FINANCE & PERSONNEL COMMITTEE AGENDA
CITY HALL – 1104 MAPLE STREET
SEPTEMBER 9, 2026 3:30 PM

Members: Elfers, Malcolm, (Alt.) Wilsey Staff Liaison: Deputy City Administrator 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 (Main Conference Room), or virtually by using the meeting access link below. -

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Join the meeting now
Meeting ID: 244 377 744 894 09
Passcode: ED3vf63Q
Dial in by phone
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Find a local number
Phone conference ID: 952 967 547#

CALL TO ORDER

COMMITTEE BUSINESS

1. Surplus Authorization
2. Resolution No. 1758 Petty Cash
3. Ordinance No. 2978 Amending the 2027/2028 Biennial Budget
4. Ordinance No. 2979 Amending SMC 2.100.680 Holidays

REPORTS

1. Recruitment & Negotiation Update
2. FY2025 Audit Status
3. Monthly Sales Tax Report

ADJOURNMENT

CITY OF SUMNER WASHINGTON

FINANCE & PERSONNEL COMMITTEE MEETING
DATE: September 9, 2026
AGENDA BILL: 26-627

SUBJECT: Surplus Authorization **CATEGORY:** Motion

BUDGET IMPACT:
Expenditure Required: None Within Budget Allocation: N/A

ATTACHMENTS:
1. September 2026 Surplus (1)

STAFF CONTACT: Jeff Steffens, Deputy City Administrator

SUMMARY BACKGROUND:
Our Public Operations Department has several items that are no longer needed for daily operations. They are either obsolete or have already been replaced. With values of more than $500 and less than $50,000 SMC 3.36.005 places the surplus authority solely with the Finance and Personnel Committee.

COUNCIL COMMITTEE/STUDY SESSION:
MEETING/STUDY SESSION DATE:
COMMITTEE RECOMMENDATION:

STAFF RECOMMENDATIONS/MOTION:

CITY OF SUMNER WASHINGTON

MEMORANDUM

DATE: September, 2026
TO: Finance and Personnel Committee
FROM: Jeff Steffens, Deputy City Administrator

RE: Surplus Authorization

Craftco Crack Sealer
Estimated Value: $10,000

Skidsteer Sweeper
Estimated Value: $1,000

CITY OF SUMNER WASHINGTON

FINANCE & PERSONNEL COMMITTEE MEETING
DATE: September 9, 2026
AGENDA BILL: 26-630

SUBJECT: Resolution No. 1758 Petty Cash **CATEGORY:** Resolution

BUDGET IMPACT:
Expenditure Required: None Within Budget Allocation: N/A

ATTACHMENTS:
1. 202609xx_Resolution_XXXX_Petty_Cash

STAFF CONTACT: Kassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND:
City staff routinely reviews the status of the change and petty cash funds. Upon review of reduced petty cash use (and increased use of Purchasing Cards), Finance staff recommends the elimination of standard petty cash accounts in Police, City Hall, and Senior Center.

COUNCIL COMMITTEE/STUDY SESSION: **Finance & Personnel Committee**
MEETING/STUDY SESSION DATE: 9/9/2026
COMMITTEE RECOMMENDATION:

STAFF RECOMMENDATIONS/MOTION:

RESOLUTION NO. 1758
CITY OF SUMNER, WASHINGTON

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, AMENDING THE PETTY CASH AMOUNT.

WHEREAS, Ordinance No. 2331, adopted August 2, 2010, removed the Petty Cash Account from Section 3.44.230 of the Sumner Municipal Code, and

WHEREAS, Resolution No. 1303, adopted August 2, 2010, authorized the Petty Cash Account to a total of $2,100.00, and

WHEREAS, Resolution No. 1459, adopted August 1, 2016, increased the Petty Cash Account to a total of $2,175.00, and

WHEREAS, Resolution No. 1629, adopted July 18, 2022, increased the Petty Cash Account to a total of $2,275.00, and

WHEREAS, Resolution No. 1730, adopted October 6, 2025, increased the Petty Cash Account to a total of $2,475, and

WHEREAS, The governing body must authorize each petty cash account in the manner that local legislation is officially enacted; and

WHEREAS, various petty cash and change funds needs have changed since 2025; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON DOES RESOLVE AS FOLLOWS:

<u>Section 1</u>. The authorized amount of Petty Cash is decreased from $2,475.00 to $1,475.00.

Department	Type	Current	New	Change
Cemetery	Change	$ 150.00	$ 150.00	$ -
City Hall	Change	400.00	400.00	-
City Hall	Petty Cash	500.00	-	(500.00)
Drug Seizure	Petty Cash	500.00	500.00	-
Metro Animal Services	Change	250.00	250.00	-
Municipal Court	Change	75.00	75.00	-
Police Department	Petty Cash	300.00	-	(300.00)
Senior Center	Change	100.00	100.00	-
Senior Center	Petty Cash	200.00	-	$ (200.00)
Total		$ 2,475.00	$ 1,475.00	$ (1,000.00)

<u>Section 2.</u> Procedures. The Administrative Services Director or Chief Financial Officer shall adopt such procedures as may be necessary or desirable to implement the provisions of this Resolution. Such procedures shall include, but not be limited to a) defining limitations on the use of petty cash accounts, and b) providing accounting and reporting procedures for operations and replenishment of the petty cash accounts.

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

Section 5. Effective Date. This resolution shall take effect and be in force immediately upon passage by City Council.

ADOPTED AND APPROVED this 21st day of September, 2026.

____
Mayor Carla S. Bowman

ATTEST:

____
Michelle Converse, CMC, City Clerk

APPROVED AS TO FORM:

____
City Attorney

CITY OF SUMNER WASHINGTON

FINANCE & PERSONNEL COMMITTEE MEETING
DATE: September 9, 2026
AGENDA BILL: 26-631

SUBJECT: Ordinance No. 2978 Amending the 2027/2028 Biennial Budget **CATEGORY:** Ordinance

BUDGET IMPACT:
Expenditure Required: Per Exhibit Within Budget Allocation: N/A

ATTACHMENTS:
1. 20260921_2025_2026_BA_2978_HP

STAFF CONTACT: Kassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND: At the City Council budget retreat held August 31, 2026, staff presented a proposed funding matrix for the Heritage Park Phase 3/4 project and park development at the Bennett property. After discussion, consensus was reached to direct staff to prepare a budget amendment reflecting the proposed City funding for Council consideration. The proposed budget amendment transfers funds from the General, Capital Reserve, REET, and Impact Fee funds to the Parks Capital Fund. Funds will be held as committed for capital projects.

From	To	Amount	For
General Fund	Parks Capital Fund	$5,000,000	Heritage Park Phase 3/4
Capital Reserve Fund	Parks Capital Fund	$10,000,000	Heritage Park Phase 3/4
REET Fund	Parks Capital Fund	$3,000,000	Heritage Park Phase 3/4
Impact Fee Fund (Parks)	Parks Capital Fund	$2,000,000	Heritage Park Phase 3/4
General Fund	Parks Capital Fund	$2,000,000	New Park (Bennett Property)

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee
MEETING/STUDY SESSION DATE: 9/9/2026
COMMITTEE RECOMMENDATION:

STAFF RECOMMENDATIONS/MOTION:

ORDINANCE NO. 2978
CITY OF SUMNER, WASHINGTON

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, AMENDING THE 2025/2026 BIENNIAL BUDGET AS ORIGINALLY ADOPTED IN ORDINANCE NO. 2905, APPROVED DECEMBER 9, 2024, AND PREVIOUSLY AMENDED IN ORDINANCE 2920, APPROVED FEBRUARY 18, 2025, ORDINANCE 2921, APPROVED MARCH 3, 2025, ORDINANCE 2929, APPROVED JULY 21, 2025, ORDINANCE 2945, APPROVED DECEMBER 1, 2025, ORDINANCE 2955, APPROVED MARCH 16, 2026, AND ORDINANCE 2969, APPROVED JULY 6, 2026.

