

City of Sunnyside, WA 2026 Preliminary Budget



***818 East Edison Avenue
Sunnyside, WA 98944***

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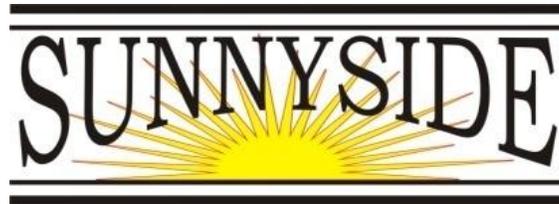
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Budget Message

November 12, 2025

Honorable Mayor and Members of the City Council, and Citizens of Sunnyside:

I am pleased to present the proposed budget for 2025. It is the culmination of a lengthy process involving both Staff and Council that started early September. The budget is intended to serve as a policy document, a financial plan, a communications device, and an operations guide. It reflects the policies, goals, programs, and service priorities that the City Council is committed to providing to the citizens of Sunnyside.

Goals and Priorities

- Ensure Essential Services to Public
- Provide A Safe Community
- Encourage Community Engagement
- Identify Our Citizens Needs
- Perform Evaluations on City Needs
- Update City & Finance Policies to Reflect Our Mission

The Budget-building Process

The approach to the budget-building process this year was to start with a baseline budget – that is, a status-quo budget with the baseline being the appropriation needed to maintain the existing levels of service. The baseline takes into consideration such factors as negotiated bargaining unit increases, utility rate increases, inflation where appropriate, and other known factors. One-time expenditures such as capital outlay and professional services are eliminated from the baseline and must be justified to be included in the new budget.

Staff also provided requests for various increases to their operations. These “above the baseline” requests were prioritized into decision packages for the Council’s consideration. The baseline budget and additional requests were reviewed with the Finance Committee at a meeting November 4th. The presentation provided showed at baseline, the City’s General Fund was at an almost \$2 million deficit.

No increases were budgeted for non-represented salaries and wages, seasonal minimum wage is up 2.8%, and negotiated bargaining agreements are increasing 3 to 6% next year.

The Current Year in Review

Last year’s budget process involved creating a budget without having the time to review previous years expenses and revenues. In order to address forecasted revenue shortfalls, numerous positions and programs will need to be eliminated. The eliminated positions included: the dispatch department, an administrative assistant, deputy city clear/executive assistant, accounting assistant, and reduction in pool staff. A hiring freeze is recommended for the cut positions as well as the Public Works Director and Community and Economic Development Director.

A current analysis of core General Fund revenues (taxes, fees, and other governmental charges) indicates that there will be a revenue shortfall in 2025 from the level of budgeted revenues by approximately 6%. A contributing factor is that General Fund revenues in 2025 is averaging 4% less sales tax revenues than budgeted, B&O Tax Revenue on Water is down 6%, B&O Tax Revenue on Sewer is down 7.5%, and B&O Tax Revenue on Garbage is down 14%.

With several staffing turnovers in key administrative roles, payouts of released employees, and consulting fees for newly hired staff, the 2025 budget required an amendment. By the end of October, the executive services department was 12.4% over the annual budget, Finance 15.9%, Attorney Services 79.9%, Human Resource 85%, Janitorial 20.9%, Court 61.6%, and Parks and Facilities 2444.5%

The City is presently in the process of transitioning to a new administrative team, with the departure of the City Manager, Administrative & Finance Director, Human Resource Manager, and Public Works Director during the year.

2026 Budget Highlights

The budget includes the City's General Fund, which supports basic government services such as police, fire, planning and building, parks, support services, and municipal court. It also includes more than 30 additional funds for special revenues, debt service, capital projects, enterprise, internal service, and trust funds. The City's total budget is \$49,365,242.63, with the General Fund representing \$16,481,322 of the total.

General Government Operations – Of significance is that the general government funds are in balance within existing sources of revenue. There are no new taxes or fees proposed, other than the nominal 1% increase in property taxes.

General Fund revenues for 2026 are estimated at \$16,010,615, which is an increase of \$170,755 over the current years expected revenues. Areas of funding include:

- \$2,765,000 - property tax.
- \$3,889,950 - sales tax.
- \$252,000 - brokered natural gas tax.
- \$ 4,481,955.00– utility taxes.
- \$44,345.00 - other misc. taxes.
- \$503,730 – building permits, license, and plan check fees.
- \$2,133,735 – intergovernmental.
- \$881,175 – charges for goods and services.

- \$131,700 – fines and penalties.
- \$42,700 – interest and other earnings.
- \$627,400 – jail services.

The original budgeted expenditures in the General Fund amounted to \$17,146,625. This amount would require a transfer of \$2 million from the LGIP (Local Government Investment Pool), into the General Fund to cover expected expenditures. After review of staffing and expenditures, the decision to reduce staffing and cut expenses was the only logical choice. With the cut of the dispatch department in April of 2026, cut the Swimming Pool days open, and clerical staffing, this would still leave the budget with a -\$500,707 deficit.

A significant percentage of the budget is devoted to direct personnel costs of collective bargaining agreements with built-in salary and benefit adjustments, costs of providing healthcare, increases in retirement costs, and employee annual step levels increased by 2-3% and COLA increases of 3-4.5%. Wages and benefits makeup 73% of the General Fund. The wage negotiations for 2026 in current bargaining are police, police support, public works, and supervisors' unions. In 2026 the negotiations for clerical and firefighters will begin for the 2027 wages.

Jail Fund – The General Fund assistance for jail operations is necessary, with a current deficiency of \$609,500 projected in 2025. A jail rate study will be completed in 2026, with an RFP to be presented at the beginning of the year. The rate study will provide the City with information on rates, economic factors, and average rates throughout Washington.

Recreation Fund – The recreation programs and the Community Center continue to be unfunded for 2026, with the exception of the Swimming Pool programs. The Swimming Pool is a staple program for the community. