



Members: Barbara Bitetto, Pat Cole, Earle Stuard

Staff Liaison: Administrative Services Director Jeff Steffens, Chief Financial Officer Kassandra Raymond

The city is conducting this public meeting using a hybrid model. The public is welcome to attend tonight's meeting in-person at City Hall (first floor conference room), or virtually by using the meeting access link and additional information located on the city's website, and on tonight's meeting agenda.

Please click the link below to join the webinar:

<https://sumnerwa-gov.zoom.us/j/84923227001>

Or One tap mobile :

US: +12532158782,,84923227001# or +16699006833,,84923227001#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 253 215 8782 or +1 669 900 6833 or +1 346 248 7799 or +1 312 626 6799 or +1 929 205 6099 or +1 301 715 8592

Webinar ID: 849 2322 7001

International numbers available: <https://sumnerwa-gov.zoom.us/j/84923227001>

CALL TO ORDER

Roll Call: Barbara Bitetto, Pat Cole, Earle Stuard

COMMITTEE BUSINESS

1. Approval of Surplus
2. Ordinance No. 2849 Amending the 2023/2024 Biennial Budget

REPORTS

1. Annual Local Improvement District Report
2. Monthly Sales Tax Report
3. Recruitment & Negotiation Update

ADJOURNMENT

SUBJECT: Approval of Surplus

CATEGORY: Motion

BUDGET IMPACT:

Expenditure Required: None

Within Budget Allocation: N/A

ATTACHMENTS:

STAFF CONTACT: Brad Moericke, Police Chief

SUMMARY BACKGROUND:

Staff requests approval to surplus a Glock model 19 9mm semiautomatic pistol serial #BSPH084 with mounted accessories (light mount and red dot sights). The fair market value of this item is approximately \$740, within the Finance & Personnel Committee authority for surplus approval.

Although this firearm has not exceeded its useful service life, the purpose of surplus is to sell (trade) the gun back to our vendor so that retiring officer Troy Nikolao can repurchase his former service pistol from the vendor (an authorized firearms dealer). The city would use the vendor credit to purchase a new Glock 9mm to be issued to a new hire officer. This is somewhat a tradition in law enforcement to allow full-service honorable retirees this option. The City Administrator has reviewed and concurs with this request.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 3/1/2023

COMMITTEE RECOMMENDATION:

STAFF RECOMMENDATIONS/MOTION:

Approve the surplus of the item listed.

SUBJECT: Ordinance No. 2849 Amending the 2023/2024 Biennial Budget

CATEGORY: Ordinance

BUDGET IMPACT:

Expenditure Required: Per Exhibit

Within Budget Allocation: As Amended

ATTACHMENTS:

1. Ordinance 2849 BA 03202023

STAFF CONTACT: Cassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND: The 2023/2024 Biennial Budget was adopted on December 5, 2022 with Ordinance No. 2838. Staff regularly reviews the budget progress as well as any programmatic changes. Based on this review, staff presents the first quarter 2023 budget amendment for consideration.

This budget amendment:

- General Fund (001): Programs funding for a discounted training/conference package for the Tyler Technologies ERP software (Finance);
- Sidewalk Capital Fund (302): Recognizes grant revenue and associated expense for Elm Street Sidewalk project;
- Street Capital Fund (320): Transfers funding from Traffic Impact Fees to support the Main/Wood Intersection project. Transfers funding to Sidewalk Capital to support the Elm Street Sidewalk project;
- Facilities Capital Fund (325): Recognizes grant revenue and associated expense for Ryan House project;
- Stormwater Fund (408): Program carryover funding for the 24th and 142nd Ave Intersection project;
- Cemetery Fund (410): Programs funding to acquire a headstone lifting tool and fund a newly identified tree removal project;
- Animal Control Fund (440): Program expense for body cam/taser bundle;
- Information Technology Fund (551): Program carryover funding for NetMotion expenses;
- Development Impact Fee Fund (605): Program transfer out to support Main/Wood Intersection Improvement Project.

	Ord No. 2849 BA 03/20/2023	
	<i>Revenues</i>	<i>Expenditures</i>
	\$ -	
General Fund		11,025
Reserve Funds	-	-
Special Revenue Funds	-	-
Debt Service Funds	-	-
Capital Funds	2,433,200	2,627,200
Utility Funds	-	50,000
Other Enterprise Funds	-	15,800
Internal Service Funds	-	15,000
Fiduciary Funds	-	1,480,000
	\$ 2,433,200	\$ 4,199,025

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 3/1/2023

COMMITTEE RECOMMENDATION:

STAFF RECOMMENDATIONS/MOTION:

Approve Ordinance No. 2849 amending the 2023/2024 Biennial Budget.