WHEREAS, The Sumner City Council approved Ordinance No. 2905 which adopted a biennial budget for fiscal years 2025-2026; and

WHEREAS, The Sumner City Council approved Ordinance No. 2920 which amended the 2025-2026 biennial budget for fiscal years 2025-2026; and

WHEREAS, The Sumner City Council approved Ordinance No. 2921 which amended the 2025-2026 biennial budget for fiscal years 2025-2026; and

WHEREAS, The Sumner City Council approved Ordinance No. 2929 which amended the 2025-2026 biennial budget for fiscal years 2025-2026; and

WHEREAS, The Sumner City Council approved Ordinance No. 2945 which amended the 2025-2026 biennial budget for fiscal years 2025-2026; and

WHEREAS, The Sumner City Council approved Ordinance No. 2955 which amended the 2025-2026 biennial budget for fiscal years 2025-2026; and

WHEREAS, The Sumner City Council approved Ordinance No. 2969 which amended the 2025-2026 biennial budget for fiscal years 2025-2026; and

WHEREAS, RCW 35A.34 provides procedures for adopting, managing, and amending a biennial budget; 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, 2025 through December 31, 2026 as contained in the adopted 2025-2026 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. Severability. If a section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason by any court of competent jurisdiction, such decision shall not affect the validity off the remaining portions of this ordinance. If the provisions of this ordinance are found to be inconsistent with other provisions of the Sumner Municipal Code, this ordinance is deemed to control.

<u>Section 3.</u> Effective Date. This ordinance shall be effective five (5) days from and after its passage approval and publication as provided by law.

<u>Section 4.</u> 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 number; or references to other local, state, or federal laws, codes, rules, or regulations.

<u>Section 5.</u> The Mayor is hereby authorized to implement such administrative procedures as may be necessary to carry out the directions of this legislation.

Passed by the City Council and approved by the Mayor the of the City of Sumner, Washington, at a regular meeting thereof this 6th day of July, 2026.

____
Mayor Carla S. Bowman

ATTEST:	**APPROVED AS TO FORM:**
_____________________________	___________________________________
Michelle Converse, CMC, City Clerk	City Attorney

Date Adopted:	*XXX XX, 2026*
Date of Publication:	*XX XX, 2026 Online / XX ZZ, 2026*
Effective Date:	*XX, XX, 2026*

