

**City of Sumner**

# **BIENNIAL BUDGET**



1104 Maple Street  
Sumner, WA 98390  
[www.sumnerwa.gov](http://www.sumnerwa.gov)



CITY OF  
**SUMNER**  
WASHINGTON





CITY OF  
**SUMNER**  
WASHINGTON

**ADOPTED 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

Matthew Kenna

Greg Reinke

**CITY ADMINISTRATOR**

Jason Wilson

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# TABLE OF CONTENTS

## INTRODUCTION

Mayor’s Message .....	11
GFOA Award.....	12
Reader’s Guide to the Budget.....	13
Vision, Mission, Values.....	15
Strategic Priorities .....	16
Sumner at a Glance.....	17
Sumner City Council .....	18
City Organizational Chart (overview).....	19
Boards and Commissions .....	20

## ABOUT THE CITY OF SUMNER

Our History.....	23
Our Community (Demographics).....	24
City Services – Who Does What?.....	27

## POLICIES & ORDINANCES

Budget and General Fiscal Policies .....	31
Budget Process .....	31
Budget Calendar.....	34
Accounting System and Policies.....	36
Fund Structure.....	37
Investments.....	41
Capital Assets.....	41
Long-Term Debt.....	41
Reserve and Fund Balance Policies.....	43
Revenues.....	43
Cost Allocation.....	43
Fiscal Monitoring.....	44
Financial Planning Model and Capital Investment Polices .....	44
Budget Ordinance.....	46
Property Tax Resolution.....	48

## FINANCIAL SUMMARY

Budget Highlights .....	53
Budgeting for Strategic Priorities .....	54
Budget Overview .....	57
Fund Balance .....	65

City of Sumner Financial Organizational Chart.....	66
City of Sumner Approved Biennial Budget.....	67
Schedule of Changes (Preliminary to Final).....	68
City of Sumner Comparative Budget Summary All Funds .....	71
General Fund Overview .....	78
Financial Model.....	78
Revenue Discussion.....	80
Revenues.....	93
Expenditure .....	95
Capital Overview.....	97
Detailed Capital Schedule .....	100
Key Performance Indicators .....	105
Staffing Overview .....	122
City Wide Staffing Organizational Chart .....	122
Staff Overview.....	124
Staff Distribution by Department.....	125
Authorized Full-Time Employees.....	126
Summary of Staff Changes.....	130
Compensation Schedule.....	131

## **GENERAL FUND PROGRAM SUMMARIES**

Legislative (City Council).....	138
Judicial (Municipal Court).....	140
Executive.....	142
Finance.....	144
Legal.....	146
Human Resources and Risk Management.....	148
Diversity, Equity, Inclusion, and Belonging.....	150
Law Enforcement .....	152
Emergency Management .....	154
Street Operations .....	156
Development Services.....	158
Community and Economic Development.....	160
Senior Services.....	162
Community/Human Services .....	164
Parks.....	168
Facilities .....	170
Non-Departmental .....	172
General Fund Reserves.....	176
Building Reserves.....	178
Capital Reserves .....	180

## **OTHER FUNDS**

## SPECIAL REVENUE FUNDS

Complete Streets Fund.....	186
Drug Enforcement Fund.....	188
Occupancy Tax Fund.....	190
ARPA Fund .....	194

## DEBT SERVICE FUNDS

Debt Service Fund.....	196
LID Guarantee Fund .....	199

## CAPITAL PROJECT FUNDS

Sidewalk Construction Fund.....	208
REET Fund .....	210
Parks Capital Fund.....	212
Street Capital Fund .....	214
Facilities Capital Fund.....	218

## ENTERPRISE FUNDS

Water Utility Fund.....	220
Sewer Utility Fund .....	224
Utility Bond Reserve Fund.....	228
Stormwater Utility Fund .....	230
Cemetery Operating Fund.....	215
Cemetery Development Fund .....	233
Animal Control Fund.....	238

## INTERNAL SERVICE FUNDS

Unemployment Insurance Fund.....	240
Fleet Operations Fund.....	242
Technology Services Fund .....	244
Fleet Replacement Fund.....	246

## FIDUCIARY FUNDS

Cemetery Endowment Fund.....	250
Development Fees Fund .....	252
Firefighter's Pension Fund.....	255

## GLOSSARY

Glossary of Terms and Acronyms .....	259
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# INTRODUCTION



CITY OF  
**SUMNER**  
WASHINGTON

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

**CITY OF SUMNER 2025-2026 BUDGET**







## 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  
MATTHEW KENNA

term 2024-2025

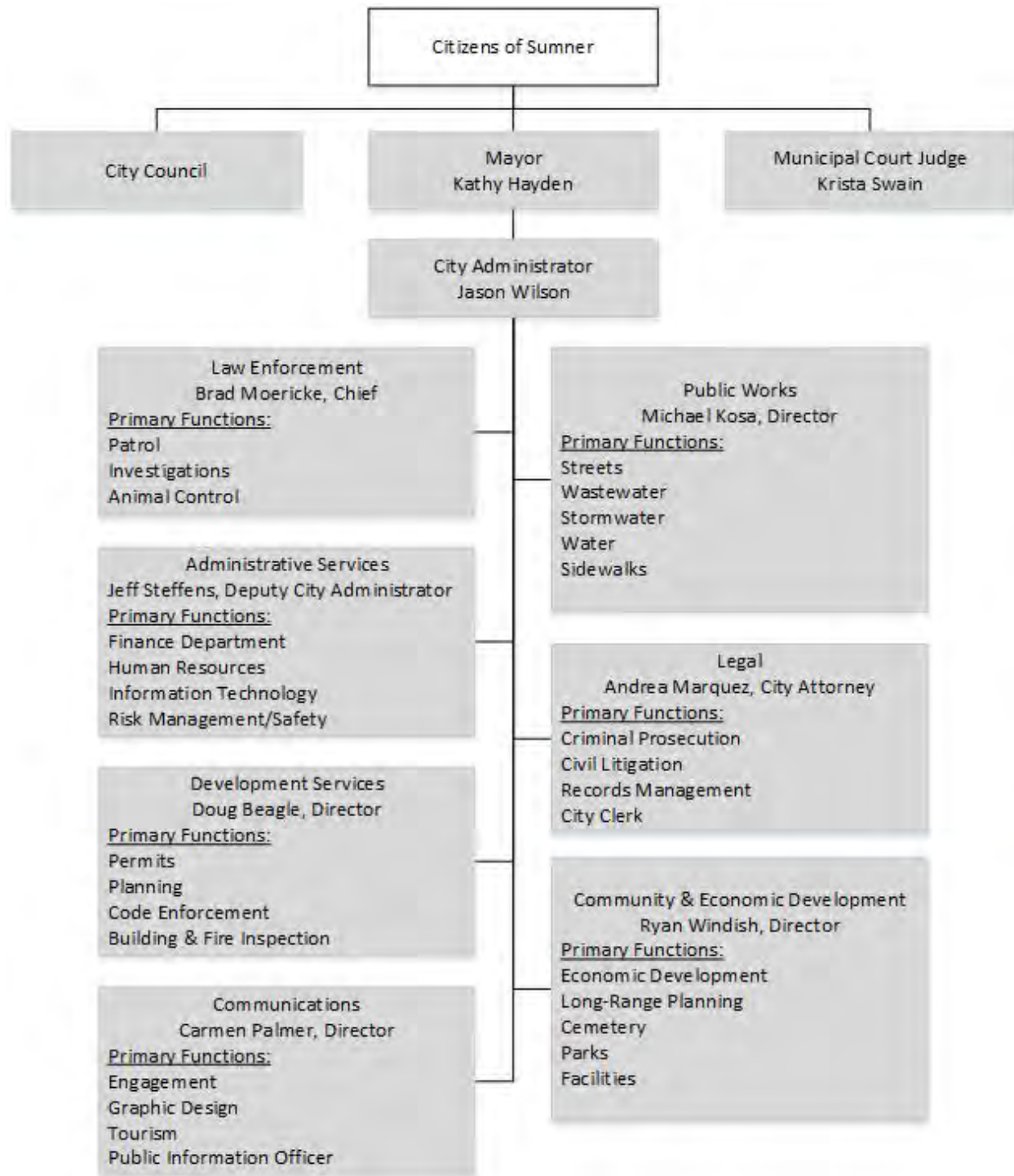


COUNCILMEMBER  
GREG REINKE

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



CITY OF  
**SUMNER**  
WASHINGTON

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, Fleischmann’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 dining, 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

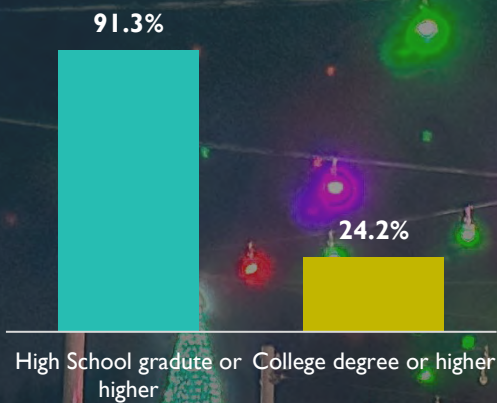
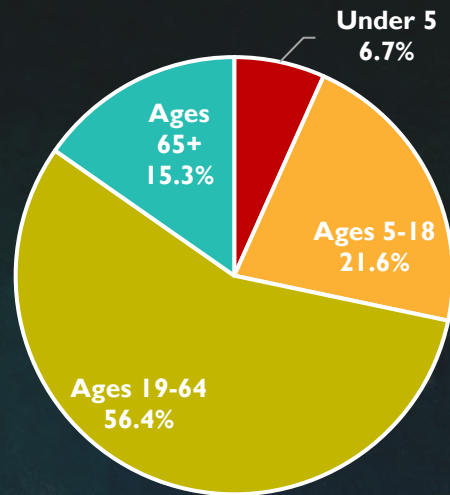
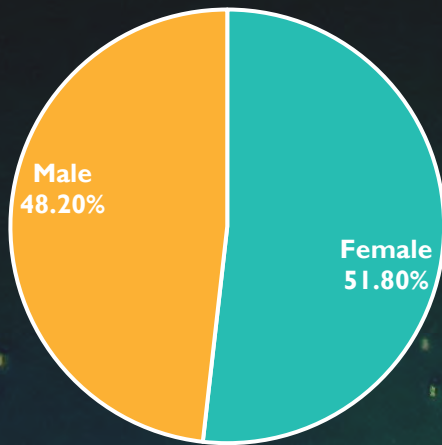
### MAJOR SERVICE PROVIDERS:

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\*

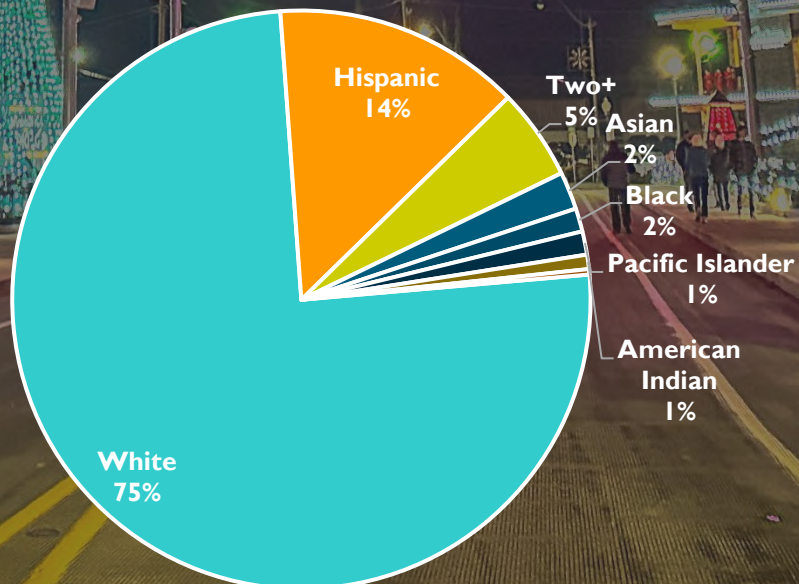
\*Services included in this budget.



# 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 and pretreatment compliance for businesses.

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## **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 166<sup>th</sup>/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.



# POLICIES & ORDINANCES



CITY OF  
**SUMNER**  
WASHINGTON

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 1<sup>st</sup> to December 31<sup>st</sup>). Municipal government years do not coincide with the fiscal years of either state government (July 1<sup>st</sup> to June 30<sup>th</sup>) or federal government (October 1<sup>st</sup> to September 30<sup>th</sup>).

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. Budget amendments are reviewed in detail by the Finance & Personnel Committee, and adopted by Ordinance by City Council.

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:

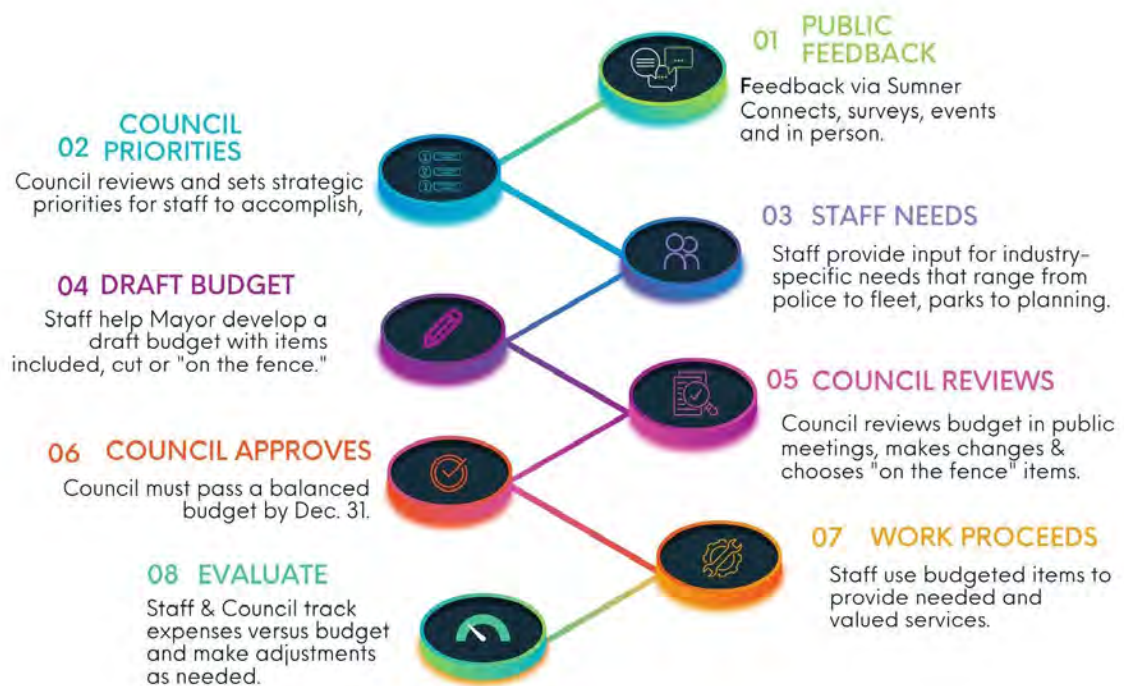
- Establishes a plan of policy and operation, which allocates resources of the City to achieve specific city goals and objectives, and guides the City's activities;
- Facilitates the evaluation of City programs by providing a means to measurably examine the financial activities of the city departments 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 City's budget preparation is driven by the City Council's strategic goals, along with the City's Mission, Vision, and Values. 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.



*Public Feedback:* 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 Priorities:* At the beginning of the biennial budget process, City Council meets to review and evaluate Council strategic goals and priorities. These goals and priorities serve as the basis for the budget process.

*Staff Needs:* 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 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.)

*Draft Budget:* 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.

The Executive Department reviews program requests, compares projected revenues against projected expenditures, and develops a balanced preliminary budget.

The Finance Department prepares the budget document, including training for departments related to budget implementation, and maintains the City's financial software.

*Council Reviews:* City Council reviews the preliminary biennial budget through a series of Study Sessions; including presentations by City staff. This review also includes the consideration of revenue sources such as the annual property tax levy.

*Council Approves:* 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.

*Work Proceeds:* Services, programs, and projects approved by the biennial budget are carried out (January – December). All City departments are expected to be active participants in the budget process, including communicating any anticipated changes to the City Administrator.

*Evaluate:* 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

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.

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 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 <sup>1 2</sup>	September 9	June 3, 2024
Estimates are to be filed with the clerk.	By fourth Monday in September <sup>2</sup>	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

<sup>1</sup> 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.

<sup>2</sup> 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 18, 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
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:

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

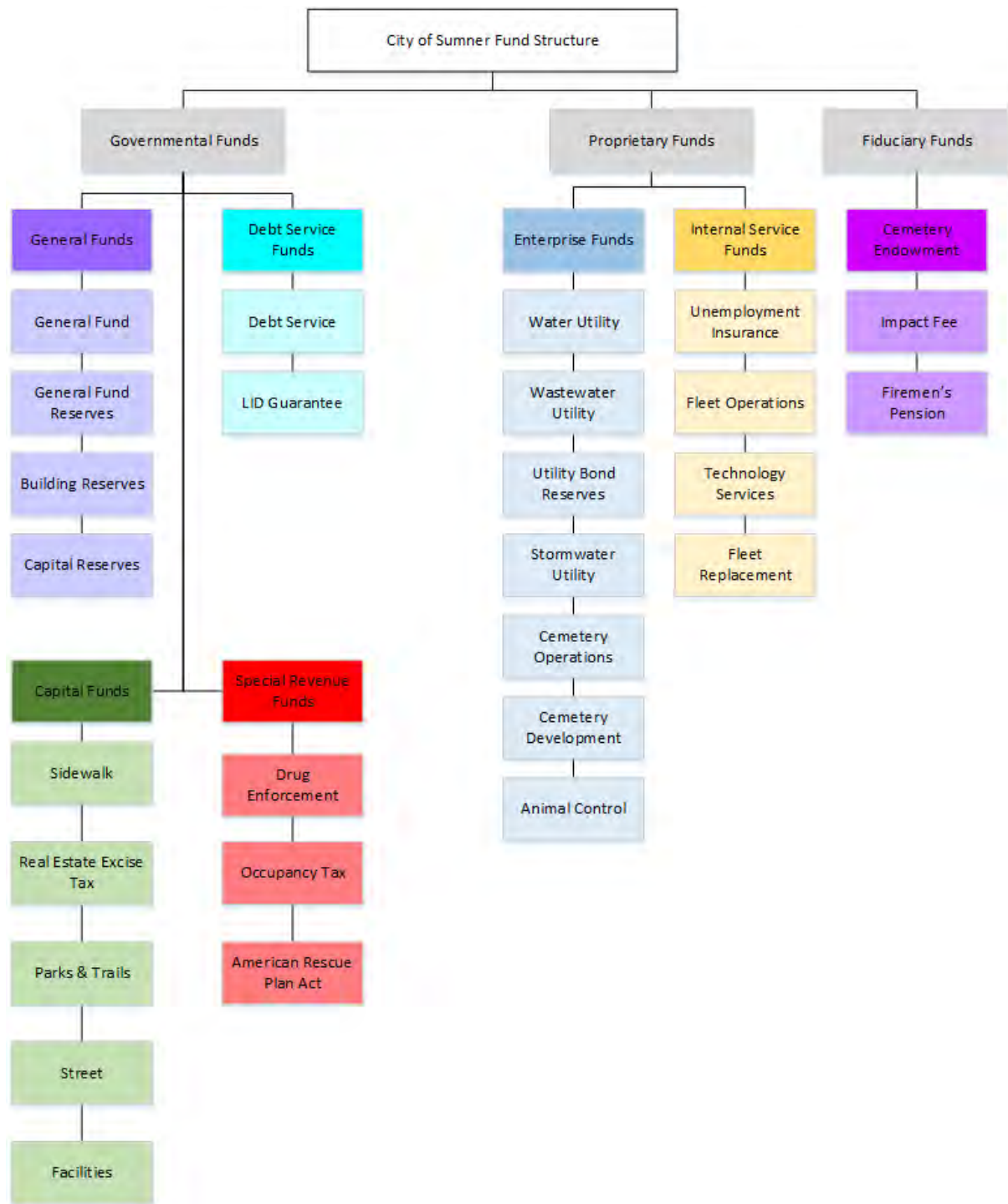
The three primary Fund Types are further divided and identified by coding:

Fund Code	Fund Class	Description
000-999	General Funds	Accounts for all financial resources except those required to be accounted for in another fund.
100-199	Special Revenue Funds	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
200-299	Debt Service Funds	Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
300-399	Capital Project Funds	Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.
400-499	Enterprise Funds	Used to report any activity for which a fee is charged to external users 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.
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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 (Fund 002). Use of the Fund 002 reserves requires a supermajority vote of the Council. This fund is exclusive of General Fund fund balance reserves, which are set by City Council Financial Policies.

The City will maintain specific reserves as required by law, ordinance, or bond covenant. Per the City Council financial policies outlined in Resolution No. 1237, 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**

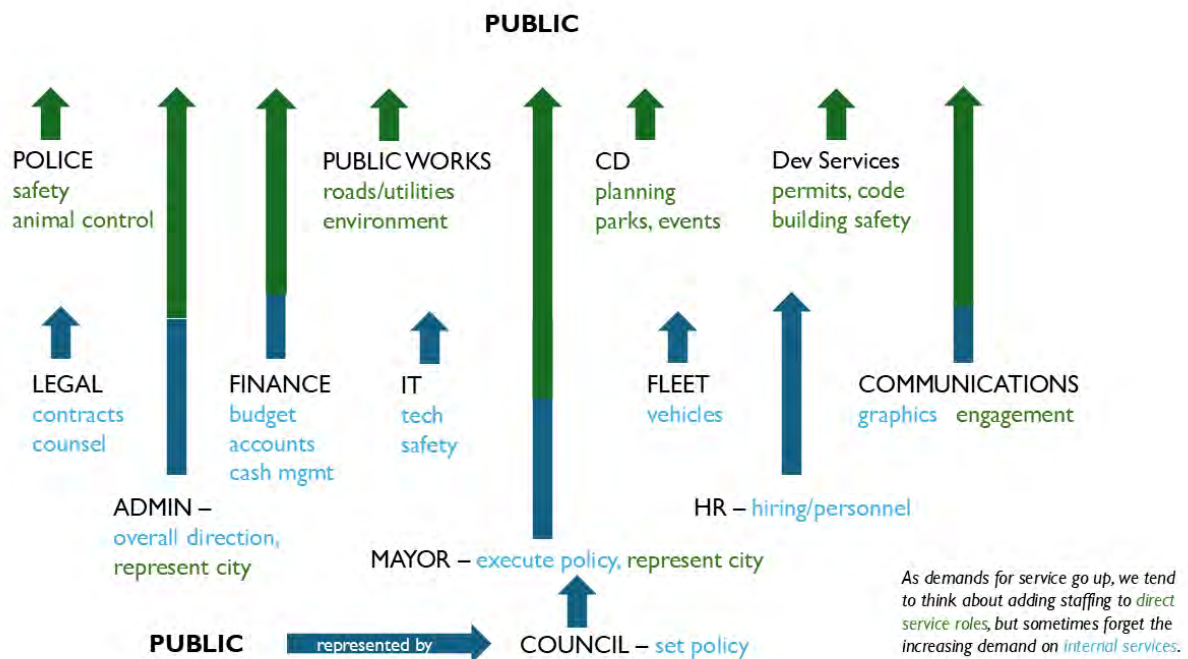
Budgeted revenues will be forecasted realistically, but conservatively. Before accepting any state or federal grants, the City shall assess the fiscal impacts of the grant in view of any matching requirements, future operations and maintenance costs, and other commitments or obligations. All grant applications and acceptances are made in accordance with City policies.

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**

Growing demands for City services results in increased administrative demands as well. With a mix of direct and indirect services, it's important to recognize that direct customer services has a cost impact to administrative functions.



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 as necessary. 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.

Capital equipment is funded through a rate model (rolling stock) or pay-as-you-go. Any fleet replacements and additions will be included and itemized in the budget.

# BUDGET ORDINANCE

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## ORDINANCE NO. 2905 CITY OF SUMNER, WASHINGTON

### AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, ADOPTING THE 2025-2026 BIENNIAL BUDGET.

WHEREAS, State law, Chapter 35A.33 RCW, requires the City to adopt a budget and provides procedures for the filing of estimates, a preliminary budget, deliberations, public hearings, and final fixing of the budget; and

WHEREAS, a preliminary budget for the fiscal years 2025 through 2026 has been prepared and filed; and

WHEREAS, public hearings were conducted for the purpose of fixing the final budget; and

WHEREAS, the City Council has deliberated and made adjustments and changes, as necessary and proper.

### NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON DO ORDAIN AS FOLLOWS:

**Section 1. Adoption by Reference.** The 2025-2026 Biennial Budget for the City of Sumner, covering the period from January 1, 2025 through December 31, 2026, with regular revenues and beginning fund balances of \$344,043,842 and expenditures and ending fund balance of \$344,043,842, is hereby adopted.

**Section 2. Summary of Revenues and Expenditures.** The 2025-2026 Biennial Budget sets forth totals of estimated revenues and expenditures by fund and is as follows:

			Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
	Funds	Adopted	Adopted	Adopted	Adopted	
General	01 General	\$ 15,063,770	\$ 45,331,653	\$ 46,636,320	\$ 13,759,103	
	02 General Fund Reserves	980,824	-	-	980,824	
	03 Building Reserves	345,756	200,000	340,000	205,756	
	04 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	7,458,910	7,949,410	1,281,806	
	320 Street Capital Fund	10,609,786	24,308,166	25,808,846	9,109,106	
	325 Facilities Capital Fund	589,173	1,353,000	1,020,000	922,173	
Enterprise	401 Water	19,482,216	12,782,361	26,281,363	5,983,214	
	402 Wastewater	16,680,743	37,096,804	45,031,513	8,746,034	
	403 Utility Bond Reserves	1,731,342	-	-	1,731,342	
	408 Stormwater	27,371,780	39,997,724	56,185,434	11,184,071	
	410 Cemetery Operations	72,310	1,603,200	1,664,149	11,361	
	415 Cemetery Development	693,091	-	490,000	203,091	
	440 Animal Control	12,783	2,492,544	2,401,161	104,166	

## BUDGET ORDINANCE

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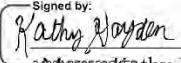
Internal Service	501 Unemployment Insurance	7,326	-	-	7,326
	550 Fleet Operations	71,035	1,624,162	1,669,886	25,311
	551 Technology Services	384,808	3,827,680	4,141,430	71,058
	555 Fleet Replacement	1,106,983	1,902,440	615,000	2,394,423
Fiduciary	601 Cemetery Endowment	1,590,876	37,000	-	1,627,876
	605 Development Impact Fees	6,522,175	500,000	440,302	6,581,873
	611 Firefighter's Pension	32,855	173,000	180,000	25,855
	Total All Funds	\$ 158,031,988	\$ 186,169,166	\$ 224,382,896	\$ 119,818,259

**Section 3. Severability.** The provisions of this ordinance are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of the ordinance or the validity of its application to other person's circumstances.

**Section 4. Corrections by City Clerk or Code Reviser.** Upon approval of the city attorney, the city clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; ordinance, section, or subsection numbering; or references to other local, state, or federal laws, codes, rules, or regulations.

**Section 5. Effective Date.** This Ordinance shall become effective five (5) days from and after its passage, approval, and publication as provided by law.

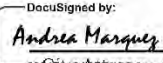
Passed by the City Council and approved by the Mayor of the City of Sumner, Washington, at a regular meeting thereof this 9<sup>th</sup> day of December, 2024.

Signed by:  
  
\_\_\_\_\_  
Mayor Kathy Hayden

ATTEST:

APPROVED AS TO FORM:

DocuSigned by:  
  
\_\_\_\_\_  
City Clerk Michelle Converse, CMC

DocuSigned by:  
  
\_\_\_\_\_  
City Attorney Andrea Marquez

First Reading: November 18, 2024  
Date Adopted: December 9, 2024  
Date of Publication: December 11, 2024 & December 18, 2024  
Effective Date: December 16, 2024

# PROPERTY TAX RESOLUTION

Docusign Envelope ID: AF9BF18B-DF6D-4740-B773-1725F49621F9

## RESOLUTION NO. 1700 CITY OF SUMNER, WASHINGTON

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, RELATING TO AD VALOREM PROPERTY TAXES; ESTABLISHING THE AMOUNT TO BE COLLECTED IN 2025 BY TAXATION ON THE ASSESSED VALUATION OF THE PROPERTY OF THE CITY; AND SETTING THE LEVY FOR THE YEAR 2025.**

**WHEREAS**, the Sumner City Council attests that the City of Sumner population is 10,800; and

**WHEREAS**, the Sumner City Council has properly given notice of the public hearing held October 21, 2024, to consider the City of Sumner's ad valorem property tax for the 2025 budget, pursuant to RCW 84.55.120; and

**WHEREAS**, the City of Sumner's highest lawful levy is \$5,046,173.09 with the actual levy amount from the previous year being \$4,956,654.98; and

**WHEREAS**, the City Council, after conducting the required public hearing and after duly considering all relevant evidence and testimony presented, determined that the City of Sumner requires a regular levy of \$5,045,547, which includes an increase in property tax revenue from the previous year, amounts resulting from the addition of new construction and improvements to property, administrative refunds, an increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made; and

**WHEREAS**, the City Council is hereby establishing a policy that approximately \$0.058741/\$1,000 of this property tax levy, for a dollar amount equal to \$330,000, shall be used only for street improvements and further directs staff to establish a committed reserve account in the appropriate fund to segregate these funds from any other general fund dollars and that these funds are restricted from any other purpose without city council approval; and

**WHEREAS**, the City Council hereby establishing a policy that approximately \$0.062301/\$1,000 of this property tax levy, for a dollar amount equal to \$350,000, shall be reserved for Council appropriation in a future biennial budget cycle, and further directs staff to establish a committed reserve account in the appropriate fund to segregate these funds from any other general fund dollars and that these funds are restricted from any other purpose without city council approval; and

**WHEREAS**, the Sumner City Council finds that to best protect the public health, safety, and welfare, to best protect the City's future property tax levy capacity, to best serve the citizens of Sumner by maintaining an appropriate level of service throughout the City, to appropriately discharge the City's expected expenditures and obligations, and to best serve the citizens of Sumner through a continued commitment throughout the city, substantial needs exists to increase its tax levy authority over last year.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, AS FOLLOWS:**

**Section 1. Property Tax Levy.** The City Council adopts the substantial need findings above, and further finds that in light of substantial increases in costs to maintain and operate basic infrastructure, including streets, realized and anticipated loss of state shared revenues, as well as inflationary impacts



## PROPERTY TAX RESOLUTION

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on the cost to provide essential public safety services, parks and recreation programs, information technology, planning, building services, and administration services, the City Council finds that there is in fact a substantial need for additional revenue, great enough to justify an increase in property taxes.

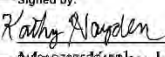
The legally maximum authorized levy is \$5,046,173.09. The required regular property tax levy needed by the City of Sumner of \$5,006,222 is hereby authorized for the levy to be collected in the 2025 tax year. The dollar amount of the increase of the actual levy amount from the previous year is \$49,567. This is a 1.0% increase from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

**Section 2.** The Mayor is hereby authorized to implement such administrative procedures as may be necessary to carry out the directives of this legislation.

**Section 3.** Corrections by City Clerk or Code Reviser. Upon approval of the city attorney, the city clerk and the code reviser are authorized to make necessary corrections to this resolution, including but not limited to the correction of clerical errors; or references to other local, state, or federal laws, codes, rules, or regulations.

**Section 4.** This resolution shall become effective immediately upon adoption.

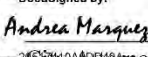
Passed by the City Council and approved by the Mayor of the City of Sumner, Washington, at a regular meeting thereof this 4<sup>th</sup> day of November, 2024.

Signed by:  
  
Mayor Kathy Hayden

**ATTEST:**

**APPROVED AS TO FORM:**

DocuSigned by:  
  
City Clerk Michelle Converse, CMC

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# 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**

Emerging from the robust pre-pandemic economy and post-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 \$344,201,154 and regular expenditures and ending fund balances of \$344,201,154.

### **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 (White River Restoration Project and Public Works Operations Facility). Staff does not consider future remaining sale proceeds to be available for offsetting of future costs until 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.

### **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.

In 2025, \$970,500 of the City Council Strategic Reserve will be used to fund construction on the Washington Street Improvement project.

