reporting on use of force

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Sumner has seen an increase in severity of crimes, which often leads to lengthy investigations. Unlike TV shows, careful investigations can take months, which leads to complete results but costs significant resources.
- Challenges to recruit good staff requires a hiring bonus, increasing costs to the City.



EXAMPLES HOW FULFILL GOALS

WHICH ONES:

- Needed and Valued Services

EXAMPLES HOW:

- Responding to calls, arresting suspects, traffic emphasis patrols, etc.



LAW ENFORCEMENT

GENERAL FUND

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

Budget Overview

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	2,846,100	2,941,447	3,215,038	3,494,929	3,853,940	3,969,719	7,823,659
Personnel Benefits	924,361	957,167	927,104	1,308,605	1,233,257	1,308,173	2,541,430
Supplies	50,013	45,455	83,254	86,560	158,125	109,410	267,535
Services & Charges	143,388	199,623	301,203	241,238	391,968	399,633	791,601
Intergovernmental	459,848	501,415	523,375	545,871	531,180	555,000	1,086,180
Interfund	604,977	587,713	716,645	641,607	786,053	753,070	1,539,123
Capital Outlay	44,550	40,697	65,001	43,380	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	5,073,237	5,273,515	5,831,620	6,362,190	6,954,523	7,095,005	14,049,528
Authorized FTE	26.0	26.0	26.0	26.0	27.0	28.0	

Budget Notes

In both 2025 and 2026, an additional FTE (Police Officer) is added, increasing both labor and interfund costs (vehicle acquisition). The 2025 increase in supplies includes \$20,000 for required replacement of night vision goggles. Both 2025 and 2026 include \$30,000 for replacement of rifles and ancillary accessories. The 2025 increase in Services & Charges includes an increase in per capita charges for Metro Animal Services as well as expanded costs for the body worn camera program.

The Authorized FTE counts reflect the Police Department; animal control staffing (managed by the Police Department) is presented in Fund 440.

DIVERSITY, EQUITY, INCLUSION & BELONGING

GENERAL FUND

Budget Overview

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-
Supplies	-	-	106	2,000	1,000	1,000	2,000
Services & Charges	-	-	661	31,000	35,000	30,000	65,000
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	-	-	767	33,000	36,000	31,000	67,000
Authorized FTE	-	-	-	-	-	-	-

Budget Notes:

Services and Charges includes City-wide training.

EMERGENCY MANAGEMENT

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

PARTNERSHIPS

Effective emergency management requires the coordination between regional governments (EPIC, SBLSD, and Pierce County) and non-governmental organizations (Red Cross, churches and YMCA).

TRAINING

The Comprehensive Emergency Management Plan must be trained to both internally and externally.

EMPLOYEE SAFETY

This department also oversees workplace injuries and safety, including applicable training.

MANDATES

State/Federal: Comprehensive Emergement Management Plan (CEMP)

State/Federal: Ongoing training exercises of CEMP elements.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Continual evaluation of community alert technology
- Keeping staff who are responsible for EOC duties trained and practiced



FULFILLING GOALS

WHICH ONES:

- Needed and Valued Services

EXAMPLES HOW:

- Adequate planning and training for a wide variety of natural or manmade disasters.



COUNCIL STRATEGIC PRIORITIES

- PUBLIC SAFETY: Emergency preparedness
- EXCELLENT GOVERNMENT: Responsive to and engaged with the community
- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services



EMERGENCY MANAGEMENT

GENERAL FUND

BUDGET OVERVIEW

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	-	32	-	-	125,382	130,238	255,620
Personnel Benefits	-	1,660	-	-	52,894	56,828	109,722
Supplies	-	-	2,079	700	1,000	1,000	2,000
Services & Charges	5,605	10,872	6,542	20,750	15,000	15,000	30,000
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	-	-	-	57,340	11,830	69,170
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	5,605	12,565	8,621	21,450	251,616	214,896	466,512
Authorized FTE	-	-	1.0	1.0	1.0	1.0	

Budget Notes:

Prior to 2025/2026, labor was included in the Executive Department budget. Beginning in 2025, labor costs will be captured within the specific Emergency Management budget.

STREETS OPERATING

GENERAL FUND/MANAGED BY PUBLIC WORKS

MAIN FUNCTIONS (what services your money funds here)

MAINTAIN ROADS

Keep roads in good condition to serve the public safely. Efforts funded here include routine maintenance such as filling potholes, clearing snow, and applying overlay.

MANDATES

- ADA requirements for accessibility
- Increased awareness of railroad crossing deficiencies

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:



- Seven year goal of chip sealing all roads in Sumner means additional funds needed for chip seal projects
- Fewer opportunities to rely on developers for new roadway infrastructure means more funding needed for new roads
- Deferred maintenance practices have resulted in more costly roadway repairs

FULFILLING GOALS

WHICH ONES:

- Transportation Plan
- 6-year Transportation Improvement Plan

EXAMPLES HOW:

- Reduce construction needs by maintaining existing roads
- Respond to unexpected safety needs including ice, potholes and sink holes.



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	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	660,060	667,026	814,966	964,799	989,125	1,045,717	2,034,842
Personnel Benefits	285,782	272,966	319,463	417,439	345,928	382,113	728,041
Supplies	76,608	103,185	53,494	133,177	128,300	134,533	262,833
Services & Charges	387,715	532,354	1,163,165	1,070,074	859,081	1,127,873	1,986,954
Intergovernmental	-	-	-	-	-	-	-
Interfund	127,542	151,730	311,863	200,664	277,753	268,295	546,048
Capital Outlay	35,640	75	106,582	30,267	154,495	81,245	235,740
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	1,573,347	1,727,335	2,769,534	2,816,420	2,754,682	3,039,776	5,794,458
Authorized FTE	-	-	-	-	-	-	-

Budget Notes :

The decrease in 2025 reflects the deferral of chipseal and overlay. These programs were deferred due to general fund budget capacity in the 2025/2026 biennium. Staff will continue to explore funding mechanisms for street and sidewalk maintenance.

The capital listing for 2025/2026 includes:

Item	2025	2026	2025/2026
Hook & Go Storage Unit	10,000		10,000
Mini Excavator	20,000		20,000 25% of total cost
Sander Insert	17,000	-	17,000
Saw Cut Machine	6,250		6,250 25% of total cost
Tractor	21,250	-	21,250 25% of total cost
Traffic Calming	25,000	26,250	51,250
Traffic Signal Controller Replacements	29,995	29,995	59,990
Traffic Signal Malfunction Management Units	25,000		25,000
Video Detection Replacement	-	25,000	25,000
	154,495	81,245	235,740

DEVELOPMENT SERVICES

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

PERMITS

The permit process balances the applicant's desires with the enforcement of the City's zoning, comprehensive plan, and infrastructure, including roads, schools, parks, water and sewer utilities.

BUILDING SAFETY

Maintaining or improvement to existing buildings and proper construction of new ones requires inspections. Proper inspection following State Building Code and ADA rules help ensure the occupants safety.

CODE COMPLIANCE

Codes help ensure safety, checking buildings and infrastructure for structural stability, accessibility and other safety concerns. Through compliance, staff help owners resolve issues before they cause major problems or harm.

MANDATES

- State: Required permit approval timelines
- State: Building and energy code changes
- State: Code changes to fire regulations

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Pretreatment program implementation
- Required permit approval timelines



FULFILLING GOALS

WHICH ONES:

- Transportation Plan
- Utility Plans

EXAMPLES HOW:

- Ensuring development meets infrastructure standards
- Ensuring development follows the city's codes and comprehensive plan



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Transparency in policy and actions
- EXCELLENT GOVERNMENT: Responsive to and engaged with the community
- PROTECTION OF NATURAL RESOURCES: Clean & Safe drinking water
- PROTECTION OF NATURAL RESOURCES: Effective stormwater management



DEVELOPMENT SERVICES

GENERAL FUND

Budget Overview

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	410,730	447,008	873,541	1,013,271	1,069,277	1,110,918	2,180,195
Personnel Benefits	174,689	164,246	304,725	430,469	380,110	407,426	787,536
Supplies	11,128	4,696	9,950	4,000	1,450	1,450	2,900
Services & Charges	101,742	296,351	288,041	207,668	208,461	125,815	334,276
Intergovernmental	-	-	-	-	-	-	-
Interfund	81,591	106,594	90,537	72,116	118,336	107,443	225,779
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	779,881	1,018,895	1,566,794	1,727,524	1,777,634	1,753,052	3,530,686
Authorized FTE	6.0	7.0	8.0	8.0	8.0	8.0	

Budget Notes:

The increase in Services & Charges for 2025 includes \$85,000 for a building fee/rate study and \$60,000 for specialized structural review. The increase in Interfund reflects increased information technology costs for computer replacement and software costs.

COMMUNITY AND ECONOMIC DEVELOPMENT

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

LONG-RANGE PLANNING

What will Sumner look like in the future? What's needed to meet the needs of tomorrow? Long-range planning answers these questions and guides Sumner to grow up well.

BUSINESS SUPPORT

Like residents, businesses have diverse needs, from a start-up food truck to an international corporation. Together, businesses drive a strong economy and employ residents.

AFFORDABLE HOUSING

Planners work through steps in the Housing Action Plan specific to Sumner and also interact with regional partners to enact ways to keep affordable housing options in Sumner.

MANDATES

- State: continues to increase requirements for affordable housing
- State: Growth Management Act requires 10 year updates to the Comprehensive Plan.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:



- State planning mandates for more affordable housing that force staff/Council to spend time redoing work already done.
- Increasing time commitment to participate in regional organizations to address need for affordable housing.
- Updates and revisions to the Town Center Plan to encourage new construction and simplifies the permitting and building process.
- 2025 Annual Comprehensive Plan amendments to address changing needs for business development, housing, and mixed-use zones.

FULFILLING GOALS

WHICH ONES:

- Housing Action Plan
- Parks & Trails Plan
- Strategic Tourism Plan
- Comprehensive Plan

EXAMPLES HOW:

- Adopting expanded MFTE areas
- Pursuing business disaster grants following downtown fire
- Adopting multiple changes to city regulations to promote affordable housing
- Partner with Sumner Main Street Association and Chamber of Commerce to promote and support businesses



COMMUNITY AND ECONOMIC DEVELOPMENT

GENERAL FUND

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

Budget Overview

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	443,182	500,848	558,899	615,370	631,440	655,403	1,286,843
Personnel Benefits	162,455	175,219	173,421	251,158	213,908	229,214	443,122
Supplies	1,319	868	441	3,425	3,125	3,000	6,125
Services & Charges	30,325	66,924	559,277	402,976	498,675	102,220	600,895
Intergovernmental	-	-	-	-	-	-	-
Interfund	47,146	48,177	66,180	60,361	58,710	56,450	115,160
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	684,427	792,036	1,358,218	1,333,290	1,405,858	1,046,287	2,452,145
Authorized FTE	4.0	4.0	4.0	4.0	4.0	4.0	

Budget Notes:

The increase in Services & Charges in 2025 includes \$400,000 (offset by a Washington State Department of Commerce grant) for climate planning activities.

SENIOR SERVICES

GENERAL FUND/MANAGED BY EXECUTIVE

MAIN FUNCTIONS (what services your money funds here)

INEXPENSIVE MEALS

Catholic Community Services offers hot meals every weekday for a low price.

SERVICES & RESOURCES

From hearing aid checks onsite to information about food vouchers, the Senior Center provides area residents with vital services and information.

COMMUNITY

In the pandemic, it was clear that a key service of the Senior Center is providing connection, friendship and activities that support mental health and happiness in older populations.

MANDATES

- Federal: ADA laws have changed since this facility was built in the 1990s.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- The Senior Center is operated by Stafford Suites via a contract with the City of Sumner. This cost-effective partnership allows city staff to do what they do best and rely on individuals who know how to best serve seniors.
- The City invested in some upgrades to this aging facility in '23-24 but more needs are waiting funding, including some upgrades to meet current ADA code.



FULFILLING GOALS

WHICH ONES:

- Needed and Valued Services

EXAMPLES HOW:

- Provide critical services and connections to older populations.



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	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-
Supplies	2,735	2,335	9,538	3,000	4,750	4,750	9,500
Services & Charges	253,405	262,236	358,068	292,500	352,300	370,050	722,350
Intergovernmental	-	-	-	-	-	-	-
Interfund	730	2,000	-	-	11,000	-	11,000
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	256,869	266,571	367,605	295,500	368,050	374,800	742,850
Authorized FTE	-	-	-	-	-	-	-

Budget Notes:

The services contract with Stafford Suites increases annually commensurate with CPI. All staffing is provided by Stafford Suites.

The \$11,000 interfund charge reflects the Information Technology assessment for installation of security cameras at the Senior Center.

COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

MAIN FUNCTIONS (what services your money funds here)

EVENT SUPPORT

People rate events like Daffodil Festival and Rhubarb Days as their favorite aspects of Sumner. They also bring in visitors to discover the city for the first time.

COMMUNITY PARTNERS FUND

As part of the budget, non-profits can apply to receive City support; the biennial application helps the City reconnect with returning partners and open the door to new potential partners.

ARTS & CULTURE

Art, food and music are often the best ways for people from diverse backgrounds to explore each others' worlds. From murals to music, this fund helps cultivate diverse artistry to Sumner.

MANDATES

- Insurance: the City must control and minimize risk related to events
- Health Dept: handling even packaged food has requirements

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:



- Increasing support for community partners by \$50,000 because of demand and benefits to the community.
- Continuing to leverage events and activities in the downtown to expand the sense of community and business success.
- National and regional economic changes will continue to impact local businesses and operations.

FULFILLING GOALS

WHICH ONES:

- Strategic Tourism
- Economic Development
- Diversity and Inclusion of all

EXAMPLES HOW:

- Fund support for key community events.
- Strong partnerships for social needs.
- Partnering with the DEIB committee on artists selections



COUNCIL STRATEGIC PRIORITIES

- CHARACTER: Vibrant events that celebrate arts, heritage & culture
- CHARACTER: Maintain welcoming small-town charm
- EXCELLENT GOVERNMENT: Equitable distribution of resources
- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services



COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Budget Overview

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	1,503	328	-	1,500	-	-	-
Personnel Benefits	276	159	-	-	-	-	-
Supplies	6,774	6,568	13,516	14,500	12,750	12,750	25,500
Services & Charges	85,152	121,094	130,732	178,796	440,681	223,308	663,989
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-
Capital Outlay	-	8,409	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	93,705	136,557	144,248	194,796	453,431	236,058	689,489
Authorized FTE	-	-	-	-	-	-	-

Budget Notes:

As part of the budget process, the City solicits requests for funding from community partners, and Council reviews and prioritizes funding requests. For the 2025/2026 budget, the following requests were received:

Community Partnerships Fund Requests	2025/2026 Request	2025/2026 Funded	2023/2024 Funded	2021/2022 Funded
Generous Influencers -Night Market	103,000	2,000	-	-
Mi Casa Housing	20,000	15,000	10,000	-
Puyallup/Sumner Chamber of Commerce	80,000	14,000	-	-
SBLSD Family Resource Center	70,000	70,000	70,000	70,000
Skoolie Foundation	100,000	-	-	-
Sumner Community Food Bank	80,000	50,000	40,000	35,000
Sumner Main Street Assoc.	60,000	60,000	50,000	-
Sundance Circle Hippotherapy	25,000	-	-	-
Tacoma Area Literacy Council	3,000	3,000	-	-
United Way	7,500	6,000	-	-
VADIS	40,000	30,000	30,000	-
	588,500	250,000	200,000	105,000

The 2025/2026 proposed budget detail is below.

COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Division / Detail	2025 Proposed	2026 Proposed	2025/2026 Proposed
Community Services			
Membership - AUSA	175	175	350
Sumner Rotary	450	450	900
Sumner Bonney Lake SD (Comm. Summit)	1,500	1,500	3,000
Economic Development Board Pledge	6,000	6,000	12,000
Membership - Puyallup/Sumner Chamber of Commerce	1,190	1,190	2,380
Community Support - Generous Influencers (Night Market)	1,000	1,000	2,000
Community Support - SMSA	30,000	30,000	60,000
Community Support - Mi Casa Housing	7,500	7,500	15,000
Community Support - Puyallup/Sumner Chamber of Commerce	7,000	7,000	14,000
Community Support - Sumner Community Food Bank	25,000	25,000	50,000
Community Support - Tacoma Area Literacy Council	1,500	1,500	3,000
Community Support - United Way	3,000	3,000	6,000
Community Support - Vadis	15,000	15,000	30,000
Total	99,315	99,315	198,630
Social Services			
SSHAP Affordable Housing Distribution	220,000	-	220,000
Intergovernmental - Sumner Family Center	35,000	35,000	70,000
Total	255,000	35,000	290,000
City Events			
Supplies	500	500	1,000
Advertising	500	500	1,000
Rentals - Sumner University Bus	-	2,100	2,100
Sponsorship - Santa Parade SEP Fees	3,150	3,150	6,300
Professional Services - Santa Parade	4,000	4,000	8,000
Touch a Truck	1,800	1,800	3,600
Sponsorship - Music Off Main SEP Fees	4,000	4,000	8,000
Professional Services - Music Off Main	18,500	18,500	37,000
Sponsorship - Miscellaneous Events	1,000	1,000	2,000
Total	33,450	35,550	69,000
Local Event Sponsorship			
Sponsorship - Homecoming Parade SEP Fees	2,700	2,700	5,400
Sponsorship - Street of Treats SEP Fee	3,700	3,700	7,400
Barricade Rentals	800	800	1,600
Total	7,200	7,200	14,400

COMMUNITY & HUMAN SERVICES

GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Division / Detail	2025 Proposed	2026 Proposed	2025/2026 Proposed
Tourism Event Sponsorship			
Daffodil Parade - SEP Fees	10,200	10,200	20,400
Rhubarb Days - SEP Fees	4,000	4,000	8,000
Come Walk with Me - SEP Fees	8,000	8,000	16,000
Bridge Lighting - SEP Fees	3,500	3,500	7,000
Sunset Festival of Bands - SEP Fees	500	500	1,000
Tourism Event Marketing	2,000	2,000	4,000
Total	28,200	28,200	56,400
Community Character			
Supplies - Hanging Baskets	10,000	10,000	20,000
Utilities - Restroom	1,500	1,500	3,000
Insurance - Restroom	3,516	4,043	7,559
Miscellaneous - Utility Box Wraps	10,000	10,000	20,000
Downtown Sound Music Service	500	500	1,000
Total	25,516	26,043	51,559
Cultural Arts Commission			
Miscellaneous - Chalk Art Festival	1,000	1,000	2,000
Cultural Arts Commission - Sponsorships, projects, etc.	1,000	1,000	2,000
Printing	500	500	1,000
Total	2,500	2,500	5,000
Community Float			
Personnel Salaries	-	-	-
Small Tools-Trailer	250	250	500
Supplies	2,000	2,000	4,000
Total	2,250	2,250	4,500
Department Total	453,431	236,058	689,489

PARKS

GENERAL FUND/OPERATED BY COMMUNITY DEVELOPMENT

MAIN FUNCTIONS (what services your money funds here)

OPERATE PARKS

Keep parks safe, inviting and accessible through maintenance, repairs and care.

EXPAND PARKS

Find ways to add open space, amenities and other resources to serve changing needs and populations.

MAINTAIN URBAN FOREST

Care for and grow Sumner's urban forest including street and public trees.

MANDATES

- State law (Growth Management Act) requires a parks and open space plan for quality of life.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Any further maintenance cuts will likely increase costs – for example, leaving fall leaves in the parks too long due to staff being reallocated to a priority project led to having to reseed sections of Loyalty in spring, increasing staff demand and decreasing service levels.
- Caring for our urban forest continues to be a challenge with level of services expectations of our parks and grounds.



FULFILLING GOALS

WHICH ONES:

- Parks, Trails & Open Space
- Main Street Vision
- Strategic Tourism

EXAMPLES HOW:

- Watering summer hanging baskets
- Hanging street banners
- Staying current with playground safety rules



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	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	404,781	416,888	507,538	552,702	649,611	673,112	1,322,723
Personnel Benefits	191,574	186,197	231,189	253,030	260,240	280,351	540,591
Supplies	54,561	35,936	82,725	50,000	46,365	46,365	92,730
Services & Charges	118,963	145,567	296,503	203,596	249,811	260,120	509,931
Intergovernmental	318	335	2,236	-	2,250	2,250	4,500
Interfund	160,498	165,436	206,503	193,244	164,048	163,869	327,917
Capital Outlay	67,662	-	-	-	7,400	-	7,400
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	998,358	950,357	1,326,694	1,252,572	1,379,725	1,426,067	2,805,792
Authorized FTE	5.0	6.0	6.0	6.0	6.0	6.0	

Budget Notes:

In Services & Charges, \$25,000 is programmed annually for parks planning and grant assistance. Additional items in Services & Charges include park utility costs and temporary office/storage rental.

Capital costs in 2025 include a resistograph drill (forestry maintenance).

FACILITIES

GENERAL FUND/OPERATED BY PARKS DEPARTMENT

MAIN FUNCTIONS (what services your money funds here)

REPAIRS & SMALL PROJECTS

As with any building, City facilities need constant repairs for expected needs like repainting siding and unexpected needs like a commercial dishwasher failing at the Senior Center.

LONG-TERM NEEDS

Growth in population/demand means growth in City staff. More staff means not only more office space but also more meeting space, restrooms and parking needs.

SAFE AND SECURE

A changing world means changing needs to keep spaces safe and secure for staff and public; examples include additional security cameras, changing access doors, additional infrastructure for digital needs.

MANDATES

- Work on City facilities must pay prevailing wage
- Fair bidding laws must be followed in selecting outside contractors.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Many City facilities were built with the assumption that field staff didn't need desks or access to computers. All this has changed, requiring intense infrastructure investments on not just space but also digital access.
- Ongoing maintenance of aging buildings continue to see cost increases and staff impacts.



FULFILLING GOALS

WHICH ONES:

- Capital Facilities
- Main Street Vision

EXAMPLES HOW:

- Keep facilities working safely
- Plan for large projects and respond promptly to everyday 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	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	119,833	129,818	176,894	193,521	309,440	321,420	630,860
Personnel Benefits	50,821	51,160	74,188	105,864	117,200	125,618	242,818
Supplies	39,830	30,705	61,058	30,650	49,475	46,175	95,650
Services & Charges	134,821	146,502	157,352	190,610	234,937	247,411	482,348
Intergovernmental	514	479	479	-	-	-	-
Interfund	39,828	40,666	148,151	39,291	140,728	50,902	191,630
Capital Outlay	45,071	36,474	33,206	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	430,717	435,803	651,328	559,936	851,780	791,526	1,643,306
Authorized FTE	2.5	2.5	2.5	3.0	4.0	4.0	

Budget Notes:

In 2025, the budget includes an additional 1.0 FTE Facilities Maintenance Operator. The increase in Services & Charges includes \$50,000 per year for outsourced generator maintenance. The increase in Interfund charges in 2025 includes a new vehicle for the added FTE position.

NON-DEPARTMENTAL

GENERAL FUND

MAIN FUNCTIONS (what services your money funds here)

FUNCTION

The Non-Departmental program includes all General Fund charges that are not programmed to a specific function.

MANDATES

Mandated program costs include Office of Minority & Women's Business dues, Regional Council dues, voter registration costs, opioid settlement activity, and pollution control.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Best practice determines that this department should be used sparingly. Interdepartmental charges increase transparency but also add another level of staffing to calculate and track accurately.



FULFILLING GOALS

WHICH ONES:

- All (Indirect)

EXAMPLES HOW:

- Detailed tracking and accounting of program costs.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Transparency in policy and actions



NON-DEPARTMENTAL

GENERAL FUND

Budget Overview

Category	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2025 Proposed	2026 Proposed	2025/2026 Proposed
Personnel Salaries	-	-	-	-	-	-	-
Personnel Benefits	170,949	178,533	192,577	204,200	-	-	-
Supplies	481	904	1,624	-	9,500	-	9,500
Services & Charges	70,503	1,009,859	1,109,771	29,990	31,600	33,010	64,610
Intergovernmental	107,508	41,851	38,590	35,500	149,150	39,855	189,005
Interfund	9,788	10,288	39,836	39,836	38,732	18,437	57,169
Capital Outlay	-	-	-	-	-	-	-
Debt Service	500,534	-	-	-	-	-	-
Transfer Out	2,720,000	1,500,107	1,859,040	995,500	2,162,650	937,150	3,099,800
Totals	3,579,762	2,741,543	3,241,438	1,305,026	2,391,632	1,028,452	3,420,084

Budget Notes:

The City continues to identify activity within the non-departmental program that is better allocated to functional department(s). As those items are identified and reprogrammed, expenditures in Non-Departmental will decrease.

NON-DEPARTMENTAL

GENERAL FUND

Supplies Detail	2025	2026	2025/2026	
Tables & Chairs	\$ 7,500	\$ -	\$ 7,500	City Hall Council Chambers/Conference Rooms
Chairs	2,000	-	2,000	Council Dais
	<u>\$ 9,500</u>	<u>\$ -</u>	<u>\$ 9,500</u>	
Services Detail	2025	2026	34610	
Public Utilities	\$ 15,000	\$ 15,000	\$ 30,000	
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 30,000</u>	
Membership Detail	2025	2026	2025/2026	
Association of Washington Cities	\$ 9,000	\$ 10,000	\$ 19,000	
Office of Minority & Women's Business	1,400	1,500	2,900	
Pierce County Regional Council Dues	6,200	6,510	12,710	
	<u>\$ 16,600</u>	<u>\$ 18,010</u>	<u>\$ 34,610</u>	
Intergovernmental Detail	2025	2026	2025/2026	
Voter Registration Costs	\$ 25,000	\$ 25,000	\$ 50,000	
Pollution Control	\$ 14,150	\$ 14,855	29,005	
Opioid Allocation to Pierce County	110,000	-	110,000	
	<u>\$ 149,150</u>	<u>\$ 39,855</u>	<u>\$ 189,005</u>	
Interfund Services	2025	2026	2025/2026	
Equipment Reserve	\$ 25,327	\$ 4,327	\$ 29,654	
Fleet Operations	13,405	14,110	27,515	
	<u>\$ 38,732</u>	<u>\$ 18,437</u>	<u>\$ 57,169</u>	
Transfer Out	2025	2026	2025/2026	
Operating Transfer - 003 Building Reserve	\$ 100,000	\$ 100,000	200,000	Fund Building Improvements
Operating Transfer - 200 Debt Service	365,000	365,000	730,000	2023 LTGO Cemetery Building
Operating Transfer - 200 Debt Service	102,150	102,150	204,300	2023 LTGO BAN PW Operations Facility
Operating Transfers - 302 Sidewalk	40,000	40,000	80,000	ADA Program
Operating Transfers - 310 Park Capital	40,000	40,000	80,000	Playground Replacement
Operating Transfers - 310 Park Capital	60,000	-	60,000	Heritage Park Interim Improvements
Operating Transfers - 325 Facilities Capital	25,000	25,000	50,000	HVAC Improvements
Operating Transfers - 325 Facilities Capital	10,000	-	10,000	City Hall Front Desk Remodel
Operating Transfers - 325 Facilities Capital	50,000	-	50,000	Senior Center - HVAC
Operating Transfers - 325 Facilities Capital	40,000	-	40,000	Senior Center CDBG Match
Operating Transfers - 320 Street Capital	970,500	-	970,500	Washington Street Improvement
Operating Transfers - 410 Cemetery	215,000	215,000	430,000	Support Cemetery Operations
Operating Transfers - 410 Cemetery	95,000	-	95,000	Support Cemetery Equipment
Operating Transfers - 611 Fire Pension Fund	50,000	50,000	100,000	Support Pension Costs
	<u>\$ 2,162,650</u>	<u>\$ 937,150</u>	<u>\$ 3,099,800</u>	
Total Non-Departmental	\$ 2,391,632	\$ 1,028,452		

GENERAL FUND RESERVES

GENERAL FUND (002)

MAIN FUNCTIONS (what services your money funds here)

SAVE FUNDING FOR UNEXPECTED NEEDS

The General Fund pays for critical services. This reserve fund provides a reserve fund for unanticipated needs.

OTHER

This fund is exclusive of the 8% General Fund fund balance operational reserve target set by financial policies, and the City Council Strategic Reserve Funds (held in the General Fund)

MANDATES

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

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- No planned use of these resources
- Provides a safety net for economic downturn or special project needs.



FULFILLING GOALS

WHICH ONES:

- Needed and Valued Services

EXAMPLES HOW:

- Provide financial cushion for the unexpected.



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 2021	Actual 2022	Rev 2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 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	980,824	980,824	980,824	980,824	980,824
End of the Year Cash	980,824	980,824	980,824	980,824	980,824	980,824	980,824	980,824	980,824

Budget Notes:

No activity is forecast for the 2025/2026 biennium.

BUILDING RESERVES

GENERAL FUND (003)

MAIN FUNCTIONS (what services your money funds here)

SAFE BUILDINGS

Roofs leak, heating systems must be replaced, etc. Like savings for a house, these reserves provide some funding each budget period to fund large-scale building needs that span multiple budget cycles and sometimes are unexpected.

PLANNING FOR THE FUTURE

Beginning in 2016, an annual transfer from property tax revenue (General Fund) funds Building Reserves.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Previous budgets have woefully “kicked the can” on keeping up facilities, which will lead to a point where repairs are required and costly.



FULFILLING GOALS

WHICH ONES:

- Capital Facilities

EXAMPLES HOW:

- Save dollars needed for large, critical repairs that span multiple budget cycles.



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	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 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	230,000	-	305,000	-	390,000	390,000	-	-	-
Expenditures	230,000	-	305,000	-	390,000	390,000	-	-	-
Net Annual Cash	(130,000)	100,000	(205,000)	100,000	(190,000)	(190,000)	100,000	100,000	200,000
Beginning of the Year Cash	480,756	350,756	450,756	245,756	450,756	450,756	345,756	445,756	345,756
End of the Year Cash	350,756	450,756	245,756	345,756	260,756	260,756	445,756	545,756	545,756

Budget Notes:

Building Reserves are funded annually by \$100,000 of the property tax levy.

GENERAL FUND CAPITAL RESERVES

GENERAL FUND (004)

MAIN FUNCTIONS (what services your money funds here)

RESERVE FUNDS FOR CAPITAL PROJECTS

In 2024, a decade long journey came to fruition when the City closed on the sale of the Sumner Meadows Golf Course. This fund holds the proceeds of that sale, to be allocated through City Council budgetary action.

OTHER

This fund is exclusive of the 8% General Fund fund balance operational reserve target set by financial policies, and the City Council Strategic Reserve Funds (held in the General Fund)

MANDATES

In accordance with City Council financial policies, one-time revenues should be used for one-time expenditures.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- City Council Resolutions Nos. 1572 and 1573 signified an intent to partially fund the Public Works Operations Facility and White River Restoration Project with proceeds from the sale.



FULFILLING GOALS

WHICH ONES:

- Needed and Valued Services

EXAMPLES HOW:

- Provide financial cushion for needed capital projects.



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 CAPITAL RESERVES

GENERAL FUND (004)

Budget Overview

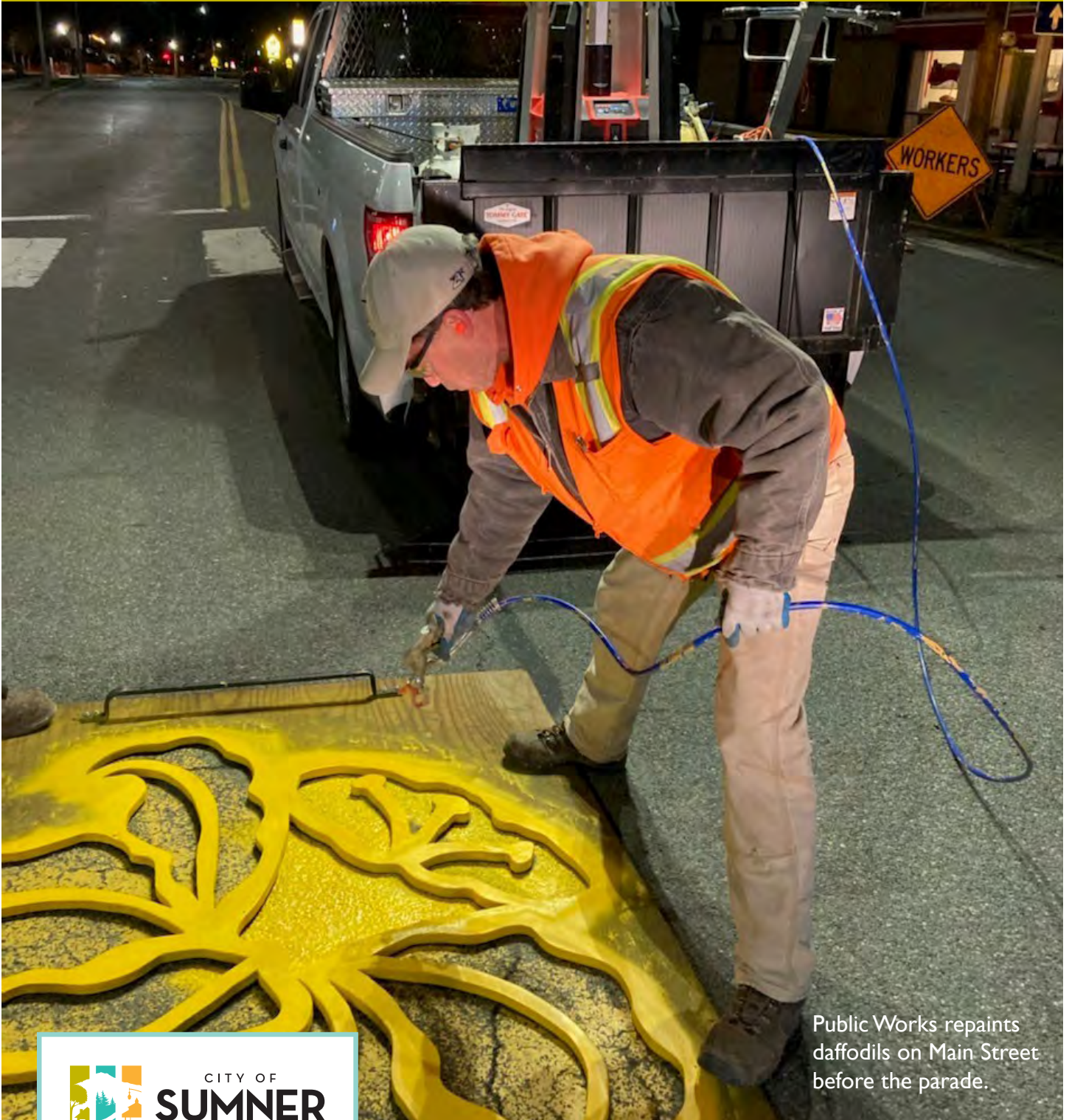
Fund 004													
General Fund Capital Reserves					Actuals	Rev	2023/2024	2023/2024	2025	2026	2025/2026		
Resource Summary					2021	2022	2023	2024	2023/2024	2023/2024	2025	2026	2025/2026
									Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>													
Taxes		-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits		-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-	-	-	-	-	-	-
Charges for Service		-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	600,000	-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	46,192,851	-	-	-	-	-	-	-	-
Transfers In		-	-	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	46,792,851	-	-	-	-	-	-	-	-
<u>Expenditures</u>													
Personnel Salaries		-	-	-	-	-	-	-	-	-	-	-	-
Personnel Benefits		-	-	-	-	-	-	-	-	-	-	-	-
Supplies		-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges		-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-	-	-	-	-	-	-
Interfund		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out		-	-	-	-	-	-	-	-	-	-	-	-
	Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Net Annual Cash		-	-	-	46,792,851	-	-	-	-	-	-	-	-
Beginning of the Year Cash		-	-	-	-	-	-	46,792,851	46,792,851	46,792,851	46,792,851	46,792,851	46,792,851
End of the Year Cash		-	-	-	46,792,851	-	-	46,792,851	46,792,851	46,792,851	46,792,851	46,792,851	46,792,851

Budget Notes:

As construction nears for both the Public Works Operations Facility and the White River Restoration Project, City Council will be presented with funding options which include allocations from the Sumner Meadows Golf Course sale proceeds.



OTHER FUND PROGRAM SUMMARIES



Public Works repaints daffodils on Main Street before the parade.



CITY OF
SUMNER
WASHINGTON

CITY OF SUMNER 2025-2026 BUDGET

COMPLETE STREETS FUND

SPECIAL REVENUE FUND/MANAGED BY PUBLIC WORKS

MAIN FUNCTIONS (what services your money funds here)

SAFE AND DRIVEABLE STREETS

Creating a designated pedestrian pathway to get pedestrians out of the roadway.

Installing bulbouts at crosswalks to have a clear delineation of parking and to put the pedestrians closer to the roadway for safer crossing.

WALKABLE CITY

Filling sidewalk gaps throughout the City to create a connected and walkable City for residents of all neighborhoods.

Replacing outdated and non-compliant ADA curb ramps with new ramps that meet current ADA standards.

PEDESTRIAN SAFETY

Installation of Rectangular Rapid Flashing Beacons (RRFBs) at pedestrian crossings to bring awareness to drivers.