**ORDINANCE NO. 2849
CITY OF SUMNER, WASHINGTON**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMNER,
WASHINGTON, AMENDING THE 2023-2024 BIENNIAL BUDGET AS ORIGINALLY
ADOPTED IN ORDINANCE NO. 2838, APPROVED DECEMBER 5, 2022.**

WHEREAS, The Sumner City Council approved Ordinance No. 2838 which adopted a biennial budget for fiscal years 2023-2024; and

WHEREAS, RCW 35A.34 provides procedures for adopting, managing, and amending a biennial budget; and

WHEREAS, RCW 35A.34.130 requires that the adopted biennial budget be subject to a mid-biennial review and modifications as needed; and

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

Section 1. Amendment. The biennial budget for the City of Sumner for the period January 1, 2023 through December 31, 2024 as contained in the adopted 2023-2024 Biennial Budget for total revenue/sources and expenditures/uses as approved by the City Council, is hereby amended by Total Revenue and Expenditures for each fund as shown on the attached Exhibit A.

Section 2. 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 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. 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 20th day of March, 2023.

Mayor Kathy Hayden

ATTEST:

APPROVED AS TO FORM:

City Clerk Michelle Converse, CMC

City Attorney Andrea Marquez

Funds	Beginning Fund Balance	Revenues			Expenditures			Ending Fund Balance
	<i>Adopted</i>	<i>Adopted</i>	<i>Previous</i>	<i>03/20/23</i>	<i>Adopted</i>	<i>Previous</i>	<i>03/20/23</i>	<i>Revised</i>
001 General	11,300,000	\$ 41,287,140	\$ -	\$ -	\$ 40,975,513	\$ -	\$ 11,025	\$ 11,600,602
002 General Fund Reserves	980,824	-	-	-	-	-	-	980,824
003 Building Reserves	450,756	200,000	-	-	390,000	-	-	260,756
103 Complete Streets	-	-	-	-	-	-	-	-
105 Drug Enforcement	65,510	-	-	-	4,000	-	-	61,510
106 Hotel/Motel	262,600	205,000	-	-	338,156	-	-	129,444
115 ARPA Funding	680,624	-	-	-	50,100	-	-	630,524
200 Debt Service	2,570,000	465,800	-	-	496,100	-	-	2,539,700
221 LID Guarantee	691,569	-	-	-	-	-	-	691,569
302 Sidewalk	412,457	530,000	-	553,200	880,000	-	553,200	62,457
305 Real Estate Excise Tax	851,288	1,600,000	-	-	550,000	-	-	1,901,288
310 Parks & Trails Capital Fund	423,721	4,868,061	-	-	5,131,106	-	-	160,676
320 Street Capital Fund	7,709,379	17,364,200	-	1,480,000	24,625,588	-	1,674,000	253,991
325 Facilities Capital Fund	50,000	515,000	-	400,000	565,000	-	400,000	-
401 Water	13,219,995	10,189,150	-	-	20,279,605	-	-	3,129,540
402 Wastewater	9,286,248	15,566,163	-	-	21,270,227	-	-	3,582,184
403 Utility Bond Reserves	1,731,342	-	-	-	-	-	-	1,731,342
408 Stormwater	8,227,784	38,031,772	-	-	42,424,254	-	50,000	3,785,302
410 Cemetery Operations	74,238	1,498,200	-	-	1,425,316	-	8,500	138,622
415 Cemetery Development	208,994	300,000	-	-	300,000	-	-	208,994
440 Animal Control	94,087	2,093,628	-	-	2,062,680	-	7,300	117,735
501 Unemployment Insurance	9,351	-	-	-	3,991	-	-	5,360
550 Fleet Management	94,835	1,498,570	-	-	1,551,411	-	-	41,994
551 Information Technology	479,281	3,264,440	-	-	3,336,088	-	15,000	392,633
555 Equipment Reserve	1,942,959	2,126,935	-	-	1,770,000	-	-	2,299,894
601 Cemetery Endowment	1,545,873	33,000	-	-	-	-	-	1,578,873
605 Development Impact Fees	6,898,068	500,000	-	-	998,833	-	1,480,000	4,919,235
611 Firemen's Pension	29,798	164,000	-	-	160,000	-	-	33,798
Total All Funds	\$ 70,291,581	\$ 142,301,059	\$ -	\$ 2,433,200	\$ 169,587,969	\$ -	\$ 4,199,025	\$ 41,238,846

SUBJECT: Annual Local Improvement District Report

CATEGORY: Information Only

BUDGET IMPACT:

Expenditure Required: None

Within Budget Allocation: N/A

ATTACHMENTS:

1. PFI LID Report 2022

STAFF CONTACT: Cassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND:

Annually, Finance provides a status report detailing Local Improvement District (LID) activity. This report will encompass 2022 activity.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 3/1/2023

COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:

Informational only; no Committee action required.



CITY OF SUMNER

LID Administration Summary -- 2022

OVERVIEW

- Assessment revenue for ULID No. 2007-1 equalled the total billed amount this year. There are now 15 assessments with a remaining balance.
- Assessment revenue for LID No. 78 exceeded the total billed amount by \$98,059 because three accounts were paid in full ahead of time, along with the successful resolution of prior year delinquencies. There are 23 assessments with a remaining balance.
- Only one account was delinquent at the end of the year. Last year there were no past due accounts.

ENCLOSED REPORTS

- Combined LID Balances
- Year End Balances for each LID
- Monthly Payment Allocations
- Paid-in-Full Accounts
- Delinquent Accounts
- Summary of Assessments for each LID

CITY OF SUMNER

Combined LID Balance Report -- December 31, 2022

<i>District Number</i>	<i>Beginning Principal</i>	<i>Principal Adjusted</i>	<i>Principal Collected</i>	<i>Current Principal</i>	<i>Deferred Principal</i>	<i>Principal Past Due</i>	<i>Principal Receivable</i>	<i>Payment in-Full</i>
LID No. 2007-01	418,556.78	0.00	59,793.84	59,793.84	298,969.10	0.00	358,762.94	371,463.13
LID No. 78	1,619,599.20	0.00	301,514.80	187,869.50	1,127,217.00	2,997.90	1,318,084.40	1,362,135.45
	2,038,155.98	0.00	361,308.64	247,663.34	1,426,186.10	2,997.90	1,676,847.34	1,733,598.58

<i>District Number</i>	<i>Interest Adjusted</i>	<i>Interest Collected</i>	<i>Current Interest</i>	<i>Interest Past Due</i>	<i>Penalties Posted</i>	<i>Penalties Adjusted</i>	<i>Penalties Collected</i>	<i>Accrued Penalties</i>
LID No. 2007-01	0.00	14,816.91	12,700.19	0.00	0.00	0.00	0.00	0.00
LID No. 78	0.00	51,110.40	42,994.59	863.40	1,893.70	0.00	1,700.64	193.06
	0.00	65,927.31	55,694.78	863.40	1,893.70	0.00	1,700.64	193.06

CITY OF SUMNER

Utility Local Improvement District No. 2007-01

Balance as of December 31, 2022

Beginning Balance	418,556.78	Deferred Principal	358,762.94
- Adjustments	0.00	+ Delinquent Principal	0.00
- Principal Collected	59,793.84		
Principal Balance	\$358,762.94	Principal Receivable	\$358,762.94
		Variance	0.00

Interest and Accrued Penalties

Beginning Interest Due	14,816.91	Beginning Penalties	0.00
+ Next Interest Billing	12,700.19	+ Penalties Applied	0.00
- Interest Collected	14,816.91	- Penalties Collected	0.00
- Adjustments	0.00	- Adjustments	0.00
Interest Receivable	\$12,700.19	Accrued Penalties	\$0.00

Billing / Collection Comparison

Principal Billed	59,793.84	Principal Collected	59,793.84
Interest Billed	14,816.91	Interest Collected	14,816.91
Penalties Applied	0.00	Penalties Collected	0.00
Total Billed	\$74,610.75	Total Collected	\$74,610.75

Delinquency Summary

Delinquent Principal	0.00
Delinquent Interest	0.00
Accrued Penalties	0.00
Total Past Due	\$0.00

Current Receivables

Principal Balance	358,762.94
Current Interest Due	12,700.19
Delinquent Interest	0.00
Accrued Penalties	0.00
Total Receivable	\$371,463.13