## Fund Balance

The adopted budget uses \$600,000 of General Fund fund balance for specific projects, detailed below.

\$300,000	Lucy V Ryan Park Improvement
\$250,000	Expand Chipsealing Program
\$50,000	Partially fund 800MHz Pilot Program

## Budgeting for Strategic Priorities

The 2025/2026 Biennial Budget funds a variety of City Council strategic priorities; including:

### COMMUNITY CHARACTER



- Construct Hops Alley & Heritage Park Phase I
- Continue to award Community Partner Funds
- Senior Center improvements
- Utility box wraps
- Picnic tables & shade structures at Rainier View & Siebenthaler Parks
- New bike racks downtown
- Downtown street trees & planters
- Temporary Heritage Park improvements
- Park Design/Grant consultant
- Ongoing Efforts
  - Event Support (Daffodil Festival, Rhubarb Days, etc.)
  - Print and E-Newsletters
  - SSHA<sup>3</sup>P contribution/participation
  - Hanging baskets and FTE for watering
  - Downtown sound program
  - Building permits & Design Review for Community Character



## PUBLIC SAFETY

- 2025/2026 Budget adds 2.0 new FTE Patrol Officers
- Interview Room Software and Upgrades
- Ballistic helmets for patrol officers
- Expansion of less lethal options
- Acquisition of drone
- Maple Street Pedestrian Safety Improvement Project
- Traffic Safety planning grant
- Flock Cameras
- Ongoing Efforts
  - Prosecution and public defense services
  - Therapeutic Court opportunity
  - SWAT team support
  - Animal care and control
  - Spay/neuter services
  - Hydrant repairs/maintenance
  - Street lighting
  - Jail services, prisoner care, and electronic home monitoring



## EXCELLENT GOVERNMENT

- Construct Public Works Operations Facility
- Replace City Hall windows
- Replacement Cemetery office windows
- Comply with digital ADA requirements
- Utility rate study
- Invest in cybersecurity
- Replace outdated intrusion and access control system across City facilities
- Fleet replacement reserve study
- Autonomous mower (Parks)
- Contract with partner services for efficiencies
- FCS Building Fee Study
- Ongoing Efforts
  - Retaining and recruiting staff and interns
  - Medical care, liability insurance
  - Risk management
  - Records storage, access, and retention
  - Publish public notices
  - Credit card administration for payment acceptance
  - 340+ software applications
  - Community engagement
  - Annual financial and accountability audits
  - Ongoing professional development for staff
- Recruitment & retention of quality, diverse staff
- Leverage partnerships for enhanced services

## PROTECTION OF NATURAL RESOURCES



- White River Habitat Project
- Watershed vegetation management
- Water main replacement
- South Well rehabilitation
- Water system security
- Central Well radio upgrade
- Sewer main replacement
- Cemetery irrigation project
- EV chargers for City vehicles
- Jetter heads for vac trucks
- Wastewater Pretreatment program
- Lift Station No. 3 replacement
- UV system replacement at WWTF
- Salmon Creek improvements
- EV training for fleet mechanics
- Biosolids Dryer Replacement (WWTF)
- Ongoing Efforts
  - Catch basin cleaning program
  - Lab testing at Wastewater Treatment Facility
  - Water quality testing

## EFFECTIVE TRANSPORTATION



- Stewart Road Bridge Construction
- Design SR410/I66<sup>th</sup> Interchange
- Traffic Calming Improvements
- Washington Street Improvements
- Design Hunt Avenue Improvements
- Increase chipseal cycle
- Ground penetrating radar locating unit
- Traffic signal controller replacements
- Sander insert (equipment)
- Rivergrove Pedestrian Bridge
- Sidewalk Improvements
- Bicycle racks
- Tacoma Avenue/Puyallup Street Intersection design
- Fryar Ave Trail right of way acquisition & construction
- Ongoing Efforts
  - Striping maintenance
  - Signal Maintenance
  - PW Shops Report-A-Problem line
  - Street/traffic/wayfinding signage



## **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

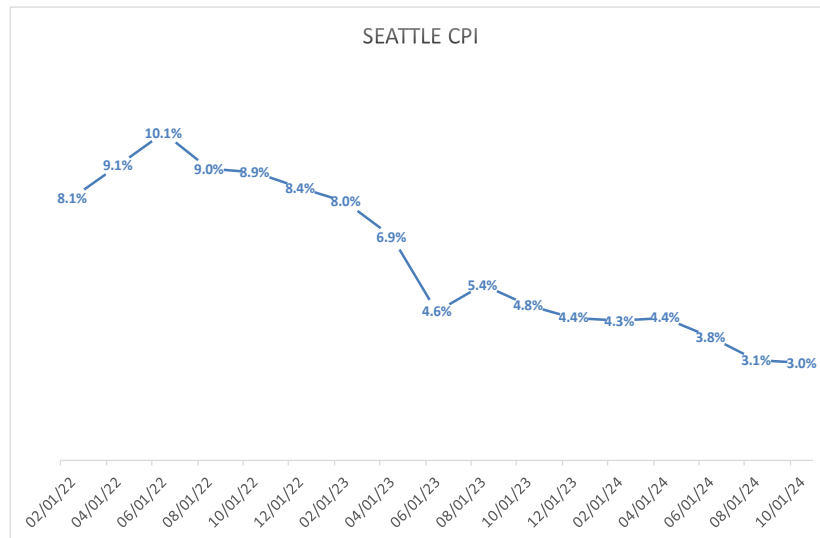
budget includes \$60,000 to complete amenity improvements at Heritage Park and \$970,500 to complete construction on the Washington Street Improvement project.

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*



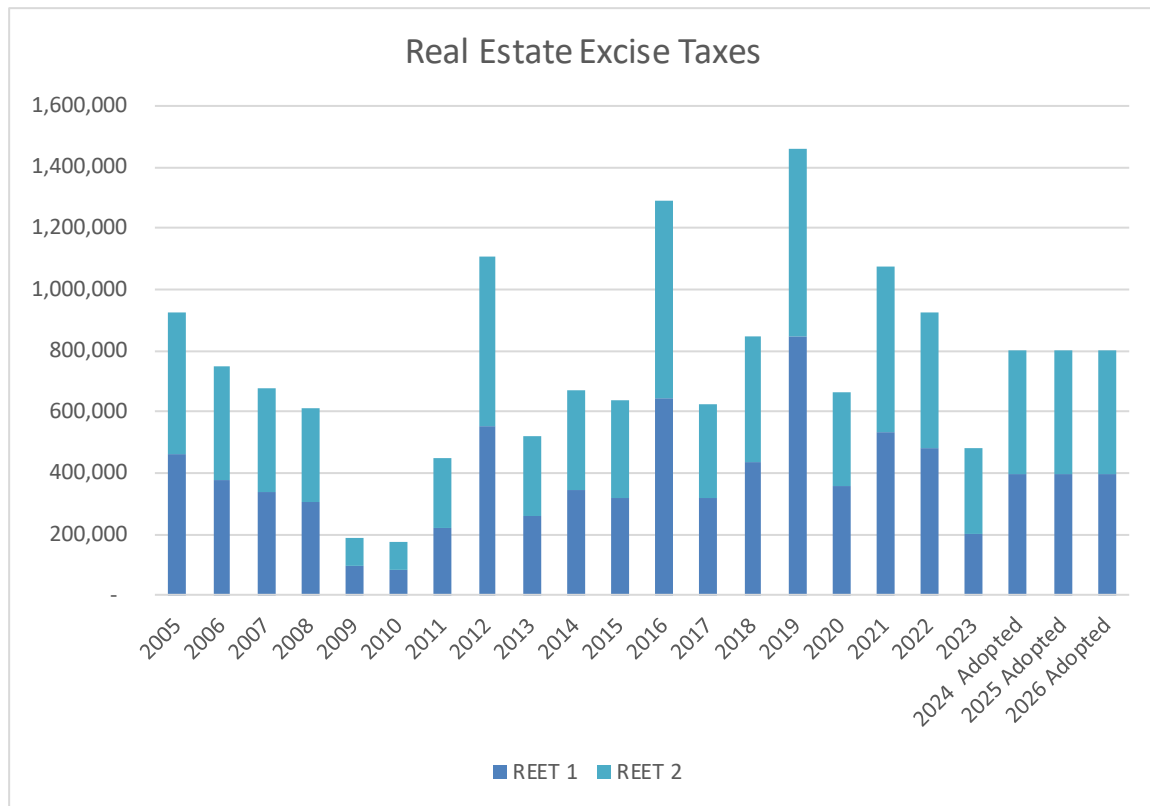
Sumner Meadows Golf Course After over a decade, the City closed the sale of the Sumner Meadows Golf Course in 2024. The Sumner Meadows Golf Course opened in 1995 with the intention of generating enough revenue to pay for itself and contribute to the City's park system. Unfortunately, the golf course 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 1/4%) or REET 2 (the 2<sup>nd</sup> 1/4%). 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, 166<sup>th</sup> 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.

Moving through the budget review and adoption process, City Council and staff reviewed other proposed programs that are currently unfunded, including expanded street maintenance, facility improvements, and equipment purchases. City Council provided staff direction on which items to fund in the current 2025/2026 budget, which items to defer, and new revenue sources to consider.

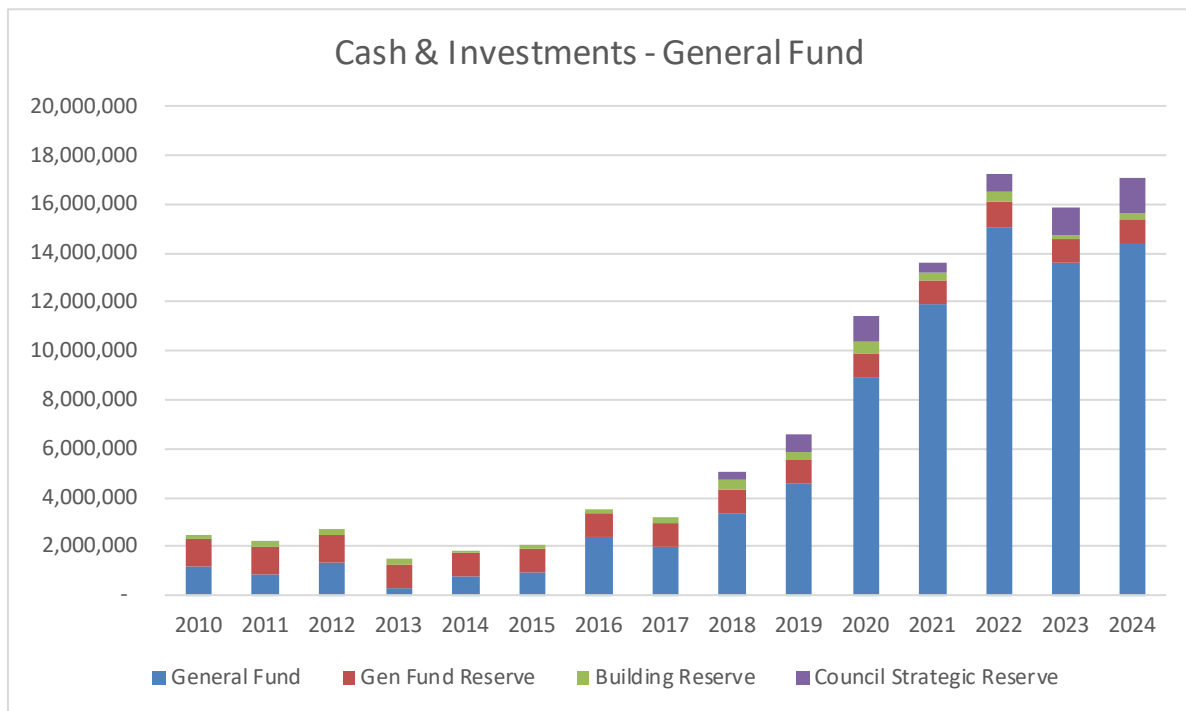
As the Mayor noted in her budget letter, *"we cherish small-town charm but dream big"*. We'll continue to pursue those big dreams with balancing limited resources in a fiscally conservative budget.

## 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, or to fund special/specific projects.

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.

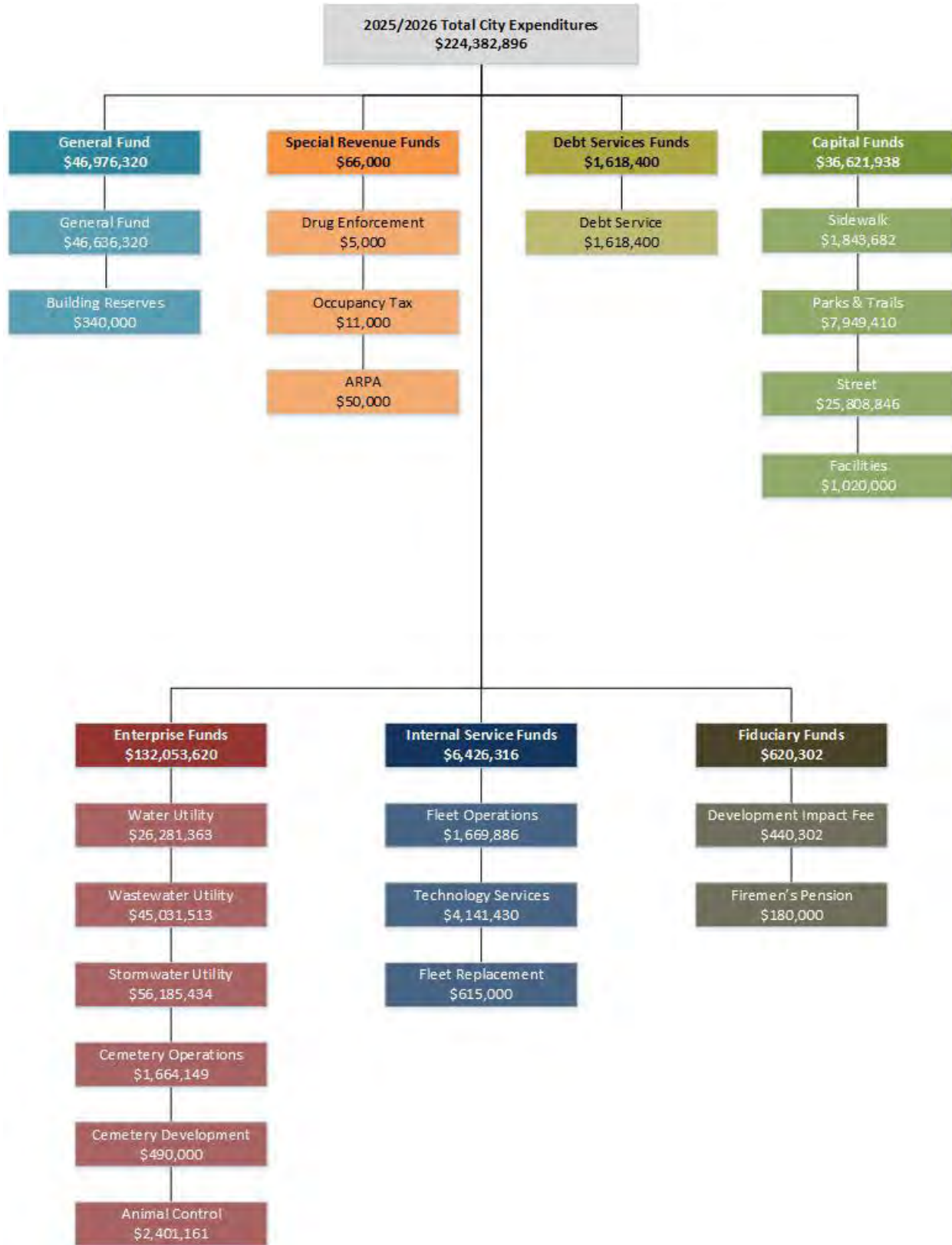


*Note: The 2023 column represents unaudited data; totals are not final until audited. The increase in cash & investments in the General Fund from 2019 to 2020 includes proceeds from the sale of the Red Apple property.*

*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 \$46,792,851.*

*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 #2905

Funds		Beginning Fund Balance <i>Adopted</i>	Revenues <i>Adopted</i>	Expenditures <i>Adopted</i>	Ending Fund Balance <i>Adopted</i>
General	001 General	\$ 15,063,770	\$ 45,331,653	\$ 46,636,320	\$ 13,759,103
	002 General Fund Reserves	980,824	-	-	980,824
	003 Building Reserves	345,756	200,000	340,000	205,756
	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	7,458,910	7,949,410	1,281,806
	320 Street Capital Fund	10,609,786	24,308,166	25,808,846	9,109,106
	325 Facilities Capital Fund	589,173	1,353,000	1,020,000	922,173
Enterprise	401 Water	19,482,216	12,782,361	26,281,363	5,983,214
	402 Wastewater	16,680,743	37,096,804	45,031,513	8,746,034
	403 Utility Bond Reserves	1,731,342	-	-	1,731,342
	408 Stormwater	27,371,780	39,997,724	56,185,434	11,184,071
	410 Cemetery Operations	72,310	1,603,200	1,664,149	11,361
	415 Cemetery Development	693,091	-	490,000	203,091
	440 Animal Control	12,783	2,492,544	2,401,161	104,166
Internal Service	501 Unemployment Insurance	7,326	-	-	7,326
	550 Fleet Operations	71,035	1,624,162	1,669,886	25,311
	551 Technology Services	384,808	3,827,680	4,141,430	71,058
	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 Firefighter's Pension	32,855	173,000	180,000	25,855
Total All Funds		\$ 158,031,988	\$ 186,169,166	\$ 224,382,896	\$ 119,818,259

**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:

<b>Revenues</b>					
Fund	Department	Program/Project	2025	2026	2025/2026
001	Development Services	Development Fees	323,000	384,500	707,500
001	Utility Taxes	Electric/Gas Utility Taxes	(711,880)	(711,880)	(1,423,760)
310	Parks Capital	Transfer In from General Fund	300,000	-	300,000
320	Street Capital	Transfer In from General Fund	(128,304)	-	(128,304)
325	Facilities Capital	Transfer In from General Fund	260,000	-	260,000
325	Facilities Capital	Transfer In from Building Reserve Funds	340,000	-	340,000
401	Water Fund	Charges for Service	(22,495)	(22,495)	(44,990)
551	Info Tech Services	Internal Assessment	35,000	-	35,000
551	Info Tech Services	Internal Assessment	(161,020)	(150,000)	(311,020)
551	Info Tech Services	Senior Center Assessment	9,400		9,400
			243,701	(499,875)	(256,174)



**City of Sumner**  
**Change from Preliminary to Adopted**  
**All Funds**

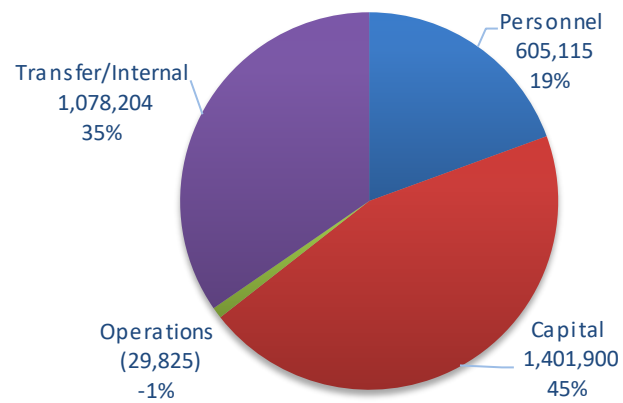
**Expenditures**

Fund	Department	Program/Project	2025	2026	2025/2026
001	Non-Departmental	Transfer Out to Fund 310	300,000	-	300,000
001	Non-Departmental	Transfer Out to Fund 325	260,000	-	260,000
001	Street Operations	Chipsealing	125,000	(404,825)	(279,825)
001	General Fund	Labor Estimates	(66,556)	84,028	17,472
001	Police Department	Add 1.0 FTE Records Specialist I	126,150	131,192	257,342
001	Parks	Autonomous Mower	55,000	-	55,000
001	Police Department	Accelerate 1.0 FTE from 2026 to 07/01/2025	86,051	-	86,051
001	Police Department	800MHz Radio Program	100,000	-	100,000
001	Senior Center	Info Tech Assessment	9,400	-	9,400
001	Street Operations	Chipsealing	250,000	-	250,000
001	Street Operations	Repairs & Maint - Thermoplast	(58,905)	58,905	-
001	Street Operations	Repairs & Maint - Crackseal	(80,720)	80,720	-
001	Non-Departmental	Transfer Out to Fund 320	128,304	-	128,304
001	Police Department	Info Tech Assessment	35,000	-	35,000
001	Parks	Info Tech Assessment	5,500	-	5,500
003	Building Reserve Fund	Transfer Out to Fund 325	340,000	-	340,000
310	Parks Capital	Lucy V Ryan Park Improvements	300,000	-	300,000
320	Street Capital	Hunt Ave Design	128,304	-	128,304
325	Facilities Capital	City Hall Improvements	500,000	100,000	600,000
401	Water Fund	Labor Estimates	22,768	8,240	31,008
401	Water Fund	Hunt Ave Design	65,340	-	65,340
402	Sewer Fund	Labor Estimates	103,565	107,641	211,206
402	WWTF	Add 2nd seasonal position	15,118	15,179	30,297
402	Sewer Fund	Hunt Ave Design	60,885	-	60,885
408	Stormwater Fund	Labor Estimates	16,955	(3,354)	13,601
408	Stormwater Fund	Hunt Ave Design	42,471	-	42,471
410	Cemetery Operations	Labor Estimates	(3,700)	(6,817)	(10,517)
440	Animal Control Fund	Labor Estimates	(24,766)	(18,216)	(42,982)
550	Fleet Operations Fund	Labor Estimates	(4,490)	(9,518)	(14,008)
551	Info Tech Services	Interview Room Software	35,000	-	35,000
551	Info Tech Services	Autonomous Mower Software	5,500	-	5,500
551	Info Tech Services	Labor Estimates	11,084	14,561	25,645
551	Info Tech Services	Cameras - Senior Center	9,400	-	9,400
			2,897,658	157,736	3,055,394

**City of Sumner**  
**Change from Preliminary to Adopted**  
**All Funds**

<u>Fund</u>	<u>Fund Description</u>	<u>Revenue</u>	<u>Expenditure</u>
001	General Fund	(716,260)	1,224,244
003	Building Reserve Fund	-	340,000
310	Parks Capital Fund	300,000	300,000
320	Street Capital Fund	(128,304)	128,304
325	Facilities Capital Fund	600,000	600,000
401	Water Fund	(44,990)	96,348
402	Sewer Fund	-	302,388
408	Stormwater Fund	-	56,072
410	Cemetery Operations Fund	-	(10,517)
440	Animal Control Fund	-	(42,982)
550	Fleet Operations Fund	-	(14,008)
551	Information Technology Fund	(266,620)	75,545
		(256,174)	3,055,394

**2025/2026 Expense Changes by Category**

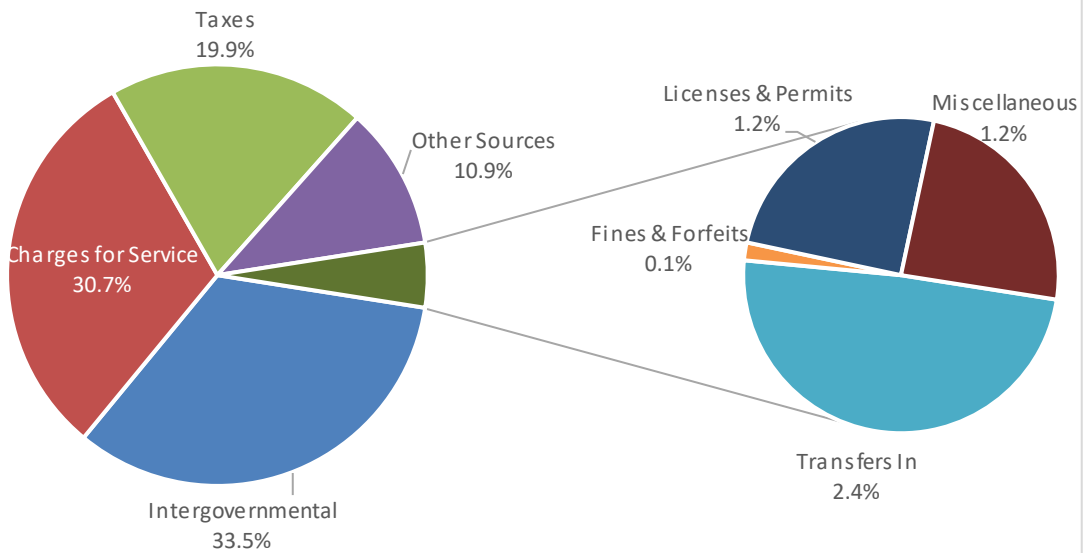


**City of Sumner**  
**Summary of Budgeted Revenues and Expenditures**  
**All Funds**

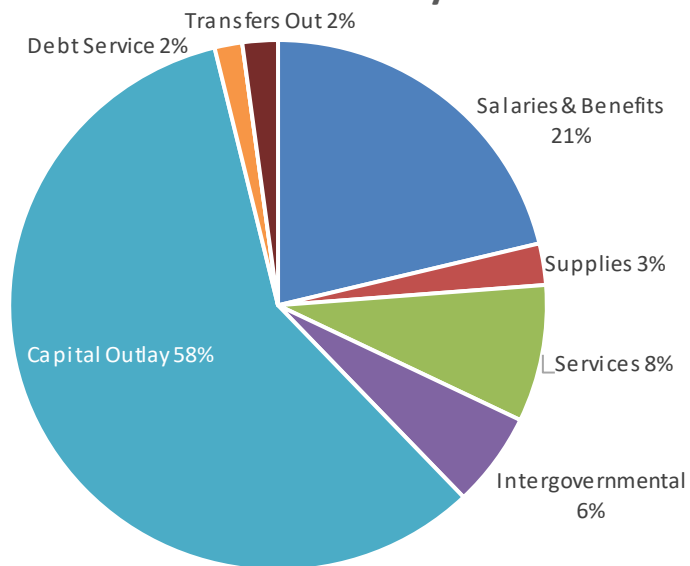
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Utility Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total All Funds
Estimated Beginning Fund Balance									
1/1/2025	\$ 63,183,201	\$ 662,987	\$ 2,741,690	\$ 15,683,787	\$ 65,266,081	\$ 778,184	\$ 1,570,152	\$ 8,145,906	\$ 158,031,988
<b>Revenues</b>									
Taxes	\$ 34,737,951	320,000	-	1,930,000	-	-	-	-	36,987,951
Licenses & Permits	1,733,500	-	-	-	98,854	478,284	-	-	2,310,638
Intergovernmental	1,603,326	-	-	31,621,260	29,026,434	-	39,240	73,000	62,363,260
Charges for Service	6,229,076	-	-	-	40,254,458	2,894,760	7,315,042	533,000	57,226,336
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	2,552,498	-	525,000	-	100,000	4,524,428
Other Sources	-	-	-	-	20,362,293	600	-	-	20,362,893
<b>Total Revenue</b>	<b>46,131,653</b>	<b>320,000</b>	<b>1,576,840</b>	<b>36,103,758</b>	<b>89,876,889</b>	<b>4,095,744</b>	<b>7,354,282</b>	<b>710,000</b>	<b>186,169,166</b>
<b>Total Available Resources</b>	<b>109,314,854</b>	<b>982,987</b>	<b>4,318,530</b>	<b>51,787,545</b>	<b>155,142,970</b>	<b>4,873,928</b>	<b>8,924,434</b>	<b>8,855,906</b>	<b>344,201,154</b>
<b>Expenditures</b>									
Salaries & Benefits	28,569,971	2,000	-	-	14,367,784	2,646,413	1,915,075	180,000	47,681,243
Supplies	818,873	14,000	-	-	1,701,805	314,325	2,818,205	-	5,667,208
Services	9,449,357	50,000	-	-	7,691,497	551,971	991,602	-	18,734,427
Intergovernmental	3,711,876	-	-	-	8,639,664	457,601	86,434	-	12,895,575
Capital Outlay	298,140	-	-	36,621,938	92,763,987	585,000	615,000	-	130,884,065
Debt Service	-	-	1,618,400	-	2,120,942	-	-	-	3,739,342
Transfers Out	4,128,104	-	-	-	212,630	-	-	440,302	4,781,036
Other Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,976,320</b>	<b>66,000</b>	<b>1,618,400</b>	<b>36,621,938</b>	<b>127,498,309</b>	<b>4,555,310</b>	<b>6,426,316</b>	<b>620,302</b>	<b>224,382,896</b>
<b>Estimated Ending Fund Balance</b>	<b>62,338,534</b>	<b>916,987</b>	<b>2,700,130</b>	<b>15,165,607</b>	<b>27,644,661</b>	<b>318,618</b>	<b>2,498,118</b>	<b>8,235,604</b>	<b>119,818,258</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>109,314,854</b>	<b>982,987</b>	<b>4,318,530</b>	<b>51,787,545</b>	<b>155,142,970</b>	<b>4,873,928</b>	<b>8,924,434</b>	<b>8,855,906</b>	<b>344,201,154</b>

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

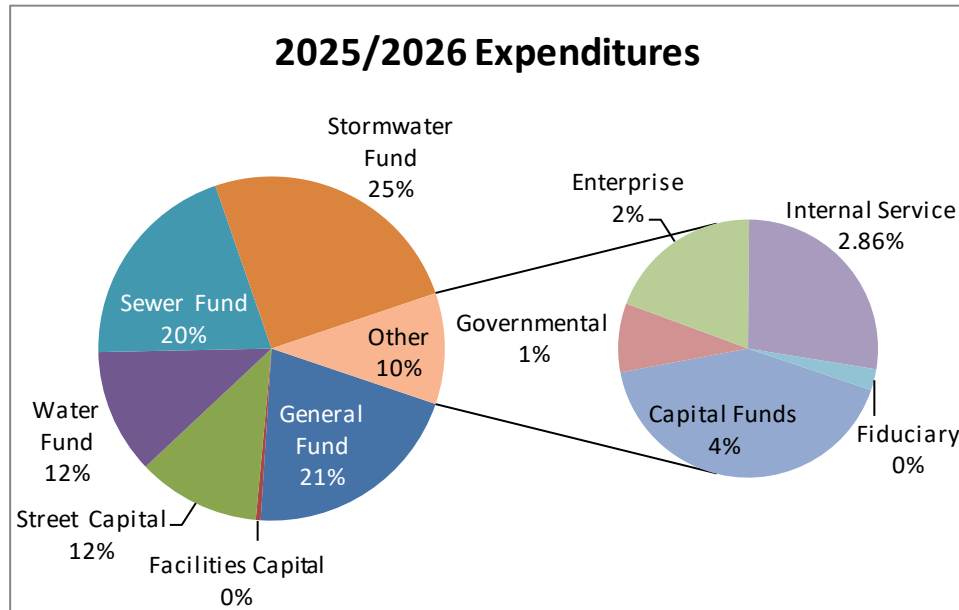
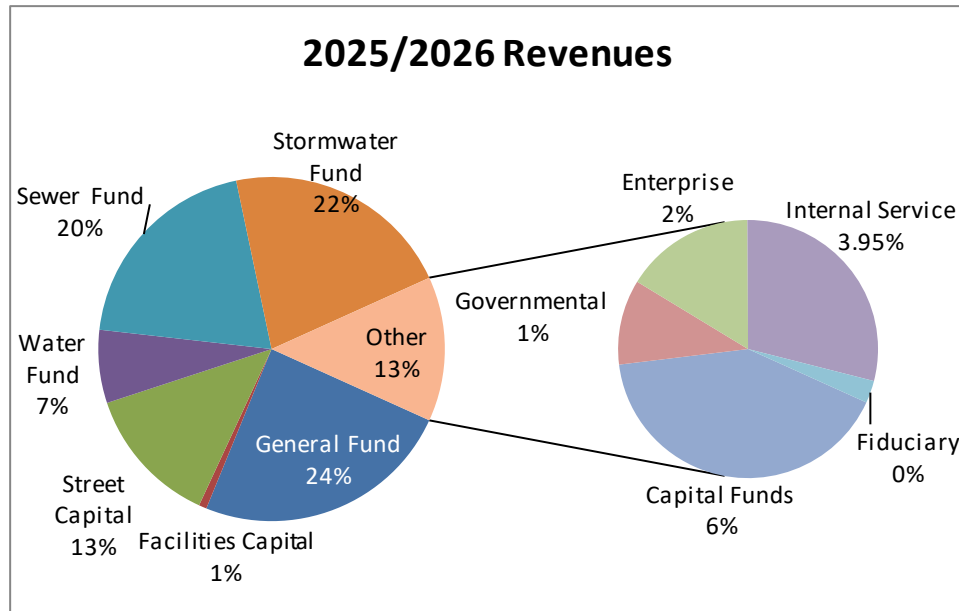
### Where Does the Money Come From?