Funds	Beginning Fund Balance *Adopted*	Revenues *Adopted*	Revenues *Previous*	Revenues *09/21/26*	Expenditures *Adopted*	Expenditures *Previous*	Expenditures *09/21/26*	Ending Fund Balance *Revised*
001 General	15,063,770	$ 45,331,653	$ 650,363	$ -	$ 46,636,320	$ 2,232,893	$ 5,000,000	$ 7,176,573
002 General Fund Reserves	980,824	-	-	-	-	-	-	980,824
003 Building Reserves	345,756	200,000	-	-	340,000	-	-	205,756
004 Capital Fund Reserves	46,792,851	600,000	-	-	-	27,414,048	12,000,000	7,978,803
103 Complete Streets	-	-	1,195,389	-	-	1,195,389	-	-
105 Drug Enforcement	67,062	-	-	-	5,000	1,700	-	60,362
106 Hotel/Motel	337,632	320,000	-	-	11,000	350,000	-	296,632
115 ARPA Funding	258,293	-	-	-	50,000	6,000	-	202,293
120 Transportation Benefit District	-	-	850,000	-	-	400,000	-	450,000
200 Debt Service	2,050,121	1,576,840	4,300,330	-	1,618,400	4,438,232	-	1,870,659
221 LID Guarantee	691,569	-	-	-	-	-	-	691,569
302 Sidewalk	779,515	1,383,682	382,805	-	1,843,682	433,355	-	268,965
305 Real Estate Excise Tax	1,933,007	1,600,000	560,000	-	-	214,913	3,000,000	878,094
310 Parks & Trails Capital Fund	1,772,306	7,458,910	918,545	22,000,000	7,949,410	918,545	-	23,281,806
320 Street Capital Fund	10,609,786	24,308,166	941,283	-	25,808,846	885,283	-	9,165,106
325 Facilities Capital Fund	589,173	1,353,000	51,320,726	-	1,020,000	51,333,226	-	909,673
401 Water	19,482,216	12,782,361	-	-	26,281,363	2,467,354	-	3,515,860
402 Wastewater	16,680,743	37,096,804	135,810	-	45,031,513	51,237	-	8,830,607
403 Utility Bond Reserves	1,731,342	-	-	-	-	-	-	1,731,342
408 Stormwater	27,371,780	39,997,724	250,000	-	56,185,434	1,757,606	-	9,676,465
410 Cemetery Operations	72,310	1,603,200	184,625	-	1,664,149	191,724	-	4,262
415 Cemetery Development	693,091	-	202,350	-	490,000	202,350	-	203,091
440 Animal Control	12,783	2,492,544	73,922	-	2,401,161	97,254	-	80,834
501 Unemployment Insurance	7,326	-	-	-	-	-	-	7,326
550 Fleet Management	71,035	1,624,162	142,336	-	1,669,886	167,336	-	311
551 Information Technology	504,808	3,827,680	203,350	-	4,141,430	327,277	-	67,131
555 Equipment Reserve	1,106,983	1,902,440	528,675	-	615,000	1,423,610	-	1,499,488
601 Cemetery Endowment	1,590,876	37,000	-	-	-	-	-	1,627,876
605 Development Impact Fees	6,522,175	500,000	-	-	440,302	1,045,637	2,000,000	3,536,236
611 Firemen's Pension	32,855	173,000	-	-	180,000	20,000	-	5,855
Total All Funds	$ 158,151,988	$ 186,169,166	$ 62,840,509	$ 22,000,000	$ 224,382,896	$ 97,574,969	$ 22,000,000	$ 85,203,799

SUBJECT: Ordinance No. 2979 Amending SMC 2.100.680 Holidays **CATEGORY:** Ordinance

BUDGET IMPACT:
Expenditure Required: None Within Budget Allocation: N/A

ATTACHMENTS:
1. Ordinance 2979 - Amending SMC 2.100.680 Holidays

STAFF CONTACT: Jeff Steffens, Deputy City Administrator

SUMMARY BACKGROUND:
Sumner Municipal Code section 2.100.680 establishes twelve official City recognized holidays in the calendar year. The code also outlines the date the holiday is observed (Independence Day is July 4th, Labor Day is the 1st Monday in September, etc.). When a holiday falls on a Saturday, it is observed on the proceeding Friday and when a holiday falls on a Sunday, it is observed on the following Monday. This language has worked great for employees who work traditional Monday-Friday schedules.

If adopted, Ordinance 2979 will provide additional clarification for employees whose schedule might require them to work on an observed holiday. If they do work on an observed holiday, what rate are they paid, and what are their options for taking a day off?

For example: in 2026, Independence Day (July 4th) fell on a Saturday. Most employees observed the holiday by taking Friday the 3rd as their day off. The current code would require a custodian who is normally scheduled to work Saturday the 4th to work that day and follow everyone else by taking Friday the 3rd off as the Observed Holiday.

COUNCIL COMMITTEE/STUDY SESSION:
MEETING/STUDY SESSION DATE: 9/9/2026
COMMITTEE RECOMMENDATION: Do Pass

STAFF RECOMMENDATIONS/MOTION:

ORDINANCE NO. 2979
CITY OF SUMNER, WASHINGTON

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, AMENDING SMC 2.10.680 HOLIDAYS.

WHEREAS, The City has established a list of twelve observed holidays; and

WHEREAS, the City desires to amend language related to work schedules and dates which holidays are observed.