CITY OF SUMNER

Local Improvement District No. 78

Balance as of December 31, 2022

Beginning Balance	1,619,599.20	Deferred Principal	1,315,086.50
- Adjustments	0.00	+ Delinquent Principal	2,997.90
- Principal Collected	301,514.80		
Principal Balance	\$1,318,084.40	Principal Receivable	\$1,318,084.40
		Variance	0.00

Interest and Accrued Penalties

Beginning Interest Due	51,923.12	Beginning Penalties	0.00
+ Next Interest Billing	43,045.27	+ Penalties Applied	1,893.70
- Interest Collected	51,110.40	- Penalties Collected	1,700.64
- Adjustments	0.00	- Adjustments	0.00
Interest Receivable	\$43,857.99	Accrued Penalties	\$193.06

Billing / Collection Comparison

Principal Billed	202,449.90	Principal Collected	301,514.80
Interest Billed	51,923.12	Interest Collected	51,110.40
Penalties Applied	1,893.70	Penalties Collected	1,700.64
Total Billed	\$256,266.72	Total Collected	\$354,325.84

Delinquency Summary

Delinquent Principal	2,997.90
Delinquent Interest	863.40
Accrued Penalties	193.06
Total Past Due	\$4,054.36

Current Receivables

Principal Balance	1,318,084.40
Current Interest Due	42,994.59
Delinquent Interest	863.40
Accrued Penalties	193.06
Total Receivable	\$1,362,135.45

Utility Local Improvement District No. 2007-01

Monthly LID Payment Allocations -- 2022

<i>Account</i>	<i>Property Owner</i>	<i>Principal</i>	<i>Interest</i>	<i>Penalties</i>	<i>Total</i>	<i>Date Paid</i>
07-023	Riverside Free Will Baptist Ch	1,155.91	286.43	0.00	1,442.34	6/8/2022
07-025	Riverside Free Will Baptist Ch	1,108.96	274.80	0.00	1,383.76	6/8/2022
<i>June Total</i>		<i>\$2,264.87</i>	<i>\$561.23</i>	<i>\$0.00</i>	<i>\$2,826.10</i>	
.....						
07-002B	Seaport-Land LLC	8,619.80	2,135.99	0.00	10,755.79	7/25/2022
07-005	Seaport-Land LLC	113.88	28.22	0.00	142.10	7/25/2022
07-008B	Seaport-Land LLC	3,218.18	797.46	0.00	4,015.64	7/25/2022
07-010	Robert & Mary Fairweather	2,262.53	560.65	0.00	2,823.18	7/18/2022
07-011B	Seaport-Land LLC	13,345.56	3,307.03	0.00	16,652.59	7/25/2022
07-012	Seaport-Land LLC	225.65	55.92	0.00	281.57	7/25/2022
07-014	Seaport-Land LLC	2,509.01	621.73	0.00	3,130.74	7/25/2022
07-015	Seaport-Land LLC	2,807.40	695.68	0.00	3,503.08	7/25/2022
07-016	Seaport-Land LLC	1,618.23	401.00	0.00	2,019.23	7/25/2022
07-021	Seaport-Land LLC	2,351.81	582.78	0.00	2,934.59	7/25/2022
<i>July Total</i>		<i>\$37,072.05</i>	<i>\$9,186.46</i>	<i>\$0.00</i>	<i>\$46,258.51</i>	
.....						
07-027	Seaport-A LLC	3,623.05	897.79	0.00	4,520.84	8/1/2022
07-028	Seaport-A LLC	2,978.45	738.06	0.00	3,716.51	8/1/2022
07-038	Seaport-A LLC	13,855.42	3,433.37	0.00	17,288.79	8/1/2022
<i>August Total</i>		<i>\$20,456.92</i>	<i>\$5,069.22</i>	<i>\$0.00</i>	<i>\$25,526.14</i>	
.....						
		\$59,793.84	\$14,816.91	\$0.00	\$74,610.75	