### Where Does the Money Go?



**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
<b>Revenues</b>						
Taxes	34,737,951	330,000	-	-	-	-
Licenses & Permits	1,733,500	-	-	68,600	-	30,254
Intergovernmental	1,603,326	22,781,668	603,000	950,000	-	28,076,434
Charges for Service	6,229,076	-	-	9,901,468	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	-	1,196,498	750,000	-	-	-
<b>Total Revenue</b>	<b>45,331,653</b>	<b>24,308,166</b>	<b>1,353,000</b>	<b>12,782,361</b>	<b>37,096,804</b>	<b>39,997,724</b>
<b>Expenditures</b>						
Salaries & Benefits	28,569,971	-	-	2,935,759	6,958,394	4,473,631
Supplies	818,873	-	-	413,600	1,198,280	89,925
Services	9,449,357	-	-	1,951,236	3,988,173	1,752,088
Intergovernmental	3,711,876	-	-	2,518,816	3,428,228	2,692,620
Capital Outlay	298,140	25,808,846	1,020,000	17,721,952	27,964,926	47,077,109
Debt Service	-	-	-	685,800	1,435,142	-
Other Uses	-	-	-	-	-	-
Transfers Out	3,788,104	-	-	54,200	58,370	100,060
<b>Total Expenditures</b>	<b>46,636,320</b>	<b>25,808,846</b>	<b>1,020,000</b>	<b>26,281,363</b>	<b>45,031,513</b>	<b>56,185,434</b>
Excess (Deficiency) of						
Revenues over Expenditures	(1,304,667)	(1,500,680)	333,000	(13,499,002)	(7,934,709)	(16,187,709)
Fund Balances - Beginning	15,063,770	10,609,786	589,173	19,482,216	16,680,743	27,371,780
Fund Balances - Ending	13,759,103	9,109,106	922,173	5,983,214	8,746,034	11,184,071

*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
<b>Revenues</b>					
Taxes	1,920,000	-	-	-	36,987,951
Licenses & Permits	-	478,284	-	-	2,310,638
Intergovernmental	8,236,592	-	39,240	73,000	62,363,260
Charges for Service	-	2,894,760	7,315,042	533,000	57,226,336
Fines & Forfeits	-	-	-	-	168,300
Miscellaneous	1,029,910	197,100	-	4,000	2,225,360
Other Sources	-	600	-	-	20,362,893
Transfers In	1,952,930	525,000	-	100,000	4,524,428
<b>Total Revenue</b>	<b>13,139,432</b>	<b>4,095,744</b>	<b>7,354,282</b>	<b>710,000</b>	<b>186,169,166</b>
<b>Expenditures</b>					
Salaries & Benefits	2,000	2,646,413	1,915,075	180,000	47,681,243
Supplies	14,000	314,325	2,818,205	-	5,667,208
Services	50,000	551,971	991,602	-	18,734,427
Intergovernmental	-	457,601	86,434	-	12,895,575
Capital Outlay	9,793,092	585,000	615,000	-	130,884,065
Debt Service	1,618,400	-	-	-	3,739,342
Non-Expenditures	-	-	-	-	-
Transfers	340,000	-	-	440,302	4,781,036
<b>Total Expenditures</b>	<b>11,817,492</b>	<b>4,555,310</b>	<b>6,426,316</b>	<b>620,302</b>	<b>224,382,896</b>
Excess (Deficiency) of Revenues over Expenditures	1,321,940	(459,566)	927,966	89,698	(38,213,730)
Fund Balances - Beginning	56,008,936	2,509,526	1,570,152	8,145,906	158,031,988
Fund Balances - Ending	57,330,876	2,049,960	2,498,118	8,235,604	119,818,258

*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

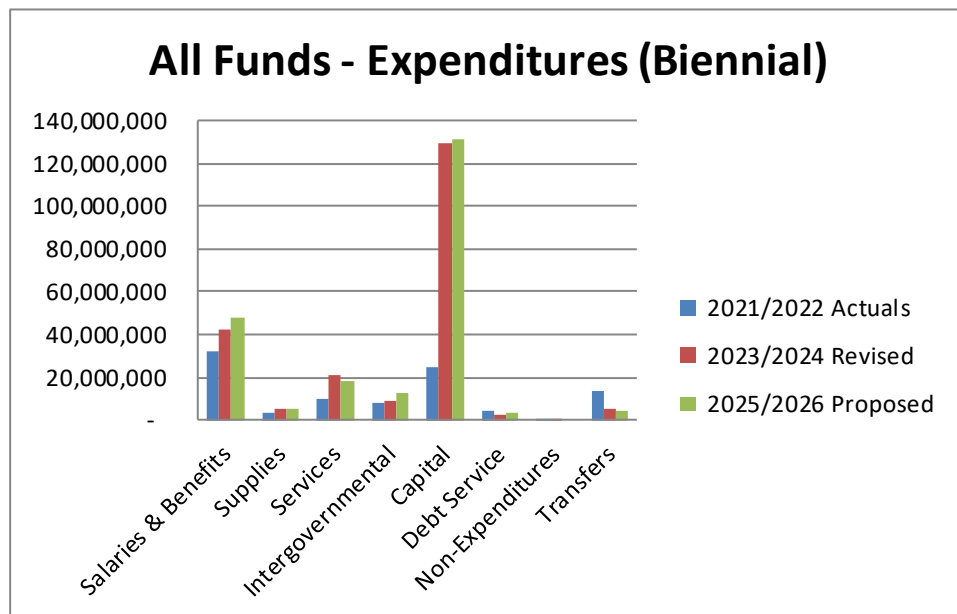
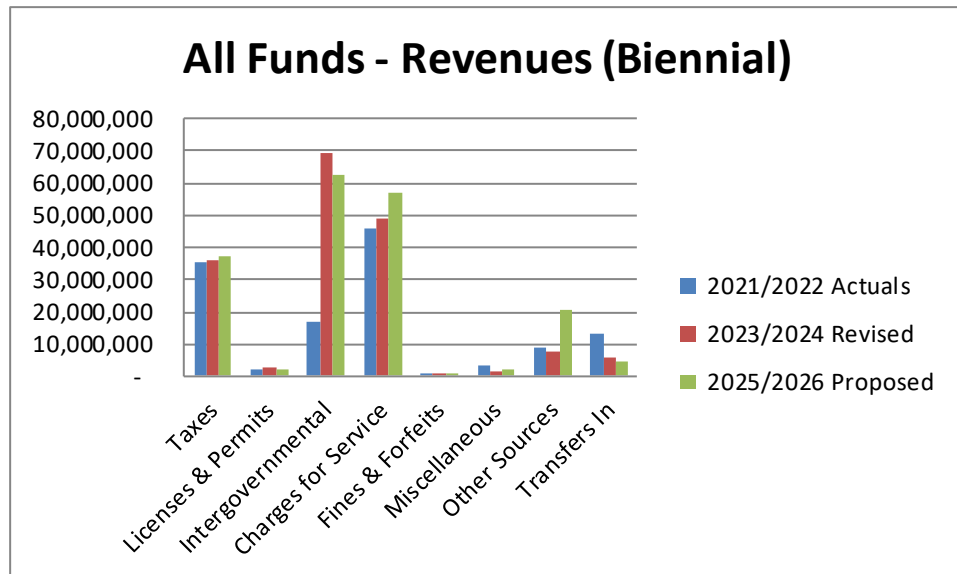
### All Funds

ALL FUNDS	Actual				2023/2024		2025/2026	Change from 2023/2024 Revised	
	2021	2022	2023	2024 Revised	Adopted	Revised	Adopted	\$	%
<b>Revenues</b>									
Taxes	16,837,644	18,420,900	17,690,118	18,225,604	35,750,168	35,900,168	36,987,951	1,087,783	3%
Licenses & Permits	1,136,284	1,011,622	759,779	1,292,202	2,549,360	2,549,360	2,310,638	(238,722)	-9%
Intergovernmental	10,435,351	6,410,628	16,705,163	30,126,696	48,883,486	69,562,044	62,363,260	(7,198,784)	-10%
Charges for Service	21,880,029	23,686,779	25,671,782	24,186,918	49,033,497	49,020,727	57,226,336	8,205,609	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	4,409,000	600	7,483,300	20,362,893	12,879,593	172%
Transfers In	5,465,690	7,835,457	4,852,532	1,055,912	3,734,833	5,861,204	4,524,428	(1,336,776)	-23%
<b>Total Revenue</b>	<b>62,723,052</b>	<b>63,030,380</b>	<b>76,610,992</b>	<b>79,830,957</b>	<b>140,956,069</b>	<b>171,930,778</b>	<b>186,169,166</b>	<b>14,238,388</b>	<b>8%</b>
<b>Expenditures</b>									
Salaries & Benefits	15,606,234	16,790,095	18,594,061	21,694,248	41,742,027	41,973,885	47,681,243	5,707,358	14%
Supplies	1,773,156	1,939,423	2,314,000	2,470,852	4,558,815	5,368,890	5,667,208	298,318	6%
Services	3,607,669	6,448,348	8,359,162	9,036,535	18,354,400	21,095,585	18,734,427	(2,361,158)	-11%
Intergovernmental	4,993,994	3,471,448	5,545,628	4,205,326	9,315,444	9,348,094	12,895,575	3,547,481	38%
Capital Outlay	10,498,985	14,051,838	36,412,033	45,312,523	82,285,570	129,321,958	130,884,065	1,562,107	1%
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	1,115,912	3,734,833	4,996,204	4,781,036	(215,168)	-4%
<b>Total Expenditures</b>	<b>44,194,925</b>	<b>53,272,007</b>	<b>78,801,476</b>	<b>85,266,561</b>	<b>162,866,881</b>	<b>215,904,252</b>	<b>224,382,896</b>	<b>8,478,644</b>	<b>4%</b>

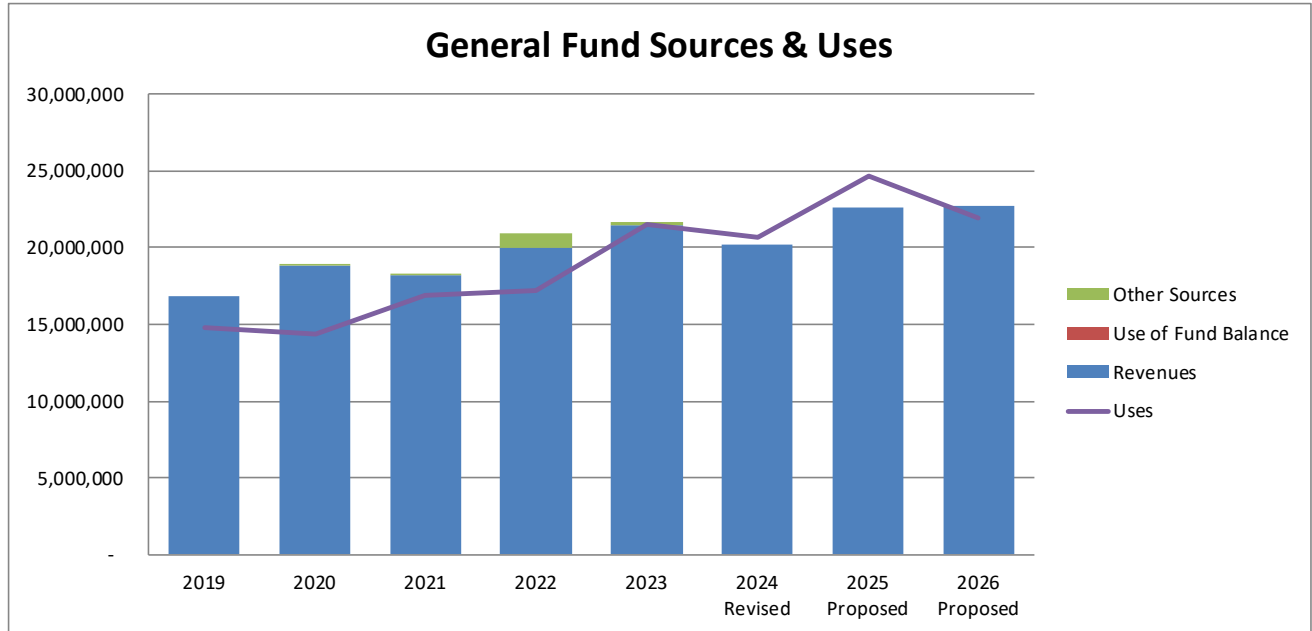
*Note: Actual totals for 2021-2024 are presented on an annual basis; budget totals are presented on a biennial basis.*

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

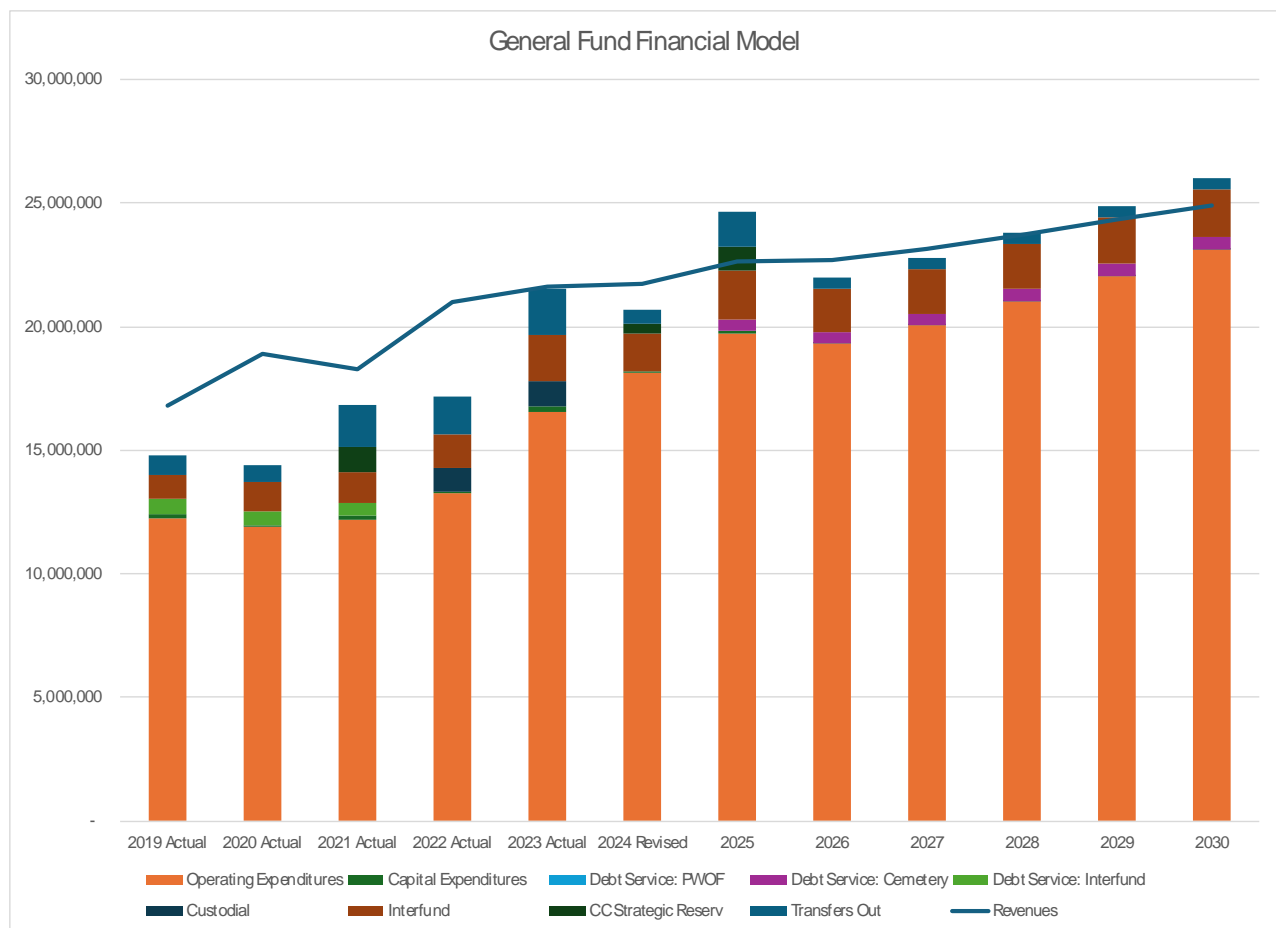
The City of Sumner utilizes a six-year General Fund Financial Model to review, monitor, and develop the General Fund biennial budget, as well as look beyond the upcoming biennium. Staff uses a variety of tools to responsibly forecast revenues and expenditures, including historical trends, actual budget 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	2026
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%
<b>Expenditures</b>	<b>2025</b>	<b>2026</b>
Salaries & Wages	4.0% to 5.0%	3.0% to 5.0%
Retirement	5%	5%
Medical Insurance	7.3% to 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).*

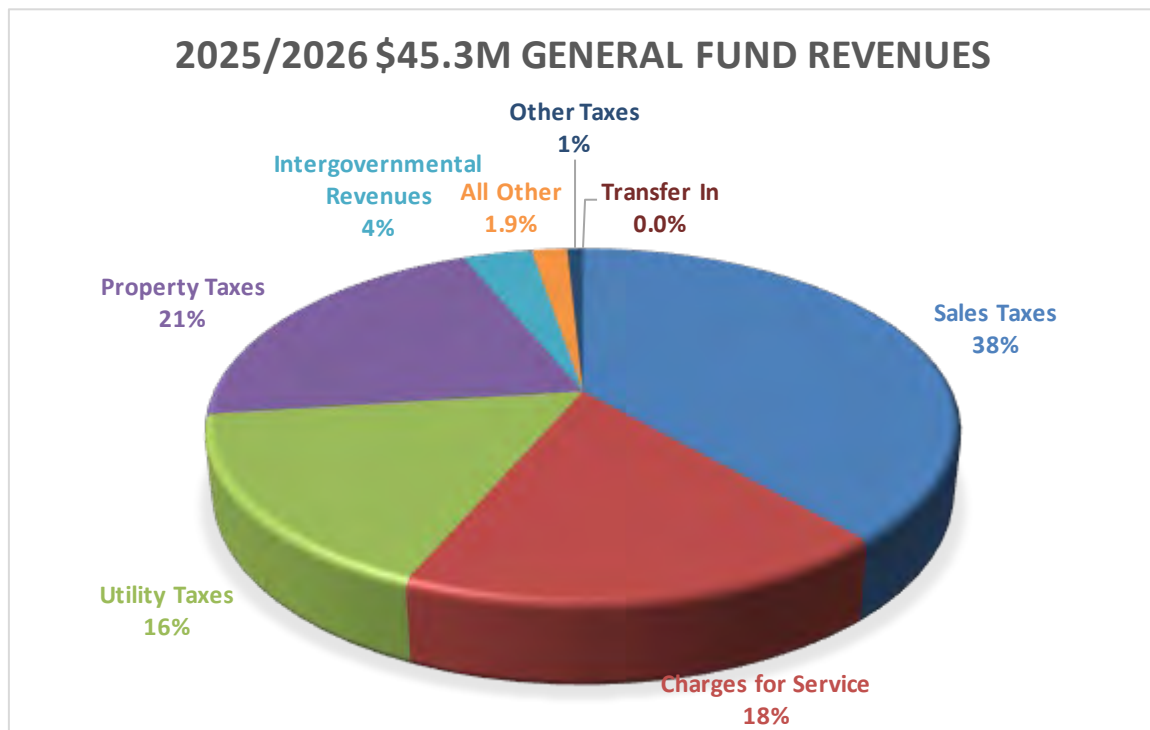
Recognizing that estimates are difficult to calculate for the future; staff looks primarily to the six-year financial forecast. However, to ensure we are budgeting sustainably with all of the information we have available, we take the model out eight years to have an idea when the revenue and expenditure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

## GENERAL FUND REVENUES

### Revenue Assumptions

Total revenues to the General Fund (including transfers-in and indirect cost assessments) are projected to be \$22,622,574 in 2025, and \$22,709,079 in 2026. This reflects an anticipated conservative increase in General Fund revenues of approximately 8% 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 1/10<sup>th</sup> 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 1/10<sup>th</sup> of 1% sales tax to fund a regional 911 Communications entity, South Sound 911.

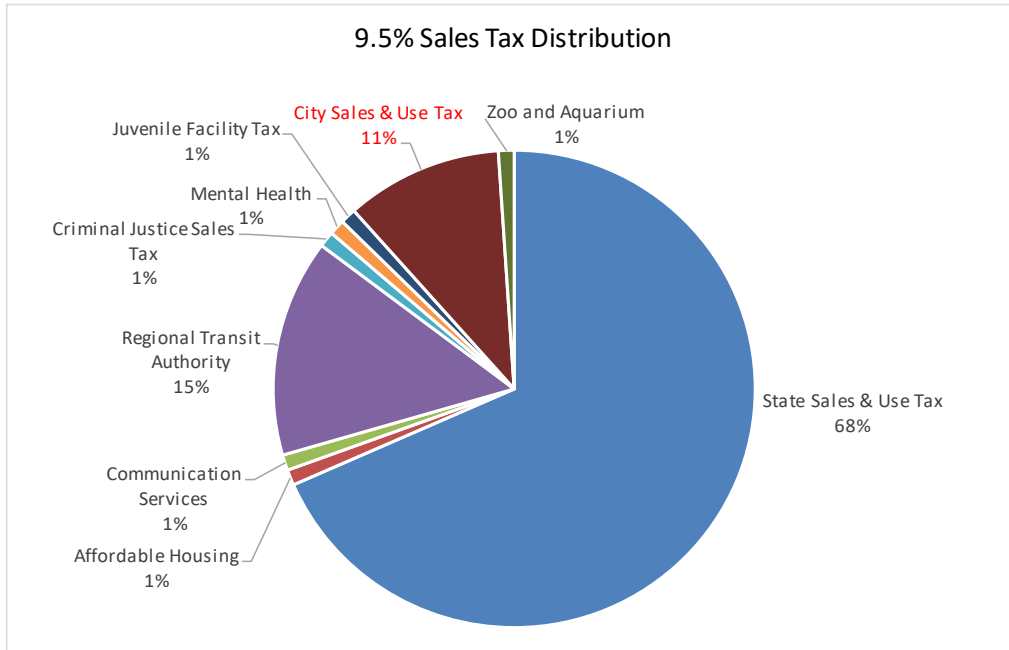
The same distribution is used for the Point Defiance Zoo and Aquarium (the "Zoo"). RCW 82.14.400 authorizes the County and the cities within the county to levy a 0.1% local sales tax to finance construction and operations of zoos, aquariums, and wildlife preservation and display facilities, as well as 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.

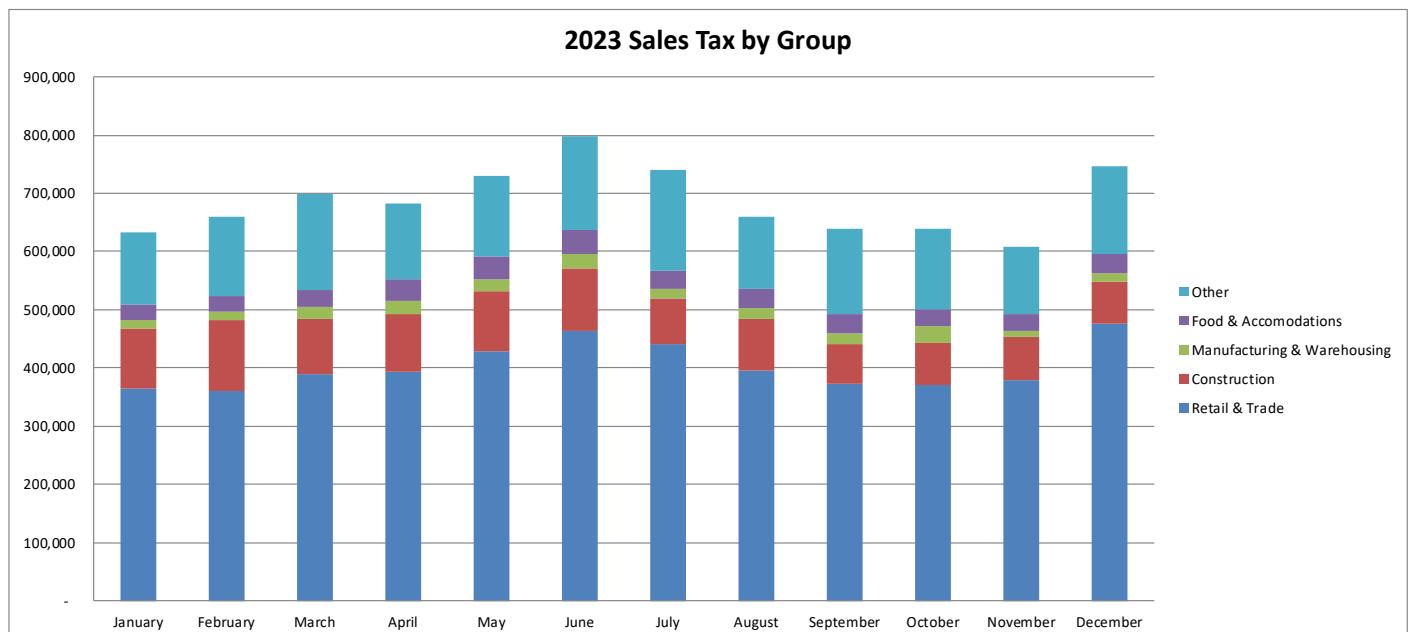
## SALES TAX

PURCHASE		= <b>\$10.00</b>
STATE SALES TAX		= <b>\$0.65</b>
RTA (TRANSIT)		= <b>\$0.14</b>
CITY SALES TAX		= <b>\$0.10</b>
OTHER		= <b>\$0.06</b>
<hr/>		
		= <b>\$10.95</b>



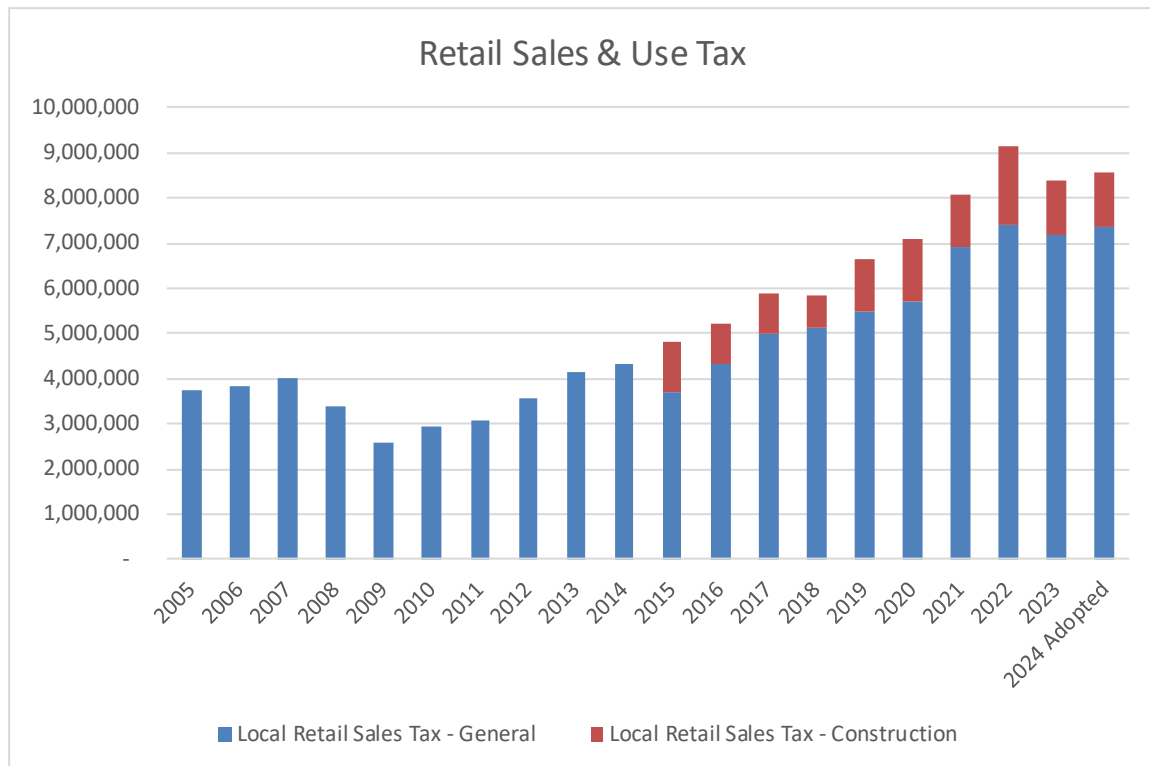
Over the past several years, the City has enjoyed a healthy growth in sales tax receipts, continuing through the Covid-19 pandemic. Staff reviews sales tax data monthly and provides a report to the Finance and Personnel Committee. In WA State, the City receives sales tax remittances two months after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



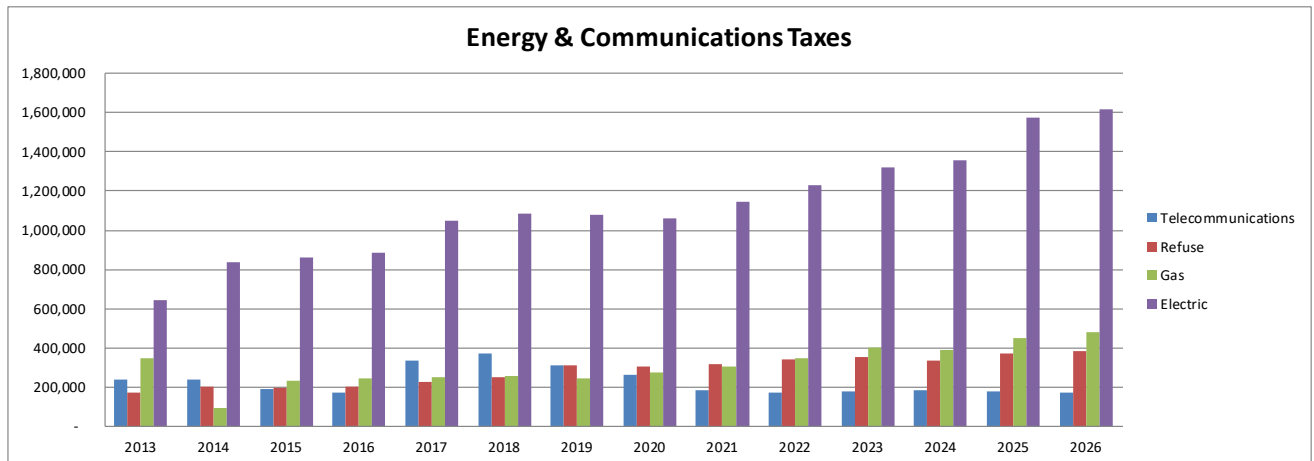
### Utility Tax

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).