Replacing damaged sidewalk panels due to street tree damages.

MANDATES

Federal: ADA Requirements for accessibility.

State: Grant awards include specific uses and spending of funds.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Increased construction and consultant costs
- Fewer opportunities to rely on developers for new infrastructure



FULFILLING GOALS

WHICH ONES:

- Transportation

EXAMPLES HOW:

- Seeking out funding opportunities for 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

Resource Summary

Fund 103

Complete Streets Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
TIB Complete Street Grant	-	-	-	500,000	-	500,000	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	500,000	-	500,000	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Parks & Trails Update	-	-	-	-	-	-	-	-	-
Rivergrove Ped Bridge	145,484	-	-	-	-	-	-	-	-
ADA Improvements	-	-	-	-	-	-	-	-	-
Pedestrian Amenities	588	-	-	-	-	-	-	-	-
Pedestrian Safety Improvements	-	95,582	-	500,000	-	500,000	-	-	-
Street Tree Program	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	146,072	95,582	-	500,000	-	500,000	-	-	-
Net Annual Cash	(146,072)	(95,582)	-	-	-	-	-	-	-
Beginning of the Year Cash	241,654	95,582	(0)	(0)	241,851	241,851	(0)	(0)	(0)
End of the Year Cash	95,582	(0)	(0)	(0)	241,851	241,851	(0)	(0)	(0)

Budget Notes

Complete Streets funding is provided through a grant from the Washington State Transportation Improvement Board.

DRUG ENFORCEMENT FUND

SPECIAL REVENUE FUND/MANAGED BY POLICE

MAIN FUNCTIONS (what services your money funds here)

INVESTIGATIONS

Helps fund routine drug investigations relating to the possession and/or distribution of illegal controlled substances.

MANDATES

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Reduction of state financial support for regional drug task forces
- Reduced fund income due to decreased asset forfeitures



FULFILLING GOALS

WHICH ONES:

- Needed & Valued Services

EXAMPLES HOW:

- Responds to drug related offenses



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



DRUG ENFORCEMENT FUND

SPECIAL REVENUE FUND/MANAGED BY POLICE

Resource Summary

Fund 105

Drug Enforcement Fund

Resource Summary

	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	320	-	-	1,302	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	320	-	-	1,302	-	-	-	-	-
Expenditures									
Personnel Salaries	-	-	-	1,000	2,000	2,000	1,000	1,000	2,000
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,000	2,000	2,000	1,500	1,500	3,000
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	2,000	4,000	4,000	2,500	2,500	5,000
Net Annual Cash	320	-	-	(698)	(4,000)	(4,000)	(2,500)	(2,500)	(5,000)
Beginning of the Year Cash	67,440	67,760	67,760	67,760	65,510	65,510	67,062	64,562	67,062
End of the Year Cash	67,760	67,760	67,760	67,062	61,510	61,510	64,562	62,062	62,062

Budget Notes

Changes to Washington State's drug possession laws led to a decrease in arrests and subsequent forfeitures that flow into this fund. Use of remaining drug seizure funds are restricted by RCW to certain activities.

OCCUPANCY TAX

SPECIAL REVENUE FUND/MANAGED BY EXECUTIVE

MAIN FUNCTIONS (what services your money funds here)

GENERATE VISITS

Funded by overnight stays in Sumner, this fund invests in generating more visits and overnight stays that support local businesses.

ALIGN WITH REGION

Pierce County’s strategic tourism plan emphasizes that areas are more successful when cities, attractions and organizations are aligned.

ASSET DEVELOPMENT

Because 70% of lodging tax collected in Sumner hotels goes to Pierce County, the 30% coming to Sumner (this fund) focuses on asset development.

MANDATES

State: Law states that since Sumner didn’t establish its own lodging tax committee before 1997, most of its fund (70%) will still go to the County. Sumner and its organizations apply there for event development, promotions, sports and asset development.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Tacoma-Pierce County Tourism Authority conveys that post-pandemic “revenge tourism” is slowing, which could also be a factor of a changing economy.



FULFILLING GOALS

WHICH ONES:

- Strategic Tourism
- Main Street Vision

EXAMPLES HOW:

- Fund asset development that advances plan goals & objectives



COUNCIL STRATEGIC PRIORITIES

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



OCCUPANCY TAX

SPECIAL REVENUE FUND/MANAGED BY EXECUTIVE

Resource Summary

Fund 106

Tourism Tax Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes									
Occupancy Tax	92,911	130,181	154,158	105,000	205,000	205,000	160,000	160,000	320,000
Intergovernmental	-	-	54,933	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	92,911	130,181	209,090	105,000	205,000	205,000	160,000	160,000	320,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	11,000	-	11,000
Services & Charges	12,120	6,520	42,250	140,000	140,000	140,000	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	4,137	4,137	4,137	-	-	-
Capital Outlay	-	17,026	7,343	75,000	-	75,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	1,000	225,000	-	-	-	-	-	-	-
Expenditures	13,120	248,546	49,593	219,137	144,137	219,137	11,000	-	11,000
Net Annual Cash	79,791	(118,365)	159,498	(114,137)	60,863	(14,137)	149,000	160,000	309,000
Beginning of the Year Cash	286,978	366,769	248,404	366,769	273,747	273,747	252,632	401,632	252,632
End of the Year Cash	366,769	248,404	407,902	252,632	334,610	259,610	401,632	561,632	561,632

Budget Notes

In 2025, the LTAC recommendation includes \$6,000 for downtown bike racks and \$5,000 for tables/umbrellas at Heritage Park.

ARPA FUND

SPECIAL REVENUE FUND/MANAGED BY FINANCE

MAIN FUNCTIONS (what services your money funds here)

POST-PANDEMIC FEDERAL SUPPORT FOR RECOVERY

Allocated to the City in 2021 by the Federal government via the American Rescue Plan Act (APRA), this funding seeks to provide flexibility for recipients to meet local needs within several categories, including pandemic response, infrastructure security, public health, and pandemic economic impacts.

MANDATES

- Federal: must be obligated by December 31, 2024, and fully liquidated (spent) by December 31, 2026.
- Federal: must be spent on items that meet the guidelines of the State and Local Fiscal Recovery Funds program.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- This one-time, specific funding could be used only for one-time projects and could not incur ongoing costs that the city would have to cover from other revenues.



FULFILLING GOALS

WHICH ONES:

- Capital Facilities
- Strategic Tourism

EXAMPLES HOW:

- Allocated funding to Heritage Park
- Funded restroom facilities at Rainier View and Loyalty Parks



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Leverage partnerships for enhanced services



ARPA FUND

SPECIAL REVENUE FUND/MANAGED BY FINANCE

Resource Summary

Fund 115									
ARPA Fund	Actual		Est	2023/2024	2023/2024	2025	2026	2025/2026	
Resource Summary	2021	2022	2023	2024	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	1,456,760	1,456,759	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	1,456,760	1,456,759	-	-	-	-	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	3,543	-	5,300	10,100	22,100	-	-	-
Services & Charges	63,437	307,187	9,484	133,525	-	-	50,000	-	50,000
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	71,037	252,916	24,139	320,000	40,000	40,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	63,490	1,239,000	112,168	-	-	112,168	-	-	-
Expenditures	197,964	1,802,645	145,791	458,825	50,100	174,268	50,000	-	50,000
Net Annual Cash	1,258,796	(345,886)	(145,791)	(458,825)	(50,100)	(174,268)	(50,000)	-	(50,000)
Beginning of the Year Cash	-	1,258,796	912,910	767,118	-	-	308,293	308,293	308,293
End of the Year Cash	1,258,796	912,910	767,118	308,293	(50,100)	(174,268)	258,293	308,293	258,293

Budget Notes

The programmed expenditure in 2025 reflects the final 50% payment for the Commissary Kitchen grant.

As of 12/31/2024, all fund uses have been obligated. At the end of 12/31/2024, all carryover expenditures will be identified and programmed into the 2025/2026 budget.

DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE

MAIN FUNCTIONS (what services your money funds here)

TRACK CITY'S DEBT

Account for the payment of long-term debt principal and interest. Government only debt is accounted for in the 200-series funds; this section provides a comprehensive listing of the City's outstanding debt, both governmental and proprietary.

CONTINUING APPROPRIATION

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.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Fund 200 provides accounting for LID #78 (136th/Valentine Improvements) and LTGO 2023 Cemetery Building
- Fund 221 LID Guarantee Fund maintains a reserve as required in LID ordinances



FULFILLING GOALS

WHICH ONES:

- Capital Facilities
- Transportation
- Parks, Trails & Open Space

EXAMPLES HOW:

- Provide long-term funding source for large projects and clearly report across budgets.



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

DEBT SERVICE FUND/MANAGED BY FINANCE

Although only governmental debt is accounted for in the 200 series funds, this section provides a comprehensive overview of all City long-term debt.

PRINCIPAL			2025	2026	
Debt Type	Reference Number	Description	Adopted	Adopted	Fund
Limited Tax General Obligation	BAN PW OPS	Public Works Operations Facility Interim Financing	-	4,334,000	200
Limited Tax General Obligation	LTGO 2023	Cemetery Building	268,000	278,000	200
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	250,946	256,779	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	PC12-951-050	WWTP Upgrade/Sumner & Bonney Lake	277,298	277,298	402
Public Works Trust Fund	PC24-96103-025	Decant Facility	156,721	156,721	408
<i>Total Principal:</i>			1,543,675	5,893,508	
INTEREST			2025	2026	
Debt Type	Reference Number	Description	Adopted	Adopted	Fund
Limited Tax General Obligation	BAN PW OPS	Public Works Operations Facility Interim Financing	208,465	208,465	200
Limited Tax General Obligation	LTGO 2023	Cemetery Building	96,848	87,522	200
Pledged Revenue	DM13-952-178	2014 State Drinking Water Revolving Fund Loan	53,802	49,663	401
Pledged Revenue	L1400014	2014 Department of Ecology Revolving Fund Loan	81,575	75,742	402
Assessment Debt ¹	ULID #78	Local Improvement District #78	25,482	19,797	200
Assessment Debt ¹	ULID 2007-1	Utility Local Improvement District #2007-1	10,834	8,126	402
Public Works Trust Fund	PC12-951-050	WWTP Upgrade/Sumner & Bonney Lake	9,705	8,319	402
Public Works Trust Fund	PC24-96103-025	Decant Facility	12,478	11,092	408
<i>Total Interest:</i>			499,190	468,726	
Combined Principal & Interest By Fund			2025	2026	2025/2026
			Adopted	Adopted	Biennium
001	General Fund		-	-	-
200	Debt Service Fund		809,353	5,138,342	5,947,695
401	Water Fund		344,859	340,720	685,579
402	Wastewater (Sewer) Fund		719,454	715,359	1,434,813
408	Stormwater Fund		169,199	167,813	337,012
<i>Total</i>			2,042,865	6,362,233	8,405,098

DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE

Resource Summary

Fund 200					2023/2024	2023/2024	2025	2026	2025/2026
Debt Service Fund	Actual		Rev		Adopted	Revised	Adopted	Adopted	Adopted
Resource Summary	2021	2022	2023	2024					
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	63,010	52,960	45,068	37,000	80,200	80,200	30,060	24,050	54,110
Assessment Revenue	222,174	301,365	190,867	192,800	385,600	385,600	187,900	187,900	375,800
Miscellaneous	-	-	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-
Transfers In	-	-	52,000	90,000	-	-	573,465	573,465	1,146,930
Proceeds from LT Debt	-	-	-	-	-	-	-	-	-
Revenues	285,183	354,326	287,935	319,800	465,800	465,800	791,425	785,415	1,576,840
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Debt Service - Principal	219,020	276,663	188,865	467,000	421,200	421,200	478,600	488,600	967,200
Debt Service - Interest	54,000	46,631	163,709	320,000	74,900	74,900	333,100	318,100	651,200
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	273,020	323,294	352,574	787,000	496,100	496,100	811,700	806,700	1,618,400
Net Annual Cash	12,163	31,032	(64,638)	(467,200)	(30,300)	(30,300)	(20,275)	(21,285)	(41,560)
Beginning of the Year Cash	2,538,764	2,550,927	2,581,959	2,517,321	241,851	241,851	2,050,121	2,029,846	2,050,121
End of the Year Cash	2,550,927	2,581,959	2,517,321	2,050,121	211,551	211,551	2,029,846	2,008,561	2,008,561

Budget Notes

Debt service associated with the 2023 BAN for the Public Works Operations Facility will be redeemed as part of the anticipated debt issuance for the project (late 2024/early 2025). When long-term debt is issued, the proceeds and debt service will be incorporated into the biennial budget.

Debt Service – Interest includes LID Administration for LID No. 78.

DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE

Fund 221 Fund 221 is the LID Guarantee Fund. The purpose of this fund is to hold adequate reserves as outlined by Local Improvement District (LID) ordinances. In the 2025/2026 biennium, staff will continue analyze and update the reserves in this fund.

Fund 221

LID Guarantee Fund Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 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	691,569	691,569	691,569	691,569	691,569	691,569	691,569	691,569	691,569
End of the Year Cash	691,569	691,569	691,569	691,569	691,569	691,569	691,569	691,569	691,569

Budget Notes:

No activity is currently programmed for the 2025/2026 biennium.

DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE

Legal Debt Margin

The City can issue two types of general obligation (GO) debt: voter approved debt and non-voted (councilmanic) 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 (councilmanic) debt up to 1.5% of the assessed valuation for general purposes. Non-voted debt is secured by the General Fund.

	Tax Year				
	2020	2021	2022	2023	2024
Total Assessed Property Value	3,492,589,446	3,731,166,761	4,283,202,012	4,970,948,308	5,380,225,788
General Purpose Council Approved					
Limited Tax (non-voted) General Obligation Debt Capacity (1.5%)	52,388,842	55,967,501	64,248,030	74,564,225	80,703,387
Less: Outstanding Limited General Obligation Debt	-	-	-	-	(7,117,000)
Remaining Non-Voted General Obligation Debt Capacity	52,388,842	55,967,501	64,248,030	74,564,225	73,586,387
Percentage of Limited Debt Capacity Available (as a percentage of debt limit)	100%	100%	100%	100%	91%
Total General Obligation Debt Capacity					
Total (Voted and Non-Voted) General Obligation Debt Capacity (2.5%)	87,314,736	93,279,169	107,080,050	124,273,708	134,505,645
Less: Outstanding Unlimited Tax General Obligation Debt	-	-	-	-	-
Less: Outstanding Limited General Obligation Debt	-	-	-	-	(7,117,000)
Remaining of Total Debt Capacity for General Purposes	87,314,736	93,279,169	107,080,050	124,273,708	127,388,645
Percentage of Total Debt Capacity for General Purposes (as a percentage of debt limit)	100%	100%	100%	100%	95%

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).
- By Ordinance, specifying both the amount and the purpose, the City Council may issue interim financing notes for up to three years of interim financing.

DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE

Debt Summary

Councilmanic Limited Tax General Obligation (LTGO) Bonds

Councilmanic (non-voted) 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 City property taxes and other City funds.

The City has two outstanding general obligation issues:

2023 LTGO

Fund 200 – Debt Service

This private placement issue funds the construction of a new Cemetery building.

Issue Year:	2023	Payoff Year:	2033
Approved Amount:	\$3,040,000	Interest:	3.480%
Draws to Date:	\$3,040,000	Principal Paid to Date:	\$257,000
Project Status:	Completed	Outstanding at 12/31/24	\$2,783,000

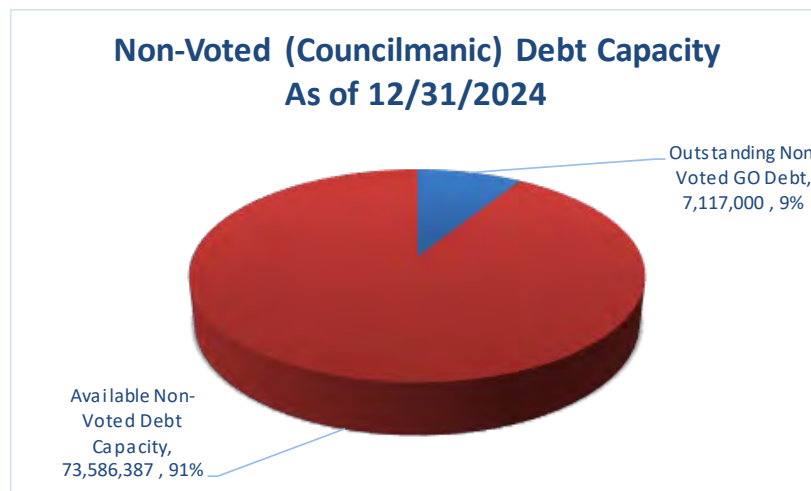
2023 BAN

Fund 200 – Debt Service

This private placement provides interim financing for the earthwork phase of the new Public Works Operations Facility.

Issue Year:	2023	Payoff Year:	2026
Approved Amount:	\$4,334,000	Interest:	4.810%
Draws to Date:	\$4,334,000	Principal Paid to Date:	\$0
Project Status:	In progress	Outstanding at 12/31/24	\$4,334,000

The City anticipates a debt issuance for the construction of the Public Works Operations Facility in late 2024. This facility will house departments supported by the General, Water, Sewer, Stormwater, and Fleet funds.