Local Improvement District No. 78

Monthly LID Payment Allocations -- 2022

<i>Account</i>	<i>Property Owner</i>	<i>Principal</i>	<i>Interest</i>	<i>Penalties</i>	<i>Total</i>	<i>Date Paid</i>
78-163	Ella Kropf LLC	77,188.00	2,470.02	0.00	79,658.02	6/16/2022
78-166	Pacific Southern LLC	4,841.50	1,239.42	0.00	6,080.92	6/13/2022
78-167	Pacific Southern LLC	4,854.40	1,242.73	0.00	6,097.13	6/13/2022
78-168	Pacific Southern LLC	5,323.90	1,362.92	0.00	6,686.82	6/13/2022
78-174	Christopher Harris	18,780.00	600.96	0.00	19,380.96	6/28/2022
78-175	Christopher Harris	20,675.20	661.61	0.00	21,336.81	6/28/2022
78-181	Pacific Southern LLC	12,870.40	3,294.82	0.00	16,165.22	6/13/2022
78-182	Pacific Southern LLC	12,008.90	3,074.28	0.00	15,083.18	6/13/2022
78-183	Pacific Southern LLC	723.60	185.24	0.00	908.84	6/13/2022
78-187	Soo Kil Oh & Min Jung Ahn	6,008.90	1,538.28	0.00	7,547.18	6/6/2022
<i>June Total</i>		<i>\$163,274.80</i>	<i>\$15,670.28</i>	<i>\$0.00</i>	<i>\$178,945.08</i>	
.....						
78-158	LBA NCC-Company VI LLC	5,087.00	1,302.27	0.00	6,389.27	7/25/2022
78-162	Mustardseed Management LL	4,109.20	1,051.96	0.00	5,161.16	7/28/2022
78-164	PPF Industrial 1710 136th Av	10,957.90	2,805.22	0.00	13,763.12	7/14/2022
78-165	136 Holdings Inc.	7,227.70	1,850.29	0.00	9,077.99	7/25/2022
78-177	Mustard Seed M & H LLC	4,819.90	1,233.89	0.00	6,053.79	7/28/2022
78-178	Mustardseed Management LL	5,634.00	1,442.30	0.00	7,076.30	7/28/2022
78-180	Thomkat Investments LLC	26,007.80	6,658.00	0.00	32,665.80	7/5/2022
78-195B	Kim Sing RE Investments LL	1,843.50	471.94	0.00	2,315.44	7/19/2022
<i>July Total</i>		<i>\$65,687.00</i>	<i>\$16,815.87</i>	<i>\$0.00</i>	<i>\$82,502.87</i>	
.....						
78-171	Michael & Elaine Moshcatel	3,000.00	768.00	0.00	3,768.00	8/1/2022
78-172	Michael & Elaine Moshcatel	3,000.00	768.00	0.00	3,768.00	8/1/2022
78-176	Streamline Assets LLC	2,228.38	608.69	149.32	2,986.39	8/18/2022
78-189	Triad Machinery Inc.	39,472.60	10,104.99	0.00	49,577.59	8/1/2022
<i>August Total</i>		<i>\$47,700.98</i>	<i>\$12,249.68</i>	<i>\$149.32</i>	<i>\$60,099.98</i>	
.....						
78-179	MDS Enterprise Inc.	12,655.00	3,239.68	794.73	16,689.41	9/21/2022
78-191	Four Peaks LLC	2,002.90	512.74	125.78	2,641.42	9/21/2022
<i>September Total</i>		<i>\$14,657.90</i>	<i>\$3,752.42</i>	<i>\$920.51</i>	<i>\$19,330.83</i>	
.....						

Monthly LID Payment Allocations -- 2022

<i>Account</i>	<i>Property Owner</i>	<i>Principal</i>	<i>Interest</i>	<i>Penalties</i>	<i>Total</i>	<i>Date Paid</i>
78-176	Streamline Assets LLC	149.32	50.68	0.00	200.00	10/20/2022
<i>October Total</i>		<i>\$149.32</i>	<i>\$50.68</i>	<i>\$0.00</i>	<i>\$200.00</i>	
.....						
78-184A	Prestige Worldwide Holdings	10,044.80	2,571.47	630.81	13,247.08	12/15/2022
<i>December Total</i>		<i>\$10,044.80</i>	<i>\$2,571.47</i>	<i>\$630.81</i>	<i>\$13,247.08</i>	
.....						
		\$301,514.80	\$51,110.40	\$1,700.64	\$354,325.84	

CITY OF SUMNER

Paid-in-Full LID Accounts -- 2022

<i>Account</i>	<i>Tax Parcel No.</i>	<i>Property Owner</i>	<i>Original Assessment</i>	<i>Date Paid</i>
78-163	449540-1090	Ella Kropf LLC	\$96,485.00	Jun 16, 2022
78-174	449540-1170	Christopher Harris	\$23,475.00	Jun 28, 2022
78-175	449540-1190	Christopher Harris	\$25,844.00	Jun 28, 2022
			\$145,804.00	