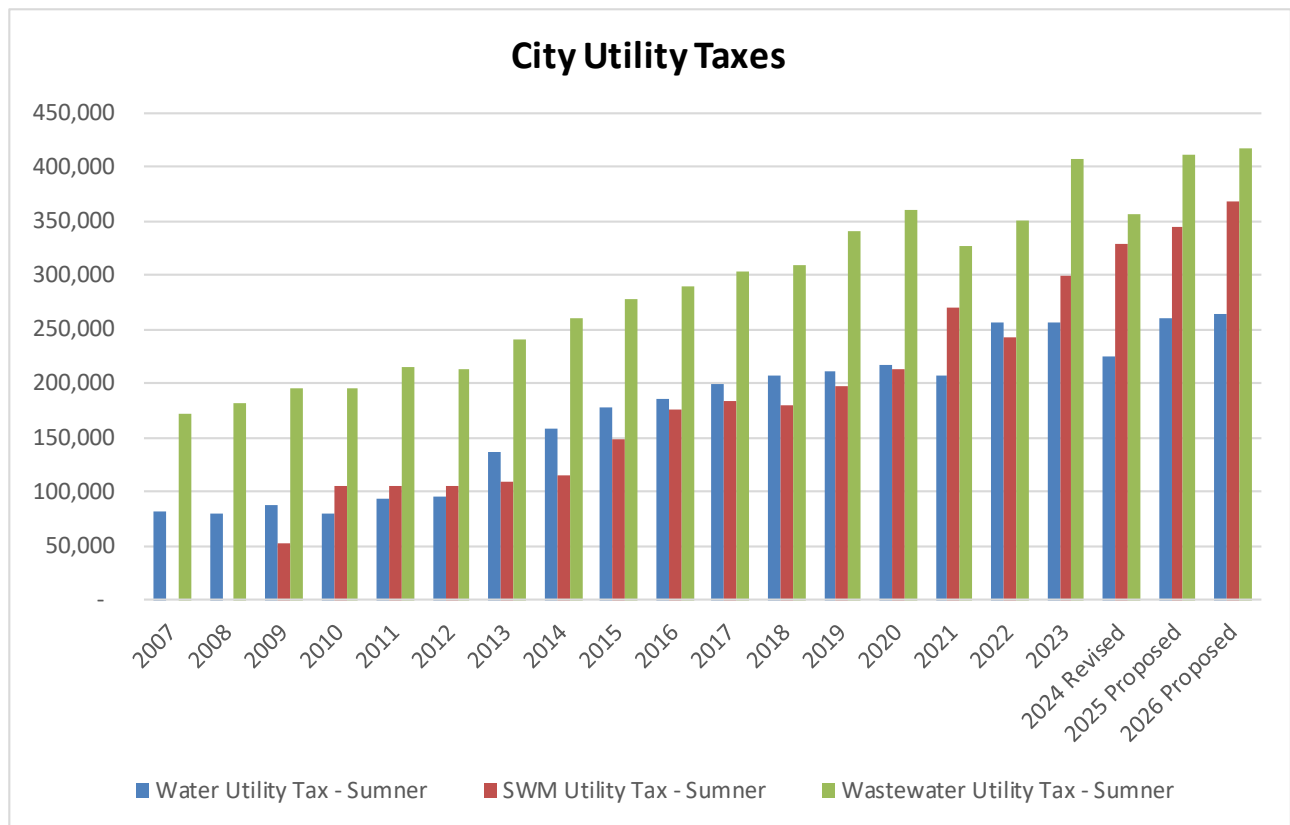
For electric, natural gas, and telecommunications utility tax, taxes on revenues exceeding \$1,500 were exempted from the utility tax by ordinance. In 2024, City Council approved eliminating that abatement. Staff anticipates this change will increase utility tax revenues by up to \$240,000 annually, 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.



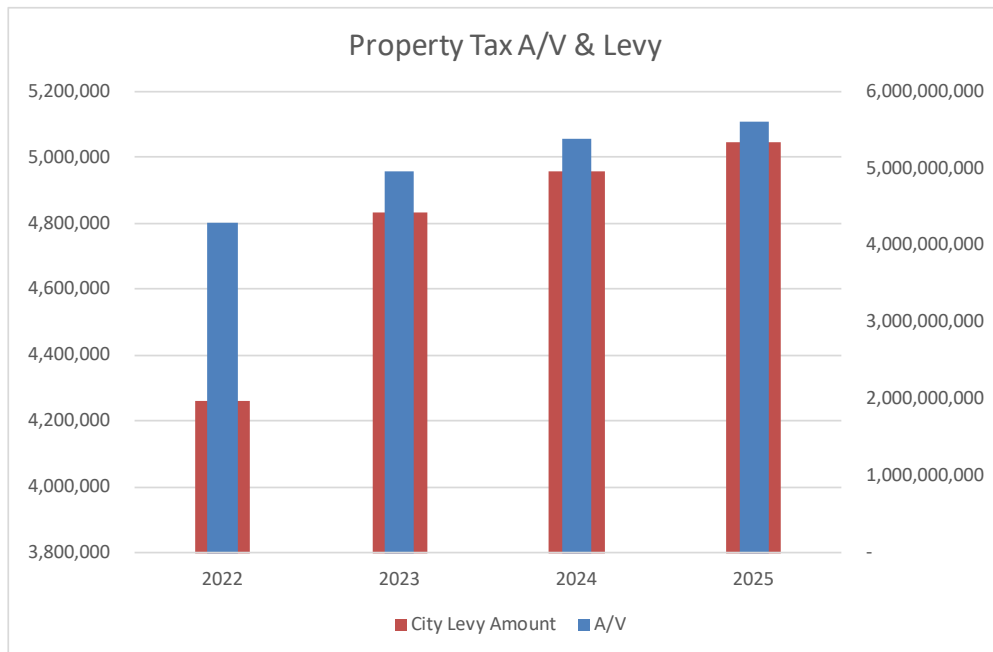
### Property Tax

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

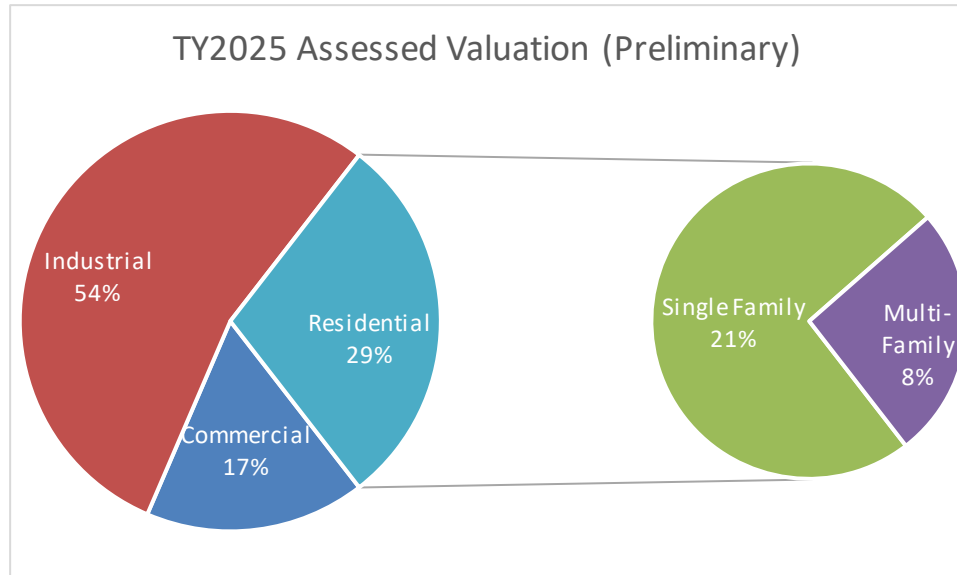
Pierce County acts as the City's agent to collect property taxes levied in the county for all taxing authorities. Taxes are due in two equal installments on April 30<sup>th</sup> and October 31<sup>st</sup>. Collections are remitted to the appropriate taxing district by the County Treasurer the month 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 2025, the City Council approved a levy rate of \$0.8981 per \$1,000 of assessed valuation, for a total levy of \$5,045,547.

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
2025	\$5,615,870,940	\$542,866*	\$0.8976	\$455.40	\$5,040,938

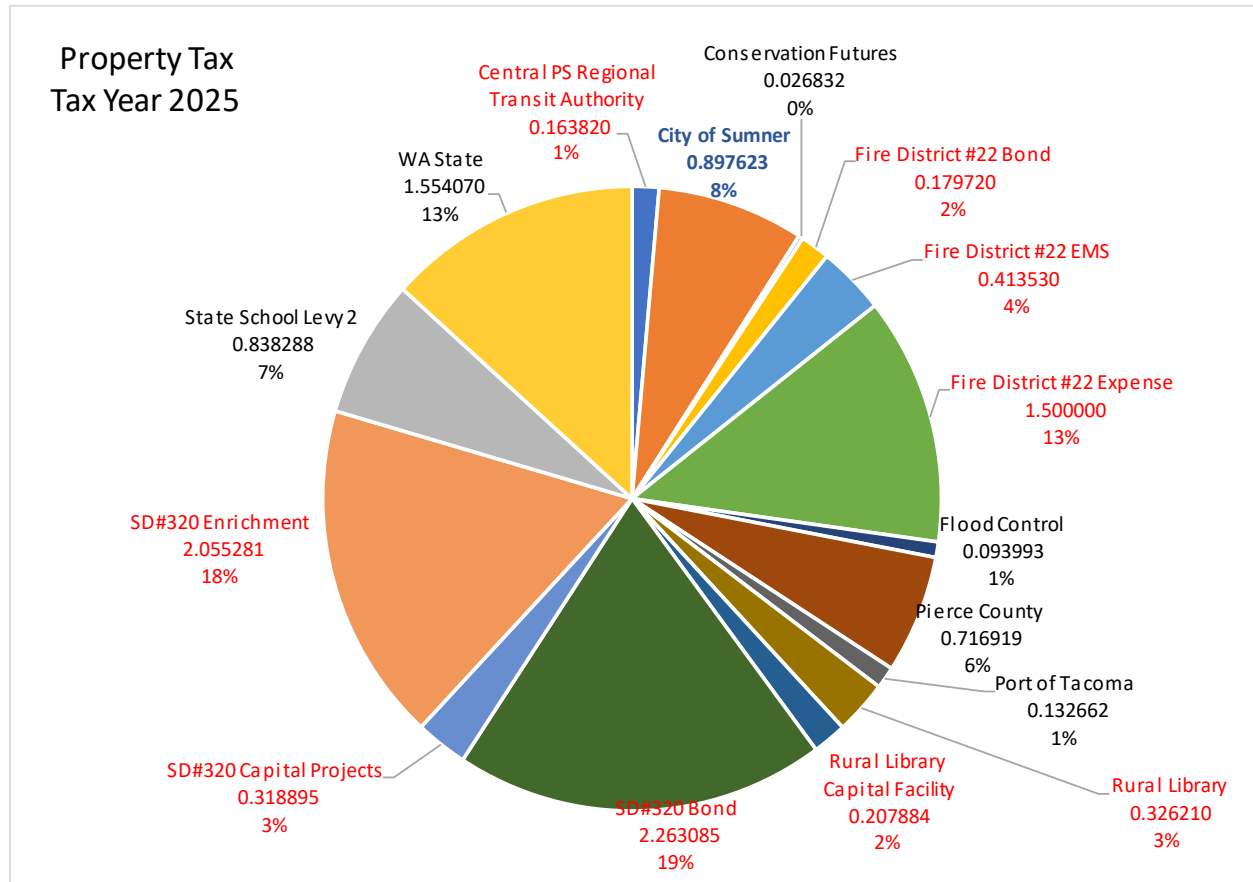
\*Average single-family residential assessed valuation for City of Sumner, provided by Pierce County.

\*\* Tax Year 2025 numbers are based from the Pierce County Certification of 2024 Levies & 2025 Tax Rates

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.

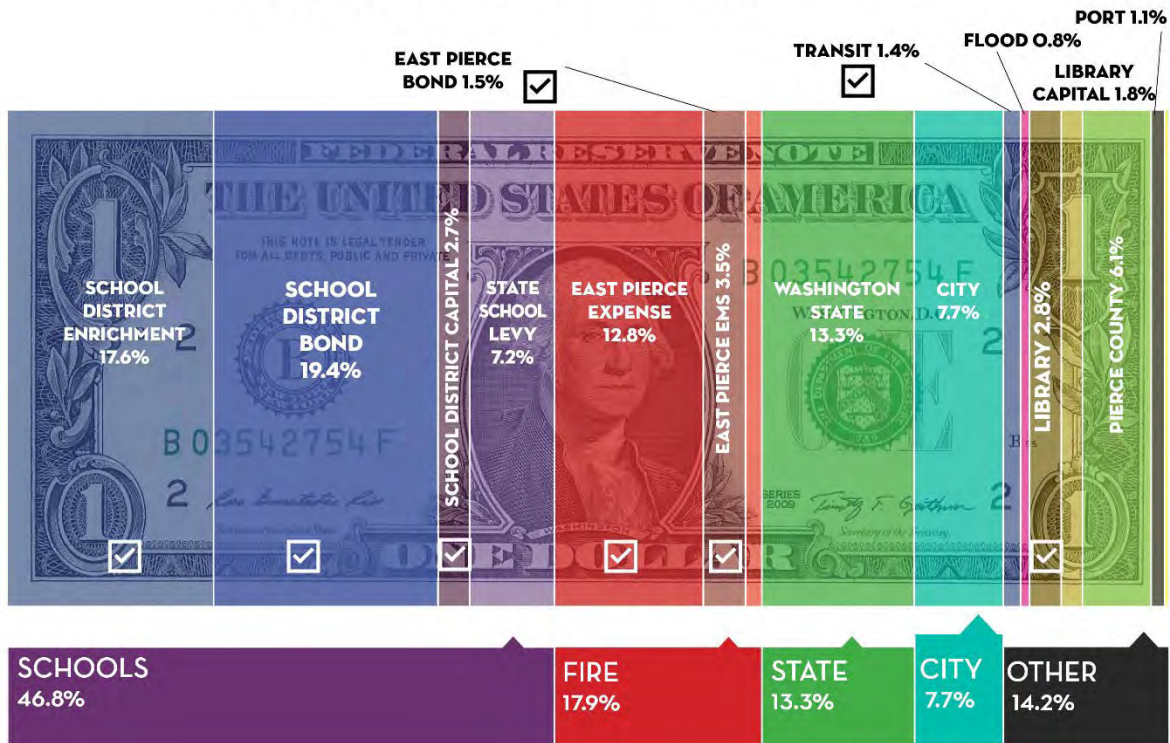
Property taxes are classified as either regular levy or special levy. The regular levy is used by the taxing authority for general operations and debt service costs related to non-voter approved bonds. With a vote of the community, the City can assess a “special levy” to pay for specific voter-approved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

## SUMNER PROPERTY TAX - WHERE IT GOES



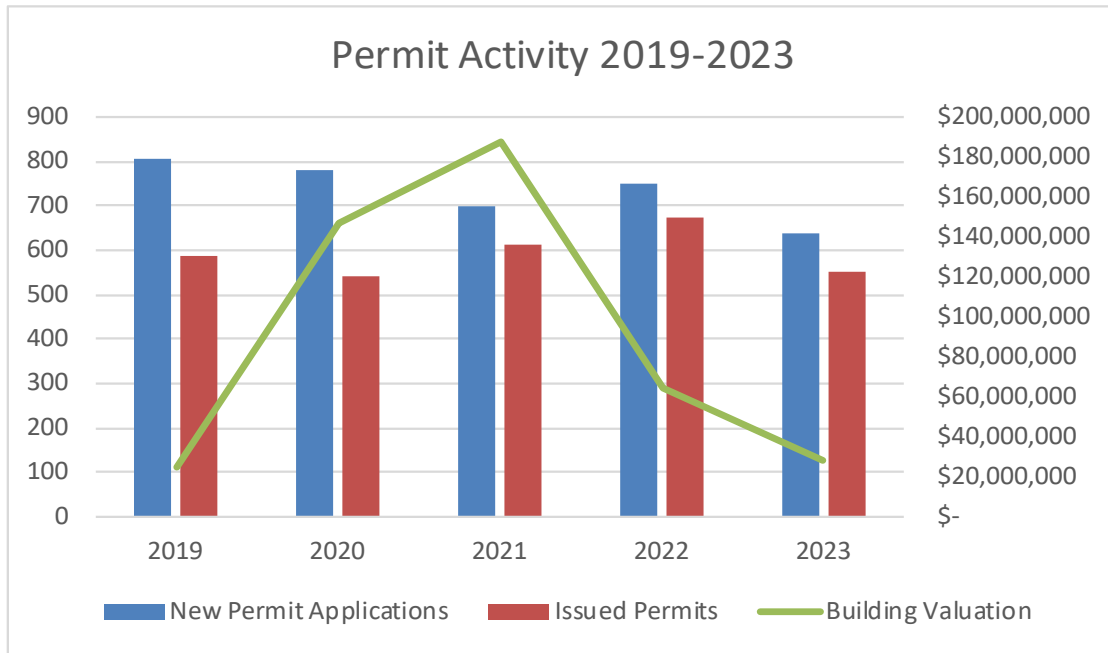
### Other Revenues

### Licenses & Permits

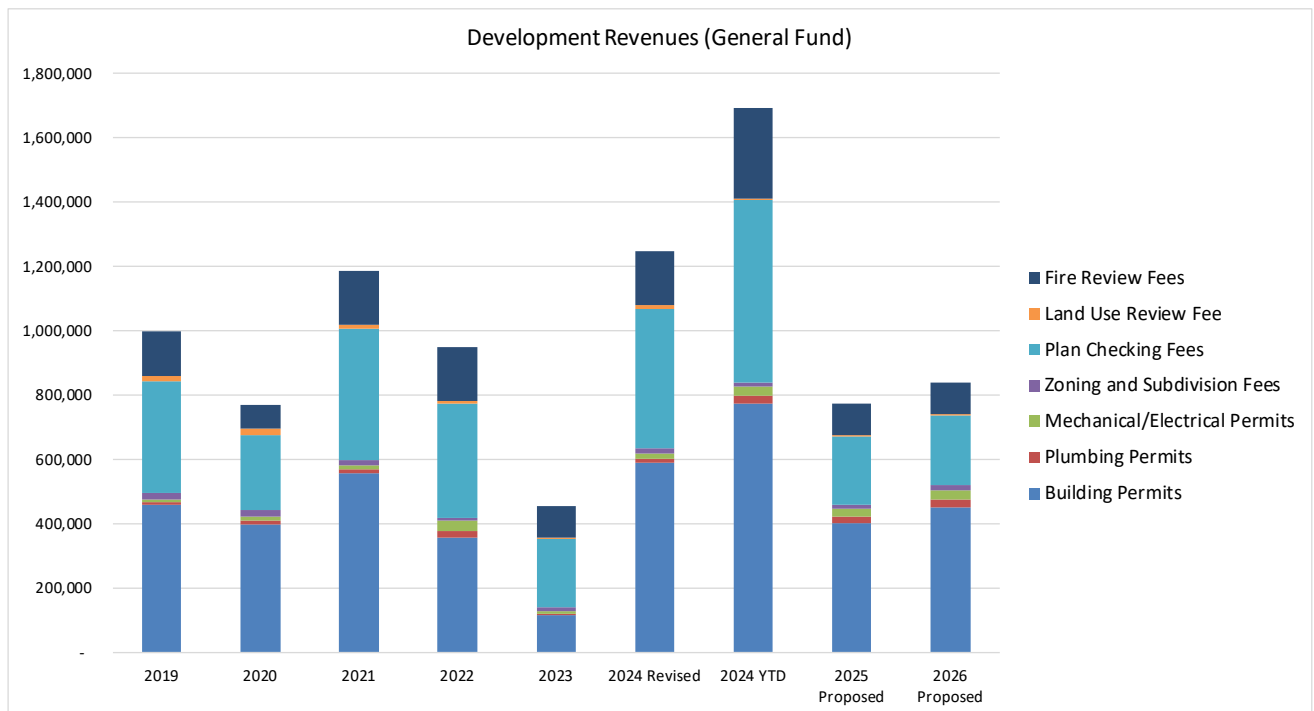
License and permit fees are designed to cover the cost of administration, inspection, and continuing services for those occupation, trades, and activities regulated by the City.

- **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.



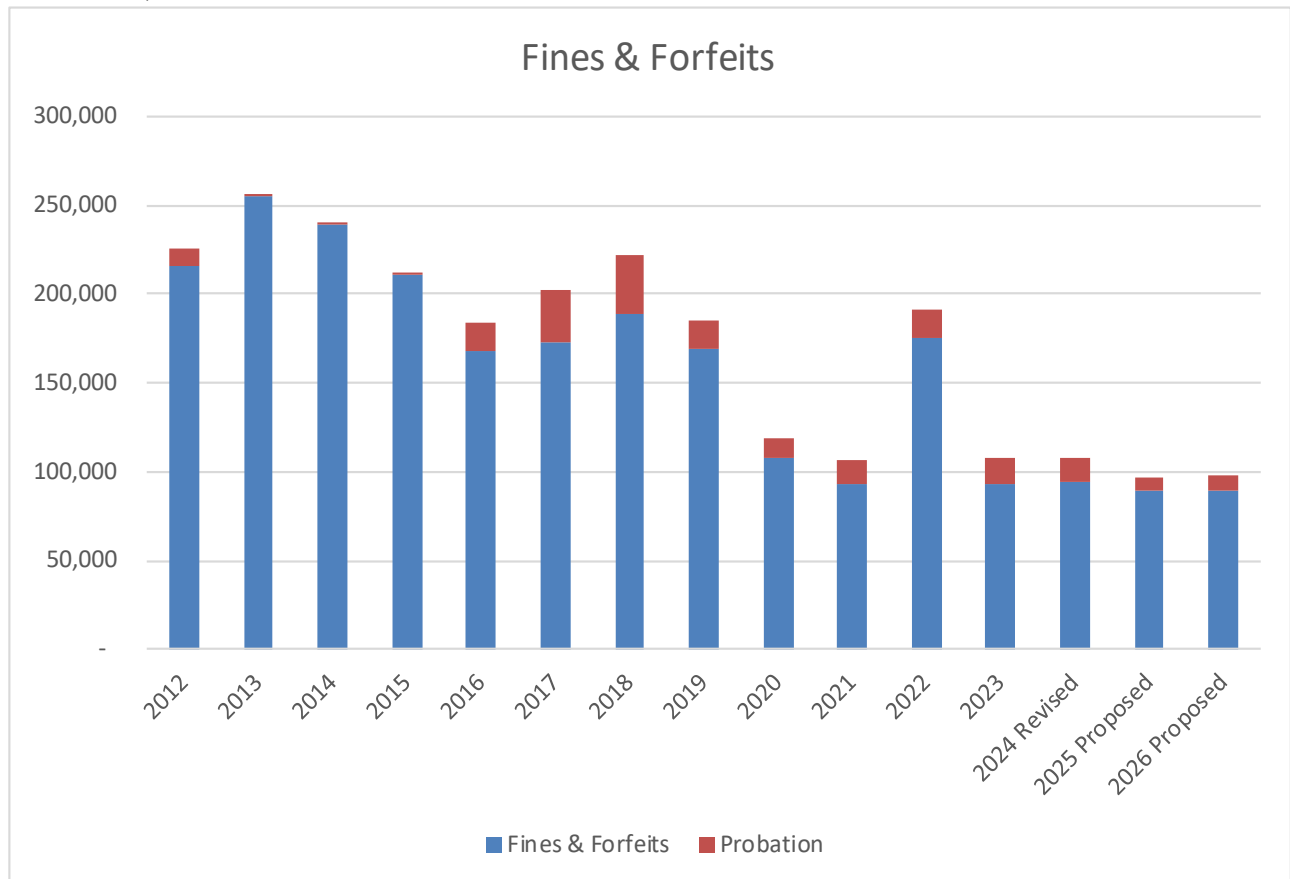
Recognizing current and planned development activity, staff is forecasting conservatively for the 2025/2026 Biennium, calculating a 3% growth over the 2023 Actual totals.





## 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.



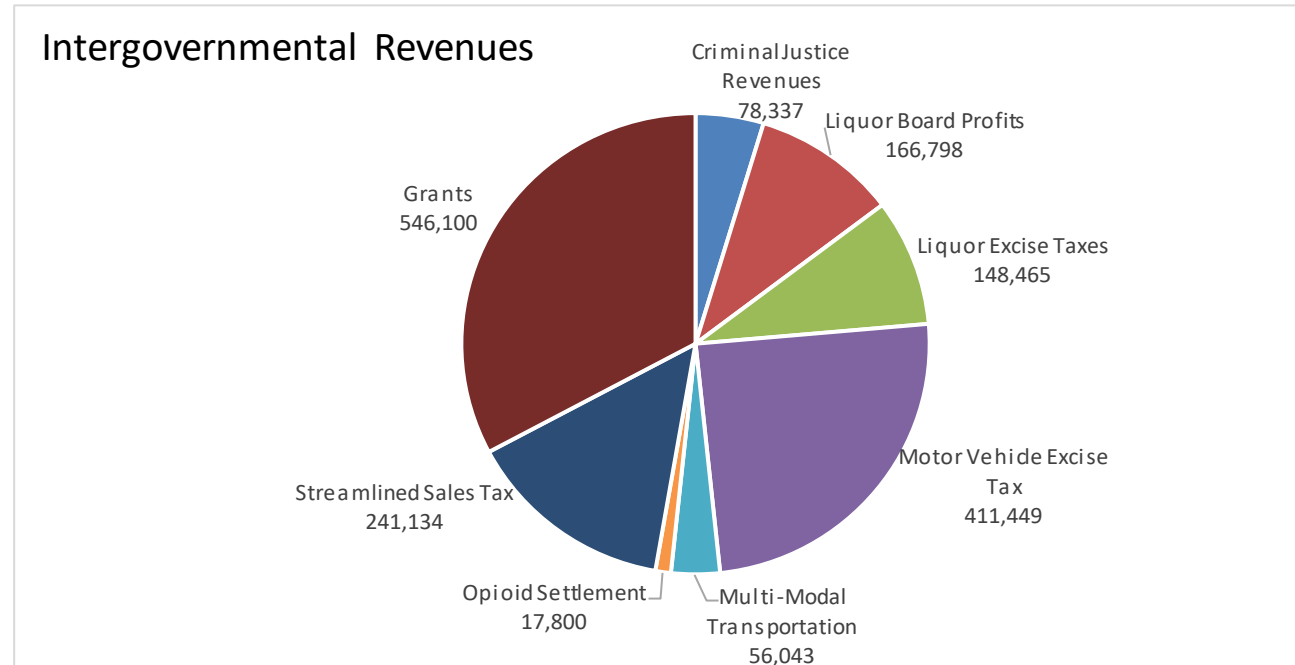
## Intergovernmental Revenues

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 Program	\$92,100	-	\$92,100
Washington State Department of Commerce	Climate Resiliency	\$400,000	-	\$400,000
Department of Justice	Bulletproof Vests	\$4,500	\$4,500	\$9,000
		<u>\$541,600</u>	<u>\$4,500</u>	<u>\$546,100</u>

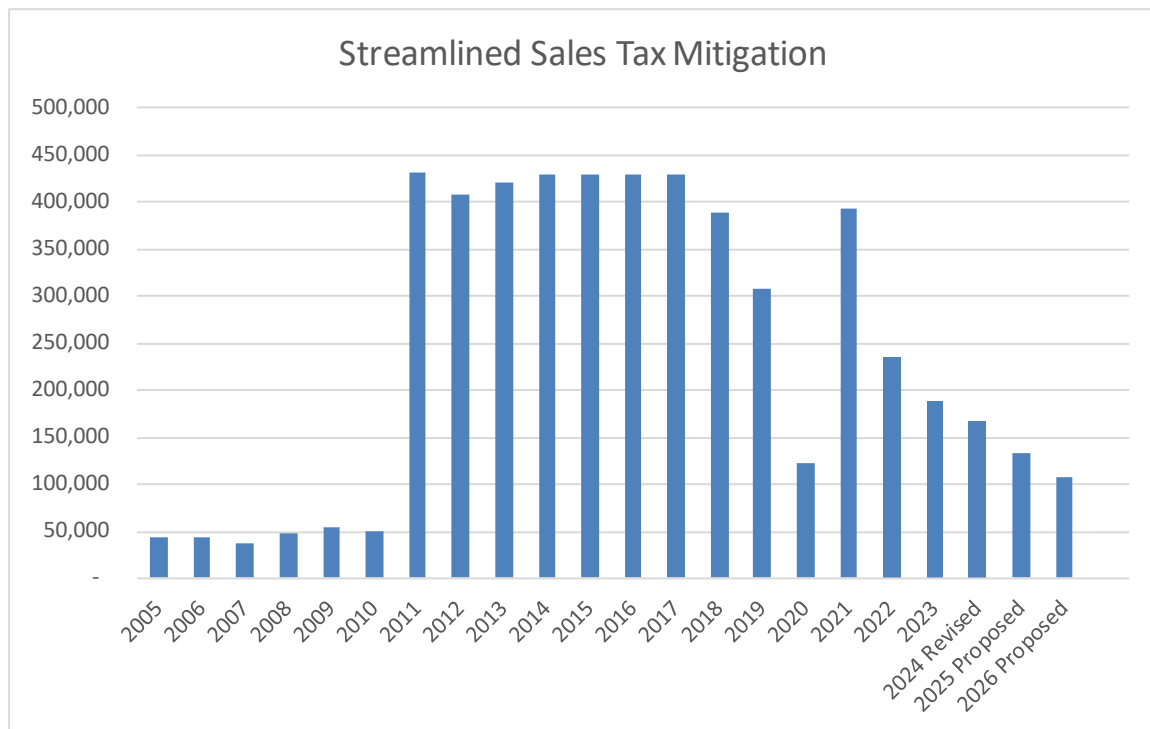
The City uses the forecasts provided by the [Municipal Research and Services Center](#) to forecast state-shared revenues.



### *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

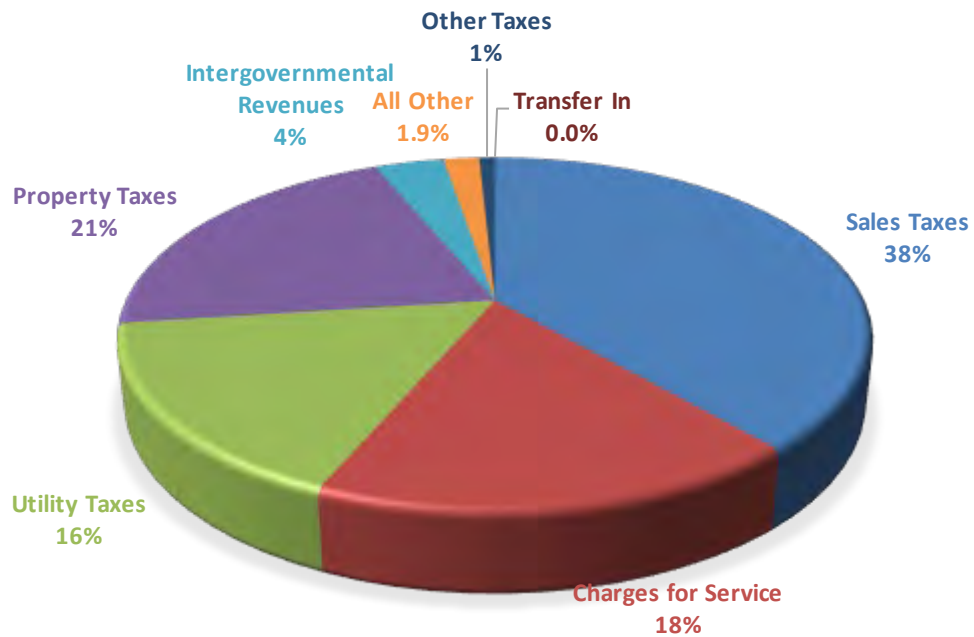
General Fund Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Revised	2023/2024 Adopted	2023/2024 Revised	Budgeted 2025 Adopted	2026 Adopted	2025/2026 Adopted
Sales Tax	\$ 8,532,034	\$ 9,605,349	\$ 8,828,400	\$ 9,051,600	\$ 17,839,600	\$ 17,839,600	\$ 8,607,900	\$ 8,866,100	\$ 17,474,000
Property Tax	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	3,250,884	6,120,351	6,270,351	3,671,097	3,787,254	7,458,351
Other Taxes	131,993	147,773	175,258	137,300	271,900	271,900	181,400	186,800	368,200
<u>Charges for Service</u>									
Building Permits	1,226,878	988,986	494,219	1,287,600	2,542,700	2,542,700	821,100	890,700	1,711,800
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	500	1,000	1,000	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	346,100	685,500	685,500	339,700	348,800	688,500
Charges for Service	1,776,965	1,627,251	1,152,292	1,852,100	3,664,400	3,666,200	1,402,100	1,482,200	2,884,300
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	1,329,972	1,301,872	3,123,611	1,061,372	559,754	1,621,126
Annual Revenues	18,171,368	19,943,124	21,385,441	21,747,276	41,287,140	43,296,679	22,622,574	22,709,079	45,331,653
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	\$ 21,755,976	\$ 41,287,140	\$ 43,357,547	\$ 22,622,574	\$ 22,709,079	\$ 45,331,653

<sup>1</sup>2023 Figures are unaudited and subject to revision.