DEBT SERVICE FUND

DEBT SERVICE 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:	\$980,057
Project Status:	Completed	Outstanding at 12/31/24	\$356,384

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:	\$1,161,790
Project Status:	Completed	Outstanding at 12/31/2024	\$943,783

DEBT SERVICE FUND

DEBT SERVICE 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:	\$2,328,454
Project Status:	Complete	Outstanding at 12/31/24	\$3,492,681

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:	\$1,508,136
Project Status:	Complete	Outstanding at 12/31/24	\$3,592,138

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:	\$2,109,000
Project Status:	Complete	Outstanding at 12/31/24	\$0

Public Works Trust Fund #PC 12-951-050

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:	\$2,786,916
Project Status:	In Progress	Outstanding at 12/31/24	\$1,941,084

Public Works Trust Fund #PC24-96103-025

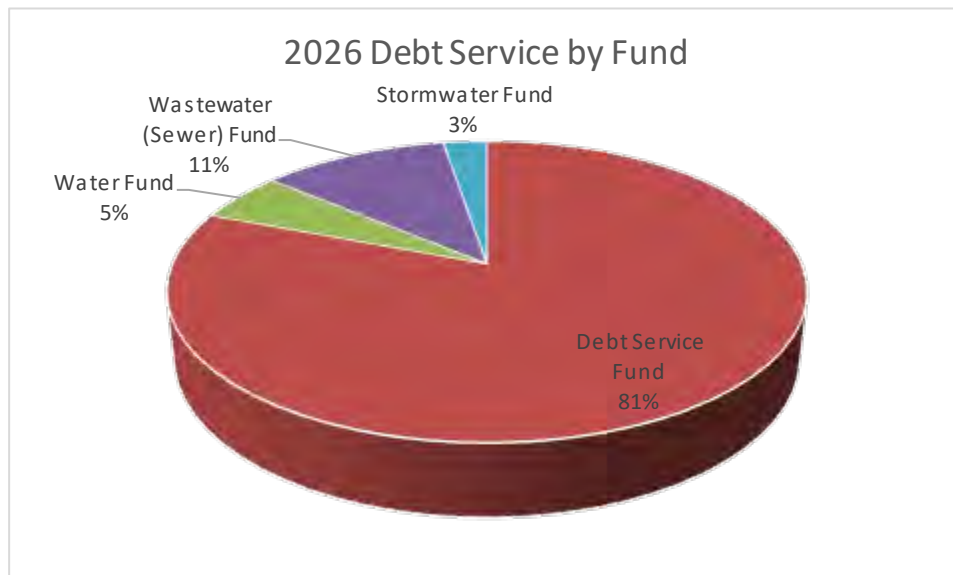
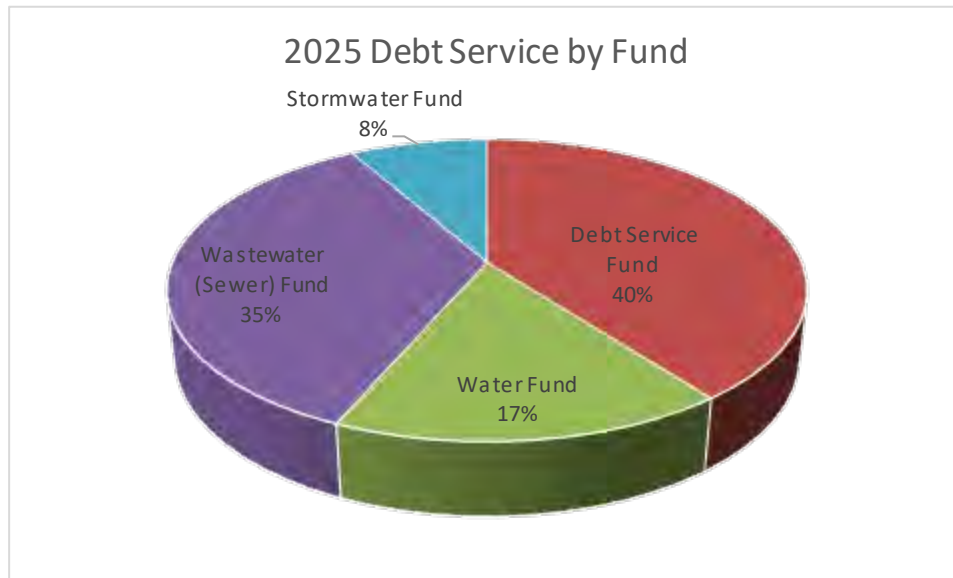
Fund 408 - Stormwater

This loan was authorized for the construction of a new decant station

Issue Year:	2024	Payoff Year:	2044
Approved Amount:	\$3,134,414	Interest:	1.72%
Draws to Date:	\$0	Principal Paid to Date:	\$0
Project Status:	In Progress	Outstanding at 12/31/24	\$0

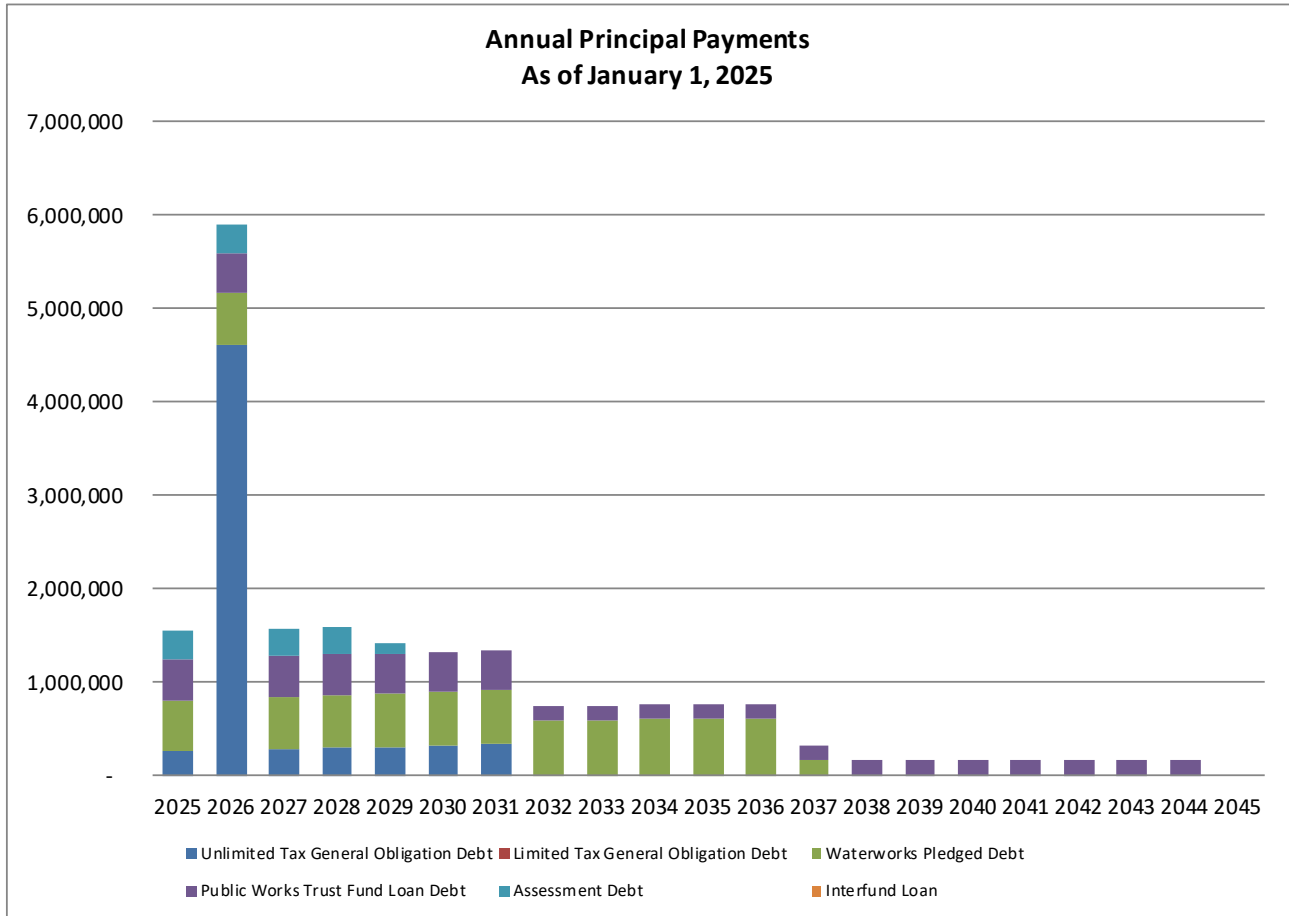
DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE



DEBT SERVICE FUND

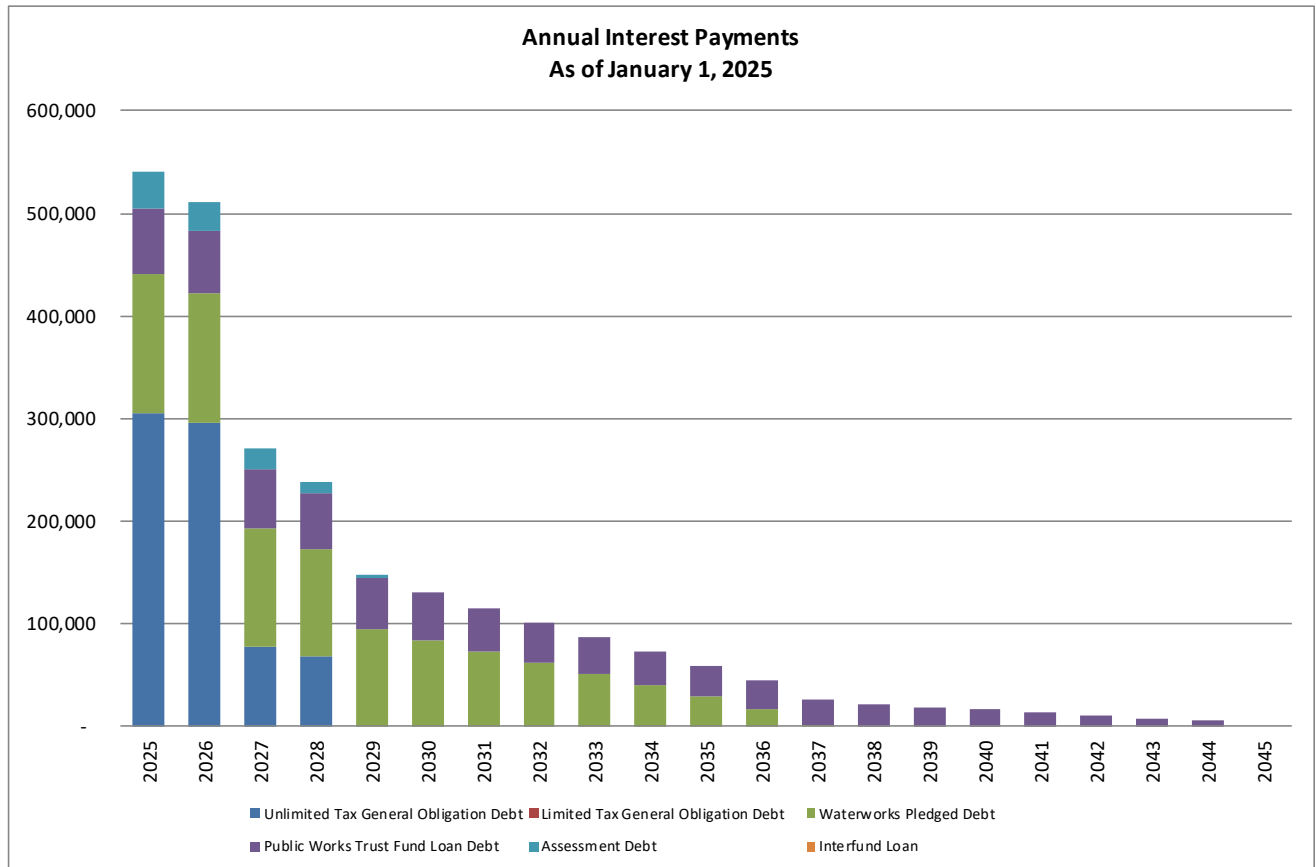
DEBT SERVICE FUND/MANAGED BY FINANCE



In 2026, the 2023 BAN for the Public Works Operations Facility will be paid upon issuance of facility long-term debt.

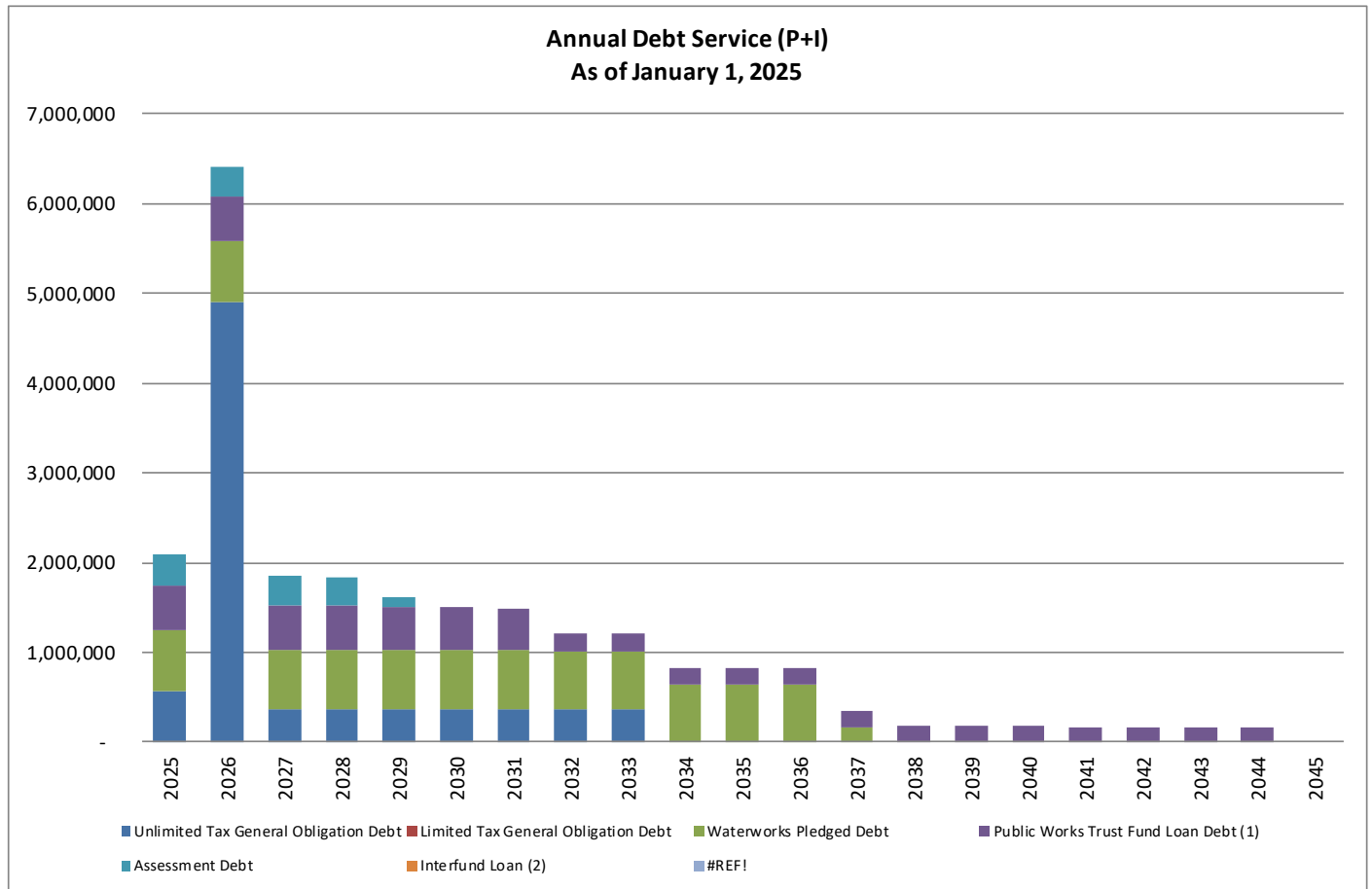
DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE



DEBT SERVICE FUND

DEBT SERVICE FUND/MANAGED BY FINANCE



SIDEWALK CONSTRUCTION FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

MAIN FUNCTIONS (what services your money funds here)

WALKABLE COMMUNITY

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

HEALTH & SAFETY

More than a mode of transportation, sidewalks invite healthy activities and increase overall sense of safety with people actively “on the street.”

ACCESSIBILITY

Replacement of failing sidewalk panels due to Street Tree damages and failing utility lines.

Replacing outdated and non-compliant ADA curb ramps with new ramps that meet the current ADA standards.

MANDATES

Federal: ADA Requirements for accessibility.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Increased construction and consultant costs.
- Unanticipated sidewalk repairs due to Street Trees or failed utilities.



FULFILLING GOALS

WHICH ONES:

- Transportation

EXAMPLES HOW:

- Provide safe routes for multi-modal needs



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

Resource Summary

Fund 302

Sidewalk Construction Fund Resource Summary	Actuals				Est	2023/2024	2023/2024	2025	2026	2025/2026
	2021	2022	2023	2024	2024	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental										
Transportation Improvement Board	-	-	-	210,000	-	359,200	-	-	-	-
Department of Ecology	-	-	119,756	-	-	-	-	-	-	-
Sumner School District	-	-	-	-	-	-	-	-	-	-
Sound Transit	-	958,863	548,132	-	350,000	700,000	-	-	-	-
Grant - Interlocal Sidewalk Sucker	-	-	-	-	-	-	-	-	-	-
STBG Rivergrove Ped Bridge	-	-	-	60,000	-	-	701,841	601,841	1,303,682	-
Charges for Service	-	-	-	-	-	-	-	-	-	-
Volunteer Sidewalk Program	-	-	-	40,000	50,000	50,000	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Transfers In										
General Fund - Help. Homeowners Sidewalk Program	40,000	50,000	40,000	90,000	130,000	130,000	40,000	40,000	80,000	-
General Fund - ADA	-	-	-	-	-	-	-	-	-	-
General Fund	205,000	-	-	-	-	-	-	-	-	-
Fund 103 Complete Streets	-	-	-	-	-	-	-	-	-	-
Fund 303 General Government CIP	-	-	-	-	-	-	-	-	-	-
Fund 305 REET Fund	-	-	-	-	-	-	-	-	-	-
Fund 320 Street Capital Fund	-	-	194,000	-	-	194,000	-	-	-	-
Fund 605 Impact Fee Fund	-	-	-	-	-	-	-	-	-	-
	101,000	-	-	-	-	-	-	-	-	-
Revenues	346,000	1,008,863	901,889	400,000	530,000	1,433,200	741,841	641,841	1,383,682	-
<u>Expenditures</u>										
Personnel Salaries	-	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
ADA Compliance Plan	-	46,575	20,300	40,000	80,000	80,000	40,000	40,000	80,000	-
Helping Homeowners Sidewalk Repair Program	960	-	-	50,000	100,000	100,000	50,000	50,000	100,000	-
Sumner Ave Sidewalks	-	-	-	-	-	-	-	-	-	-
Sound Transit	726,980	606,335	-	-	350,000	350,000	360,000	-	360,000	-
160th Ave Sidewalks	3,862	160,621	1,455	-	-	-	-	-	-	-
Academy Bike Lanes	-	-	-	-	-	-	-	-	-	-
Rivergrove Pedestrian Bridge	148,323	2,916	-	50,000	350,000	350,000	651,841	651,841	1,303,682	-
Elm Street Sidewalks	-	-	41,700	511,500	-	553,200	-	-	-	-
West Valley Sidewalks	-	-	-	-	-	80,000	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-	-
Expenditures	880,125	816,447	63,455	651,500	880,000	1,513,200	1,101,841	741,841	1,843,682	-
Net Annual Cash	(534,125)	192,416	838,434	(251,500)	(350,000)	(80,000)	(360,000)	(100,000)	(460,000)	-
Beginning of the Year Cash	382,582	(151,543)	40,873	1,031,015	477,769	477,769	779,515	419,515	779,515	-
Prior Period Adjustment			151,707							
End of the Year Cash	(151,543)	40,873	1,031,015	779,515	127,769	397,769	419,515	319,515	319,515	-

REAL ESTATE EXCISE TAX (REET) FUND

CAPITAL FUND/MANAGED BY FINANCE

MAIN FUNCTIONS (what services your money funds here)

FUNDS FROM PROPERTY SALE

Income from 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.