3 PAID-IN-FULL ASSESSMENTS

\$145,804.00

CITY OF SUMNER

Delinquent LID Accounts -- December 31, 2022

<i>Account</i>	<i>Property Owner</i>	<i>Principal</i>	<i>Interest</i>	<i>Penalties</i>	<i>Total Overdue</i>
78-192	Sumner CWS LLC	2,997.90	863.40	193.06	4,054.36
		\$2,997.90	\$863.40	\$193.06	\$4,054.36

Utility Local Improvement District No. 2007-01

Assessment Summary -- December 31, 2022

ACCOUNT NUMBER	TAX PARCEL NUMBER	PROPERTY OWNER	ASSESSMENT AMOUNT	PRINCIPAL BALANCE	CURRENT INTEREST	DELINQUENT INTEREST	ACCRUED PENALTIES	PAYMENT IN FULL	TOTAL OVERDUE
07-002B	042001-1029	Seaport-Land LLC	129,297.05	51,718.85	1,830.85	0.00	0.00	53,549.70	0.00
07-005	042001-1010	Seaport-Land LLC	1,708.21	683.29	24.19	0.00	0.00	707.48	0.00
07-008B	042001-1032	Seaport-Land LLC	48,272.65	19,309.03	683.54	0.00	0.00	19,992.57	0.00
07-010	042001-2018	Robert & Mary Fairweather	33,937.88	13,575.11	480.56	0.00	0.00	14,055.67	0.00
07-011B	042001-1031	Seaport-Land LLC	200,183.33	80,073.29	2,834.59	0.00	0.00	82,907.88	0.00
07-012	042001-1015	Seaport-Land LLC	3,384.79	1,353.94	47.93	0.00	0.00	1,401.87	0.00
07-014	042001-1017	Seaport-Land LLC	37,635.16	15,054.07	532.91	0.00	0.00	15,586.98	0.00
07-015	042001-1018	Seaport-Land LLC	42,111.07	16,844.47	596.29	0.00	0.00	17,440.76	0.00
07-016	042001-1019	Seaport-Land LLC	24,273.40	9,709.33	343.71	0.00	0.00	10,053.04	0.00
07-021	042001-1027	Seaport-Land LLC	35,277.12	14,110.83	499.52	0.00	0.00	14,610.35	0.00
07-023	042001-3031	Riverside Free Will Baptist Church	17,338.59	6,935.40	245.51	0.00	0.00	7,180.91	0.00
07-025	042001-3015	Riverside Free Will Baptist Church	16,634.45	6,653.81	235.54	0.00	0.00	6,889.35	0.00
07-027	042001-4060	Seaport-A LLC	54,345.77	21,738.32	769.54	0.00	0.00	22,507.86	0.00
07-028	042001-4061	Seaport-A LLC	44,676.70	17,870.65	632.62	0.00	0.00	18,503.27	0.00
07-038	042001-4062	Seaport-A LLC	207,831.33	83,132.55	2,942.89	0.00	0.00	86,075.44	0.00
15 ACTIVE ACCOUNTS			896,907.50	358,762.94	12,700.19	0.00	0.00	371,463.13	0.00
0 DELINQUENT ACCOUNTS									

Term (years): 15
 Installment: 10
 Due Date: July 29, 2023
 Interest Rate: 3.54%
 Penalty Rate: 12.00%