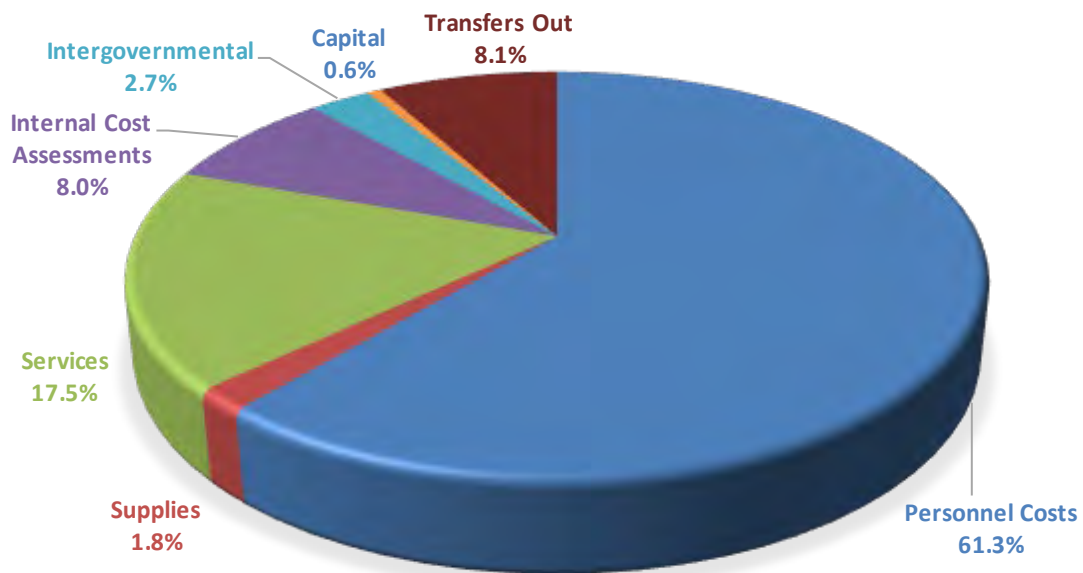
*Note: City Council adopts the biennial budget as a two-year total. During budget development, staff analyzes revenues on an annual basis, which is reflected above.*

## General Fund Revenues and Expenditures

### 2025/2026 \$45.3M GENERAL FUND REVENUES



### 2025/2026 \$46.6M GENERAL FUND 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
<b>SALARIES &amp; WAGES</b>								
Regular & PT Wages	6,562,690	7,225,737	8,255,493	17,854,757	17,920,300	10,184,045	10,570,809	20,754,854
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
<b>Salaries &amp; Wages Sub-Total</b>	<b>6,710,879</b>	<b>7,331,909</b>	<b>8,510,906</b>	<b>18,210,279</b>	<b>18,275,822</b>	<b>10,431,238</b>	<b>10,828,239</b>	<b>21,259,477</b>
<b>PERSONNEL BENEFITS</b>								
Medical, Etc. Benefits	2,573,358	2,668,175	2,965,721	7,592,522	7,606,600	3,536,211	3,849,288	7,385,499
Other Benefits	31,593	22,614	12,703	21,108	21,108	9,465	9,561	19,026
Benefit Cost Share	-	-	-	-	-	(34,773)	(59,258)	(94,031)
<b>Personnel Benefits Sub-Total</b>	<b>2,604,950</b>	<b>2,690,788</b>	<b>2,978,425</b>	<b>7,613,630</b>	<b>7,627,708</b>	<b>3,510,903</b>	<b>3,799,591</b>	<b>7,310,494</b>
<b>SUPPLIES</b>								
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
<b>Supplies Sub-Total</b>	<b>250,339</b>	<b>249,990</b>	<b>335,140</b>	<b>667,592</b>	<b>698,956</b>	<b>440,440</b>	<b>378,433</b>	<b>818,873</b>
<b>OTHER SERVICES &amp; CHARGES</b>								
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	137,500	39,150	176,650
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	682,785	693,505	1,376,290
Miscellaneous	116,328	1,128,265	1,224,754	505,971	1,412,292	298,499	275,454	573,953
<b>Other Services &amp; Charges Sub-Total</b>	<b>1,674,810</b>	<b>3,123,413</b>	<b>5,127,947</b>	<b>7,536,990</b>	<b>9,395,348</b>	<b>4,583,424</b>	<b>3,583,248</b>	<b>8,166,672</b>
<b>INTERGOVERNMENTAL SERVICES</b>								
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	1,996,620	1,715,256	3,711,876
<b>Intergovernmental Services Sub-Total</b>	<b>2,190,908</b>	<b>2,173,332</b>	<b>2,500,860</b>	<b>4,581,005</b>	<b>4,581,630</b>	<b>2,624,200</b>	<b>2,370,361</b>	<b>4,994,561</b>
<b>CAPITAL OUTLAYS</b>								
Capital Outlay	192,848	85,580	204,714	318,917	350,917	216,895	81,245	298,140
<b>Capitay Outlays Sub-Total</b>	<b>192,848</b>	<b>85,580</b>	<b>204,714</b>	<b>318,917</b>	<b>350,917</b>	<b>216,895</b>	<b>81,245</b>	<b>298,140</b>
<b>DEBT SERVICE</b>								
Debt Service: Principal Payments	500,000	-	52,000	-	-	467,150	467,150	934,300
Debt Service: Interest Payments	534	-	-	-	-	-	-	-
<b>Debt Service Sub-Total</b>	<b>500,534</b>	<b>-</b>	<b>52,000</b>	<b>-</b>	<b>-</b>	<b>467,150</b>	<b>467,150</b>	<b>934,300</b>
<b>TRANSFERS</b>								
Transfers Out	2,720,000	1,500,107	1,807,040	2,046,000	2,783,500	2,383,804	470,000	2,853,804
<b>Transfers Sub-Total</b>	<b>2,720,000</b>	<b>1,500,107</b>	<b>1,807,040</b>	<b>2,046,000</b>	<b>2,783,500</b>	<b>2,383,804</b>	<b>470,000</b>	<b>2,853,804</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>16,845,268</b>	<b>17,155,118</b>	<b>21,517,032</b>	<b>40,974,413</b>	<b>43,713,881</b>	<b>24,658,054</b>	<b>21,978,266</b>	<b>46,636,320</b>

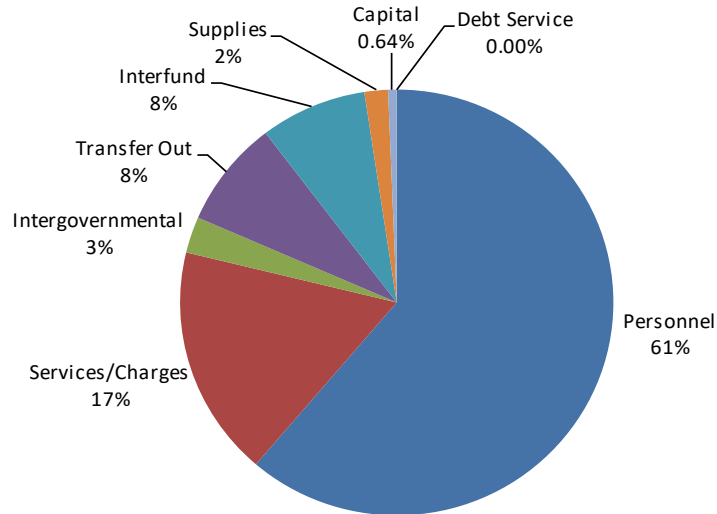


## General Fund Expenditures by Department/Category 2025/2026

### General Fund 2025/2026 Biennium

	Personnel	Supplies	Services & Charges	Interfund	Intergovernmental	Debt Service	Capital Outlay	Transfer Out	Total
Legislative	258,624	2,000	101,185	45,900	-	-	-	-	407,709
Municipal Court	219,406	2,300	678,574	24,170	-	-	-	-	924,450
Executive	1,321,747	10,000	51,814	75,110	-	-	-	-	1,458,671
Communications	765,996	7,900	129,411	52,390	-	-	-	-	955,697
Emergency Management	359,458	2,000	30,000	69,170	-	-	-	-	460,628
Finance	2,317,281	12,600	256,012	182,180	-	-	-	-	2,768,073
Legal	2,046,355	4,400	499,005	173,460	-	-	-	-	2,723,220
Human Resources	398,893	3,400	132,645	25,770	-	-	-	-	560,708
DEI	-	2,000	65,000	-	-	-	-	-	67,000
Law Enforcement	10,666,991	267,535	891,601	1,574,123	1,086,180	-	-	-	14,486,430
Street Operations	2,813,817	262,833	1,957,129	546,048	-	-	235,740	-	5,815,567
Development Services	3,014,786	2,900	334,276	225,779	-	-	-	-	3,577,741
Community Development	1,663,665	6,125	600,895	115,160	-	-	-	-	2,385,845
Senior Center	-	9,500	722,350	20,400	-	-	-	-	752,250
Community Svcs	-	25,500	662,886	-	-	-	-	-	688,386
Parks	1,830,679	92,730	509,931	333,417	4,500	-	62,400	-	2,833,657
Facilities	892,273	95,650	482,348	191,630	-	-	-	-	1,661,901
Non-Dept	-	9,500	64,610	57,169	189,005	-	-	3,788,104	4,108,388
	28,569,971	818,873	8,169,672	3,711,876	1,279,685	-	298,140	3,788,104	46,636,320

### 2025/2026 \$46.6M General Fund Expenditures



## CAPITAL OVERVIEW

### Capital Projects

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

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

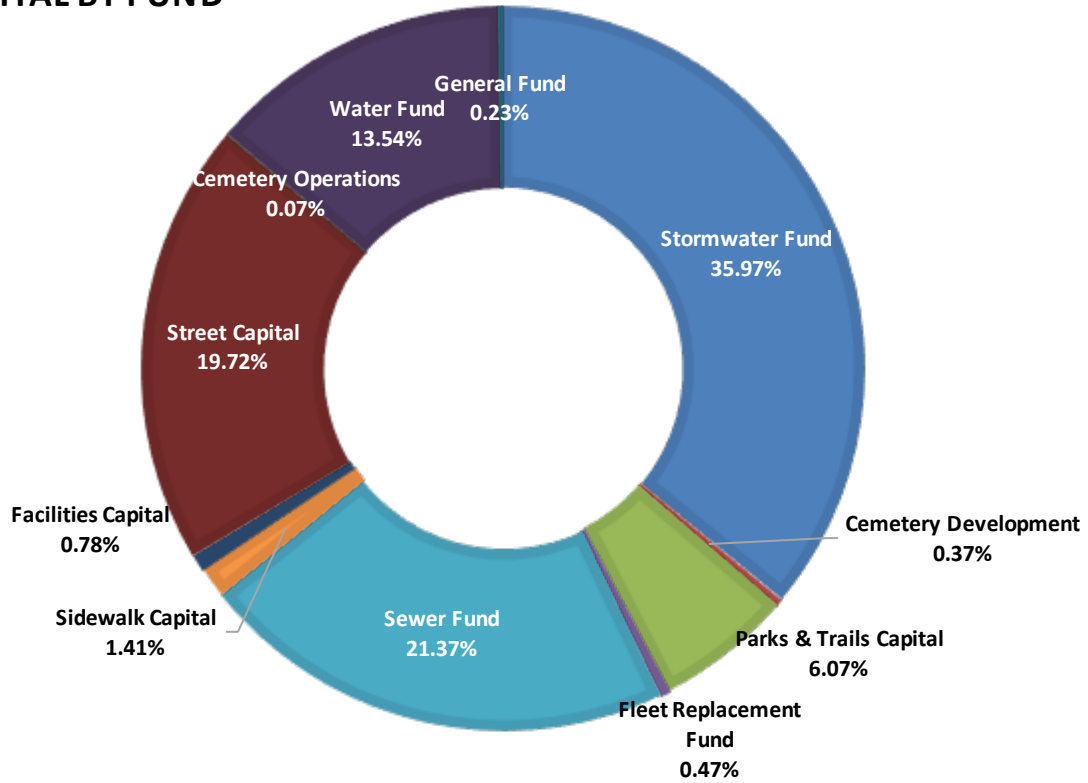
- Sidewalk Construction Fund (302);
- Parks & Trails Capital Fund (310);
- Street Capital Fund (320);
- Facilities Capital Fund (325);
- Water Fund (401);
- Sewer Fund (402);
- Stormwater Fund (408);
- Technology Services Fund (551); and
- Fleet Replacement Fund (555).

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

# CAPITAL OVERVIEW

## Capital Projects

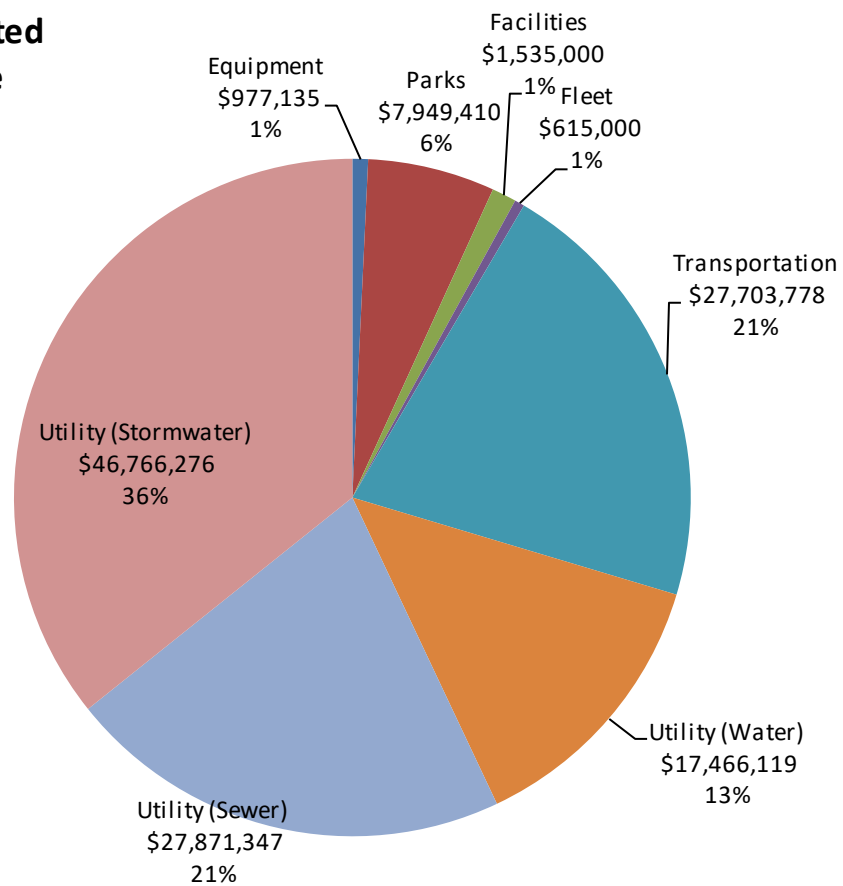
### 2025/2026 ADOPTED CAPITAL BY FUND



## CAPITAL OVERVIEW

### Capital Projects

#### 2025/2026 Adopted Capital by Type



## 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
Equipment	Autonomous Mower	100%	55,000	-	55,000
<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 &amp; 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	Lucy V Ryan Park Improvements		300,000	-	300,000
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	Hunt Ave Improvement		128,304	-	128,304
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		535,000	125,000	660,000
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)	Hunt Ave Improvement		65,340	-	65,340
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)	Hunt Ave Improvement		60,885	-	60,885
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)	Hunt Ave Improvement		42,471	-	42,471
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. 248)	385,000	230,000	615,000
<b>Total Capital Program 2025/2026</b>		<b>81,076,261</b>	<b>49,807,805</b>	<b>130,884,065</b>

## KEY PERFORMANCE INDICATORS

The City of Sumner monitors and evaluates performance based on a variety of factors.

Staff are evaluated annually, with quarterly check-in meetings between staff and supervisors. Performance evaluations are based on the City's Mission, Vision, and Values. Goal setting is an integral part of the annual performance evaluation process.

Specific project-based goals are reported using "hot sheets". Hot sheets provide a visual representation of project progress, as well as related notes.

Non-project based Key Performance Indicators (KPIs) are tracked on a workload hot sheet.

## NEEDED & VALUED SERVICES – BY THE NUMBERS

	2023	2024		NOTES
<b>POLICE</b>				
Calls for Service	14,531	13,035	↓	People still calling, slightly lower volume
Vehicle stops	1,686	2,806	↑	Increase helps reduce collisions/bad result
Parking infractions	350	171	↓	Affected by legal changes/staffing
Arrests	166	269	↑	Included larger cases
Traffic collisions	220	222	↑	Lower number is positive
<b>METRO ANIMAL SERVICES</b>				
Human visitors to shelter	6,269	5,520	↓	Slightly affected by shelter closure in Dec.
Pets adopted	403	346	↓	Slightly affected by shelter closure in Dec.
Lost pets returned	187	191	↑	
Volunteer hours	5,929	4,909	↓	Slightly affected by shelter closure in Dec.
Calls for service	1,587	1,669	↑	
<b>DEVELOPMENT SERVICES</b>				
Building permits issued	95	105	↑	
Value of projects (millions)	\$28.1	\$210.8	↑	
Commercial Improvements (sq ft)	337,511	1,250,781	↑	
New Commercial (sq ft)	96,364	1,388,995	↑	
Ave Permit – single family home	16 days		↓	
Ave Permit—new commercial	44.5 days		↓	
Ave Permit—commercial improvements	28 days		↓	
<b>LEGAL</b>				
Public Records Requests Received	902		↑	Involves multiple departments, many staff
% of requests fulfilled in 5 days or less	427			Median number of days to fulfill: 6
Court filings	1,075	1,398	↑	Directly connected to increase in arrests, changes in state law and proactive policing.
Number of claims filed against the city	15			Internal investigations, coordination with risk pool, some lead to litigation
Ordinances Adopted	33			
<b>HUMAN RESOURCES</b>				
Number of applications received	569	804	↑	More applications per position
Number of positions filled	26	28	↑	Slight increase
<b>COMMUNICATIONS</b>				
Visits on Sumner Connects (aware)	18,400	25,357	↑	More people visited project pages
Percentage of visitors informed	25.5%	33.7%	↑	More people read documents or explored
Percentage of visitors engaged	4.9%	2.1%	↓	Fewer people submitted comments
Open rate for e-newsletter	51%	51%	—	Remains 15% above industry average
Click rate from e-newsletter	4%	4%	—	Remains 2% above industry average
<b>FLEET</b>				

Gallons of gas used	29,576	29,817	↑	Slight increase
Cost of gas used	\$135,255	\$123,022	↓	
New vehicles received/in service	12	7	↓	
<b>STREETS</b>				
Tons of gravel used	458	213	↑	
Tons of asphalt used	46	104	↓	
Number of streetlights	1090	1090		
Tons of debris swept from streets	360		↓	
<b>WASTEWATER TREATMENT FACILITY</b>				
Lab tests completed	15,800	15,800	—	
Gallons of wastewater treated	838 million	854 million	↑	
Tons of Sumner Grow shared	390	444	↑	Measured in dry tons
<b>TECHNOLOGY SERVICES</b>				
Number of help tickets completed	1587	1705	↑	
Average time to complete help tickets	1.31 hours	1.22 hours	↓	Down despite increase in tickets needed
Number of devices owned/maintained	821	937	↑	
<b>WATER SERVICE</b>				
Gallons used	641,378,600			
Hydrants maintained	919			
Distribution system leakage	13.5%			
<b>UNEMPLOYMENT INSURANCE</b>				
Number of claims made				
<b>FACILITIES</b>				
Amt of power used (kilowatt hours)				
Cost of power usage				

# EMERGENCY MANAGEMENT



2025-2026 Budget

Completion to Date

## CORE CAPABILITIES

Planning	<div><div></div></div>	CEMP, COOP, RAP, complete. Need recovery planning
Public Info & Warning	<div><div></div></div>	Code Red in use, concerns with system, exploring options
Operational Coordination	<div><div></div></div>	Continuing work with EPIC for coordination

## PREVENTION & PROTECTION

Intelligence & Info Sharing		
Interdiction & Disruption		
Screening, Search & Detection		
Forensics & Attribution		
Access Control		
Cybersecurity	<div><div></div></div>	Ongoing tabletop exercise & training, always new needs.
Physical Protective Measures		
Risk Management		
Supply Chain Integrity		

## PREPAREDNESS

Preparedness Measures	<div><div></div></div>	5-year Hazard Mitigation Planning underway with County,
Continuity of Operations Plan	<div><div></div></div>	COOP workshop with Department Directors DEC24-JAN25
Facility Management	<div><div></div></div>	Have daytime location, need overnight shelter
Records & Info Services	<div><div></div></div>	Plans kept in SharePoint, need to print Physical Copy for EOC
Financial Considerations	<div><div></div></div>	Working with possible Shelter sites on Shelter Agreement
Essential Employees	<div><div></div></div>	EOC staff, contact points identified, need more training

## MITIGATION





Community Resilience	<div><div></div></div>	Lahar exercise, working on CERT Club w/AmeriCorps Grant
Vulnerability Reduction	<div><div></div></div>	IDed mobility issues, would use CERT in SOP for their evacuation
Risk & Disaster Resilience	<div><div></div></div>	Flooding trackers through water gauges and silt tracking,
Threats & Hazards ID	<div><div></div></div>	CEMP and Event IAPs give city regular practice

## RESPONSE

Infrastructure Systems	<div><div></div></div>	Lahar evac. Routes IDed
Communication Capability	<div><div></div></div>	Enhance options
Critical Transportation	<div><div></div></div>	Lahar drill, working on Senior EVAC w/CERT Youth program
Health & Safety	<div><div></div></div>	Safety committee meets, continue to develop guidelines
Facility Management	<div><div></div></div>	RAP reviewed, testing COOP, confirming First Aid supplies
Fire Management	<div><div></div></div>	Conducted fire drill, need to audit signs
Logistics & Supply Chain	<div><div></div></div>	Some supplies on hand, work on warehouse audit, shelter items
Mass Care Services	<div><div></div></div>	Work on Teen CERTCommunity CERT, Shelters
Search & Rescue	<div><div></div></div>	East Pierce Fire, Teen Cert could help
On-scene Security	<div><div></div></div>	Event IAPs, PD training, JROTC, Teen Cert can help at events
Operational Communications	<div><div></div></div>	Work w/IT to understand communication options, redundancy
Healthcare & Medical	<div><div></div></div>	Continue to keep up training and medical assessments for staff
Situational Assessment	<div><div></div></div>	Event IAPs are good practice, will continue to improve on them

## RECOVERY



Infrastructure Systems		City used to dealing with common flood/winter storm,
Economic		NFIP and business outreach '25
Health & Social Services		Developing Sumner VOAD
Housing		Will take a look at some indexing in '25
Natural & Cultural Resources		

2024-2028 Comprehensive Emergency Management Plan (CEMP)

# ROADS & TRANSPORTATION



2025-2026 Budget

Completion To Date

## ARTERIALS











Stewart Road Bridge	<div><div></div></div>	Funded, construction starting 2024
I66 <sup>th</sup> Interchange	<div><div></div></div>	Design, construction is unfunded
Main & Wood	<div><div></div></div>	Project Complete
Maple St Ped Signal	<div><div></div></div>	Funded, construction starting in 2025
I60 <sup>th</sup> Ave E	<div><div></div></div>	Designed, construction is unfunded
Valley Ave 410-MeadeMc	<div><div></div></div>	410 to Meade McC; Design in 2025, Construction in 202
Valley Ave MeadeMc-Main	<div><div></div></div>	Design in 2027
Valley Ave Main-Elm	<div><div></div></div>	Unfunded
Stewart Rd Corridor ITS	<div><div></div></div>	Design in 2025, construction is unfunded
Systemic Horizontal Curve	<div><div></div></div>	Designed in 2025, construction in 2026
Puyallup St & Tacoma Ave	<div><div></div></div>	Design in 2025, construction is unfunded
E Valley Hwy & Forest Canyon	<div><div></div></div>	Unfunded
Traffic Ave & Main St	<div><div></div></div>	Unfunded
SR167 Gateway (WSDOT)	<div><div></div></div>	City provided funding to WSDOT project
SR167 SB Hot Lane (WSDOT)	<div><div></div></div>	WSDOT planning, not funded by State
Sumner Tapps & 60 <sup>th</sup> St	<div><div></div></div>	Unfunded
SR 410/SR 162 (WSDOT)	<div><div></div></div>	WSDOT designing, construction starting in 2025
Hwy 162 Improvements	<div><div></div></div>	WSDOT planning, not funded by State
I60 <sup>th</sup> Ave E	<div><div></div></div>	Unfunded
Main St & I60 <sup>th</sup>	<div><div></div></div>	Unfunded

## NON-ARTERIAL STREETS

Elm St Sidewalks	<div><div></div></div>	Construction in 2024
Alder & Kincaid Utility, Ph 2	<div><div></div></div>	Construction in 2026
I60 <sup>th</sup> Ave E	<div><div></div></div>	Partially completed by developers, unfunded
Elm St	<div><div></div></div>	Partially completed by developers, unfunded
Parker Rd 62 <sup>nd</sup> -63 <sup>rd</sup>	<div><div></div></div>	Unfunded
Parker Rd Main-Elm	<div><div></div></div>	Unfunded
Zehnder Pease-Wood	<div><div></div></div>	Identified road-rail conflict, unfunded
I62 <sup>nd</sup> Ave 60 <sup>th</sup> -64 <sup>th</sup>	<div><div></div></div>	Unfunded
I64 <sup>th</sup> Ave Ct	<div><div></div></div>	Unfunded
Meade McC/Gary Sidewalks	<div><div></div></div>	Unfunded
Elizabeth St	<div><div></div></div>	Unfunded
Washington St	<div><div></div></div>	Construction 2025
Hunt Ave	<div><div></div></div>	Design in 2026

## TRAIL PROJECTS

Fryar Ave Trail	<div><div></div></div>	Funded, construction in 2025
Relocate for White River Rest	<div><div></div></div>	Part of White River Restoration construction
Rivergrove Pedestrian Bridge	<div><div></div></div>	Design in 2025 and 2026, construction is partially funded
Puyallup River Trail Bridge	<div><div></div></div>	Unfunded
Puyallup River Crossing	<div><div></div></div>	Unfunded

RECURRING ANNUAL PROGRAMS		
Street overlay		
Roadway paint line		Annual
Pavement repairs		As needed
Roadway plastic markings		7-year cycle
Chip seal		15-year cycle
Crack seal		7-year cycle
Neighborhood Traffic Control		As needed
ADA Transition		2-year cycle
Sidewalk Maintenance		2-year cycle
Safe Routes to School		As funded

[2015 Sumner Transportation Plan](#) – established overarching goals for how all projects will get done. While that's important, we believe the [2025-2030 Six-Year Transportation Improvement Plan](#) gives the public a better view of what projects are happening in various stages. Progress shown for entire project, planning to construction.

# PARKS, TRAILS & OPEN SPACE



2025-2026 Budget

Completion to Date

## RAINIER VIEW PARK

Add inclusive playground		Completed in 2024
Add Portland Loo		Completed in 2024
Add covered court		Construction '24, resolving issues with puddling, lighting
Add shaded picnic area/benches		Approved in 25-26 Budget
Fix perimeter fence		
Level lawn/improve drainage		Need budget
Add trees		

## HERITAGE PARK

Hops Alley Activation		Design '24, Construction in '25
Demo 902/906 Kincaid		Done!
Temporary improvements		Interim park use, JETT designs
Relocate Gazebo		To facilitate phase 2 construction
Tables, chairs & umbrellas		First round popular, funding in '25 for replacements/addition
Park Renovation		Design '24, Phase 2 construction in '25, rest unfunded
Event Center		Developing a funding plan

## LOYALTY PARK

Add shaded picnic areas		Repurpose gazebo from Heritage?
Add gathering spaces		
Add entryway/gateway signage		
Add loop path		
ADA Parking		High priority – no funding at this time

## RYAN PARK

Demo & temp. improvements		
Master Plan		
Development		

## HEATH SPORTS COMPLEX

Turf baseball field		Grant request in process
Convert lights to LEDs		Grant request in process
New restroom		Grant request in process
Remodel concession stand		Grant request in process
Pump track/street scape area		No funding - Redevelop and add lighting at parking lot, too
Sk8 Park		

## SEIBENTHALER PARK

Master Plan for redesign		Completed
Drainage for useable open lawn		
Add dog park		
Add shade trees		Added trees to west end – more needed
Add walking path route		
Add shelter/shaded picnic area		25-26 Budget
Change court to multipurpose		

BENNETT PROPERTY		
Purchase site & master plan		Completed
Develop site for use		
QUNELL FAMILY PARK		
Accept donated property		Completed
Complete Master Plan		
Development		
SUMNER LINK TRAIL		
Build Fryar Ave missing piece	<div><div></div></div>	Funded
Move portion for Habitat project	<div><div></div></div>	
Improve trailhead/amenities		
OTHER/GENERAL		
Add security cameras		
Try automatic mower	<div><div></div></div>	Add staff time capacity
<a href="#">Parks, Trails &amp; Open Space Plan 2024-2030</a>		



### PRESERVE RENTAL HOUSING

Affordable Preservation		Proposed Manufactured Home Park preservation ordinance 2025
Maintenance Incentive Program		

### INCENTIVES FOR RENTAL HOUSING

Inclusionary Zoning		Discussed as option in 2024 Comprehensive Plan Update – Not pursuing at this time
MFTE Incentives		MFTE was expanded for East Sumner in 2022 – Expanding again in 2025 and removing 8 year market rate option

### BRING DOWN COST OF DEVELOPMENT

Use sales tax \$ to reduce costs		Using funds through regional program to reduce costs
MFTE Incentives		MFTE was expanded for East Sumner in 2022 – Expanding again in 2025 and removing 8-year market rate option
Permit Fast Track program		Adopted changes required by the state (Ordinance 2901)
Raise short-plat threshold		Adopted a 9 lot short plat threshold in 2023 (Ordinance 2851)
Update road standards		Updated private road standards for short plats (Ordinance 2851)

### PROVIDE WIDER VARIETY OF HOUSING TYPES

Expand where ADUs can go		In 2024 final updates based on state requirements (Ordinance 2907)
Modify allowed uses		
Expand senior housing		Adopted Ordinance 2812 with incentives for senior housing
Clarify Tiny Home regulations		
Unit lot subdivision admin		Adopted Ordinance 2842 in 2022 allowing unit lot subdivisions

### IMPROVE THE PERMIT PROCESS

Permit Fast Track program		See above
Raise short-plat threshold		See above.
Raise SEPA exemption levels		This has been a low priority. Waiting for state to make changes
Unit lot subdivision admin		See above.