LEVERAGE GRANT FUNDS

State statute restricts funds to specific use. Sumner typically uses to support City capital projects, leveraging REET funds as matches to generate successful grant applications from other sources.

FUNCTION

Supports eligible projects through transfers

MANDATES

State: Limits specific use and makes changes to how charged by sellers.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- REET revenues are dependent on real estate activity; the overall economy and interest rate environment are significant.



FULFILLING GOALS

WHICH ONES:

- Capital Facilities
- Transportation
- Parks, Trails and Open Space

EXAMPLES HOW:

- Provides funding to leverage grants matches to advance goals in these plans.



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
- **EXCELLENT GOVERNMENT:** Equitable distribution of resources



REAL ESTATE EXCISE TAX (REET) FUND

CAPITAL FUND/MANAGED BY FINANCE

Resource Summary

Fund 305 REET Fund

REET Fund Resource Summary	2021	Actual 2022	2023	Revised 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
Revenues									
Taxes									
REET 1st 1/4 %	536,517	481,603	204,593	400,000	800,000	800,000	400,000	400,000	800,000
REET 2nd 1/4%	536,517	440,931	204,592	400,000	800,000	800,000	400,000	400,000	800,000
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	1,073,034	922,535	409,185	800,000	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	-	-	-	-	-	-	-	-	-
Transfer Out to Fund 310	326,000	1,200,000	-	-	-	-	-	-	-
Transfer Out to Fund 320	-	250,000	-	-	-	-	-	-	-
Transfer Out to Fund 325	-	-	-	-	-	-	-	-	-
Transfer Out to Fund 415	-	-	300,000	-	300,000	300,000	-	-	-
Expenditures	326,000	1,450,000	300,000	-	300,000	300,000	-	-	-
Net Annual Cash	747,034	(527,465)	109,185	800,000	1,300,000	1,300,000	800,000	800,000	1,600,000
Beginning of the Year Cash	804,253	1,551,288	1,023,822	1,133,007	1,093,200	1,093,200	1,933,007	1,933,007	1,933,007
End of the Year Cash	1,551,288	1,023,822	1,133,007	1,933,007	2,393,200	2,393,200	2,733,007	2,733,007	3,533,007

Budget Notes

Transfers supporting projects are appropriated when presented and approved by City Council through the budget development or amendment process.

PARKS CAPITAL FUND

CAPITAL FUND/MANAGED BY PARKS/COMMUNITY DEVELOPMENT

MAIN FUNCTIONS (what services your money funds here)

TRACKS FUNDING FOR PARKS

This fund tracks dollars available for capital projects that is obtained from a variety of sources including the City's own park impact fees as well as grants obtained for specific projects.

FULFILLS OPEN SPACE NEEDS

Some parks are loved and used daily while other spaces go underused. Projects outlined in the plan add amenities to increase use and fulfill public needs and expectations.

TRANSPARENCY

Helps public & Council see available funding for park projects from a variety of sources.

MANDATES

- State: requires up-to-date plan to apply for capital grants.
- Federal: ADA laws

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Limited funding opportunities and support creates long periods between project inception and completion;
- Funding approaches should be evaluated to best meet the needs and wants of the community;
- Long-term capital needs for existing infrastructure, e.g. Sk8 Park and Bill Heath Sports Complex;
- Extremely competitive and limited grant availability for park and trail capital projects.



FULFILLING GOALS

WHICH ONES:

- Parks, Trails & Open Space
- Main Street Vision

EXAMPLES HOW:

- Fund projects as outlined to fulfill public needs



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

Resource Summary

Fund 310 Parks & Trails Capital

Parks & Trail Capital Fund	Actual		Est	2023/2024	2023/2024	2025	2026	2025/2026	
Resource Summary	2021	2022	2023	2024	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental									
Fryar Avenue Trail (TAP-PSRC)	62,469	55,803	-	1,649,961	655,143	5,983,593	3,777,205	228,855	4,006,060
WA State RCO Grant	-	13,256	-	762,500	1,496,585	1,062,500	-	-	-
WA State Grant - Other	-	-	-	-	237,500	237,500	-	-	-
Pierce County Conservation Futures	3,400	-	-	-	-	-	-	-	-
Pierce County Interlocal Grant	-	-	-	1,600,000	-	1,600,000	2,926,850	-	2,926,850
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Parks Impact Fees	-	-	-	-	50,000	50,000	-	-	-
Contributions & Donations	-	-	-	-	-	-	-	-	-
Transfers In									
General Fund	60,000	180,000	1,380,000	120,000	1,180,000	1,500,000	100,000	40,000	140,000
Occupancy Tax	-	100,000	-	-	-	-	-	-	-
ARPA	-	500,000	-	-	-	50,000	-	-	-
REET Fund	326,000	1,200,000	-	-	250,000	250,000	-	-	-
Impact Fee	565,000	-	581,124	51,124	998,833	592,248	86,000	-	86,000
Revenues	1,016,869	2,049,059	1,961,124	4,183,585	4,868,061	11,325,841	6,890,055	268,855	7,158,910
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay									
Land Purchase	-	1,029,363	40,000	-	-	-	-	-	-
Buildings & Structures	-	2,895	-	-	-	-	-	-	-
Seibenthaler Park Improvements	36,874	2,745	-	-	1,525,000	-	25,500	-	25,500
Loyalty Park Improvements	(10,587)	123,088	38,187	-	250,000	250,000	35,000	-	35,000
Rainier View Covered Court	1,265	93,840	592,741	1,600,000	795,545	1,785,545	25,500	-	25,500
Bennett Park	82,385	85,295	234,303	-	868,170	-	-	-	-
Heritage Park	-	205,707	186,428	-	-	-	60,000	-	60,000
Heritage Park Remediation	-	-	25,722	100,000	860,000	860,000	289,000	281,500	570,500
TC: 902 Kincaid	-	-	-	70,000	-	70,000	-	-	-
TC: Heritage Park	-	-	-	1,000,000	-	1,650,000	1,253,438	-	1,253,438
TC: Alley Activation	-	-	-	-	-	-	1,673,412	-	1,673,412
No. 9 Ditch Bridge	-	-	-	-	-	-	-	-	-
Fryar Avenue Trail	74,591	222,597	34,890	400,000	832,391	6,160,841	3,777,205	228,855	4,006,060
Playground Replacement Program	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Special Items	1,317	-	-	-	-	-	-	-	-
Expenditures	185,845	1,765,530	1,152,270	3,170,000	5,131,106	10,776,386	7,139,055	510,355	7,649,410
Net Annual Cash	831,024	283,530	808,854	1,013,585	(263,045)	549,455	(249,000)	(241,500)	(490,500)
Beginning of the Year Cash	(72,303)	758,721	1,042,251	758,721	423,721	-	1,772,306	1,523,306	1,772,306
End of the Year Cash	758,721	1,042,251	1,851,105	1,772,306	160,676	549,455	1,523,306	1,281,806	1,281,806

STREETS CAPITAL FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

MAIN FUNCTIONS (what services your money funds here)

FUND ARTERIAL CORRIDORS

Advance roadway projects to improve Sumner's arterial corridors, the main streets through town.

Continuing to seek grant funding to support roadway improvements.

SUPPORT HIGHWAYS

Promote improvements to State highways to keep cut-through traffic out of residential areas.

Upgrading the intersections near highway interchanges to reduce traffic impacts.

MAINTAINING CONNECTIONS

Replacement of failing sidewalk panels due to Street Tree damages and failing utility lines.

Replacing outdated and non-compliant ADA curb ramps with new ramps that meet the current ADA standards.

MANDATES

Federal: ADA Requirements for accessibility.

Six-Year Transportation Improvement Plan update every year.

Comprehensive Plan updates.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Increased construction and consultant costs.
- Past deferred maintenance practices have set us up for more costly roadway repairs
- Fewer opportunities for relying on developers for new infrastructure
- Unanticipated signal replacements.



FULFILLING GOALS

WHICH ONES:

- Transportation
- Town Center

EXAMPLES HOW:

- Manage the design and construction of large projects



COUNCIL STRATEGIC PRIORITIES

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



STREETS CAPITAL FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

Resource Summary

Fund 320

Street Capital Fund

Resource Summary	2021	Actual 2022	2023	Est 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes									
Property Tax	165,000	165,000	165,000	165,000	330,000	330,000	165,000	165,000	330,000
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental									
City of Puyallup (Bridge Street Bridge)	-	-	-	-	-	-	-	-	-
Port of Tacoma #1 (410/Traffic Ave)	75,000	-	-	-	7,500	7,500	-	-	-
Interlocal Grant (Pierce County)	-	-	75,000	-	4,260,000	4,260,000	1,420,000	1,420,000	2,840,000
Grants									
Bridge Street Bridge (BRAC)	14,682	-	-	-	-	-	-	-	-
Stewart Road Bridge (STP)	185,556	310,898	538,398	1,000,000	4,000,000	4,000,000	1,615,794	1,615,793	3,231,587
142nd Avenue East Overlay (STP & NHFP)	-	-	-	-	-	-	-	-	-
410/Traffic Ave Interchange (STP-Const)	1,993,059	-	-	-	-	-	-	-	-
Wood and Main Intersection (STP)	104,979	196,403	1,140,629	375,000	1,330,000	1,330,000	-	-	-
Sumner Tapps Guard STP	604,662	27,794	-	-	-	-	-	-	-
Sumner Tapps Resurf HSIP	42,763	494,496	18,954	-	-	-	-	-	-
166th Ave FHWA	-	183,968	263,566	400,000	800,000	800,000	300,000	300,000	600,000
Maple Street HSIP	-	69,119	13,451	280,053	336,700	616,753	888,080	-	888,080
FHWA HSIP Systemic Curve	-	-	-	753,000	-	903,000	613,000	-	613,000
STP Tac Puy Intersection	-	-	-	228,700	-	328,700	328,700	-	328,700
STBG Valley Ave	-	-	-	-	-	-	89,930	659,480	749,410
Stewart Rd ITS CMAQ	-	-	-	-	-	-	432,500	-	432,500
Stewart Road NHFP	-	-	-	-	-	-	2,333,334	2,333,333	4,666,667
FHWA Stewart Road	-	-	-	-	-	-	933,334	933,333	1,866,667
Transportation Imp Board Grant	1,413,399	-	13,185	2,000,000	4,000,000	4,000,000	2,000,000	2,000,000	4,000,000
Stewart Road Bridge (FMSIB)	1,637,546	525,457	145,403	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000	2,000,000
WA Legislative Grant	-	-	-	150,000	300,000	300,000	250,000	250,000	500,000
Charges for Service									
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Space & Facility Rentals	-	-	6,000	-	-	-	-	-	-
Capital Contributions									
Capital Contributions - 410/Traffic Ave	-	-	-	-	-	-	-	-	-
410 Traffic Ave - Sound Transit	2,260,419	-	-	-	-	-	-	-	-
410 Traffic Ave - Port of Tacoma	211,689	45,018	570,738	-	-	500,000	-	-	-
Interlocal Grant - Auburn	211,689	(76,326)	(122,937)	-	-	-	65,057	-	65,057
Other Revenues									
Proceeds from Sale of Capital Assets	521,975	-	-	-	-	-	-	-	-
Transfers In									
General Fund	1,100,000	100,000	-	114,000	-	114,000	970,500	-	970,500
General Government CIP	-	-	-	-	-	-	-	-	-
REET Fund	-	250,000	-	-	-	-	-	-	-
Development Impact Fund	2,516,200	1,100,000	1,480,000	-	-	1,480,000	354,302	-	354,302
Proceeds of LT Debt	-	-	-	-	-	-	-	-	-
Revenues	13,058,618	3,391,828	4,307,388	6,465,753	17,364,200	20,969,953	13,759,531	10,676,939	24,436,470

STREETS CAPITAL FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

Resource Summary

	2021	Actual 2022	2023	Est 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
<u>Capital Outlay</u>									
Town Center Utility/Woonerf	-	177,515	2,058,794	6,260	728,840	728,840	-	-	-
TC: Cherry & Maple Utilities	-	-	-	-	60,600	60,600	60,600	-	60,600
142nd Avenue East Overlay	-	-	-	-	-	-	-	-	-
SR410/Traffic Ave Interchange	871,958	14,874	-	-	-	-	-	-	-
Bridge Street Bridge	-	-	-	-	-	-	-	-	-
Puyallup Street Overlay	-	-	-	-	-	-	-	-	-
Stewart Road Bridge Repl	549,067	1,007,136	1,620,607	2,000,000	20,000,000	20,000,000	9,934,521	9,800,461	19,734,982
Stewart Road Corridor	123	700,315	-	-	-	-	-	-	-
Street Tree Program	-	-	-	-	-	-	250,000	250,000	500,000
SR410/166th Ave E	92,446	908,313	294,007	250,000	1,100,000	1,100,000	555,000	555,000	1,110,000
Wood and Main Intersection	119,290	498,326	1,894,632	500,000	1,815,738	3,295,738	-	-	-
Gateway Project	-	-	500,000	-	200,000	200,000	-	-	-
Sumner Tapps Guardrail	753,957	492,313	-	-	-	-	-	-	-
Maple Street Pedestrian Improvements	(1,981)	77,012	10,774	100,000	336,700	953,453	888,080	-	888,080
Tacoma & Puyallup Ave Intersection	-	-	918	110,000	-	380,000	380,000	-	380,000
Systemic Horizontal Curve Imp	-	-	1,548	300,000	-	903,000	613,000	-	613,000
Washington St Improvement	-	-	-	114,000	-	114,000	1,027,500	-	1,027,500
Hunt Ave Reconstruction	-	-	-	-	-	-	-	-	-
Valley Ave (City Limits to MM)	-	-	-	-	-	-	103,970	762,410	866,380
Stewart Rd ITS Design	-	-	-	-	-	-	500,000	-	500,000
Academy Bike Lanes	99,821	254,956	754,896	-	383,710	383,710	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
<u>Transfer Out</u>									
Transfer Out to Fund 302	-	-	194,000	-	-	194,000	-	-	-
Expenditures	2,484,682	4,130,760	7,330,176	3,380,260	24,625,588	28,313,341	14,312,671	11,367,871	25,680,542
Net Annual Cash	10,573,936	(738,933)	(3,022,788)	3,085,493	(7,261,388)	(7,343,388)	(553,140)	(690,932)	(1,244,072)
Beginning of the Year Cash	(3,049,643)	7,524,293	6,785,360	7,524,293	7,709,379	558,706	10,609,786	10,056,646	10,609,786
Prior Period Adjustment	-	-	(151,707)	-	-	-	-	-	-
End of the Year Cash - Unreserved	7,524,293	6,785,360	3,610,865	10,609,786	447,991	(6,784,682)	10,056,646	9,365,714	9,365,714

FACILITIES CAPITAL FUND

CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

MAIN FUNCTIONS (what services your money funds here)

FACILITY CAPITAL COSTS

This fund accounts for all capital costs associated with City facilities (e.g. City Hall, Senior Center, Public Works Operations Shops). Operational costs are captured in the General Fund.

CLEAR RECORD OF FUNDING

Capital improvements are funded through grants, long-term financing, and transfers from other funds, including the General Fund. This fund gives a clear view of project funding from all sources.

MANDATES

State: mandates for increased digital posting drives need for tech infrastructure in buildings designed for storage/field staff.

State: employee safety standards monitored by Labor & Industries.

State: requirements to change to electric fleet require infrastructure to serve fleet.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:



- Previous budgets dealt with the fiscal cliff by delaying maintenance/updates to city facilities. This is pushing the current budget against a wall of needs rapidly becoming urgent.
- Changes in the use of technology for field positions require additional office space and technology installation in field offices.
- Deferred maintenance of aging facilities e.g., windows and painting City Hall.
- Increasing technical demands such as cameras, locks, and security systems weigh on staff's time to do other things.
- Vehicle charging stations will be growing demand.
- Construction of the Operations Facility should occur in this budget cycle.

FULFILLING GOALS

WHICH ONES:

- Capital Facilities
- Emergency Management

EXAMPLES HOW:

- Update facilities as needed
- Build in systems for continuing operation through emergencies



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

Resource Summary

Fund 325 Facilities Capital					2023/2024	2023/2024	2025	2026	2025/2026
Facilities Capital Fund	Actual		Est		2023/2024	2023/2024	2025	2026	2025/2026
Resource Summary	2021	2022	2023	2024	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental									
US HUD CDBG	-	-	-	-	-	-	203,000	-	203,000
WA State Dept of Commerce Gran	-	-	-	100,000	-	100,000	400,000	-	400,000
Interlocal Grant - PCLTAC	10,888	10,409	-	-	125,000	125,000	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In									
General Fund	927,000	357,122	-	246,000	-	246,000	125,000	25,000	150,000
Building Reserve	230,000	-	305,000	-	390,000	390,000	-	-	-
Occupancy Tax	1,000	125,000	-	-	-	-	-	-	-
REET Fund	-	-	-	-	-	-	-	-	-
Water Fund	227,983	337,122	-	-	-	-	-	-	-
Sewer Fund	227,984	337,122	-	-	-	-	-	-	-
Stormwater Fund	227,984	337,122	-	-	-	-	-	-	-
Other Financing Source									
Proceeds from LT Debt									
LTGO2023 Cemetery	-	-	3,040,000	-	-	3,040,000	-	-	-
BAN PWOPS	-	-	4,334,000	-	-	-	-	-	-
Revenues	1,852,838	1,503,896	7,679,000	346,000	515,000	3,901,000	728,000	25,000	753,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay									
Cemetery Bldg	-	-	492,255	1,600,000	-	3,076,260	-	-	-
Cemetery Bldg (Old)	-	-	-	20,000	-	-	20,000	-	20,000
Land	-	-	3,700	-	-	-	-	-	-
PW Operations Facility	1,661,352	1,348,487	3,162,077	1,500,000	-	-	-	-	-
Other Improvements - Facilities	-	129,852	241,769	25,000	440,000	440,000	-	-	-
Ryan House Improvements	14,622	7,341	103,785	6,000	125,000	125,000	-	-	-
Kincaid Abatement & Demo	-	-	-	300,000	-	170,000	-	-	-
City Hall Improvements	-	-	-	-	-	-	35,000	25,000	60,000
Senior Center Impr	-	-	-	-	-	-	50,000	240,000	290,000
EV Charging Facilities	-	-	-	-	-	-	50,000	-	50,000
Council Chambers Upgrades	228,500	-	-	-	-	-	-	-	-
Food Truck Court Infrastructure	-	-	-	-	-	-	-	-	-
HVAC Replacement	-	-	-	-	-	-	-	-	-
Main Street Property Demolition	59,367	-	-	-	-	-	-	-	-
Senior Center Flooring Replacement	-	-	-	-	-	-	-	-	-
Debt Service									
2023 LTGO Cemetery	-	-	-	-	-	39,740	-	-	-
2023 PWOF BAN	-	-	-	-	-	-	-	-	-
Transfer Out									
Expenditures	1,963,841	1,485,680	4,003,586	3,451,000	565,000	3,851,000	155,000	265,000	420,000
Net Annual Cash	(111,004)	18,216	3,675,414	(3,105,000)	(50,000)	50,000	573,000	(240,000)	333,000
Beginning of the Year Cash	111,547	543	18,759	3,694,173	111,547	-	589,173	1,162,173	589,173
End of the Year Cash	543	18,759	3,694,173	589,173	61,547	50,000	1,162,173	922,173	922,173

WATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

MAIN FUNCTIONS (what services your money funds here)

SAFE DRINKING WATER

Take continual steps to ensure drinking water is in full compliance with State and Federal regulations.