Local Improvement District No. 78

Assessment Summary -- December 31, 2022

ACCOUNT NUMBER	TAX PARCEL NUMBER	PROPERTY OWNER	ASSESSMENT AMOUNT	PRINCIPAL BALANCE	CURRENT INTEREST	DELINQUENT INTEREST	ACCRUED PENALTIES	PAYMENT IN FULL	TOTAL OVERDUE
78-158	449540-1281	LBA NCC-Company VI LLC	50,870.00	35,609.00	1,139.49	0.00	0.00	36,748.49	0.00
78-162	449540-1164	Mustardseed Management LLC	41,092.00	28,764.40	920.46	0.00	0.00	29,684.86	0.00
78-164	449540-1101	PPF Industrial 1710 136th Ave E LLC	109,579.00	76,705.30	2,454.57	0.00	0.00	79,159.87	0.00
78-165	449540-1102	136 Holdings Inc.	72,277.00	50,593.90	1,619.00	0.00	0.00	52,212.90	0.00
78-166	449540-1112	Pacific Southern LLC	48,415.00	33,890.50	1,084.50	0.00	0.00	34,975.00	0.00
78-167	449540-1111	Pacific Southern LLC	48,544.00	33,980.80	1,087.39	0.00	0.00	35,068.19	0.00
78-168	449540-1123	Pacific Southern LLC	53,239.00	37,267.30	1,192.55	0.00	0.00	38,459.85	0.00
78-171	449540-1150	Michael & Elaine Moshcatel	34,846.00	21,000.00	672.00	0.00	0.00	21,672.00	0.00
78-172	449540-1140	Michael & Elaine Moshcatel	35,148.00	21,000.00	672.00	0.00	0.00	21,672.00	0.00
78-176	449540-1180	Streamline Assets LLC	23,777.00	16,643.90	558.01	0.00	0.00	17,201.91	0.00
78-177	449540-1163	Mustard Seed M & H LLC	48,199.00	33,739.30	1,079.66	0.00	0.00	34,818.96	0.00
78-178	449540-1162	Mustardseed Management LLC	56,340.00	39,438.00	1,262.02	0.00	0.00	40,700.02	0.00
78-179	449540-1161	MDS Enterprise Inc.	126,550.00	88,585.00	3,239.68	0.00	0.00	91,824.68	0.00
78-180	449540-1290	Thomkat Investments LLC	260,078.00	182,054.60	5,825.75	0.00	0.00	187,880.35	0.00
78-181	449540-1300	Pacific Southern LLC	128,704.00	90,092.80	2,882.97	0.00	0.00	92,975.77	0.00
78-182	449540-1312	Pacific Southern LLC	120,089.00	84,062.30	2,689.99	0.00	0.00	86,752.29	0.00
78-183	449540-1311	Pacific Southern LLC	7,236.00	5,065.20	162.09	0.00	0.00	5,227.29	0.00
78-184A	449540-1301	Prestige Worldwide Holdings LLC	100,448.00	70,313.60	2,571.47	0.00	0.00	72,885.07	0.00
78-187	449540-1350	Soo Kil Oh & Min Jung Ahn	120,089.00	42,062.30	1,345.99	0.00	0.00	43,408.29	0.00
78-189	449540-1361	Triad Machinery Inc.	394,726.00	276,308.20	8,841.86	0.00	0.00	285,150.06	0.00
78-191	042012-7017	Four Peaks LLC	20,029.00	14,020.30	512.74	0.00	0.00	14,533.04	0.00
78-192	042012-7016	Sumner CWS LLC	29,979.00	23,983.20	767.46	863.40	193.06	25,807.12	4,054.36

ACCOUNT NUMBER	TAX PARCEL NUMBER	PROPERTY OWNER	ASSESSMENT AMOUNT	PRINCIPAL BALANCE	CURRENT INTEREST	DELINQUENT INTEREST	ACCRUED PENALTIES	PAYMENT IN FULL	TOTAL OVERDUE
78-195B	042012-3074	Kim Sing RE Investments LLC	18,435.00	12,904.50	412.94	0.00	0.00	13,317.44	0.00
23 ACTIVE ACCOUNTS			1,948,689.00	1,318,084.40	42,994.59	863.40	193.06	1,362,135.45	4,054.36
1 DELINQUENT ACCOUNT									

Term (years): 10
Installment: 4
Due Date: July 31, 2023
Interest Rate: 3.20%
Penalty Rate: 5.00%



SUBJECT: Monthly Sales Tax Report

CATEGORY: Information Only

BUDGET IMPACT: N/A

ATTACHMENTS:

STAFF CONTACT: Kassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND:

Staff will review monthly sales tax reporting. This is a regular reporting item. Please note, this report is provided only to those who have a WA State Department of Revenue Secrecy Affidavit Confidential Affidavit on file.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee
--

MEETING/STUDY SESSION DATE: 3/1/2023
--

COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:

Informational only; no further action required.



SUBJECT: Recruitment & Negotiation Update

CATEGORY: Information Only

BUDGET IMPACT: N/A

ATTACHMENTS:

STAFF CONTACT: Jeff Steffens, Administrative Services Director

SUMMARY BACKGROUND:

Staff will provide a verbal update on recruitment and negotiation activity.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 3/1/2023

COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:

Informational only; no Committee action required.