[2021 Housing Action Plan](#)



# CITY FACILITIES



2025-2026 Budget

Completion To Date

## SENIOR CENTER

Paint		Completed 2024
ADA Upgrades		Restroom done, counter unfunded
Worn fixtures		CDBG grant submitted for automated dividers, hardsurface flooring
Aux power		No funding, lack limits emergency use of facility

## CEMETERY

Potable water to offices		In Design – part of irrigation project – bid 2025
Operations facility		Completed 2024

## METRO SHELTER (OWNED BY CITY OF PUYALLUP)

Capacity issues (long-term)		Puyallup (partner) politically hesitant to talk big picture
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## CITY HALL

Upgrade security cameras		Funded, underway in '24
Replace windows & paint trim		
Long-term HVAC needs		Partially funded for emergency repairs
Access controls replacement		
Solar Panel Energy Project		Grant funded, to be installed in 2025
Electric Vehicle Charging		Grant funded, to be installed in 2025
Parking lots over capacity		No identified solution, funding
Building exceeds capacity		No identified solutions, funding

## WASTEWATER TREATMENT FACILITY (TREATMENT ONLY)

Increased fencing, security		Funded, underway in '25
Biosolids modernization		Plan to issue debt, proceed in '25
Fix or close RV dump		Closed 2024
Capacity for staff, tech needs		Facility Study in '26
Decant Facility Improvements		Design in '25
UV System Replacement		
Access Controls Replacement		
VFD Replacement		

## OPERATIONS FACILITY

Current – security upgrades		Completed
Phase 2 – north side construct		Under construction, completion in '25
Phase 3 – south side construct		Construction starting in '25

## CURRENT LIBRARY SITE

Extend lease		
Determine future use of site		

## CURRENT SHOPS FACILITY

Determine future use of site		
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## GOAL 1: ENHANCE TOURISM INFRASTRUCTURE

Conduct multi-year plan		Completed 2023, implementation began 2024
Increase Lodging		Check with dev. – fits town center code? STRs? Talk to hoteliers
Glamping at farms		Farm stays, harvest host
Connect trails regional		Fryar link, Rivergrove ped bridge in design
Trail enhancements		Look at East Trail work to coordinate efforts, network
Promote county trails		Foothills Trails, Pierce Co Parks, DMOs
Wayfinding signage		Signs designed 2023, rebid & install 2025
Pocket parks & plazas		Construct Hops Alley 2025, 2 new parklets 2025
Murals & public art		Contract with SMSA for murals, box wraps 2024; more in 2025
Add accessibility		Woonerf, Hops Alley, review code v. expectation
Itineraries for all abilities		Work with Travel Tacoma, Visit Rainier
Sustainable initiatives		Award from Pierce Conservation District (City)

## GOAL 2: CREATE ADDITIONAL ATTRACTIONS, EVENTS & EXPERIENCES






Comp Event Strategy		Work with SMSA, Daffodil, county-wide event development
History, Heritage included		Touch base with JACL – fairgrounds (Sumner's incarceration)
Evolve Rhubarb Days		Help SMSA develop more partnerships
"Doors Open" Festival		Good fit for the Chamber
Winter Festival		Possible SMSA application to PC LTAC – tie to lights
Farm/Cider Trail		Work with Travel Tacoma
Signature Culinary Event		Work with Knutson Farms, Farm 12, Travel Tacoma
Experiential Offerings		Brainstorm with SMSA, library, Travel Tacoma
Farmer's/Maker's Markets		Collaborate with County plan, SMSA
Voluntourism		Farms? I.e. pull rhubarb?
Develop Ryan Park		Complete Comp Plan 2024; initial park design 2025
Incentivize open evenings		SMSA discussing with merchants

## GOAL 3: AUGMENT CONNECTIVITY & MOBILITY

Train Riders & Downtown		Lean into construction? Help from ST?
Promote bus/train		
Weekend/Festival Train		Promotion of game trains; connect trains for World Cup 2026
Promote Trails		Need regional connections
Industrial & Downtown		Improved wayfinding signs
Lunch Pop-Up in Industrial		How would this work? Food Trucks to determine?
Shuttles to farms/Rainier		See how reservation drives need for this
Experiential Circuit		
Itineraries w/transpo options		Work with Travel Tacoma, County plan
Increase rideshare options		Ski bus to Crystal, as space avail
Bike Rentals/Outfitters		Work with Bike Shop
Bike Lanes		Academy St done, Rivergrove Bridge in design

## GOAL 4: STRENGTHEN IDENTITY & ALIGNMENT

Sentiment for Identity		Comp Plan, budget survey 2024; Improved experience 2025-26
Brand validation		Pursuing use of Live Like the Mountain Is Out
Business Share Brand		Refresh/relaunch shared graphics & why

Align with County brand		Connected to County/Travel Tacoma efforts (City)
Collaborative Marketing		Better connect SMSA to DMOs (City, SMSA)
East End Business Zone		Work to establish identity, name. (City)
Industrial Business Zone		Work to establish identity, name (City)
Support County Plan		Participated in county-wide plan creation (City)

[Strategic Tourism Plan](#)

### DISTRIBUTION SYSTEM IMPROVEMENTS

8 <sup>th</sup> St E & East Valley Hwy Loop		Completed by private improvements
Viewpoint Tank-171 <sup>st</sup> Ave Ct E		Design in 2025
Water Main Replacement		Design in 2025, Construction in 2026
TCUW Project		Project Complete
TC: Cherry & Maple		In Design, Complete construction in 2026
159 <sup>th</sup> Ave/Riverside Dr-76 <sup>th</sup> St		Design in 2025, Construction 2026
Hydrant & Isolation Valve		Annual Operations & Maintenance

### DISTRIBUTION SYSTEM EXTENSIONS

149 <sup>th</sup> Ave to East Valley Hwy		Unfunded, Design 2027, Construct 2028
East Valley/Salmon Creek - CTI		Unfunded, scheduled for 2031
140 <sup>th</sup> Ave E & 20 <sup>th</sup> Street E		Unfunded

### WATER UTILITY CONSTRUCTION WITH CITY PROJECTS

Stewart Rd Bridge		Construction to begin 2025
White River Restoration		Construction started in 2024
64 <sup>th</sup> & Sumner Tapps Hwy		In Design
Washington St Preservation		Complete 2025
Hunt Ave Reconstruction		Design 2026

### SOURCE IMPROVEMENTS

Water Rights Acquisition		Advance application for Central and Dieringer Wells
Central Well Treatment Capacity Expansion		Unfunded
South Well Improvements		Design to begin 2026
Dieringer Well Improvements		Unfunded
West Well Improvements		Complete 2026
Sumner Springs Improvements		Complete 2026
County Springs Improvements		Unfunded
Central Well Radio Upgrade		Complete 2025
Dieringer Well Communication		Complete 2025
Water Systems Security		Design 2025, Construct 2026
Watershed Vegetation		Complete 2025

### STORAGE IMPROVEMENTS

South Tank Seismic Retrofit		Complete 2025
North Tank Ladder		Design 2024, Construct 2025
Viewpoint Tank Det. Pond		Unfunded

### FEES

System Development Charges		
Rate Review		

[Water Comprehensive and Capital Plan](#)

# SANITARY SEWER



2025-2026 Budget

Completion to Date

## SEWER UTILITY CONSTRUCTION WITH CITY PROJECTS

Stewart Rd Bridge		Construction to begin 2025
Washington St Preservation		Complete 2025
Hunt Ave Reconstruction		Design 2026

## CITY CAPITAL IMPROVEMENTS (COLLECTIONS ONLY)

Collections Equipment		Last item (gator) is in this budget cycle.
Golf Course STEP System		To be completed by private improvements
Radio System Conversions		Project Complete
Lift Station 2 Electrical Control Panels		Construction in 2024-2025
Lift Station 6 Electrical Control Panel, Generator Panel, Hatch		Construction in 2024-2025
Lift Station 10 Pump		Project Complete
Lift Station 11 Hatch		Project Complete
Lift Stations 5, 8, 9 equipment		Project Complete. Station 7 instead of Station 9.
Lift Station 14 & Force Main		Project Complete, part of White River Restoration
Bridge Street Bridge		Project Complete
410 and Traffic Avenue		Project Complete
64 <sup>th</sup> and Tapps Highway		In Design
Insertable Flow Meter		Project Complete
Pretreatment Program		Implementation Complete, ongoing project
Wastewater Treatment Plant Upgrades		Project Complete, except for Headworks TOC Analyzer and Dryer Platform which were cancelled.
Auto Lane Force Main Upgrade		Construction in 2025
Sewer Main Replace/Rehab		Design in 2025; construction in 2026
Harrison/State Side Sewer Connections		Design in 2025; construction in 2026
Replace Sewer W of Cherry		Construction 2025
Improve Lift Station 3		Planning 2026

## FEES

System Development Charges  
Rate Review

[2020 General Sewer Plan](#)



## FEDERAL – NPDES PERMIT

Public Education & Outreach		Providing education on how storm effects the environment
Public Participation		Taking input from the public on long term storm planning
Illicit Discharge Detection		Responding to spills and tracing illegal dumping
Control Construction Runoff		Reviewing site plans to reduce stormwater impact
Pollution Prevention		Business inspections for proper waste management

## FEDERAL— FLOODING / ENDANGERED SPECIES

White River Habitat Project		Construction began in 2024
Stewart Rd Bridge		Designed. Construction to begin in 2025.
White River Levees		In Design / Acquisition

## STATE—PUGET SOUND PARTNERSHIP

Action Agenda Participation		Creating/updating local Ecosystem Recovery Plan
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## STATE—SHORELINE MANAGEMENT









Shoreline Master Program		Create plans influencing development & improvement.
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## WHITE RIVER/GOLF COURSE

DMI Site Demo		Demolition complete
Relocate decant facility		Under construction, completion in '25
Relocate PD impound/facilities		Moved to old cemetery Operations bldg
Sale of golf course		Done!
16 <sup>th</sup> Street Property Demo		2025
Acquire Left Bank Property		2025
Habitat Phase 2 Construction		Start in Q2 2025
Habitat Phase 3 Design		Start in Q2 2025

## CITY CAPITAL IMPROVEMENTS

Railroad Street		Anticipate funding in 2027
63 <sup>rd</sup> St Ct E Storm Drain		Design Complete, Construction 2024-2025.
151 <sup>st</sup> & 152 <sup>nd</sup> Ave East		Anticipate funding in 2027
63 <sup>rd</sup> St Ct E Improvements		Anticipate funding in 2027
North 160 <sup>th</sup> Avenue East		Project complete by public and private improvements
Willow St Interceptor		Anticipate funding in 2035
Meade-McCumber Street		Anticipate funding in 2027
162 <sup>nd</sup> Ave E (Poole Rd) Outfall		Anticipate funding in 2027
47 <sup>th</sup> St Court East Culvert		In Design, Construction unfunded
160 <sup>th</sup> Avenue East Culvert		In Design, Construction unfunded
162 <sup>nd</sup> Avenue East Culvert		In Design, Construction unfunded
East Main Street Culvert		In Design, Construction unfunded
Salmon Creek Restoration		In Design, Construction unfunded
64 <sup>th</sup> Street East Culvert		In Design, Construction unfunded
White River - Levee		In Design / Acquisition

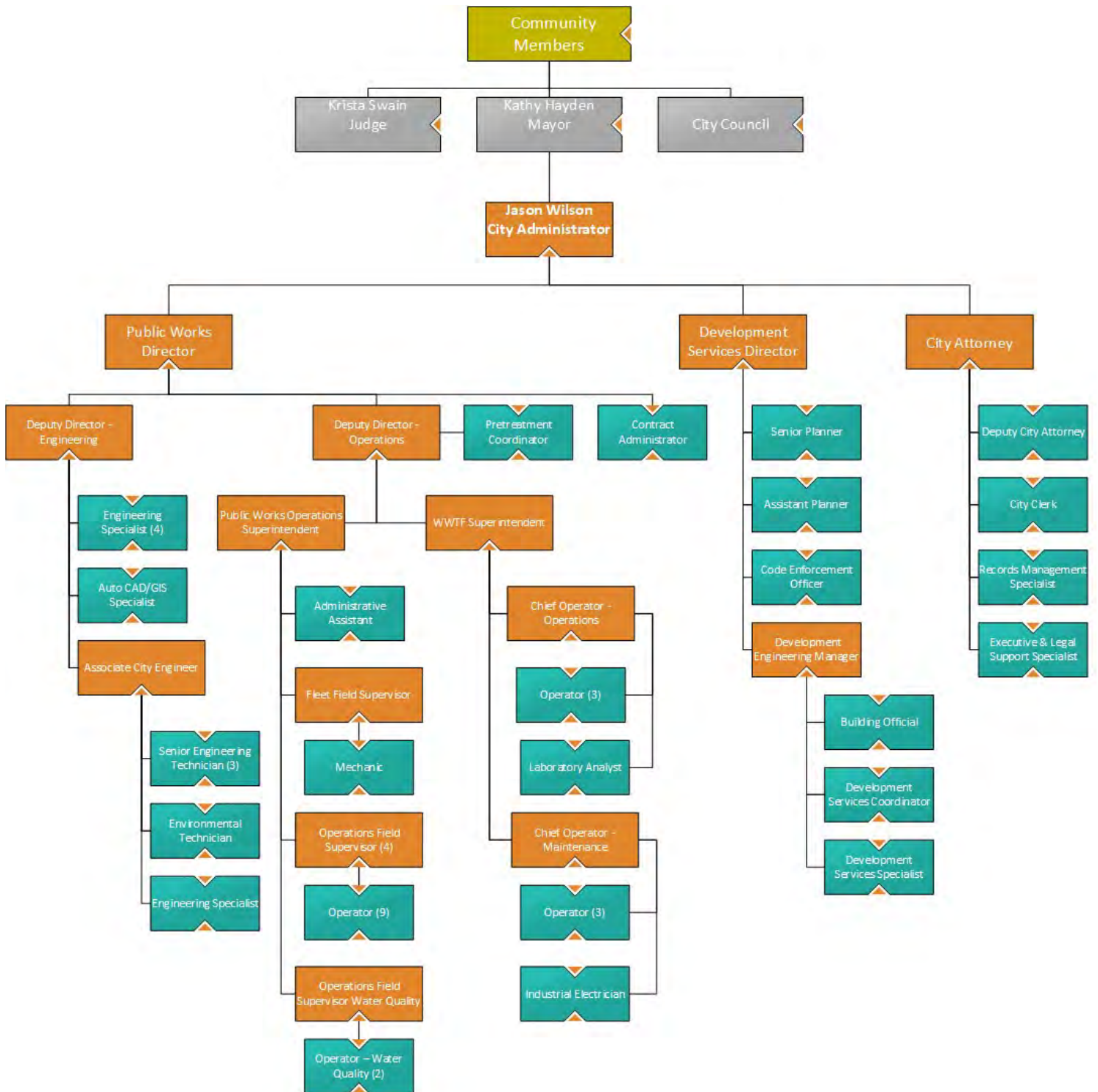
White River – Habitat (24 <sup>th</sup> )		In Construction
Rivergrove Puyallup River		Design in 2025 and 2026, construction is partially funded
24 <sup>th</sup> / 142 <sup>nd</sup> Storm Treatment		Project Complete
Stewart Road Pond Retrofit		Project Complete
Treatment Drainage Dist II		
Wood Ave, Zehnder - 16 <sup>th</sup>		Anticipate funding in 2027
Wood Ave Improvements		Unfunded
Sumner-Tapps & 60 <sup>th</sup> St E		Funded for 2026
SR-410/166 <sup>th</sup> Ave East I/C		Anticipate funding in 2027-2028
Main Street and 160 <sup>th</sup> St		Anticipate funding in 2032
62 <sup>nd</sup> St: 166 <sup>th</sup> Ave -160 <sup>th</sup> Ave		Unfunded
Elm St: E Valley - 160 <sup>th</sup> Ave		Anticipate funding in 2035
Parker Rd: 62 <sup>nd</sup> - 63 <sup>rd</sup>		Unfunded
Parker Rd: Main - 50 <sup>th</sup>		Unfunded
Sidewalk Replacement		As funded
Volunteer Sidewalk Program		As funded
Mt Circ Outfall Replacement		Anticipate funding in 2034-2035
<b>FEES</b>		
System Development Charges		
Rate Review		

[2011 Stormwater Comprehensive Plan](#)

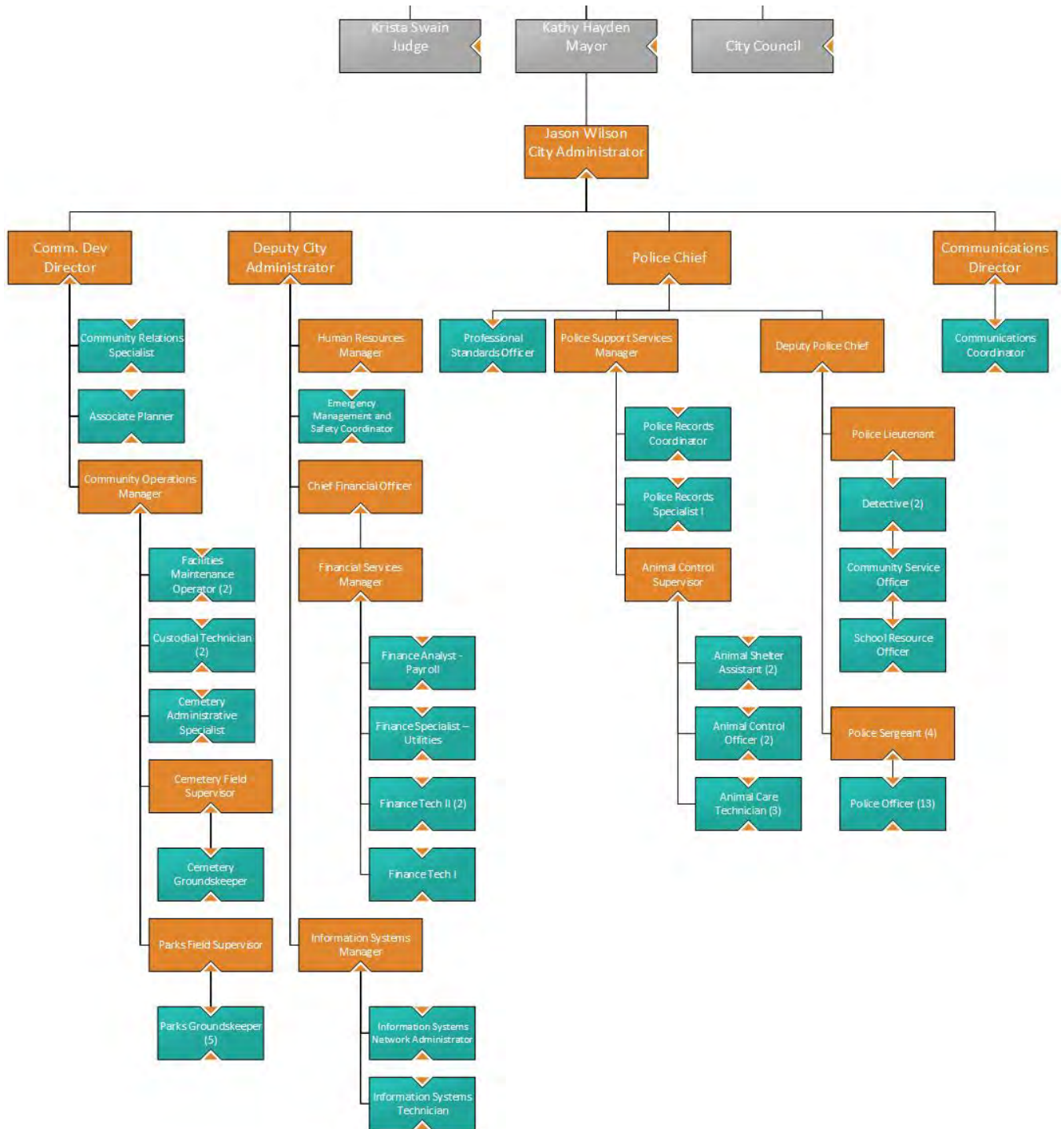
[Stormwater Comprehensive and Capital Plan](#)



# 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

**134** employees

**9.2 years** average employment in Sumner

**43 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**

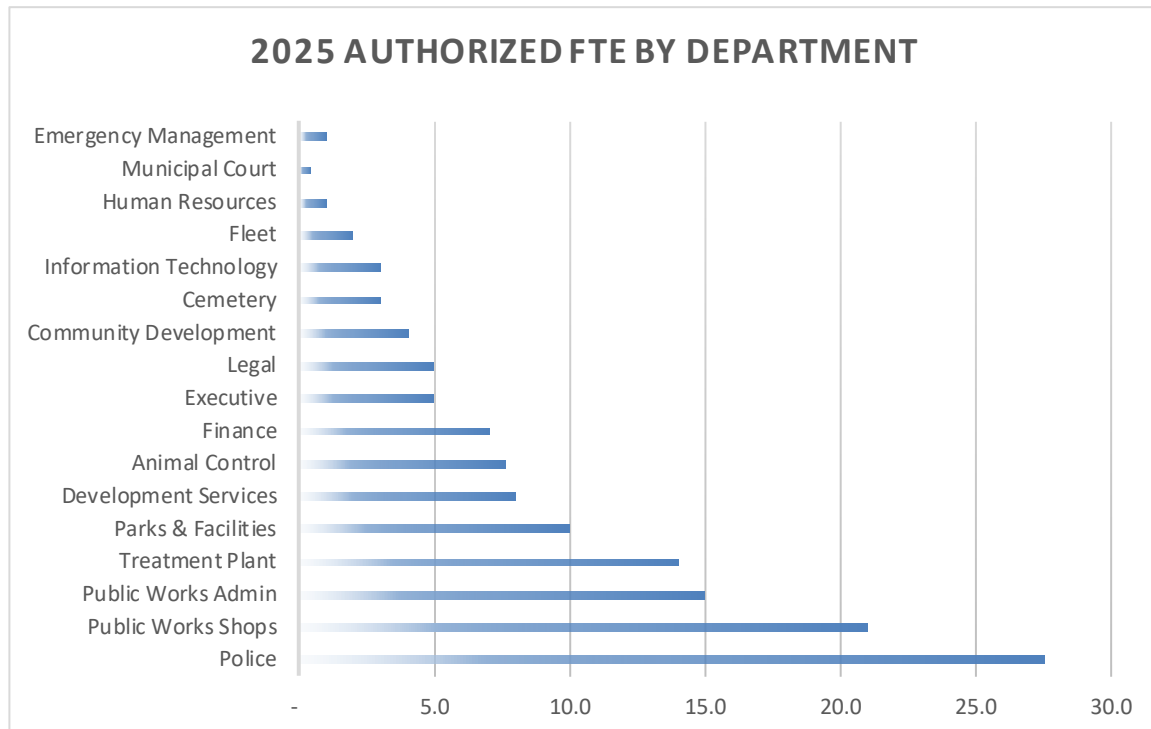
### SETTING THE STANDARD

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	Authorized	Amended	Authorized	Authorized	Authorized	Authorized
		FTE	FTE	FTE	FTE	FTE	FTE	FTE
City Council								
	Councilmember (part-time)	7.00	7.00	7.00	7.00	7.00	7.00	7.00
<b>TOTAL CITY COUNCIL</b>		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
<b>TOTAL COURT</b>		0.40	0.40	0.40	0.40	0.40	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
	Deputy City Administrator	-	-	-	-	1.00	1.00	1.00
	Administrative Services Director	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
<b>TOTAL EXECUTIVE</b>		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
<b>TOTAL FINANCE</b>		5.00	5.00	6.00	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	-	-	-
<b>TOTAL LEGAL</b>		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	-	-	-	-	-
<b>TOTAL HUMAN RESOURCES</b>		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
<b>TOTAL INFO. TECH.</b>		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
<b>Police</b>							
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	13.50	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
<b>TOTAL POLICE</b>	<b>31.00</b>	<b>31.00</b>	<b>32.00</b>	<b>32.00</b>	<b>33.10</b>	<b>35.10</b>	<b>35.60</b>
<b>Community and Economic Development</b>							
<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
<b>TOTAL ADMINISTRATION</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<i>Parks &amp; 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
<b>TOTAL PARKS &amp; FACILITIES</b>	<b>7.50</b>	<b>7.50</b>	<b>8.50</b>	<b>8.50</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>
<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
<b>TOTAL CEMETERY</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>15.50</b>	<b>15.50</b>	<b>15.50</b>	<b>15.50</b>	<b>16.00</b>	<b>17.00</b>	<b>17.00</b>



# 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
<b>Development Services</b>							
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
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Public Works</b>							
<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
<b>TOTAL ADMINISTRATION</b>	<b>9.75</b>	<b>10.75</b>	<b>13.75</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
<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
<b>TOTAL SHOPS</b>	<b>18.00</b>	<b>18.00</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>



# 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
<b>TOTAL PUBLIC WORKS</b>	41.75	42.75	46.75	47.00	49.00	52.00	52.00
<b>TOTAL STAFFING (Excludes Elected Officials)</b>	<b>112.65</b>	<b>116.65</b>	<b>122.65</b>	<b>123.90</b>	<b>128.50</b>	<b>134.50</b>	<b>135.00</b>
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	12.18	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	13.50	1.50	14.00	0.50	
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	11.00	-	12.00	1.00	
Wastewater Treatment Facility	Wastewater Operator	6.00	6.00	-	7.00	1.00	
				4.00		2.50	

2025 Net Change – 4.00 FTE

2026 Net Change – 2.50 FTE

# 2025 COMPENSATION SCHEDULE

Docusign Envelope ID: 9D91C8EF-541B-420A-817C-66CB2B30FFBF

## ORDINANCE NO. 2903 CITY OF SUMNER, WASHINGTON

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, ADOPTING THE 2025 COMPENSATION SCHEDULE FOR NON-REPRESENTED EMPLOYEES AND EMPLOYEES REPRESENTED BY THE INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL NO. 302, AND THE POLICE GUILD COMMISSIONED OFFICERS AND THE POLICE GUILD REPRESENTING SPECIAL COMMISSIONED AND NON-COMMISSIONED POLICE EMPLOYEES.**

**WHEREAS**, the City is required to adopt an annual Compensation Schedule; and

**WHEREAS**, the City has adopted a Compensation Philosophy to attract and retain top talent within budgetary constraints; and

**WHEREAS**, the City has established a 2025 Compensation Schedule for the non-represented employees; and

**WHEREAS**, the compensation schedule for represented employees will be in accordance with previously approved Collective Bargaining Agreements with the International Union of Operating Engineers Local No. 302 and the Police Guild Commissioned Officers and the Police Guild representing special commissioned and non-commissioned police employees; and

**WHEREAS**, the City is currently negotiating a 2025 labor contract with the International Brotherhood of Teamsters Local No. 313; and

**WHEREAS**, the dollar amounts in Exhibit A for employees includes Cost of Living Adjustments (COLAs) and market adjustments (varied by represented position) for 2025.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, DO ORDAIN AS FOLLOWS:**

**Section 1. Adoption.** The City of Sumner 2025 Compensation Schedule for non-represented employees and represented employees represented by the International Union of Operating Engineers Local No. 302 and the Police Guild Commissioned Officers and the Police Guild representing special commissioned and non-commissioned police employees attached hereto as Exhibit A, covering the period from January 1, 2025 through December 31, 2025, is hereby adopted.

**Section 2. Severability.** The provisions of this ordinance are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of the ordinance or the validity of its application to other person's circumstances.

**Section 3. Effective date.** This ordinance shall be effective five (5) days from and after its passage approval and publication as provided by law.

## 2025 COMPENSATION SCHEDULE

DocuSign Envelope ID: 9D91C8EF-541B-420A-817C-66CB2B30FFBF

**Section 4. Corrections by City Clerk or Code Reviser.** Upon approval of the city attorney, the city clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; ordinance, section, or subsection numbering; or references to other local, state, or federal laws, codes, rules, or regulations.

Passed by the City Council and approved by the Mayor of the City of Sumner, Washington, at a regular meeting thereof this 21st day of October, 2024.

**ATTEST:**

DocuSigned by:

*Michelle Converse*

City Clerk Michelle Converse, CMC

Signed by:

*Kathy Hayden*

Mayor Kathy Hayden

**APPROVED AS TO FORM:**

DocuSigned by:

*Andrea Marquez*

City Attorney Andrea Marquez

*First Reading:*            *October 21, 2024*  
*Date Adopted:*        *October 21, 2024*  
*Date of Publication:*   *October 23, 2024 / October 30, 2024*  
*Effective Date:*        *October 28, 2024*

# 2025 COMPENSATION SCHEDULE

DocuSign Envelope ID: 9D91C8EF-541B-420A-817C-66CB2B30FFBF

Ordinance 2903  
Non-Represented

Temporary and Seasonal Pay Grades - Hourly								
Classification	Typical Position Titles	Grade	Basis	Step 1	Step 2	Step 3	Step 4	Step 5
Temporary	Temporary Laborer	TMP1	Hourly	\$ 20.00	\$ 22.00	\$ 24.00	\$ 26.00	\$ 28.00
	Temporary Administrative	TMP2	Hourly	\$ 25.00	\$ 30.00	\$ 35.00	\$ 40.00	\$ 45.00
	Temporary Professional	TMP3	Hourly	\$ 55.00	\$ 60.00	\$ 65.00	\$ 70.00	\$ 75.00
Non-Exempt Pay Grades - Hourly / Period								
Classification	Typical Position Titles	Grade	Basis	Step 1	Step 2	Step 3	Step 4	Step 5
Regular Part Time	Animal Care Technician	HR1	Hourly	\$ 20.00	\$ 22.00	\$ 24.00	\$ 26.00	\$ 28.00
Labor	Custodial Technician	21	Hourly	\$ 25.71	\$ 27.18	\$ 28.75	\$ 30.40	\$ 32.14
			Per Period	\$ 2,056.80	\$ 2,174.40	\$ 2,300.00	\$ 2,432.00	\$ 2,571.20
Professional	Technician, Administrative Assistant, Specialist, Assistant Planner	31	Hourly	\$ 31.87	\$ 33.69	\$ 35.62	\$ 37.65	\$ 39.82
			Per Period	\$ 2,549.60	\$ 2,695.20	\$ 2,849.60	\$ 3,012.00	\$ 3,185.60
		32	Hourly	\$ 32.98	\$ 34.67	\$ 36.88	\$ 38.98	\$ 41.22
			Per Period	\$ 2,638.40	\$ 2,789.60	\$ 2,950.40	\$ 3,118.40	\$ 3,297.60
		33	Hourly	\$ 34.65	\$ 36.65	\$ 38.75	\$ 40.96	\$ 43.31
			Per Period	\$ 2,772.00	\$ 2,932.00	\$ 3,100.00	\$ 3,276.80	\$ 3,464.80
Technical	Administrator, Analyst, Assistant Engineer, Associate Planner, Building/Plains Inspector, Coordinator, GIS/ACD Specialist, IT Technician, Professional Standards Officer	41	Hourly	\$ 38.01	\$ 40.19	\$ 42.49	\$ 44.93	\$ 47.50
			Per Period	\$ 3,040.60	\$ 3,215.20	\$ 3,399.20	\$ 3,594.40	\$ 3,800.00
		42	Hourly	\$ 39.12	\$ 41.37	\$ 43.74	\$ 46.25	\$ 48.90
			Per Period	\$ 3,129.60	\$ 3,309.60	\$ 3,499.20	\$ 3,700.00	\$ 3,912.00
		43	Hourly	\$ 42.48	\$ 44.92	\$ 47.49	\$ 50.21	\$ 53.09
			Per Period	\$ 3,398.40	\$ 3,593.60	\$ 3,799.20	\$ 4,016.80	\$ 4,247.20
44	Hourly	\$ 44.72	\$ 47.26	\$ 49.99	\$ 52.66	\$ 55.89		
	Per Period	\$ 3,577.60	\$ 3,782.40	\$ 3,999.20	\$ 4,228.80	\$ 4,471.20		
Exempt Pay Grades - Bi-Weekly (26 pay periods)								
Classification	Typical Position Titles	Grade	Basis	Step 1	Step 2	Step 3	Step 4	Step 5
Operations Managers	Building Official, Communications Director, Senior Planner, Superintendent, Operational Manager, Associate Engineer, Assistant Attorney, Project Manager, Lieutenant	61	Per Period	\$ 3,756.69	\$ 3,971.62	\$ 4,199.23	\$ 4,440.00	\$ 4,694.46
		62	Per Period	\$ 3,845.93	\$ 4,066.42	\$ 4,299.12	\$ 4,545.46	\$ 4,806.00
		63	Per Period	\$ 4,114.58	\$ 4,350.27	\$ 4,599.15	\$ 4,862.77	\$ 5,141.58
		64	Per Period	\$ 4,471.98	\$ 4,727.96	\$ 4,998.62	\$ 5,265.54	\$ 5,589.15
		65	Per Period	\$ 4,826.08	\$ 5,093.69	\$ 5,374.00	\$ 5,670.54	\$ 5,983.61
		66	Per Period	\$ 4,952.05	\$ 5,235.25	\$ 5,536.19	\$ 5,853.48	\$ 6,189.98
Deputy Director	Deputy Police Chief, Chief Financial Officer, Deputy City Attorney, City Engineer, P/W Deputy Director	72	Per Period	\$ 5,768.62	\$ 6,099.12	\$ 6,448.38	\$ 6,817.88	\$ 7,208.73
		73	Per Period	\$ 6,305.42	\$ 6,666.35	\$ 7,048.58	\$ 7,452.58	\$ 7,879.35
Department Director	Judge (Part Time)	80	Per Period					\$ 3,320.58
	Department Director, City Attorney	81	Per Period					\$ 8,526.46
	Police Chief	92	Per Period					\$ 8,550.04
Executive	City Administrator	91	Per Period					\$ 9,052.95