RELIABLE SUPPLY OF WATER

In addition to drinking water, ensure supply is enough to fulfill consumption, fire suppression, and other needs.

SECURE WATER RIGHTS

This service has to consider not only supply for today but adequate water rights and supply into the future, especially with anticipated growth.

MANDATES

State: Foster ruling greatly changes ability to mitigate water use. Sumner's pilot project helps shape future of water rights and mitigation.

Federal: The EPA is requiring a new lead service line inventory through the Lead and Copper Rule and updated sampling requirements for perchlorates and PFAs

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Increased construction, consultant, material supplies, and repair costs
- Town Center: Cherry & Maple Utilities Project – Construction phase
- Additional water rights acquisition



FULFILLING GOALS

WHICH ONES:

- Water System Plan

EXAMPLES HOW:

- TC: Cherry & Maple Utilities Project, North Tank Ladder Replacement, South Tank Seismic Retrofits all going to construction in 2025
- Watershed management and security improvements as well as a meter system replacement and records audit
- Participate in shared projects such as Washington Street Reconstruction, Stewart Road Bridge Replacement, and White River Restoration



WATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

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

Resource Summary

Fund 401					2023/2024	2023/2024	2025	2026	2025/2026
Water Fund					Adopted	Revised	Adopted	Adopted	Adopted
Resource Summary	2021	Actual 2022	2023	Est 2024					
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	26,885	26,885	6,005	34,300	68,600	68,600	34,300	34,300	68,600
Intergovernmental	-	-	-	1,258,950	1,531,186	1,531,186	950,000	-	950,000
Charges for Service	4,451,538	4,451,538	4,874,154	5,147,000	8,589,364	8,589,364	4,939,825	5,006,633	9,946,458
Interest	-	-	-	-	-	-	-	-	-
Assessment Revenue	-	-	-	-	-	-	-	-	-
Miscellaneous	2,405	2,405	-	-	-	-	-	-	-
Capital Contributions	1,146,503	1,146,503	816,575	900,000	-	-	905,793	956,500	1,862,293
Transfers In	1,000,000	1,000,000	-	-	-	-	-	-	-
Proceeds from LT Debt	-	-	-	-	-	-	-	-	-
Revenues	6,627,331	6,627,331	5,696,734	7,340,250	10,189,150	10,189,150	6,829,918	5,997,433	12,827,351
<u>Expenditures</u>									
Personnel Salaries	836,642	836,642	836,642	894,167	1,711,039	1,735,359	1,016,424	1,076,727	2,093,151
Personnel Benefits	324,278	324,278	324,278	407,785	777,442	784,480	385,976	425,624	811,600
Supplies	201,430	201,430	201,430	492,631	359,581	669,581	203,525	210,075	413,600
Services & Charges	266,201	266,201	266,201	657,129	1,331,057	1,504,057	491,752	490,810	982,562
Intergovernmental	375,557	375,557	375,557	433,064	862,189	862,189	480,653	488,021	968,674
Interfund	342,589	342,589	342,589	584,022	1,312,405	1,313,030	1,294,981	1,223,835	2,518,816
Capital Outlay	1,927,364	1,927,364	1,927,364	626,000	13,223,793	13,238,793	12,431,829	5,224,783	17,656,612
Debt Service	356,545	356,545	356,545	349,000	702,100	702,100	344,800	341,000	685,800
Transfer Out	-	-	-	-	-	-	27,100	27,100	54,200
Expenditures	4,630,606	4,630,606	4,630,606	4,443,798	20,279,605	20,809,590	16,677,040	9,507,975	26,185,015
Net Annual Cash	1,996,725	1,996,725	1,066,129	2,896,452	(10,090,455)	(10,620,440)	(9,847,122)	(3,510,542)	(13,357,664)
					13,219,995	13,219,995	19,482,216	9,635,094	19,482,216
					3,129,540	2,599,555	9,635,094	6,124,552	6,124,552

WATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Capital

Fund 401

Water Fund Capital Detail

	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Capital</u>			
Machinery And Equipment			
Chlorinator/Analyzers	200,000	-	200,000
Ground Penetrating Radar Locating Unit	8,333	-	8,333
Tractor	21,250	-	21,250
Mini Excavator	20,000	-	20,000
Saw Cut Machine	6,250	-	6,250
Distribution System Improvements			
TC: Cherry & Maple Utilities	2,862,700	-	2,862,700
TC: Alder & Kincaid Utilities	75,000	-	75,000
Capital Projects (in conjunction with City projects)			
Stewart Rd Bridge Replacement	135,000	150,000	285,000
Washington St Improvement	567,800	-	567,800
Source Improvements			
Watershed Vegetation Management	150,000	-	150,000
Earthquake Control Valves	950,000	-	950,000
Replacement Of Water Mains	313,818	979,098	1,292,916
South Well Rehabilitation	-	300,000	300,000
Add'l Water Rights Acquisition	6,135,600	2,610,929	8,746,529
Hydrant & Isolation Valve Upgr	100,420	104,437	204,857
Water System Security	104,000	432,640	536,640
Sumner Springs Improvement	-	85,247	85,247
Viewpoint Tank to 171st	188,288	-	188,288
159th Ave E (Riverside - 76th)	75,712	562,432	638,144
Central Well Radio Upgrade	18,829	-	18,829
Dieringer Well Communication	18,829	-	18,829
Water Side Cellular Conversion	240,000	-	240,000
Storage Improvements			
North Tank Ladder	240,000	-	240,000
	12,431,829	5,224,783	17,656,612

SEWER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

MAIN FUNCTIONS (what services your money funds here)

DISPOSAL OF WASTE

Customers use this utility to dispose and treat their domestic-strength wastewater. The utility serves customers in Sumner and Bonney Lake.

CLEAN ENVIRONMENT

Safely and efficiently transports wastewater through gravity conveyance and lift stations to the Wastewater Treatment Facility (WWTF), where the wastewater receives primary and secondary treatment before discharging to the White River.

PRETREATMENT

Industrial Pretreatment Program for all sewer users contributing nondomestic wastewater into the sewer service areas contributing to the WWTF. This program provides design review, permitting, and ongoing support and enforcement of Pretreatment Program Regulations in Sumner and Bonney Lake.

MANDATES

Federal: New water quality standards to protect aquatic life, including limits for PFOA and PFOS, aluminum, and 6PPD-quinone, will be included in the next WWTF discharge permit.

Pretreatment: New program that will require ongoing management of non-domestic strength wastewater discharged from local businesses into City collection system.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- New water quality standards to be included in next WWTF NPDES permit
- Implementation of new Pretreatment Program
- Ongoing equipment needs at the WWTF



FULFILLING GOALS

WHICH ONES:

- General Sewer Plan
- Capital Facilities Plan

EXAMPLES HOW:

- Operate quality facility that reliably serves public's needs.



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

Resource Summary

Fund 402									
Sewer Fund									
Resource Summary	2021	Actual 2022	2023	Est 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	39,810	33,190	8,895	15,000	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	7,145,854	8,509,230	8,918,907	9,160,000	15,422,863	15,422,863	18,375,664	9,336,290	27,711,954
Interest	17,204	14,817	12,700	10,600	23,300	23,300	8,500	6,350	14,850
Assessment Revenue	64,557	59,794	59,794	60,000	120,000	120,000	60,000	60,000	120,000
Miscellaneous	15,393	68,216	-	-	-	-	-	-	-
Capital Contributions	1,189,934	1,685,590	261,984	900,000	-	-	9,250,000	-	9,250,000
Transfers In	-	500,000	-	-	-	-	-	-	-
Proceeds from LT Debt	-	-	-	-	-	-	9,250,000	-	9,250,000
Revenues	8,472,752	10,870,836	9,262,280	10,145,600	15,566,163	15,566,163	36,944,164	9,402,640	46,346,804
<u>Expenditures</u>									
Personnel Salaries	1,761,179	1,912,884	1,940,554	2,198,213	4,258,953	4,283,274	2,345,991	2,554,359	4,900,350
Personnel Benefits	757,007	800,872	851,040	1,118,551	2,157,350	2,164,389	1,417,200	1,540,637	2,957,837
Supplies	260,081	388,335	422,250	494,798	943,209	970,359	620,160	578,120	1,198,280
Services & Charges	872,532	1,095,175	1,276,747	1,593,049	3,045,353	3,065,828	1,404,979	1,449,292	2,854,271
Intergovernmental	459,431	608,076	559,918	656,803	1,305,268	1,305,268	560,182	568,789	1,128,970
Interfund	571,330	539,793	1,208,609	959,023	2,137,507	2,167,632	1,167,982	1,123,882	2,291,864
Capital Outlay	396,525	795,518	2,791,947	2,282,050	5,384,995	5,427,995	19,020,637	8,883,404	27,904,041
Debt Service	1,113,416	1,107,627	842,372	836,966	1,677,592	1,677,592	719,546	715,596	1,435,142
Transfer Out	227,984	837,122	-	-	-	-	29,185	29,185	58,370
Expenditures	6,419,483	8,085,402	9,893,438	10,139,453	20,910,227	21,062,337	27,285,861	17,443,264	44,729,125
Net Annual Cash	2,053,269	2,785,434	(631,157)	6,147	(5,344,064)	(5,496,174)	9,658,303	(8,040,624)	1,617,679
					20,996,349	20,996,349	16,680,743	26,339,046	16,680,743
					15,652,285	15,500,175	26,339,046	18,298,422	18,298,422

Budget Notes:

The Transfer Out programmed in 2025 and 2026 includes interest for the 2023 BAN interim financing for the Public Works Operations Facility.

The Capital Contributions and Proceeds from Long-Term Debt include the funding sources for the Biosolids Modernization Project.

SEWER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Capital

Fund 402

Sewer Fund Capital Detail		2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Capital - Sewer Collections</u>				
Machinery and Equipment				
Ground Penetrating Radar Locating Unit	33%	8,333	-	8,333
Tractor	25%	21,250	-	21,250
Mini Excavator	25%	20,000	-	20,000
Saw Cut Machine	25%	6,250	-	6,250
Replacement Gator	100%	33,746	-	33,746
Collections - Pump Stations				
Auto Lane Forcemain Project		393,474		393,474
Lift Station Improvements		809,664	183,730	993,394
LS#3 Improvement		300,000		300,000
Collections - Gravity Sewer				
Sewer Main Replacement/Rehab		250,000	750,000	1,000,000
TC: Cherry & Maple Utilities		1,342,500	-	1,342,500
Sewer Repl West of Cherry		353,120	-	353,120
Harrison/State Side Sewer Conn		400,000	-	400,000
Washington St Improvement		594,900	-	594,900
Subtotal: Sewer Collections		4,533,237	933,730	5,466,967

SEWER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Capital

Sewer Fund Capital Detail	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Wastewater Treatment Plant</u>			
Machinery and Equipment			
Equipment Replacement	162,240	168,730	330,970
ISCO Sampler	4,000		4,000
Aeration Basin			
Actuator Replacement	132,000		132,000
Mix pumps	250,000		250,000
Internal Recycle Pumps	75,000		75,000
Splitter box modifications		75,000	75,000
Clarifiers			
Splitter box weir tub replacements		100,000	100,000
Disinfection & Discharge			
UV system replacement		1,462,323	1,462,323
UV Slide Gate channel repair		185,603	185,603
Biosolids			
Centrifuge scroll rehabilitation	100,000		100,000
Digester Cleaner/Maintenance	156,000		156,000
TPS pumps and flow meter replacement		84,365	84,365
Gravity thickener coating		75,000	75,000
Dryer Modernization	13,500,000	5,000,000	18,500,000
Facility			
Access Controls & Cameras	108,160		108,160
Wastewater Treatment Facility Plan		281,216	281,216
VFD Replacement		517,437	517,437
Subtotal: Sewer Treatment	14,487,400	7,949,674	22,437,074
 Total: Sewer Capital	 19,020,637	 8,883,404	 27,904,041

UTILITY BOND RESERVE FUND

ENTERPRISE FUND 403/MANAGED BY FINANCE

MAIN FUNCTIONS (what services your money funds here)

TRACKS BONDS

Accounts for the debt service requirements of the various bond issues through the water, sewer, and stormwater utilities.

TRANSPARENCY

This separate reserve fund provides transparency for the bonds, rather than distributing the reserve funds through the individual issuing funds.

FUNCTION

Provides funding to support long-term debt issuance.

MANDATES

Future revenue debt covenants may require reserve funds.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Future revenue debt issuances may include the Public Works Operations Facility, Water Rights, Wastewater Treatment Facility Expansion, etc.



FULFILLING GOALS

WHICH ONES:

- Stormwater
- Emergency
- Needed & Valued Services

EXAMPLES HOW:

- Helps public & council track large utility projects needed for critical services



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Transparency in policy and actions



UTILITY BOND RESERVE FUND

ENTERPRISE FUND 403/MANAGED BY FINANCE

Resource Summary

Fund 403

Utility Bond Reserves Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	(3,615)	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	(3,615)	-	-	-	-	-	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-
Net Annual Cash	(3,615)	-	-	-	-	-	-	-	-
Beginning of the Year Cash	1,734,957	1,731,342	1,731,342	1,731,342	1,729,536	1,729,536	1,731,342	1,731,342	1,731,342
End of the Year Cash	1,731,342	1,731,342	1,731,342	1,731,342	1,729,536	1,729,536	1,731,342	1,731,342	1,731,342

Budget Notes:

The originating debt for this fund has matured; funds have been held for future debt issues.

STORMWATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

MAIN FUNCTIONS (what services your money funds here)

COLLECT STORMWATER

Operates and maintains a system that collects standing water from streets, driveways, landscapes, etc. and safely returns it back into the environment.

INFRASTRUCTURE

This fund covers physical infrastructure, such as maintenance of storm ponds, ditches and culverts throughout the city.

OUTREACH

This fund also pays for essential outreach to work with businesses, construction and other potential polluters to keep the system clean.

MANDATES

Federal: Local Source Control Program provides assistance to all contributors to the stormwater system ensuring that all stormwater generated is safe and appropriate for discharge to the collection system.

State: New requirements in the City NPDES MS4 Permit will need to be addressed.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Updated requirements for MS4 permit
- Enhancement of Local Source Control program



FULFILLING GOALS

WHICH ONES:

- Stormwater Comprehensive Plan

EXAMPLES HOW:

- Functions directly fulfill goals in plan



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

Resource Summary

Fund 408									
Stormwater Fund									
Resource Summary	2021	Actual 2022	2023	Est 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	34,250	19,025	12,563	50,000	30,254	30,254	15,127	15,127	30,254
Intergovernmental	1,922,486	1,292,802	11,905,571	24,574,414	26,094,000	35,594,000	13,861,965	14,214,469	28,076,434
Charges for Service	4,565,252	4,800,430	5,012,207	5,600,000	10,907,518	10,907,518	5,744,849	6,146,187	11,891,036
Interest	534	-	-	-	-	-	-	-	-
Assessment Revenue	-	-	-	-	-	-	-	-	-
Miscellaneous	1,236,046	683,223	394,097	203,100	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Repayment of Interfund Debt	5,300	-	-	-	-	-	-	-	-
Proceeds from LT Debt	-	-	-	-	-	-	-	-	-
Revenues	7,763,867	6,795,479	17,324,438	30,427,514	37,031,772	46,531,772	19,621,941	20,375,783	39,997,724
<u>Expenditures</u>									
Personnel Salaries	816,694	907,861	1,076,318	1,182,130	2,273,045	2,297,365	1,602,298	1,685,603	3,287,901
Personnel Benefits	329,264	339,695	418,607	526,734	1,007,220	1,014,259	558,655	613,474	1,172,129
Supplies	26,547	34,595	32,644	50,603	99,153	99,153	43,900	46,025	89,925
Services & Charges	241,756	222,849	403,396	420,480	821,375	821,375	434,041	396,492	830,533
Intergovernmental	361,705	422,588	391,527	329,617	655,994	655,994	445,226	476,329	921,555
Interfund	332,934	388,636	799,452	652,481	1,451,308	1,451,933	1,328,080	1,364,540	2,692,620
Capital Outlay	3,102,248	2,319,268	16,800,633	9,915,414	35,566,159	46,131,159	24,631,333	22,403,306	47,034,638
Debt Service	-	-	-	-	-	-	-	-	-
Interfund Loan Disbursement	-	-	-	-	-	-	-	-	-
Transfer Out	227,984	337,122	1,080	-	-	-	50,030	50,030	100,060
Expenditures	5,439,131	4,972,614	19,923,656	13,077,460	41,874,254	52,471,238	29,093,563	27,035,799	56,129,362
Net Annual Cash	2,324,736	1,822,866	(2,599,218)	17,350,054	(4,842,482)	(5,939,466)	(9,471,622)	(6,660,016)	(16,131,637)
					14,788,274	6,573,678	27,371,780	17,900,159	27,371,780
					9,945,792	634,212	17,900,159	11,240,143	11,240,143

STORMWATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

Capital Listing

Fund 408

Stormwater Fund Capital Detail

		2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Capital</u>				
Machinery And Equipment				
Ground Penetrating Radar Locating Unit	33%	8,333	-	8,333
DR Mower	100%	5,000	-	5,000
Wheeled loader	100%	250,000	-	250,000
Tractor	25%	21,250	-	21,250
Mini Excavator	25%	20,000	-	20,000
Saw Cut Machine	25%	6,250	-	6,250
Conceptual Decant Facility Revisions		100,000	-	100,000
Volunteer Sidewalk Program		-	28,122	28,122
Sidewalk Replacement Program		-	84,365	84,365
Decant Facility		1,010,125	-	1,010,125
WR: Pac Point Bar & Left Bank		1,100,000	-	1,100,000
63rd St Ct E Storm Drain		341,739	296,174	637,913
Salmon Creek Restoration		188,288	-	188,288
64th St E Culvert Improvements		5,000	5,000	10,000
24th St Setback Levee		20,676,666	21,665,497	42,342,162
TC: Cherry & Maple Utilities		65,000	-	65,000
Capital Improvement Program Up		54,080	-	54,080
Drainage District II Treatment		131,802	274,148	405,950
Stewart Rd Bridge Replacement		134,000	50,000	184,000
Washington St Improvement		513,800	-	513,800
	Totals	24,631,333	22,403,306	47,034,638

CEMETERY OPERATING FUND

ENTERPRISE FUND/MANAGED BY CD & FINANCE

MAIN FUNCTIONS (what services your money funds here)

OFFER PLACES OF REST

At Sumner Cemetery, options include traditional burial, mausoleum, unique options in the Heritage Farm and now green burials. The cemetery serves both people planning ahead and people responding to recent losses.