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

Section 1. Sumner Municipal Code Section 2.100.680 is hereby amended as follows:

The following are recognized as paid (nine-hour) holidays for all nonunion, regular full-time and part-time employees:

Holiday Name	Date Observed
New Year's Day	January 1st
Martin Luther King Jr.'s Birthday	3rd Monday in January
President's Day	3rd Monday in February
Memorial Day	Last Monday in May
Juneteenth	June 19th
Independence Day	July 4th
Labor Day	1st Monday in September
Veterans Day	November 11th
Thanksgiving	4th Thursday in November
Day after Thanksgiving	Day after Thanksgiving
Christmas Eve	December 24th
Christmas Day	December 25th

Any holiday falling on Saturday will be ~~celebrated~~ observed on the preceding Friday with the exception of Christmas, which would be observed on the following Monday. Any holiday falling on Sunday will be ~~celebrated~~ observed on the following Monday with the exception of Christmas Eve, which would be ~~celebrated~~ observed on the preceding Friday.

When operational needs or an employee's work schedule requires a non-represented employee to work on an observed holiday, the employee, with prior approval of the supervisor, may observe the paid holiday on an alternate workday within the same workweek. Hours worked on an observed holiday shall be compensated at the employee's base rate of pay.

All regular employees are entitled to one floating holiday per calendar year. Each employee

shall receive a floating holiday (nine hours), the first full pay period of the year. Employees starting after the first full pay period of the year shall receive a floating holiday upon hire. A part-time employee's floating holiday will be prorated; temporary or seasonal workers are not eligible for a floating holiday. The floating holiday must be used by the last full pay period of the calendar year. Unused floating holiday time will be forfeited to the city. Upon separation the floating holiday shall not be paid out.
(Ord. 2595 § 1 (part), 2017; Ord. 2792 § 1, 2021; Ord. 2889 § 1, 2024)

Section 2. Severability. If a section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason by any court of competent jurisdiction, such decision shall not affect the validity off the remaining portions of this ordinance. If the provisions of this ordinance are found to be inconsistent with other provisions of the Sumner Municipal Code, this ordinance is deemed to control.

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

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 number; or references to other local, state, or federal laws, codes, rules, or regulations.

Section 5. The Mayor is hereby authorized to implement such administrative procedures as may be necessary to carry out the directions of this legislation.

Passed by the City Council and approved by the Mayor the of the City of Sumner, Washington, at a regular meeting thereof this 21st day of September, 2026.

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Mayor Carla S. Bowman

ATTEST:

____
Michelle Converse, CMC, City Clerk

APPROVED AS TO FORM:

____
Kendra Rosneberg, Acting City Attorney

Date Adopted:	*XXX XX, 2025*
Date of Publication:	*XX XX, 2025 Online / XX ZZ, 2025*
Effective Date:	*XX, XX, 2025*

CITY OF SUMNER WASHINGTON

FINANCE & PERSONNEL COMMITTEE MEETING
DATE: September 9, 2026
AGENDA BILL: 26-632

SUBJECT: Recruitment & Negotiation Update **CATEGORY:** Information Only

BUDGET IMPACT: N/A

ATTACHMENTS:
STAFF CONTACT: Jeff Steffens, Deputy City Administrator

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

COUNCIL COMMITTEE/STUDY SESSION: **Finance & Personnel Committee**
MEETING/STUDY SESSION DATE: 9/9/2026
COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:
Informational only; no Committee action required.

CITY OF SUMNER WASHINGTON

FINANCE & PERSONNEL COMMITTEE MEETING
DATE: September 9, 2026
AGENDA BILL: 26-633

SUBJECT: FY2025 Audit Status

CATEGORY: Information Only

BUDGET IMPACT:
Expenditure Required: None

Within Budget Allocation: N/A

ATTACHMENTS:
STAFF CONTACT: Kassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND:
Staff will provide a verbal update for the FY2025 annual audit. This will be a regular reporting item until the conclusion of the audit.

COUNCIL COMMITTEE/STUDY SESSION: **Finance & Personnel Committee**
MEETING/STUDY SESSION DATE: 9/9/2026
COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:
Informational only; no Committee action required.

FINANCE & PERSONNEL COMMITTEE MEETING
DATE: September 9, 2026
AGENDA BILL: 26-634

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: 9/9/2026
COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:
Informational only; no further action required.