CPI-U 3.8%  
Teamsters TBD  
Police Guild Commissioned 4%

Non-Rep 5%  
Operating Engineers 4%  
Police Guild Non-Commissioned 4%

# 2025 COMPENSATION SCHEDULE

DocuSign Envelope ID: 9D91C8EF-541B-420A-817C-66CB2B30FFBF

Ordinance 2903  
Represented

Non-Exempt Represented Pay Grades - Hourly / Period									
Classification	Typical Position Titles	Grade	Base	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
University O&E	Operator in Training	WW0	Hourly \$ 32.08 Per Period \$ 2,567.20	\$ 33.94 \$ 2,715.20	\$ 35.76 \$ 2,860.80				
	Operator 1 - Group 1	WW1	Hourly \$ 38.42 Per Period \$ 3,073.60	\$ 40.61 \$ 3,248.80	\$ 42.95 \$ 3,436.00		\$ 45.41 \$ 3,632.80		
	Operator 2, Lab Technician - Group 2	WW2	Hourly \$ 40.76 Per Period \$ 3,260.80	\$ 43.09 \$ 3,447.20	\$ 45.59 \$ 3,644.80		\$ 48.17 \$ 3,853.60		
	Operator 3, Lab Analyst - Group 3	WW3	Hourly \$ 44.89 Per Period \$ 3,591.20	\$ 46.94 \$ 3,755.20	\$ 49.63 \$ 3,970.40		\$ 52.47 \$ 4,197.60		
	Operator 4, Lab Process Analyst - Group 4	WW4	Hourly \$ 48.90 Per Period \$ 3,912.00	\$ 51.06 \$ 4,084.80	\$ 53.99 \$ 4,319.20		\$ 57.09 \$ 4,567.20		
	Chief Operator	WW5	Hourly \$ 51.89 Per Period \$ 4,151.20	\$ 54.85 \$ 4,388.00	\$ 58.00 \$ 4,640.00		\$ 61.33 \$ 4,906.40		
	Industrial Electrician	EL1	Hourly \$ 48.30 Per Period \$ 3,864.00	\$ 51.06 \$ 4,084.80	\$ 53.99 \$ 4,319.20		\$ 57.09 \$ 4,567.20		
	Senior Industrial Electrician	EL2	Hourly \$ 49.74 Per Period \$ 3,979.20	\$ 52.59 \$ 4,207.20	\$ 55.61 \$ 4,448.80		\$ 58.80 \$ 4,704.00		
	Environmental Technician	EV1	Hourly \$ 38.42 Per Period \$ 3,073.60	\$ 40.61 \$ 3,248.80	\$ 42.95 \$ 3,436.00		\$ 45.41 \$ 3,632.80		
	Frederation Coordinator	EV2	Hourly \$ 46.56 Per Period \$ 3,724.80	\$ 49.22 \$ 3,937.60	\$ 52.05 \$ 4,164.00		\$ 55.03 \$ 4,402.40		
	Engineering Technician	ERT1	Hourly \$ 39.71 Per Period \$ 3,176.80	\$ 41.97 \$ 3,357.60	\$ 44.30 \$ 3,551.20		\$ 46.92 \$ 3,753.60		
	Senior Engineering Technician	ERT2	Hourly \$ 46.56 Per Period \$ 3,724.80	\$ 49.22 \$ 3,937.60	\$ 52.05 \$ 4,164.00		\$ 55.03 \$ 4,402.40		
Union Police Commissioned	Police Officer	PO1	Hourly \$ 44.28 Per Period \$ 3,542.40	\$ 46.49 \$ 3,719.20	\$ 48.83 \$ 3,905.60	\$ 51.30 \$ 4,104.00	\$ 53.87 \$ 4,308.80	\$ 56.66 \$ 4,532.80	
	Police Officer Detective	PO2	Hourly \$ 59.50 Per Period \$ 4,760.00						
	Police Officer Sergeant	PO3	Hourly \$ 67.42 Per Period \$ 5,393.60						
Union Police Support	Animal Control Shelter Assistant	PS1	Hourly \$ 25.14 Per Period \$ 2,011.20	\$ 26.58 \$ 2,126.40	\$ 28.10 \$ 2,248.00	\$ 29.72 \$ 2,377.60	\$ 31.43 \$ 2,514.40		
	Police Records Specialist I	PS2	Hourly \$ 30.13 Per Period \$ 2,410.40	\$ 31.80 \$ 2,544.00	\$ 33.59 \$ 2,686.40	\$ 35.48 \$ 2,836.00	\$ 37.47 \$ 2,997.60		
	Police Records Coordinator	PS3	Hourly \$ 35.75 Per Period \$ 2,860.80	\$ 37.15 \$ 2,972.00	\$ 38.57 \$ 3,085.60	\$ 40.06 \$ 3,204.80	\$ 41.66 \$ 3,328.00		
	Community Service Officer	PS4	Hourly \$ 35.40 Per Period \$ 2,832.00	\$ 37.22 \$ 2,977.60	\$ 39.11 \$ 3,128.80	\$ 41.14 \$ 3,291.20	\$ 43.33 \$ 3,466.40		
	Animal Control Officer	PS5	Hourly \$ 34.15 Per Period \$ 2,732.00	\$ 35.90 \$ 2,872.00	\$ 37.75 \$ 3,020.00	\$ 39.70 \$ 3,176.00	\$ 41.78 \$ 3,342.40		
	Animal Control Supervisor	PS6	Hourly \$ 46.89 Per Period \$ 3,751.20						
Union Teamsters (Not yet voted for 2025)	PW Operator 1, Garbage Collector 1, Mechanic 1	TM1	Hourly \$ 32.49 Per Period \$ 2,599.20		\$ 33.67 \$ 2,693.60		\$ 34.85 \$ 2,788.00		
	PW Operator 2, Garbage Collector 2, Mechanic 2	TM2	Hourly \$ 38.42 Per Period \$ 3,073.60				\$ 42.19 \$ 3,374.40		
	Mechanic 3, Equipment Maint Tech 2	TM3	Hourly \$ 39.04 Per Period \$ 3,123.20				\$ 43.33 \$ 3,466.40		
	PW Shop Senior Coordinator	TM4	Hourly \$ 40.29 Per Period \$ 3,223.20				\$ 45.39 \$ 3,631.20		
	Confidential, Fleet, Parts & Equipment Supervisors	TM5	Hourly \$ 50.23 Per Period \$ 4,018.40				\$ 55.29 \$ 4,423.20		
							\$ 60.35 \$ 4,828.00		
							\$ 65.41 \$ 5,232.80		

CPI-U 3.8%  
Teamsters TBD  
Police Guild Commissioned 4%

Non-Rep 5%  
Operating Engineers 4%  
Police Guild Non-Commissioned 4%



# GENERAL FUND PROGRAM SUMMARIES



Cleaning a clogged sewer lift station.



CITY OF  
**SUMNER**  
WASHINGTON

**CITY OF SUMNER 2025-2026 BUDGET**







CITY OF  
**SUMNER**  
WASHINGTON

# **GENERAL FUND PROGRAM SUMMARIES**

# LEGISLATIVE

## GENERAL FUND

### MAIN FUNCTIONS

#### 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	11,858	11,986	23,844
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	201,901	205,808	407,709
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

#### 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

### FULFILLING OUR ROLES

#### WATCHING THESE BUDGET IMPACTS:

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



#### FULFILLING 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	93,115	92,279	185,394
Personnel Benefits	21,773	8,762	15,361	17,241	16,392	17,620	34,012
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	499,542	424,908	924,450
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

#### 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

	2021	2022	2023	2024	2025	2026	2025/2026
Category	Actual	Actual	Actual	Revised	Proposed	Proposed	Proposed
Personnel Salaries	376,787	465,093	509,338	590,501	507,040	524,189	1,031,229
Personnel Benefits	113,149	124,077	143,954	199,172	139,998	150,520	290,518
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	714,457	744,214	1,458,671
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

	2021	2022	2023	2024	2025	2026	2025/2026
Category	Actual	Actual	Actual	Revised	Proposed	Proposed	Proposed
Personnel Salaries	172,083	214,137	233,613	251,215	286,391	297,296	583,687
Personnel Benefits	66,720	71,391	76,312	106,425	87,736	94,573	182,309
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	469,464	486,233	955,697
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

#### 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	827,925	857,729	1,685,654
Personnel Benefits	225,262	234,405	231,717	312,640	303,941	327,686	631,627
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	1,374,829	1,393,244	2,768,073
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

#### 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	746,682	774,111	1,520,793
Personnel Benefits	169,082	213,672	215,295	279,670	252,901	272,661	525,562
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	1,380,187	1,343,033	2,723,220
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
	<u>\$215,000</u>	<u>\$144,000</u>

# HUMAN RESOURCES

## GENERAL FUND

### MAIN FUNCTIONS

#### 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	147,068	152,510	299,578
Personnel Benefits	40,467	43,353	68,273	56,483	47,810	51,505	99,315
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	265,535	295,173	560,708
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

#### 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

### FULFILLING 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.



#### FULFILLING 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



# 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.

# LAW ENFORCEMENT

## GENERAL FUND

### MAIN FUNCTIONS

#### 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.

#### 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.

#### 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.

#### 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.

#### 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.

#### 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	3,901,309	4,071,417	7,972,726
Personnel Benefits	924,361	957,167	927,104	1,308,605	1,281,568	1,412,697	2,694,265
Supplies	50,013	45,455	83,254	87,960	158,125	109,410	267,535
Services & Charges	143,388	199,623	301,203	241,238	491,968	399,633	891,601
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	821,053	753,070	1,574,123
Capital Outlay	44,550	40,697	65,001	43,380	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	5,073,237	5,273,515	5,831,620	6,363,590	7,185,203	7,301,227	14,486,430
Authorized FTE	26.0	26.0	26.0	26.0	27.5	28.0	

### Budget Notes

In 2025, two FTE Police Officers are added (one beginning 01/01/2025, the second beginning 07/01/2025), 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, expanded costs for the body worn camera program, and \$100,000 programmed for an 800MHz communication pilot program.

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

# EMERGENCY MANAGEMENT

## GENERAL FUND

### MAIN FUNCTIONS

#### 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 Emergency 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	-	-	123,628	127,971	251,599
Personnel Benefits	-	1,660	-	-	51,865	55,994	107,859
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	248,833	211,795	460,628
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

### MAINTAIN ROADS

Keep roads in good condition to serve the public safely. Efforts funded here include routine road maintenance such as filling potholes, clearing snow, and applying overlay. Additionally, this department is responsible for signals, street signage, streetlighting, traffic calming, and pedestrian safety.

### 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	995,563	1,037,149	2,032,712
Personnel Benefits	285,782	272,966	319,463	417,439	371,379	409,726	781,105
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	969,456	987,673	1,957,129
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	2,896,946	2,918,621	5,815,567
Authorized FTE	-	-	-	-	-	-	-

### Budget Notes :

The Street Operations budget includes the deferral of the overlay program due to general fund budget capacity in the 2025/2026 biennium. Staff will continue to explore funding mechanisms for street and sidewalk maintenance. Street operations include:

Item	2025	2026	2025/2026
Chipseal	250,000	250,000	500,000
Hydrant Repair/Replacement	10,000	10,000	20,000
Pavement Rehabilitation	69,460	72,930	142,390
Crackseal	80,720	80,720	161,440
Overlay Program	-	-	-
Street Striping	40,000	42,000	82,000
Traffic Signal Repair/Maintenance	25,000	26,250	51,250
Thermoplast	58,905	58,905	117,810
	534,085	540,805	1,074,890

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	1,092,145	1,132,115	2,224,260
Personnel Benefits	174,689	164,246	304,725	430,469	380,356	410,170	790,526
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	1,800,748	1,776,993	3,577,741
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

#### 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	605,582	627,233	1,232,815
Personnel Benefits	162,455	175,219	173,421	251,158	207,247	223,603	430,850
Supplies	1,319	868	441	10,625	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	1,340,490	1,373,339	1,012,506	2,385,845
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

### 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	-	-	20,400	-	20,400
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	256,869	266,571	367,605	295,500	377,450	374,800	752,250
Authorized FTE	-	-	-	-	-	-	-

### Budget Notes:

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

The \$20,400 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

### 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	440,168	222,718	662,886
Intergovernmental	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-
Capital Outlay	-	8,409	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	93,705	136,557	144,248	194,796	452,918	235,468	688,386
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
<b>Community Services</b>			
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
<b>Total</b>	<b>99,315</b>	<b>99,315</b>	<b>198,630</b>
<b>Social Services</b>			
SSHAP Affordable Housing Distribution	220,000	-	220,000
Intergovernmental - Sumner Family Center	35,000	35,000	70,000
<b>Total</b>	<b>255,000</b>	<b>35,000</b>	<b>290,000</b>
<b>City Events</b>			
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
<b>Total</b>	<b>33,450</b>	<b>35,550</b>	<b>69,000</b>
<b>Local Event Sponsorship</b>			
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
<b>Total</b>	<b>7,200</b>	<b>7,200</b>	<b>14,400</b>

# COMMUNITY & HUMAN SERVICES

## GENERAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

Division / Detail	2025 Proposed	2026 Proposed	2025/2026 Proposed
<b>Tourism Event Sponsorship</b>			
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
<b>Total</b>	<b>28,200</b>	<b>28,200</b>	<b>56,400</b>
<b>Community Character</b>			
Supplies - Hanging Baskets	10,000	10,000	20,000
Utilities - Restroom	1,500	1,500	3,000
Insurance - Restroom	3,003	3,453	6,456
Miscellaneous - Utility Box Wraps	10,000	10,000	20,000
Downtown Sound Music Service	500	500	1,000
<b>Total</b>	<b>25,003</b>	<b>25,453</b>	<b>50,456</b>
<b>Cultural Arts Commission</b>			
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
<b>Total</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>
<b>Community Float</b>			
Personnel Salaries	-	-	-
Small Tools-Trailer	250	250	500
Supplies	2,000	2,000	4,000
<b>Total</b>	<b>2,250</b>	<b>2,250</b>	<b>4,500</b>
<b>Department Total</b>	<b>452,918</b>	<b>235,468</b>	<b>688,386</b>

# PARKS

GENERAL FUND/OPERATED BY COMMUNITY DEVELOPMENT

## MAIN FUNCTIONS

### 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	644,875	647,798	1,292,673
Personnel Benefits	191,574	186,197	231,189	253,030	259,972	278,034	538,006
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	169,548	163,869	333,417
Capital Outlay	67,662	-	-	-	62,400	-	62,400
Debt Service	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Totals	998,358	950,357	1,326,694	1,252,572	1,435,221	1,398,436	2,833,657
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:

Item	2025	2026	2025/2026
IML Resistograph F-Series Inspection Drill	7,400		7,400
Autonomous Mower	55,000		55,000
	62,400	-	62,400



# FACILITIES

GENERAL FUND/OPERATED BY PARKS DEPARTMENT

## MAIN FUNCTIONS

### 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	310,401	312,873	623,274
Personnel Benefits	50,821	51,160	74,188	105,864	130,004	138,995	268,999
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	865,545	796,356	1,661,901
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

#### 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	928,820	2,850,954	937,150	3,788,104
Totals	3,579,762	2,741,543	3,241,438	1,238,346	3,079,936	1,028,452	4,108,388

### 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.

This program also accounts for transfers out of the General Fund to support programs/projects in other funds.

# NON-DEPARTMENTAL

## GENERAL FUND

<b>Supplies Detail</b>	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>	
<b>Services Detail</b>	2025	2026	34610	
Public Utilities	\$ 15,000	\$ 15,000	\$ 30,000	
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 30,000</u>	
<b>Membership Detail</b>	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>	
<b>Intergovernmental Detail</b>	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>	
<b>Interfund Services</b>	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>	
<b>Transfer Out</b>	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 - 310 Park Capital	300,000	-	300,000	Lucy V Ryan Park Improvements
Operating Transfers - 320 Street Capital	128,304	-	128,304	Hunt Ave Design (General Fund portion)
Operating Transfers - 320 Street Capital	970,500	-	970,500	Washington Street Improvement
Operating Transfers - 325 Facilities Capital	25,000	25,000	50,000	HVAC Improvements
Operating Transfers - 325 Facilities Capital	160,000	-	160,000	City Hall Window Replacement
Operating Transfers - 325 Facilities Capital	100,000	-	100,000	City Hall Painting/Brick Sealing
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 - 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>\$ 2,850,954</u>	<u>\$ 937,150</u>	<u>\$ 3,788,104</u>	
<b>Total Non-Departmental</b>	<b>\$ 3,079,936</b>	<b>\$ 1,028,452</b>	<b>\$4,108,388</b>	

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# GENERAL FUND RESERVES

## GENERAL FUND (002)

### MAIN FUNCTIONS

#### 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

General Fund Reserves	Actual				Rev	2023/2024		2025	2026	2025/2026
Resource Summary	2021	2022	2023	2024	2023/2024	2023/2024	Adopted	Adopted	Adopted	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	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	980,824

### Budget Notes:

No activity is forecast for the 2025/2026 biennium.

# BUILDING RESERVES

GENERAL FUND (003)

## MAIN FUNCTIONS

### 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	Est 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	305,000	340,000	-	340,000
Expenditures	230,000	-	305,000	-	390,000	305,000	340,000	-	340,000
Net Annual Cash	(130,000)	100,000	(205,000)	100,000	(190,000)	(105,000)	(240,000)	100,000	(140,000)
Beginning of the Year Cash	480,756	350,756	450,756	245,756	450,756	450,756	345,756	105,756	345,756
End of the Year Cash	350,756	450,756	245,756	345,756	260,756	345,756	105,756	205,756	205,756

### Budget Notes:

Building Reserves are funded annually by \$100,000 of the property tax levy. In 2025, \$340,000 will be transferred to Fund 325 (Capital Facilities) for the City Hall Window Replacement project. The remainder of that project will be funded by the General Fund.

# GENERAL FUND CAPITAL RESERVES

GENERAL FUND (004)

## MAIN FUNCTIONS

### 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

Resource Summary

	Actuals				2023/2024	2023/2024	2025	2026	2025/2026
	2021	2022	2023	Rev 2024	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	600,000	-	-	600,000	-	600,000
Miscellaneous	-	-	-	46,192,851	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	46,792,851	-	-	600,000	-	600,000

#### Expenditures

Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-

Net Annual Cash	-	-	-	46,792,851	-	-	600,000	-	600,000
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Beginning of the Year Cash	-	-	-	-	-	-	46,792,851	47,392,851	46,792,851
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End of the Year Cash	-	-	-	46,792,851	-	-	47,392,851	47,392,851	47,392,851
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### 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, including budget amendments, which include allocations from the Sumner Meadows Golf Course sale proceeds.

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](#)

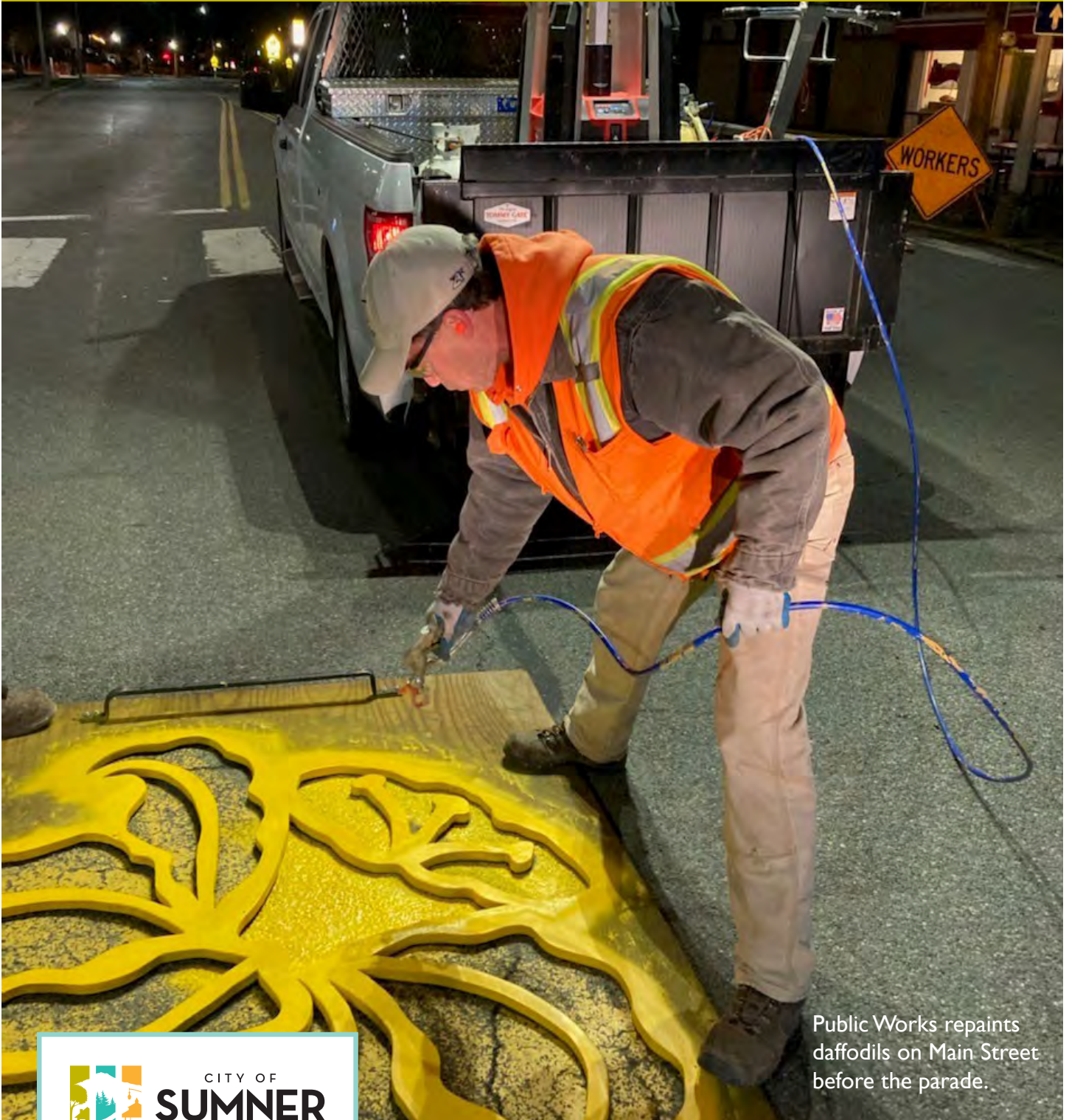
## Diversity, Equity and Inclusion

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](#)



# OTHER FUND PROGRAM SUMMARIES



Public Works repaints daffodils on Main Street before the parade.



CITY OF  
**SUMNER**  
WASHINGTON







# **OTHER FUNDS PROGRAM SUMMARIES**

# COMPLETE STREETS FUND

SPECIAL REVENUE FUND/MANAGED BY PUBLIC WORKS

## MAIN FUNCTIONS

### 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. Activity will be programmed as grants are awarded.

# DRUG ENFORCEMENT FUND

SPECIAL REVENUE FUND/MANAGED BY POLICE

## MAIN FUNCTIONS

### 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	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	320	-	-	1,302	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Revenues	320	-	-	1,302	-	-	-	-	-
<u>Expenditures</u>									
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

### 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



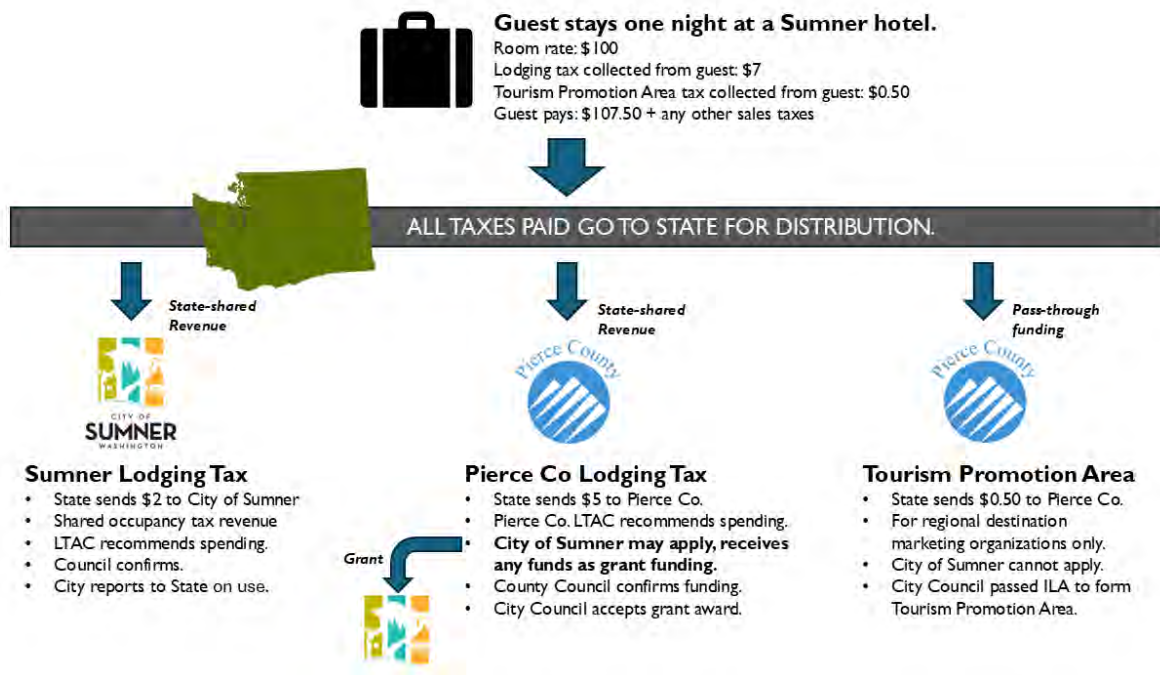


# OCCUPANCY TAX

## SPECIAL REVENUE FUND/MANAGED BY EXECUTIVE

### Lodging Tax

Lodging tax paid to establishments within Sumner city limits are distributed to both Pierce County and the City of Sumner.



# OCCUPANCY TAX

## SPECIAL REVENUE FUND/MANAGED BY EXECUTIVE

### Resource Summary

#### Fund 106

Tourism Tax	Actual		Est	2023/2024	2023/2024	2025	2026	2025/2026
Resource Summary	2021	2022	2023	2024	Adopted	Revised	Adopted	Adopted
<u>Revenues</u>								
Taxes								
Occupancy Tax	92,911	130,181	154,158	155,000	205,000	205,000	160,000	320,000
Intergovernmental	-	-	54,933	35,000	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Revenues	92,911	130,181	209,090	190,000	205,000	205,000	160,000	320,000
<u>Expenditures</u>								
Personnel Salaries	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	11,000	11,000
Services & Charges	12,120	6,520	42,250	181,133	290,000	290,000	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Interfund	-	-	-	4,137	8,156	8,156	-	-
Capital Outlay	-	17,026	7,343	75,000	40,000	115,000	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfer Out	1,000	225,000	-	-	-	-	-	-
Expenditures	13,120	248,546	49,593	260,270	338,156	413,156	11,000	11,000
Net Annual Cash	79,791	(118,365)	159,498	(70,270)	(133,156)	(208,156)	149,000	309,000
Beginning of the Year Cash	286,978	366,769	248,404	407,902	262,600	262,600	337,632	337,632
End of the Year Cash	366,769	248,404	407,902	337,632	129,444	54,444	486,632	646,632

### Budget Notes

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

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# ARPA FUND

SPECIAL REVENUE FUND/MANAGED BY FINANCE

## MAIN FUNCTIONS

### 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	-	-	-	143,168	-	143,168	-	-	-
Revenues	1,456,760	1,456,759	-	143,168	-	143,168	-	-	-
<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	513,168	40,000	215,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	63,490	1,239,000	112,168	-	-	112,168	-	-	-
Expenditures	197,964	1,802,645	145,791	651,993	50,100	349,268	50,000	-	50,000
Net Annual Cash	1,258,796	(345,886)	(145,791)	(508,825)	(50,100)	(206,100)	(50,000)	-	(50,000)
Beginning of the Year Cash	-	1,258,796	912,910	767,118	680,624	680,624	258,293	258,293	258,293
End of the Year Cash	1,258,796	912,910	767,118	258,293	630,524	474,524	208,293	258,293	208,293

### 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

### 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 (136<sup>th</sup>/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.

<b>PRINCIPAL</b>			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 <sup>1</sup>	ULID #78	Local Improvement District #78	210,557	210,557	200
Assessment Debt <sup>1</sup>	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	
<b>INTEREST</b>			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 <sup>1</sup>	ULID #78	Local Improvement District #78	25,482	19,797	200
Assessment Debt <sup>1</sup>	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	
<b>Combined Principal &amp; Interest By Fund</b>			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

Debt Service Fund	Actual				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	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	114,640	333,100	318,100	651,200
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	273,020	323,294	352,574	787,000	496,100	535,840	811,700	806,700	1,618,400
Net Annual Cash	12,163	31,032	(64,638)	(467,200)	(30,300)	(70,040)	(20,275)	(21,285)	(41,560)
Beginning of the Year Cash	2,538,764	2,550,927	2,581,959	2,517,321	2,570,000	2,570,000	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	2,539,700	2,499,960	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 via a budget amendment.