COMFORT LOVED ONES

More than the person being laid to rest, the cemetery serves friends and family through recent losses, continuous visits and even people seeking their genealogy.

COORDINATE NEEDS

The Cemetery maintains a collaborative relationship with funeral homes and other partners who serve people during funeral services for smooth transitions.

MANDATES

Title 68 RCW provides the statutes that define cemetery operations. These statutes include guidelines for Cemetery programs such as green burials.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- The Cemetery balances affordability for customers with increasing costs of service.
- The Cemetery continues to receive an annual subsidy from the General Fund for operations.
- In 2025, the Cemetery will require a subsidy from the General Fund for capital equipment.



FULFILLING GOALS

WHICH ONES:

- Needed & Valued Services
- Cemetery Master Plan

EXAMPLES HOW:

- Help individuals plan for the future.
- Fulfill needs of loved ones with timely and responsive services.
- Provide a respectful, peaceful place for loved ones to visit at any time.



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

Resource Summary

Fund 410									
Cemetery Operations Fund									
Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
WA Historic Society Grant	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-	-	-	-
Lot Sales	167,972	180,019	141,947	165,000	330,000	330,000	165,000	165,000	330,000
Opening & Closings	83,222	107,628	92,761	80,000	160,000	160,000	82,500	82,500	165,000
Committal Service	16,431	20,102	14,790	17,000	34,000	34,000	17,000	17,000	34,000
Sale of Liners	31,755	20,496	22,799	25,000	50,000	50,000	25,000	25,000	50,000
Sale of Vaults	4,430	15,715	22,230	7,000	14,000	14,000	17,500	17,500	35,000
Sale of Urns	1,713	5,214	1,589	2,500	5,000	5,000	1,750	1,750	3,500
Sale of Markers	120,817	123,522	98,651	110,000	220,000	220,000	105,000	105,000	210,000
Sale of Vases	7,889	9,120	11,575	7,000	14,000	14,000	8,750	8,750	17,500
Setting Fees	20,245	20,152	20,705	18,000	36,000	36,000	18,000	18,000	36,000
Resetting Fees	7,568	1,210	460	4,500	9,000	9,000	1,000	1,000	2,000
Recording Fees	2,820	2,898	1,100	2,500	5,000	5,000	2,000	2,000	4,000
Misc Cemetery Revenues	16,777	21,349	17,039	15,000	30,000	30,000	15,000	15,000	30,000
Interest	-	-	-	-	-	-	-	-	-
Investment Interest	-	-	-	-	-	-	-	-	-
Other Interest Earnings	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	76,800	153,600	153,600	76,800	76,800	153,600
Space & Facility Rent	-	-	-	76,800	153,600	153,600	76,800	76,800	153,600
Other Misc Revenues	4,560	3,199	4,472	3,500	7,000	7,000	3,500	3,500	7,000
Insurance Recoveries	-	-	-	-	-	-	-	-	-
Gain/Disposal of Assets	560	-	-	300	600	600	300	300	600
Transfers In	-	-	-	-	-	-	-	-	-
Transfer In - General Fund	235,000	250,000	215,000	381,500	430,000	446,500	310,000	215,000	525,000
Transfer In - Cemetery Development	-	-	-	-	-	-	-	-	-
Transfer In - Cemetery Endowment	-	-	-	-	-	-	-	-	-
Revenues	721,757	780,624	665,117	915,600	1,498,200	1,514,700	849,100	754,100	1,603,200
<u>Expenditures</u>									
Personnel Salaries	307,773	289,381	262,135	274,339	561,777	578,277	352,959	364,242	717,201
Personnel Benefits	142,235	120,579	98,080	125,356	259,976	259,976	130,013	138,165	268,178
Supplies	96,532	130,996	132,544	87,075	171,150	172,650	126,350	126,350	252,700
Services & Charges	56,161	54,203	69,879	110,768	210,261	217,261	106,277	109,450	215,727
Intergovernmental	2,722	3,167	2,736	-	-	-	-	-	-
Interfund	74,832	85,332	133,002	125,181	222,152	222,152	67,452	58,408	125,860
Capital Outlay	-	-	-	-	-	-	95,000	-	95,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	680,255	683,659	698,377	722,719	1,425,316	1,450,316	878,051	796,615	1,674,666
Net Annual Cash	41,502	96,965	(33,260)	192,881	72,884	64,384	(28,951)	(42,515)	(71,466)
Beginning of the Year Cash	(162,073)	(120,571)	(23,606)	(120,571)	109,119	109,119	72,310	43,359	72,310
Prior Period Adjustment	-	-	-	-	-	-	-	-	-
End of the Year Cash	(120,571)	(23,606)	(56,865)	72,310	182,003	173,503	43,359	844	844

CEMETERY OPERATING FUND

ENTERPRISE FUND/MANAGED BY CD & FINANCE

Budget Notes:

The Supplies line item includes \$220,000 over the biennium for the purchase of markers for resale.

Services & Charges includes \$132,000 for public utility services and \$20,000 for bankcard processing fees.

The Capital Outlay includes:

Project	2025	2026	2025/2026
Cemetery Bldg Window Replacement	25,000	-	25,000
SmithCo Lifter	50,000	-	50,000
Wide Area Mower Attachment	20,000	-	20,000
	95,000	-	95,000

CEMETERY DEVELOPMENT FUND

CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

MAIN FUNCTIONS (what services your money funds here)

LONG-TERM PLANNING

Once people choose our facility, they are with us forever even though the sale is up-front. Expansion is expensive, so 20% of each sale goes into this fund to help the Cemetery plan for costs in advance.

MEET CHANGING NEEDS

Final wishes change over time. The Cemetery recently started offering green burials in response to demand of people wanting a more traditional and more environmentally friendly burial option.

EXPAND AS PLANNED

Fulfill goals of the Cemetery Master Plan to expand appropriately as needed. This cemetery is one of the few with extensive land available for long-term growth.

MANDATES

Sumner Municipal Code 3.44.020 requires that 20% of all lot, crypt, and niche sales be deposited into the Cemetery Development Fund.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Funding will screen adjacent properties that create unpleasant views from our developed areas. The screening involves tree plantings and infrastructure to keep the tree watered properly.
- The irrigation system has been designed and will be going out to bid for construction.



FULFILLING GOALS

WHICH ONES:

- Needed & Valued Services
- Cemetery Master Plan

EXAMPLES HOW:

- Offer new services in demand, like green burials



COUNCIL STRATEGIC PRIORITIES

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



CEMETERY DEVELOPMENT FUND

CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Resource Summary

Fund 415

Cemetery Development Fund

Resource Summary

	Actual		Rev	2023/2024	2023/2024	2025	2026	2025/2026	
	2021	2022	2023	2024	Adopted	Revised	Adopted	Adopted	
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	-	
WA Historic Society Grant	-	-	-	-	-	-	-	-	
Charges for Service	-	-	-	-	-	-	-	-	
Cemetery Fees	-	-	-	-	-	-	-	-	
Lot Sales	48,239	51,434	40,556	40,000	-	-	-	-	
Misc Cemetery Revenues	492	40	8	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Investment Interest	-	-	-	-	-	-	-	-	
Other Interest Earnings	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
Other Misc Revenues	-	-	-	-	-	-	-	-	
Insurance Recoveries	-	-	-	-	-	-	-	-	
Gain/Disposal of Assets	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	
Transfer In - General Fund	-	100,000	-	-	-	-	-	-	
Transfer In - REET	-	-	300,000	-	300,000	300,000	-	-	
Transfer In - Cemetery Development	-	-	-	-	-	-	-	-	
Transfer In - Cemetery Endowment	-	-	-	-	-	-	-	-	
Revenues	48,732	151,474	340,564	40,000	300,000	300,000	-	-	
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	
Personnel Benefits	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	
Services & Charges	-	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	-	
Interfund	-	-	-	-	-	-	-	-	
Capital Outlay	-	50,333	22,608	10,000	300,000	300,000	490,000	490,000	
Debt Service	-	-	-	-	-	-	-	-	
Transfer Out	-	-	-	-	-	-	-	-	
Expenditures	-	50,333	22,608	10,000	300,000	300,000	490,000	490,000	
Net Annual Cash	48,732	101,141	317,956	30,000	-	-	(490,000)	(490,000)	
Beginning of the Year Cash	195,262	243,994	345,135	663,091	195,000	105,988	693,091	203,091	
Prior Period Adjustment	-	-	-	-	-	-	-	-	
End of the Year Cash	243,994	345,135	663,091	693,091	195,000	105,988	203,091	203,091	

Budget Notes:

The Capital Outlay in 2025 includes \$475,000 to complete an irrigation improvement (including water connection), and \$15,000 for trees and infrastructure to improve the viewing of the developed Cemetery areas.

ANIMAL CONTROL FUND

ENTERPRISE FUND/MANAGED BY POLICE

MAIN FUNCTIONS (what services your money funds here)

PARTNERSHIP

Originally a partnership between Sumner and Puyallup, Metro Animal Services now serves five other cities on contract.

ANIMALS IN DISTRESS

Metro officers respond to situations where an animal is in distress, including cases of animal cruelty, neglect and lost pets.

SHELTER ANIMALS

Metro operates a shelter that reunites lost pets with their owners and finds new homes for abandoned or surrendered animals, many of whom need intense care for health challenges.

MANDATES

State: Minimum 14 day hold period for seized case animals.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Increased rise in abandoned and surrendered pets affecting pet population.
- Lack of availability for veterinary care and increased veterinary costs.
- Undersized shelter space for animal, staff, and public needs.
- License compliance continues to be a challenge (shortfall in license revenue targets are charged to member cities, including Sumner).
- Staffing over-relies on volunteer corps.



FULFILLING GOALS

WHICH ONES:

- Needed and Valued Services

EXAMPLES HOW:

- Tracking number of pets & people served each year



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 Summaries

Fund 440										
Animal Control Fund	Actual				Est	2023/2024	2023/2024	2025	2026	2025/2026
Resource Summary	2021	2022	2023	2024	2024	Adopted	Revised	Proposed	Proposed	Proposed
<u>Revenues</u>										
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Service										
Animal Licenses	81,115	149,879	106,217	242,775		476,306	476,306	237,067	237,217	474,284
Per Capita	477,674	462,895	727,452	695,267		1,401,497	1,354,278	889,680	889,680	1,779,360
Other Charges for Service	62,482	76,400	94,019	94,500		184,800	184,800	95,950	106,450	202,400
Interest	-	-	-	-		-	-	-	-	-
Contributions/Donations	14,650	20,026	15,224	27,725		31,025	42,725	17,500	19,000	36,500
Miscellaneous	673	2,280	112	-		-	-	-	-	-
Transfers In	-	-	-	-		-	-	-	-	-
Revenues	636,594	711,479	943,023	1,060,267		2,093,628	2,058,109	1,240,197	1,252,347	2,492,544
<u>Expenditures</u>										
Personnel Salaries	322,708	359,211	466,359	492,708		943,102	943,102	631,034	646,009	1,277,043
Personnel Benefits	111,897	117,274	131,475	253,177		485,459	485,459	212,959	224,531	437,490
Supplies	15,271	28,463	23,055	23,000		43,200	43,200	29,550	32,075	61,625
Services & Charges	46,054	64,662	85,029	71,497		132,936	134,636	104,379	111,575	215,954
Intergovernmental	71,020	68,180	65,450	75,075		146,575	146,575	56,990	63,300	120,290
Interfund	108,438	92,197	161,999	150,059		311,408	312,058	189,992	141,749	331,741
Capital Outlay	7,556	142	7,279	-		-	7,300	-	-	-
Debt Service	-	-	-	-		-	-	-	-	-
Transfer Out	-	-	-	-		-	-	-	-	-
Expenditures	682,943	730,128	940,646	1,065,516		2,062,680	2,072,330	1,224,904	1,219,239	2,444,143
Net Annual Cash	(46,349)	(18,649)	2,377	(5,249)		30,948	(14,221)	15,293	33,108	48,401
Beginning of the Year Cash	64,381	18,032	(617)	18,032		94,087	94,087	12,783	28,076	12,783
End of the Year Cash	18,032	(617)	1,759	12,783		125,035	79,866	28,076	61,184	61,184
Authorized FTE	6.00	7.00	7.00	8.10				8.60	8.60	

Budget Notes:

The increase in Personnel Salaries and Personnel Benefits includes the addition of two Animal Care Technicians. The 2024 staffing included two 0.5 FTE; however, to accommodate needs, 2024 staffing is filled at 2.1 FTE (over three employees). 2025 will maintain the over-hire and increase a part-time position to full time. In 2025, animal control will have 2.6 FTE (three employees).

The increase in Services & Charges includes the expansion of the City's body-worn camera program to Animal Control Officers, as well as increased costs for veterinary and spay/neuter services.

UNEMPLOYMENT INSURANCE FUND

INTERNAL SERVICE FUND/MANAGED BY HR & FINANCE

MAIN FUNCTIONS (what services your money funds here)

FUNDS POTENTIAL CLAIMS

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.

REDUCES FINANCIAL RISK

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

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Unemployment claims are paid through Fund 501, but assessed back to the employee's original department.



FULFILLING GOALS

WHICH ONES:

- Needed & Valued Services

EXAMPLES HOW:

- Reduces potential burden on limited City finances



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	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest									
Total Investment Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfers In from 001	-	9,985	19,040	30,000	-	-	-	-	-
Transfers In from 408	-	-	1,080	-	-	-	-	-	-
Revenues	-	9,985	20,120	30,000	-	-	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Unemployment Compensation	11,860	9,985	29,463	30,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Indirect Cost Assessment	-	-	-	2,025	3,991	3,991	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	11,860	9,985	29,463	32,025	3,991	3,991	-	-	-
Net Annual Cash	(11,860)	-	(9,343)	(2,025)	(3,991)	(3,991)	-	-	-
Beginning of the Year Cash	21,211	9,351	9,351	9,351	9,351	52,503	7,326	7,326	7,326
End of the Year Cash	9,351	9,351	8	7,326	5,360	48,512	7,326	7,326	7,326

Budget Notes

Activities in this fund are driven by unemployment claims. The City is self-insured for unemployment; as separated employees are approved through the Washington State Employment Security Department for payment, the City is invoiced through WA-ESD. Transfers are posted based on the function of the separated employee.

FLEET OPERATIONS FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET

MAIN FUNCTIONS (what services your money funds here)

MAINTAIN CRITICAL VEHICLES

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.

SPECIALIZED FUNCTIONS

This department maintains a wide range of specialized equipment including vac trucks, sweeper, mowers, backhoes, excavators and more.

FUEL MANAGEMENT

Manages and maintains the City's fuel program, including fleet cards and City-owned facilities. As fuel costs continue to increase, staff works to maximize City resources.

MANDATES

State: requirements for electric vehicles will require update in knowledge and infrastructure to properly operate and maintain new technology.

State: gas taxes greatly impact this fund.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- The electric vehicle requirements go far beyond purchasing. Fleet is severely impacted, researching new technology and its needs for reliable, consistent demand for use.



FULFILLING GOALS

WHICH ONES:

- Needed and valued services
- Transportation
- Parks, Open Space & Trails
- Emergency Management

EXAMPLES HOW:

- Maintain and repair critical vehicles including snow plows, police cars



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

Resource Summary

Fund 550

Fleet Operations Fund Resource Summary	Actual 2021	Actual 2022	Actual 2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
General Governmental	6,140	6,140	35,977	35,977	71,954	71,954	13,405	14,110	27,515
Police	153,936	153,936	168,853	168,853	337,706	337,706	122,012	128,427	250,439
Development Services	6,140	12,280	6,716	6,716	13,432	13,432	2,620	2,757	5,377
Community Development	-	-	-	-	-	-	-	-	-
Senior Center	-	-	-	-	-	-	-	-	-
Parks & Recreation	70,609	70,609	94,500	94,500	189,000	189,000	49,074	51,655	100,729
Facilities	12,280	12,280	6,716	6,716	13,432	13,432	3,303	3,477	6,780
Street Operations	34,318	34,318	67,157	67,157	134,314	134,314	125,749	132,361	258,110
Drug Fund	-	-	-	-	-	-	-	-	-
Animal Control Fund	24,560	24,560	33,579	33,579	67,158	67,158	14,218	14,965	29,183
Water Fund	73,277	73,277	80,589	80,589	161,178	161,178	135,422	142,542	277,964
Sewer Fund - Operations	82,486	82,486	80,589	80,589	161,178	161,178	38,692	40,726	79,418
Sewer Fund - WWTP	51,970	51,970	64,759	64,759	129,518	129,518	97,921	103,069	200,990
Stormwater Fund	79,417	79,417	73,873	73,873	147,746	147,746	183,787	193,450	377,237
Cemetery Fund	30,699	30,699	35,977	35,977	71,954	71,954	5,077	5,343	10,420
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	1,147	-	-	-	-	-	-	-
Judgement & Settlement	-	-	-	-	-	-	-	-	-
Sale of Scrap or Junk	-	14,101	1,043	-	-	-	-	-	-
Sale of Capital Asset	851	-	-	-	-	-	-	-	-
Gain/Loss on Capital Asset	4,094	-	2,000	-	-	-	-	-	-
Insurance Recovery	5,033	388	84,878	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	635,810	647,609	837,206	749,285	1,498,570	1,498,570	791,280	832,882	1,624,162
<u>Expenditures</u>									
Personnel Salaries	160,830	182,109	189,395	199,287	389,295	389,295	216,126	224,565	440,691
Personnel Benefits	69,392	81,174	83,146	89,927	173,514	173,514	93,103	100,284	193,387
Supplies	249,621	352,733	321,605	317,800	635,600	635,600	330,000	346,500	676,500
Services & Charges	67,966	63,589	94,967	90,182	188,691	188,691	139,703	149,421	289,124
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	25,342	27,375	46,556	81,312	164,311	164,311	43,282	43,152	86,434
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	573,151	706,980	735,668	778,508	1,551,411	1,551,411	822,214	863,922	1,686,136
Net Annual Cash	62,659	(59,371)	101,538	(29,223)	(52,841)	(52,841)	(30,934)	(31,040)	(61,974)
Beginning of the Year Cash	37,600	100,258	40,888	100,258	6,261	53,335	71,035	40,101	71,035
End of the Year Cash	100,258	40,888	142,425	71,035	(46,580)	494	40,101	9,061	9,061

TECHNOLOGY SERVICES FUND

INTERNAL SERVICE FUND/MANAGED BY IT

MAIN FUNCTIONS (what services your money funds here)

MAINTAIN INFRASTRUCTURE

Replace and repair technology infrastructure for reliable service to critical functions.

CYBERSECURITY

Lead efforts to protect and safeguard mission critical systems and data.

STAFF NEEDS

Help staff stay up-to-date on new systems and changes to provide best access for the public to City services.

MANDATES

State: Public meetings must offer streaming option.

Federal: The ADA mandates that videos must include descriptive audio, not just closed captions

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- The need for cybersecurity and the risks of an attack interrupting critical service are increasing exponentially. Sumner is leading cities in planning ahead to reduce risk, but that takes time and resources;
- Normal, day-to-day operations across the city require technology in some form. For example, Public Works Shops field staff review maps on their phone instead of paper;
- Software implementation, evaluation, support, and upgrades are taking increasing time.



FULFILLING GOALS

WHICH ONES:

- Needed & Valued Services

EXAMPLES HOW:

- Fulfilling all goals now requires technology



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

Resource Summary

Fund 551

Technology Services Fund Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	30,712	-	-	-	32,000	39,240	-	39,240
Charges for Service	-	-	-	-	-	-	-	-	-
General Fund	781,990	783,928	1,052,295	875,220	1,926,890	1,927,515	1,170,890	1,063,230	2,234,120
Street Fund	-	-	-	-	-	-	-	-	-
Tourism Fund	-	-	-	-	-	-	-	-	-
Water Fund	105,610	125,733	106,215	90,400	195,990	196,615	324,760	115,270	440,030
Sewer Fund	229,350	245,227	350,965	223,720	544,560	574,685	313,290	304,850	618,140
Stormwater Fund	118,770	112,972	138,445	121,590	259,410	260,035	185,860	171,820	357,680
Cemetery Fund	39,330	41,172	81,860	44,100	125,960	125,960	40,210	37,900	78,110
Animal Control Fund	65,400	55,854	78,420	66,480	144,250	144,900	151,570	102,580	254,150
Fleet Management	18,540	20,573	35,080	32,300	67,380	67,380	36,480	36,350	72,830
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	3,170	-	-	-	-	-	-
Transfers In	-	-	60,000	-	-	60,000	-	-	-
Revenues	1,358,990	1,416,170	1,906,450	1,453,810	3,264,440	3,389,090	2,262,300	1,832,000	4,094,300
Expenditures									
Personnel Salaries	288,076	326,676	349,137	376,621	735,648	735,648	508,729	497,446	1,006,175
Personnel Benefits	109,238	111,790	108,771	160,621	310,642	310,642	129,924	135,503	265,427
Supplies	605,719	577,520	886,832	640,267	1,627,230	1,674,880	1,226,561	865,245	2,091,805
Services & Charges	271,635	255,842	276,329	274,532	589,740	621,740	368,671	333,807	702,478
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	36,952	72,828	72,828	-	-	-
Capital Outlay	-	31,070	20,421	20,000	-	60,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	1,274,669	1,302,897	1,641,490	1,508,993	3,336,088	3,475,738	2,233,885	1,832,001	4,065,885
Net Annual Cash	84,321	113,273	264,961	(55,183)	(71,648)	(86,648)	28,415	(1)	28,415
Beginning of the Year Cash	355,670	439,991	553,264	439,991	273,009	273,009	384,808	413,223	384,808
End of the Year Cash	439,991	553,264	818,224	384,808	201,361	186,361	413,223	413,223	413,223

Budget Notes

In 2025, the City will receive a grant from the Department of Homeland Security for the cybersecurity applications.

The 2025 increase in Personnel costs reflects a ninety-day intern.

FLEET REPLACEMENT FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET

MAIN FUNCTIONS (what services your money funds here)

SCHEDULED REPLACEMENT

Funds a planned replacement schedule to ensure vehicles and equipment are running reliably and efficiently.

UNEXPECTED REPLACEMENT

Things break, suspects ram a patrol car, and other unplanned situations arise that still require repair and possibly replacement that was not scheduled.

FUTURE PLANNING

As technologies and operations change, staff regularly reviews and develops replacement strategies to ensure equipment acquisitions meet current and future needs.

MANDATES

State: required timelines for electric vehicles does not align with City's replacement schedule.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- Supply chain issues remain a problem. Vehicles ordered are taking years to deliver;
- Infrastructure costs to implement an alternative fuel fleet are unbudgeted;
- Costs increases on new vehicles and equipment exceed inflation.



FULFILLING GOALS

WHICH ONES:

- Needed and Valued Services
- Transportation
- Parks, Open Space & Trails
- Emergency Management

EXAMPLES HOW:

- Provide reliable, working equipment and 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

Resource Summary

Fund 555

Fleet Replacement Fund Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service									
General Governmental	3,648	3,648	3,859	3,859	7,718	7,718	25,327	4,327	29,654
Police	144,041	152,905	204,162	159,334	363,496	363,496	229,831	241,403	471,234
Development Services	5,781	39,781	4,811	-	-	-	4,336	4,336	8,672
Community Development	4,336	4,336	-	4,811	9,622	9,622	-	-	-
Parks & Recreation	38,119	38,119	42,043	45,744	87,787	87,787	37,214	37,214	74,428
Facilities	3,618	3,618	49,825	4,825	54,650	54,650	84,825	4,825	89,650
Emergency Management	-	-	-	-	-	-	45,000	-	45,000
Street Operations	19,724	37,224	117,101	21,297	138,398	138,398	22,134	22,134	44,268
Animal Control Fund	18,478	11,783	50,000	50,000	100,000	100,000	24,204	24,204	48,408
Water Fund	161,082	143,582	246,120	108,066	354,186	354,186	110,319	205,319	315,638
Sewer Fund - Operations	215,928	163,428	301,041	162,987	464,028	464,028	162,906	162,906	325,812
Sewer Fund - Treatment Plant	25,883	25,883	24,893	28,517	53,410	53,410	90,171	25,171	115,342
Stormwater Fund	134,747	196,247	289,206	151,152	440,358	440,358	141,700	141,700	283,400
Cemetery Fund	4,803	13,461	15,165	15,165	30,330	30,330	22,165	15,165	37,330
Fleet Fund	6,802	6,802	11,476	11,476	22,952	22,952	6,802	6,802	13,604
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Sale of Capital Asset	-	-	-	-	-	-	-	-	-
Judgement & Settlement	-	-	-	-	-	-	-	-	-
Insurance Recovery	-	5,680	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	786,990	846,497	1,359,702	767,233	2,126,935	2,126,935	1,006,934	895,506	1,902,440
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	172,081	776,169	524,246	1,200,000	1,770,000	1,770,000	385,000	230,000	615,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	172,081	776,169	524,246	1,200,000	1,770,000	1,770,000	385,000	230,000	615,000
Net Annual Cash	614,909	70,328	835,456	(432,767)	356,935	356,935	621,934	665,506	1,287,440
Beginning of the Year Cash	924,840	1,539,750	1,610,077	1,539,750	1,013,749	529,191	1,106,983	1,728,917	1,106,983
End of the Year Cash	1,539,750	1,610,077	2,445,533	1,106,983	1,370,684	886,126	1,728,917	2,394,423	2,394,423

FLEET REPLACEMENT FUND

INTERNAL SERVICE FUND/MANAGED BY FLEET

Vehicle #	Fund	Dept	Acquisition	Budget Year	Year	Replaces				Accrued Replacement	Projected Cost
						Make	Model	Acq Year	Repl Year		
new	555	Emergency Management	Electric/Alternative Fuel	2025	n/a	n/a	n/a	n/a	n/a	\$ -	\$ 45,000
03-105	555	City Hall Pool	TBD	2025		Ford	Escape	n/a	n/a	\$ 23,898	\$ 45,000
new	555	Facilities	Truck/Van	2025	n/a	n/a	n/a	n/a	n/a	\$ -	\$ 80,000
new	555	Police	TBD for Lieutenant	2025	n/a	n/a	n/a	n/a	n/a	\$ -	\$ 70,000
new	555	Police	Ford Police SUV	2026	n/a	n/a	n/a	n/a	n/a	\$ -	\$ 85,000
33-132	555	Utilities	Water Hydrant Service Truck	2026						\$ 55,000	\$ 145,000
new	555	Utilities	Pretreatment Vehicle	2025	n/a	n/a	n/a	n/a	n/a	\$ -	\$ 65,000
M-211	555	Metro Animal Services								\$ 80,000	\$ 80,000
										\$ 158,898	\$ 615,000

Total Fleet Replacement/Acquisition	615,000
Accrued Replacement	158,898
Plus Assessments from:	
General Fund - Emergency Management	45,000
General Fund - Police	155,000
General Fund - Facilities	80,000
General Fund - Street Operations	-
General Fund - Non-Departmental	21,102
Water Fund	90,000
Sewer Fund	-
Sewer Fund - WWTF	65,000
Stormwater Fund	-
Animal Control Fund	-
	<u>615,000</u>

CEMETERY ENDOWMENT FUND

FIDUCIARY FUND NO. 601

MAIN FUNCTIONS (what services your money funds here)

LONG-TERM FUNDING SOURCE

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.

MANDATES

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.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- This fund continues to grow with sales and will fund the perpetual care of the cemetery.



FULFILLING GOALS

WHICH ONES:

- Needed & Valued Services

EXAMPLES HOW:

- Expectation is for quality service into the future, not just now.



COUNCIL STRATEGIC PRIORITIES

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



CEMETERY ENDOWMENT FUND

FIDUCIARY FUND NO. 601

Resource Summary

Fund 601

Cemetery Endowment Resource Summary	Actual 2021	Actual 2022	Actual 2023	Revised 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
Revenues									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service									
Lot Sales	-	25,717	20,278	22,000	33,000	33,000	16,500	16,500	33,000
Extended Land Use	-	-	-	-	-	-	-	-	-
Interest									
Total Investment Interest	27,173	(18,242)	3,500	1,750	-	-	2,000	2,000	4,000
Interfund Loan Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Interfund Loan Repayment	-	-	-	-	-	-	-	-	-
Transfers In	24,974	-	-	-	-	-	-	-	-
Revenues	52,147	7,475	23,778	23,750	33,000	33,000	18,500	18,500	37,000
Expenditures									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out									
To Cemetery Operations	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-
Net Annual Cash	52,147	7,475	23,778	23,750	33,000	33,000	18,500	18,500	37,000
Beginning of the Year Cash	1,483,726	1,535,873	1,543,348	1,567,126	1,472,385	1,107,324	1,590,876	1,609,376	1,590,876
Prior Period Adjustment									
End of the Year Cash	1,535,873	1,543,348	1,567,126	1,590,876	1,505,385	1,140,324	1,609,376	1,627,876	1,627,876

Budget Notes:

Cemetery endowment care is regulated under RCW 68.40.

DEVELOPMENT IMPACT FEE FUND

FIDUCIARY FUND NO. 605/MANAGED BY THE FINANCE DEPT

MAIN FUNCTIONS (what services your money funds here)

FUND INFRASTRUCTURE

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.

HELP SERVE GROWTH

Mitigation/impact fees are charged for recreation (parks & trails), streets, and fire services. For management purposes, fees collected are in this fund and transferred out to the appropriate capital project funds through the budget process.

FUND RESERVES

For annual reporting purposes, fund reserves are reported in their functional fund.

MANDATES

By law, these funds cannot go to ongoing operation and maintenance. They must add service corresponding to the growth that paid the fees.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- In January 2025, the City increases traffic impact fees. We gave nearly a year's notice, so many projects applied for permits in 2024. The City may see less funding coming in during early 2025 until the system evens out again.



FULFILLING GOALS

WHICH ONES:

- Parks, Trails & Open Space
- Transportation

EXAMPLES HOW:

- Helps growth fairly pay for impacts of growth.



COUNCIL STRATEGIC PRIORITIES

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



DEVELOPMENT IMPACT FEE FUND

FIDUCIARY FUND NO. 605/MANAGED BY THE FINANCE DEPT

Resource Summary

Fund 605

Development Impact Fees		Actual		Rev	2023/2024	2023/2024	2025	2026	2025/2026
Resource Summary	2021	2022	2023	2024	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Fire Mitigation	19,860	22,914	80	20,000	-	-	-	-	-
Street SEPA Mitigation	-	-	-	-	-	-	-	-	-
Traffic Impact Fees	967,078	483,890	109,518	350,000	-	-	-	-	-
Street Impact - CII Tonnage	-	-	-	-	-	-	-	-	-
Parks Mitigation	203,123	496,895	3,058	600,000	500,000	500,000	250,000	250,000	500,000
Interfund Loan Repayment	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	1,190,061	1,003,699	112,656	970,000	500,000	500,000	250,000	250,000	500,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Interfund Loan Disbursement	-	-	-	-	-	-	-	-	-
Transfer Out									
to Sidewalk Fund (302)	101,000	-	-	-	-	-	-	-	-
to Parks and Trails Capital (310)	565,000	-	581,124	51,124	998,833	642,248	86,000	-	86,000
to Street Capital Fund (320)	2,516,200	1,100,000	1,480,000	-	-	1,480,000	354,302	-	354,302
to Gen Gov't CIP (303)	-	-	-	-	-	-	-	-	-
Expenditures	3,182,200	1,100,000	2,061,124	51,124	998,833	2,122,248	440,302	-	440,302
Net Annual Cash	(1,992,139)	(96,301)	(1,948,468)	918,876	(498,833)	(1,622,248)	(190,302)	250,000	59,698
Beginning of the Year Cash	9,640,207	7,648,068	7,551,767	5,603,299	7,026,351	4,914,288	6,522,175	6,331,873	6,522,175
End of the Year Cash	7,648,068	7,551,767	5,603,299	6,522,175	6,527,518	3,292,040	6,331,873	6,581,873	6,581,873
Traffic Impact Fees			4,573,090				Traffic Impact Fees		4,568,788
Recreation Impact Fees			850,885				Recreation Impact Fees		1,864,885
Fire Impact Fees			179,324				Fire Impact Fees		148,200
			5,603,299						6,581,873

DEVELOPMENT IMPACT FEE FUND

FIDUCIARY FUND NO. 605/MANAGED BY THE FINANCE DEPT

Budget Notes:

Transfers from this fund support capital projects. For 2025/2026:

Project	Fund	Fund Name	2025	2026
Seibenthaler Park Shade Structures	310	Parks Capital	\$ 15,000	\$ -
Seibenthaler Park Picnic Tables	310	Parks Capital	\$ 10,500	\$ -
Loyalty Park Gazebo Relocation	310	Parks Capital	\$ 35,000	\$ -
Rainier View Park Shade Structures	310	Parks Capital	\$ 15,000	\$ -
Rainier View Park Picnic Tables	310	Parks Capital	\$ 10,500	\$ -
Tacoma Ave Overlay	320	Street Capital	\$ 51,300	\$ -
Stewart Road Bridge	320	Street Capital	\$ 298,002	\$ -
166th/410 Improvement	320	Street Capital	\$ 5,000	\$ -
			<u>\$ 440,302</u>	<u>\$ -</u>

FIREFIGHTERS' PENSION FUND

FIDUCIARY FUND NO. 611

MAIN FUNCTIONS (what services your money funds here)

FULFILL PENSION OBLIGATION

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.

MANDATES

This fulfills a long-standing obligation and cannot be changed.

FULFILLING OUR ROLES

WATCHING THESE BUDGET IMPACTS:

- This fund will retire when there are no more participants.



FULFILLING GOALS

WHICH ONES:

- Needed and valued services

EXAMPLES HOW:

- Fulfills long-standing obligation to former employees.



COUNCIL STRATEGIC PRIORITIES

- EXCELLENT GOVERNMENT: Transparency in policy & actions



FIREFIGHTERS' PENSION FUND

FIDUCIARY FUND NO. 611

Resource Summary

Fund 611

Fire Pension Fund Resource Summary	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
Taxes									
Fire Insurance Premium Tax	28,445	30,263	33,032	29,000	58,000	58,000	36,000	37,000	73,000
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest									
Total Investment Interest	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transfers In									
Transfer In General Fund	53,000	53,000	53,000	53,000	106,000	106,000	50,000	50,000	100,000
Revenues	81,445	83,263	86,032	82,000	164,000	164,000	86,000	87,000	173,000
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Retiree Medical Expenditures	6,434	1,897	4,626	5,000	10,000	10,000	5,000	5,000	10,000
Retirement	72,749	80,705	81,010	75,000	150,000	150,000	85,000	85,000	170,000
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	79,183	82,602	85,636	80,000	160,000	160,000	90,000	90,000	180,000
Net Annual Cash	2,262	662	396	2,000	4,000	164,000	(4,000)	(3,000)	(7,000)
Beginning of the Year Cash	27,536	29,798	30,459	30,855	11,832	11,832	32,855	28,855	32,855
End of the Year Cash	29,798	30,459	30,855	32,855	15,832	175,832	28,855	25,855	25,855

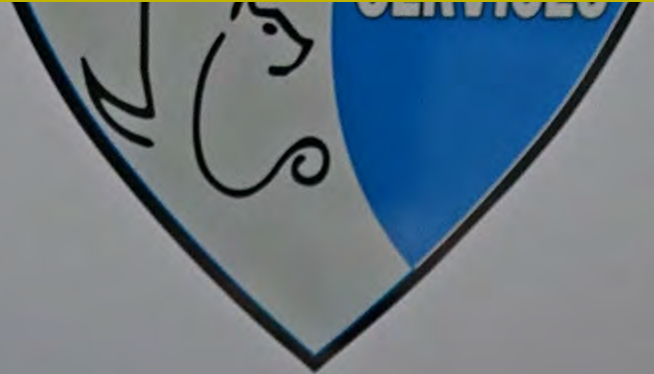
Budget Notes:

This fund provides for the pre-LEOFF pension costs of two eligible retirees. Costs include pension and medical expenses not covered by other insurance.



GLOSSARY

Dogs at the Metro Animal Services shelter, operated by Sumner.



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.



The aurora borealis over Sumner.

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