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	Actual			Rev	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	-	-	-	-	-	-	-	-	-
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
<b>General Purpose Council Approved</b>					
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%
<b>Total General Obligation Debt Capacity</b>					
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

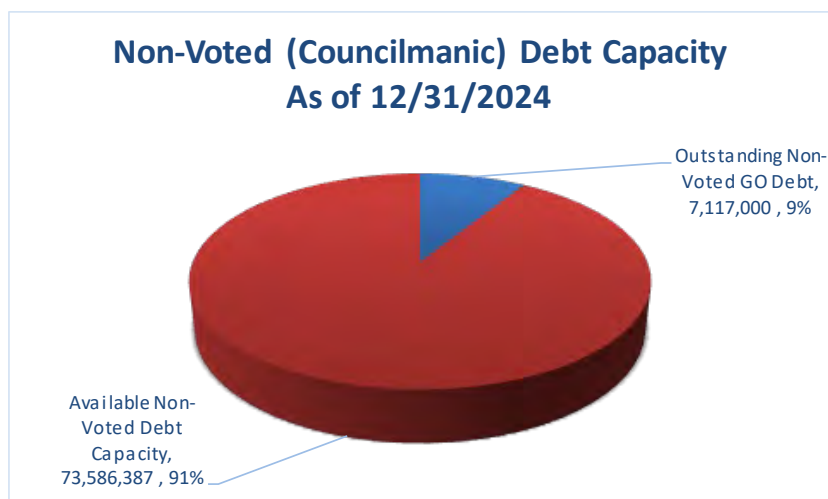
#### 2023 BAN

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 136<sup>th</sup>/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 #PC12-951-050

Fund 402 - Sewer

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

Issue Year:	2011	Payoff Year:	2031
Approved Amount:	\$4,728,000	Interest:	0.50%
Draws to Date:	\$1,443,896	Principal Paid to Date:	\$2,786,916
Project Status:	In Progress	Outstanding at 12/31/24	\$1,941,084

#### Public Works Trust Fund #PC24-96103-025

Fund 408 - Stormwater

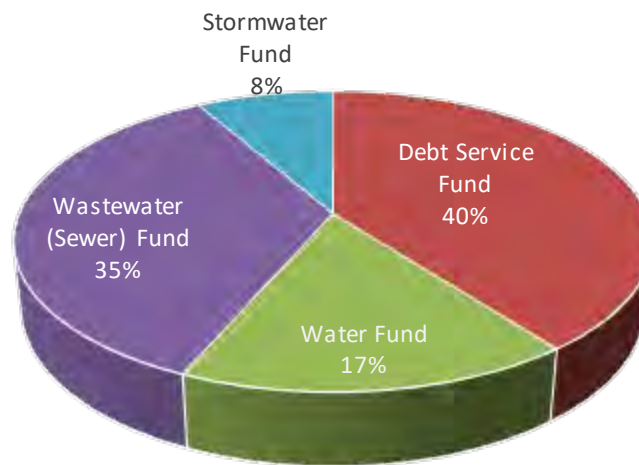
This loan was authorized for the construction of a new decant station

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

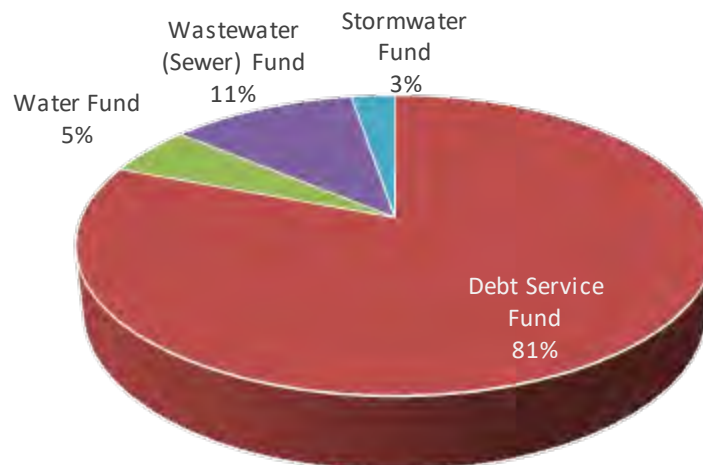
# DEBT SERVICE FUND

## DEBT SERVICE FUND/MANAGED BY FINANCE

2025 Debt Service by Fund



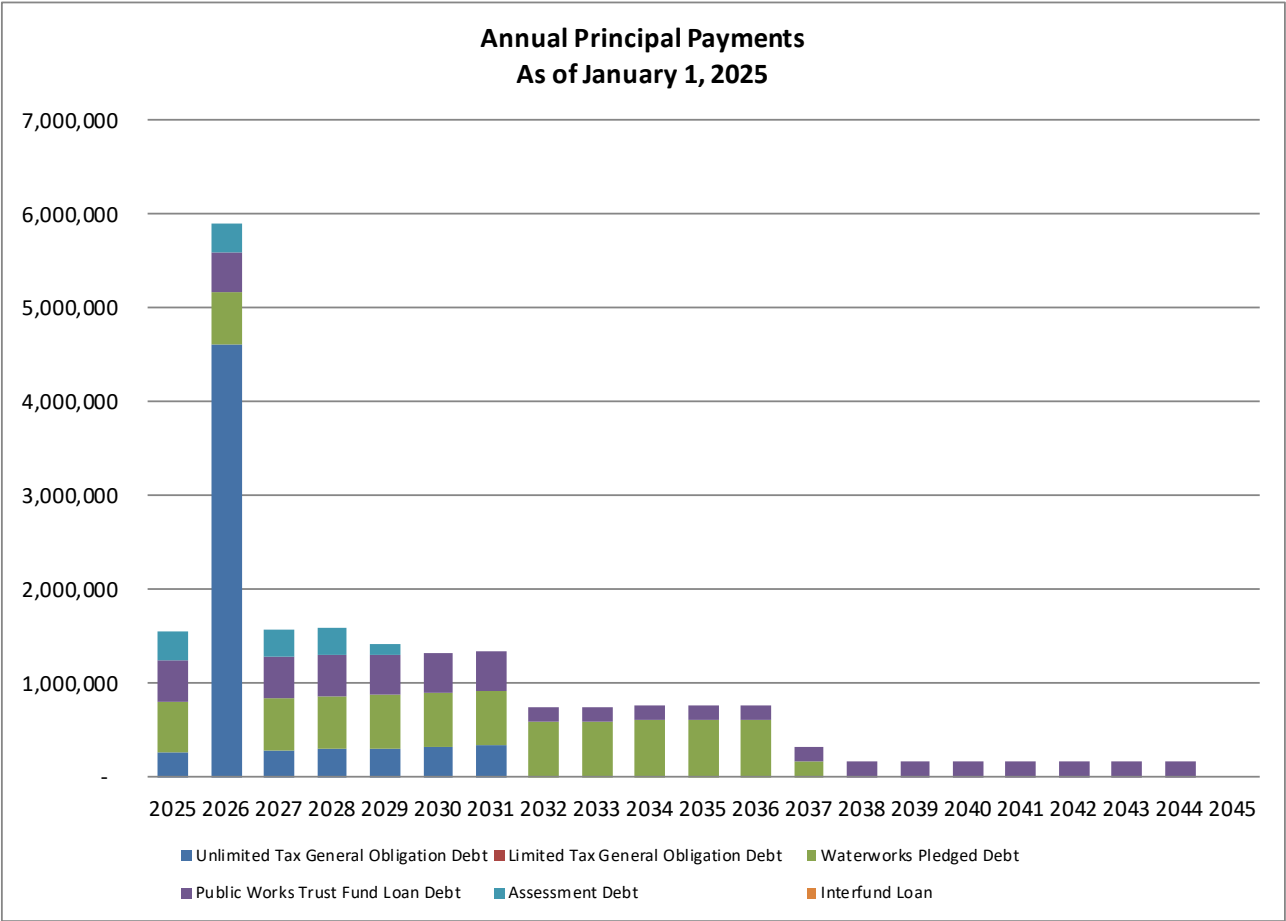
2026 Debt Service by Fund





# DEBT SERVICE FUND

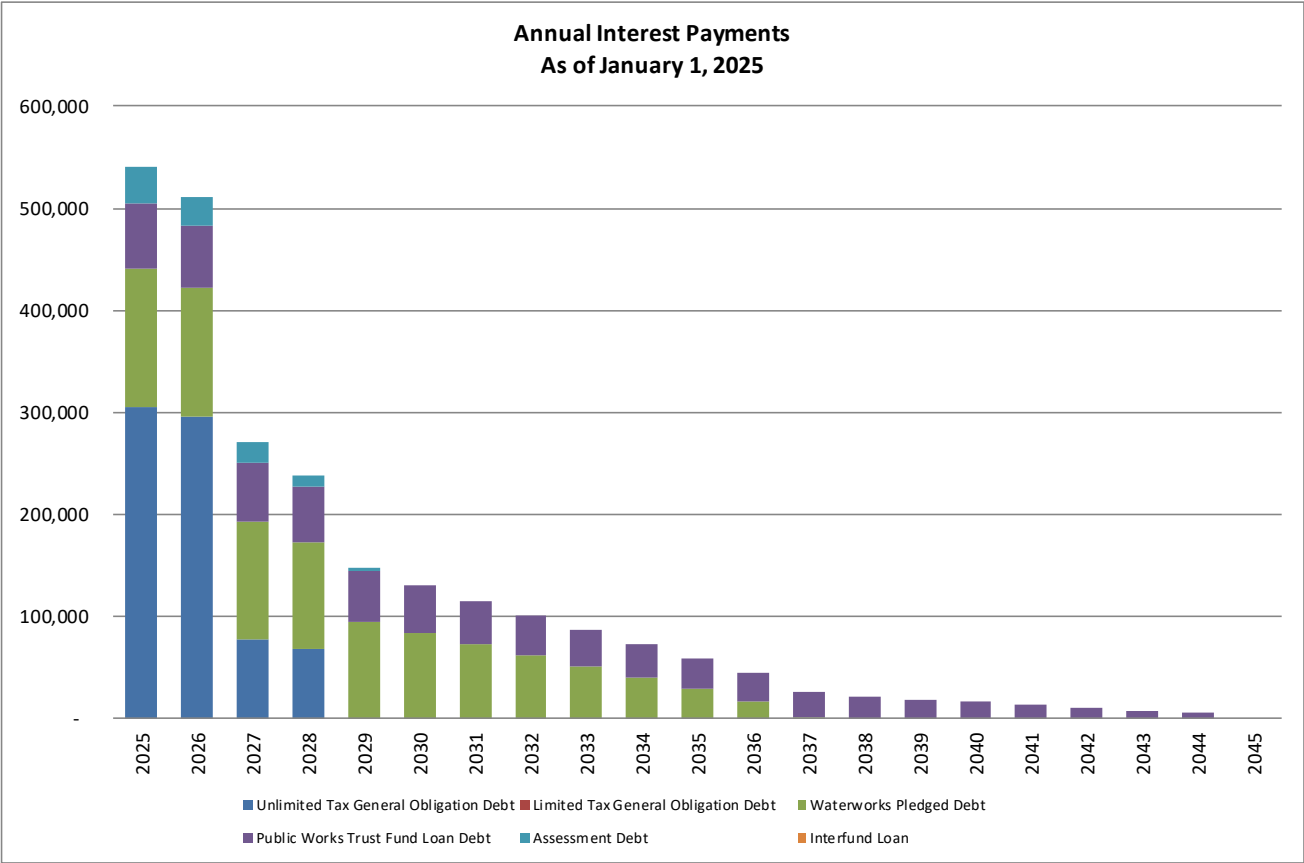
## DEBT SERVICE FUND/MANAGED BY FINANCE



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

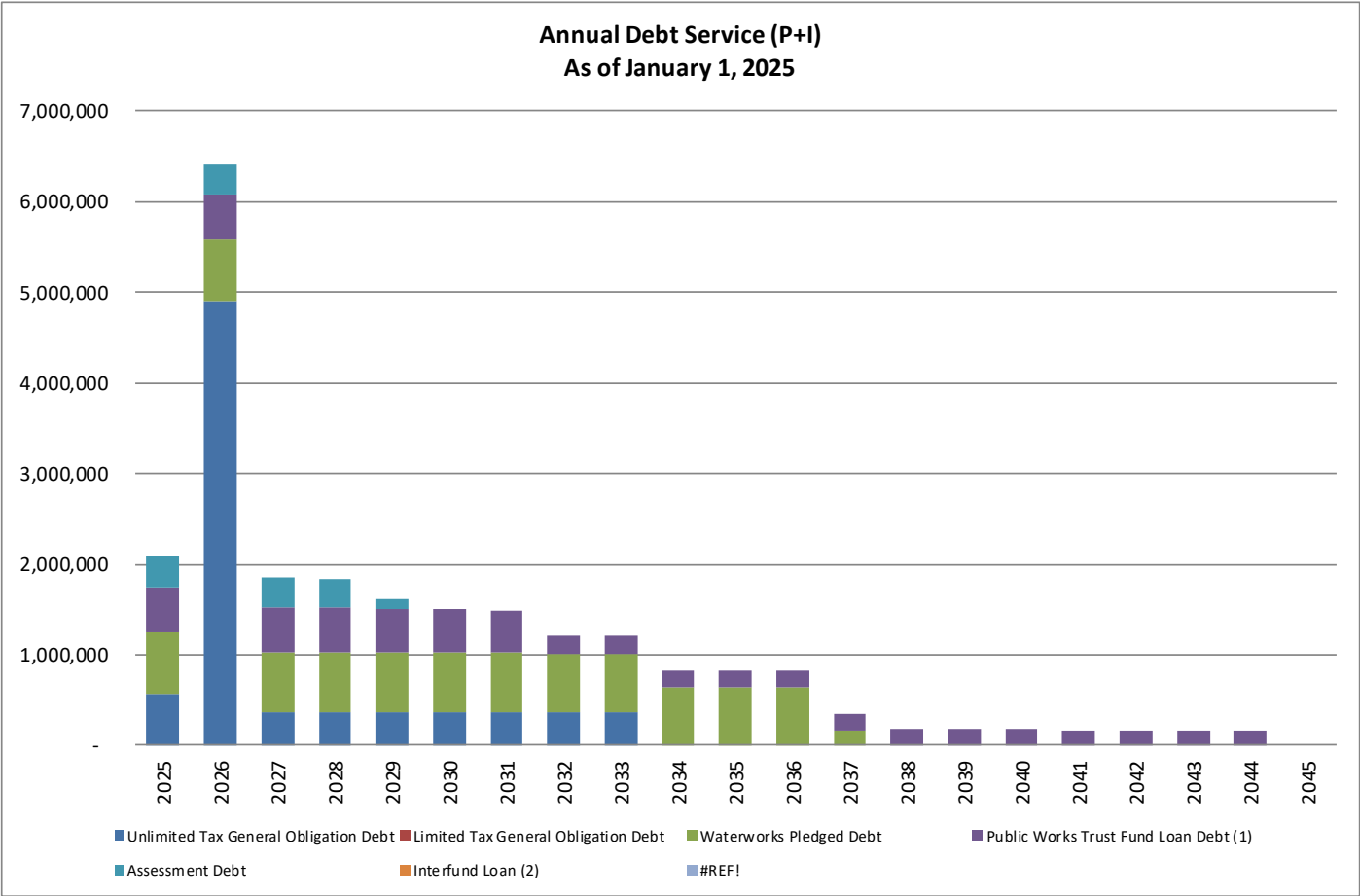
# DEBT SERVICE FUND

## 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

### 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

	2021	Actuals 2022	2023	Est 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 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

### 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	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									
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
<u>Expenditures</u>									
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	-	-	250,000	250,000	-	-	-
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	-	550,000	550,000	-	-	-
Net Annual Cash	747,034	(527,465)	109,185	800,000	1,050,000	1,050,000	800,000	800,000	1,600,000
Beginning of the Year Cash	804,253	1,551,288	1,023,822	1,133,007	851,288	851,288	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	1,901,288	1,901,288	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

### 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				2023/2024	2023/2024	2025	2026	2025/2026
Resource Summary	2021	2022	2023	Est 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	100,000	-	-	-
Contributions & Donations	-	-	-	-	-	-	-	-	-
Transfers In									
General Fund	60,000	180,000	1,380,000	120,000	1,180,000	1,500,000	400,000	40,000	440,000
Occupancy Tax	-	100,000	-	-	-	-	-	-	-
ARPA	-	500,000	-	-	-	-	-	-	-
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	7,190,055	268,855	7,458,910
<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
Lucy V Ryan Park	-	-	-	-	-	-	300,000	-	300,000
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	-	-	-	-	-	91,000	-	-	-
Special Items	1,317	-	-	-	-	-	-	-	-
Expenditures	185,845	1,765,530	1,152,270	3,170,000	5,131,106	10,867,386	7,439,055	510,355	7,949,410
Net Annual Cash	831,024	283,530	808,854	1,013,585	(263,045)	458,455	(249,000)	(241,500)	(490,500)
Beginning of the Year Cash	(72,303)	758,721	1,042,251	758,721	423,721	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	882,176	1,523,306	1,281,806	1,281,806

# STREETS CAPITAL FUND

CAPITAL FUND/MANAGED BY PUBLIC WORKS

## MAIN FUNCTIONS

### 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	-	-	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	-	43,320	842,196	-	842,196
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	4,294,204	6,465,753	17,364,200	20,899,273	13,631,227	10,676,939	24,308,166

# 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	-	-	-	-	-	-	-	-	-
Capital Outlay									
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	-	43,320	1,027,500	-	1,027,500
Hunt Ave Reconstruction	-	-	-	-	-	-	128,304	-	128,304
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	-	-	-	-	-	-	-	-	-
Transfer Out									
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	28,242,661	14,440,975	11,367,871	25,808,846
Net Annual Cash	10,573,936	(738,933)	(3,035,973)	3,085,493	(7,261,388)	(7,343,388)	(809,748)	(690,932)	(1,500,680)
Beginning of the Year Cash	(3,049,643)	7,524,293	6,785,360	7,524,293	7,709,379	7,709,379	10,609,786	9,800,038	10,609,786
Prior Period Adjustment	-	-	(151,707)	-	-	-	-	-	-
End of the Year Cash - Unreserved	7,524,293	6,785,360	3,597,680	10,609,786	447,991	365,991	9,800,038	9,109,106	9,109,106

### Budget Notes:

Costs reflected are the Street portion of projects; some projects may also include components in the utility funds. Please see the capital listing in Section 4 for project costs across funds.

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# FACILITIES CAPITAL FUND

## CAPITAL FUND/MANAGED BY COMMUNITY DEVELOPMENT

### MAIN FUNCTIONS

#### 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

Facilities 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	-	-	-	-	-	-	-	-	-
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	385,000	25,000	410,000
Building Reserve	230,000	-	305,000	-	390,000	305,000	340,000	-	340,000
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	-	-	4,334,000	-	-	-
Revenues	1,852,838	1,503,896	7,679,000	346,000	515,000	8,150,000	1,328,000	25,000	1,353,000
<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	-	4,334,000	-	-	-
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	-	-	-	-	-	-	535,000	125,000	660,000
Senior Center Impr	-	-	-	-	-	-	50,000	240,000	290,000
EV Charging Facilities	-	-	-	-	-	-	50,000	-	50,000
Council Chambers Upgrades	228,500	-	-	-	-	-	-	-	-
HVAC Replacement	-	-	-	-	-	-	-	-	-
Main Street Property Demolition	59,367	-	-	-	-	-	-	-	-
Senior Center Flooring Replacement	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-
Expenditures	1,963,841	1,485,680	4,003,586	3,451,000	565,000	8,145,260	655,000	365,000	1,020,000
Net Annual Cash	(111,004)	18,216	3,675,414	(3,105,000)	(50,000)	4,740	673,000	(340,000)	333,000
Beginning of the Year Cash	111,547	543	18,759	3,694,173	50,000	50,000	589,173	1,262,173	589,173
End of the Year Cash	543	18,759	3,694,173	589,173	-	54,740	1,262,173	922,173	922,173



# WATER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

## MAIN FUNCTIONS

### 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

Water 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	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	4,917,330	4,984,138	9,901,468
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	6,807,423	5,974,938	12,782,361
<u>Expenditures</u>									
Personnel Salaries	836,642	836,642	836,642	894,167	1,711,039	1,735,359	1,029,742	1,074,194	2,103,936
Personnel Benefits	324,278	324,278	324,278	407,785	777,442	784,480	395,426	436,397	831,823
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	13,262,733	12,497,169	5,224,783	17,721,952
Debt Service	356,545	356,545	356,545	349,000	702,100	702,100	344,800	341,000	685,800
Transfer Out	-	-	-	-	-	600	27,100	27,100	54,200
Expenditures	4,630,606	4,630,606	4,630,606	4,443,798	20,279,605	20,834,130	16,765,148	9,516,215	26,281,363
Net Annual Cash	1,996,725	1,996,725	1,066,129	2,896,452	(10,090,455)	(10,644,980)	(9,957,725)	(3,541,277)	(13,499,002)
					13,219,995	13,219,995	19,482,216	9,524,491	19,482,216
					3,129,540	2,575,015	9,524,491	5,983,214	5,983,214

# WATER FUND

## ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

### Capital

<b>Water Fund Capital Detail</b>	<b>2025 Adopted</b>	<b>2026 Adopted</b>	<b>2025/2026 Adopted</b>
<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
Hunt Ave Improvement	65,340	-	65,340
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
	<b>12,497,169</b>	<b>5,224,783</b>	<b>17,721,952</b>

# SEWER FUND

ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

## MAIN FUNCTIONS

### 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
<b>Revenues</b>									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	39,810	33,190	8,895	15,000	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Service	7,145,854	8,509,230	8,882,905	9,160,000	15,422,863	15,422,863	9,125,664	9,336,290	18,461,954
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	-	102,150	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	9,226,278	10,145,600	15,566,163	15,668,313	27,694,164	9,402,640	37,096,804
<b>Expenditures</b>									
Personnel Salaries	1,761,179	1,912,884	1,940,554	2,198,213	4,258,953	4,283,274	2,440,067	2,631,931	5,071,998
Personnel Benefits	757,007	800,872	851,040	1,118,551	2,157,350	2,164,389	1,441,807	1,585,885	3,027,692
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	5,744,995	5,933,075	19,081,522	8,883,404	27,964,926
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	455,967	837,122	-	-	-	200	29,185	29,185	58,370
Expenditures	6,647,467	8,085,402	9,893,438	10,139,453	21,270,227	21,567,617	27,465,429	17,566,084	45,031,513
Net Annual Cash	1,825,285	2,785,434	(667,159)	6,147	(5,704,064)	(5,899,304)	228,735	(8,163,444)	(7,934,709)
					20,996,349	20,996,349	16,680,743	16,909,478	16,680,743
					15,292,285	15,097,045	16,909,478	8,746,034	8,746,034

### 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

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
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
Hunt Ave Improvement		60,885	-	60,885
Washington St Improvement		594,900	-	594,900
Subtotal: Sewer Collections		4,560,376	933,730	5,494,106

# SEWER FUND

## ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

### Capital

<b>Sewer Fund Capital Detail</b>	<b>2025 Adopted</b>	<b>2026 Adopted</b>	<b>2025/2026 Adopted</b>
<u>Wastewater Treatment Plant</u>			
Machinery and Equipment			
Equipment Replacement	162,240	168,730	330,970
ISCO Sampler	4,000		4,000
Replacement Gator	33,746	-	33,746
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	14,521,146	7,949,674	22,470,820
Total: Sewer Capital	19,081,522	8,883,404	27,964,926



# UTILITY BOND RESERVE FUND

ENTERPRISE FUND 403/MANAGED BY FINANCE

## MAIN FUNCTIONS

### 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		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	(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

### 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	27,094,000	36,594,000	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	38,031,772	47,531,772	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	1,615,728	1,676,842	3,292,570
Personnel Benefits	329,264	339,695	418,607	526,734	1,007,220	1,014,259	562,180	618,881	1,181,061
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	36,116,159	46,702,819	24,673,804	22,403,306	47,077,109
Debt Service	-	-	-	-	-	-	-	-	-
Interfund Loan Disbursement	-	-	-	-	-	-	-	-	-
Transfer Out	227,984	337,122	1,080	-	-	27,000	50,030	50,030	100,060
Expenditures	5,439,131	4,972,614	19,923,656	13,077,460	42,424,254	53,069,898	29,152,989	27,032,445	56,185,434
Net Annual Cash	2,324,736	1,822,866	(2,599,218)	17,350,054	(4,392,482)	(5,538,126)	(9,531,048)	(6,656,662)	(16,187,709)
					8,227,784	8,227,784	27,371,780	17,840,733	27,371,780
					3,835,302	2,689,658	17,840,733	11,184,071	11,184,071

# STORMWATER FUND

## ENTERPRISE FUND/MANAGED BY PUBLIC WORKS & FINANCE

### Capital Listing

#### Fund 408

#### Stormwater Fund Capital Detail

2025	2026	2025/2026
Adopted	Adopted	Adopted

#### Capital

#### 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 I I Treatment		131,802	274,148	405,950
Stewart Rd Bridge Replacement		134,000	50,000	184,000
Hunt Ave Improvement		42,471	-	42,471
Washington St Improvement		513,800	-	513,800
Totals		24,673,804	22,403,306	47,077,109

# CEMETERY OPERATING FUND

ENTERPRISE FUND/MANAGED BY CD & FINANCE

## MAIN FUNCTIONS

### 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	4,560	3,199	4,472	3,500	7,000	7,000	3,500	3,500	7,000
Other Misc Revenues	-	-	-	-	-	-	-	-	-
Insurance Recoveries	560	-	-	300	600	600	300	300	600
Gain/Disposal of Assets	-	-	-	-	-	-	-	-	-
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	348,380	354,917	703,297
Personnel Benefits	142,235	120,579	98,080	125,356	259,976	259,976	130,892	140,673	271,565
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	874,351	789,798	1,664,149
Net Annual Cash	41,502	96,965	(33,260)	192,881	72,884	64,384	(25,251)	(35,698)	(60,949)
Beginning of the Year Cash	(162,073)	(120,571)	(23,606)	(120,571)	109,119	109,119	72,310	47,059	72,310
Prior Period Adjustment	-	-	-	-	-	-	-	-	-
End of the Year Cash	(120,571)	(23,606)	(56,865)	72,310	182,003	173,503	47,059	11,361	11,361

# 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

### 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	Actual				Rev	2023/2024	2023/2024	2025	2026	2025/2026
Resource Summary	2021	2022	2023	2024	2024	Adopted	Revised	Adopted	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	693,091	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
End of the Year Cash	243,994	345,135	663,091	693,091	195,000	105,988	203,091	203,091	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

### 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 Resource Summary	Actual 2021	2022	2023	Est 2024	2023/2024 Adopted	2023/2024 Revised	2025 Proposed	2026 Proposed	2025/2026 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	620,301	639,650	1,259,951
Personnel Benefits	111,897	117,274	131,475	253,177	485,459	485,459	198,926	212,674	411,600
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	1,200,138	1,201,023	2,401,161
Net Annual Cash	(46,349)	(18,649)	2,377	(5,249)	30,948	(14,221)	40,059	51,324	91,383
Beginning of the Year Cash	64,381	18,032	(617)	18,032	94,087	94,087	12,783	52,842	12,783
End of the Year Cash	18,032	(617)	1,759	12,783	125,035	79,866	52,842	104,166	104,166
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

### 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	Est 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	4,000	-	4,000	-	-	-
Transfers In from 401	-	-	-	600	-	600	-	-	-
Transfers In from 402	-	-	-	200	-	200	-	-	-
Transfers In from 408	-	-	1,080	27,000	-	27,000	-	-	-
Revenues	-	9,985	20,120	31,800	-	31,800	-	-	-
<u>Expenditures</u>									
Personnel Salaries	-	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-	-
Unemployment Compensation	11,860	9,985	29,463	31,800	-	31,800	-	-	-
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	33,825	3,991	35,791	-	-	-
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

### 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	2021	Actual 2022	2023	Rev 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<b>Revenues</b>									
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
<b>Expenditures</b>									
Personnel Salaries	160,830	182,109	189,395	199,287	389,295	389,295	210,220	213,768	423,988
Personnel Benefits	69,392	81,174	83,146	89,927	173,514	173,514	93,399	100,441	193,840
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	816,604	853,282	1,669,886
Net Annual Cash	62,659	(59,371)	101,538	(29,223)	(52,841)	(52,841)	(25,324)	(20,400)	(45,724)
Beginning of the Year Cash	37,600	100,258	40,888	100,258	94,835	94,835	71,035	45,711	71,035
End of the Year Cash	100,258	40,888	142,425	71,035	41,994	41,994	45,711	25,311	25,311



# TECHNOLOGY SERVICES FUND

INTERNAL SERVICE FUND/MANAGED BY IT

## MAIN FUNCTIONS

### 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

Technology Services Fund	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	-	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	1,054,270	913,230	1,967,500
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	2,145,680	1,682,000	3,827,680
<u>Expenditures</u>									
Personnel Salaries	288,076	326,676	349,137	376,621	735,648	735,648	508,614	496,405	1,005,019
Personnel Benefits	109,238	111,790	108,771	160,621	310,642	310,642	141,123	151,105	292,228
Supplies	605,719	577,520	886,832	640,267	1,627,230	1,674,880	1,276,461	865,245	2,141,705
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	2,294,869	1,846,562	4,141,430
Net Annual Cash	84,321	113,273	264,961	(55,183)	(71,648)	(86,648)	(149,189)	(164,562)	(313,750)
Beginning of the Year Cash	355,670	439,991	553,264	439,991	273,009	273,009	384,808	235,619	384,808
End of the Year Cash	439,991	553,264	818,224	384,808	201,361	186,361	235,619	71,058	71,058

### 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

### 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	Make	Replaces		Acq Year	Repl Year	Accrued Replacement	Projected Cost
							Model					
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				\$ 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 -

615,000

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# CEMETERY ENDOWMENT FUND

FIDUCIARY FUND NO. 601

## MAIN FUNCTIONS

### 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	2021	Actual 2022	2023	Revised 2024	2023/2024 Adopted	2023/2024 Revised	2025 Adopted	2026 Adopted	2025/2026 Adopted
<u>Revenues</u>									
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
<u>Expenditures</u>									
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

### 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		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	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Miscellaneous									
Fire Mitigation	19,860	22,914	80	55,000	-	-	-	-	-
Street SEPA Mitigation	-	-	-	-	-	-	-	-	-
Traffic Impact Fees	967,078	483,890	109,518	750,000	-	-	-	-	-
Street Impact - CTI Tonnage	-	-	-	-	-	-	-	-	-
Parks Mitigation	203,123	496,895	3,058	165,000	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	6,898,068	6,898,068	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	6,399,235	5,275,820	6,331,873	6,581,873	6,581,873
Traffic Impact Fees			4,573,090				Traffic Impact Fees		4,968,788
Recreation Impact Fees			850,885				Recreation Impact Fees		1,378,761
Fire Impact Fees			179,324				Fire Impact Fees		234,324
			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	\$ -
			\$ 440,302	\$ -

# FIREFIGHTERS' PENSION FUND

FIDUCIARY FUND NO. 611

## MAIN FUNCTIONS

### 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	Actual				2023/2024	2023/2024	2025	2026	2025/2026
Resource Summary	2021	2022	2023	2024	Adopted	Revised	Adopted	Adopted	Adopted
<u>Revenues</u>									
Taxes									
Fire Insurance Premium Tax	28,445	30,263	33,032	38,500	58,000	67,500	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	91,500	164,000	173,500	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	84,500	150,000	159,500	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	89,500	160,000	169,500	90,000	90,000	180,000
Net Annual Cash	2,262	662	396	2,000	4,000	173,500	(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	185,332	28,855	25,855	25,855

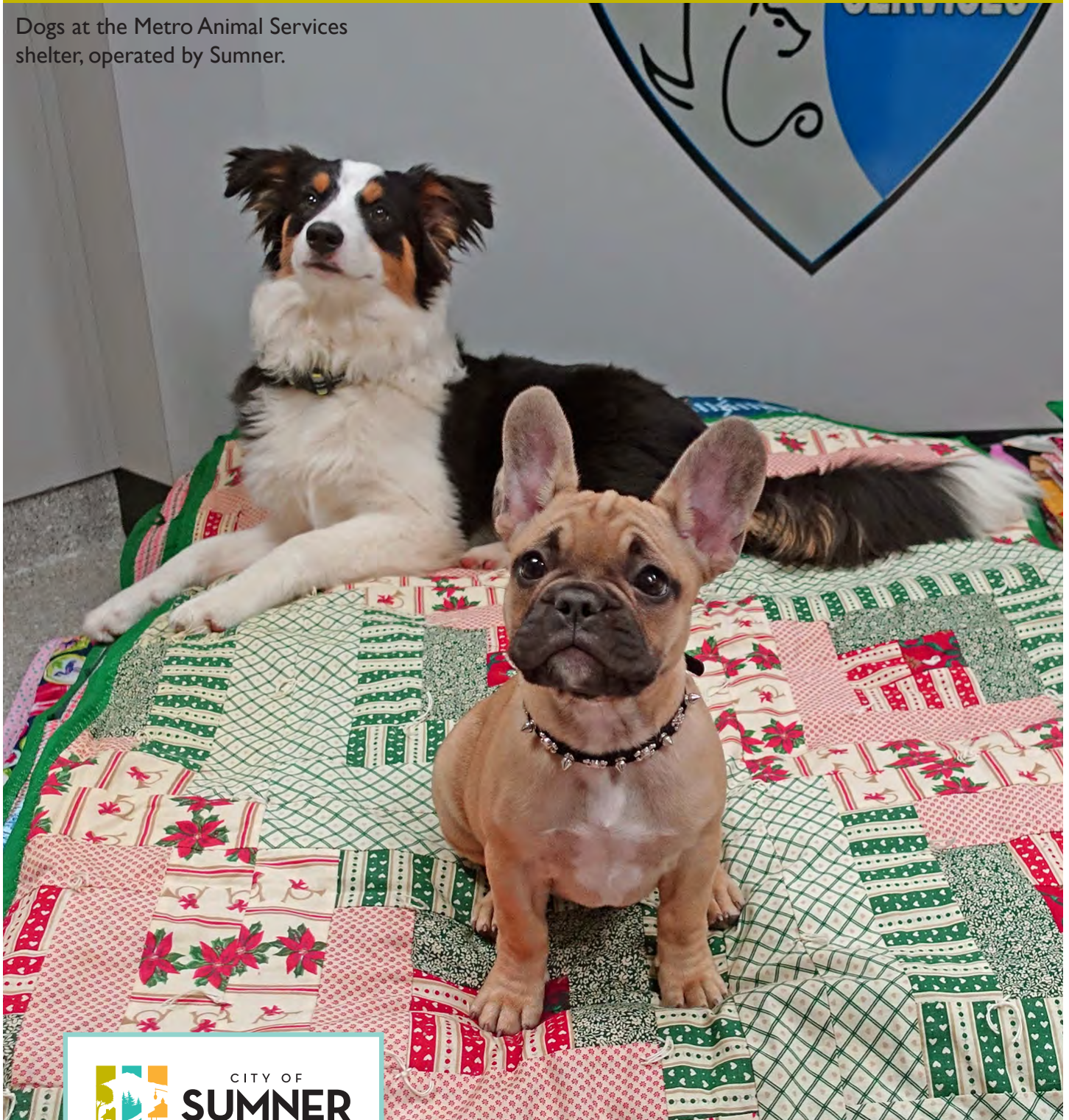
### Budget Notes:

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.



CITY OF  
**SUMNER**  
WASHINGTON



## 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 Amendment:** 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. In 2022, Tyler Technologies rebranded Munis to become known as Enterprise ERP. The terms are used interchangeably.

**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.



CITY OF  
**SUMNER**  
WASHINGTON

The aurora borealis  
over Sumner.

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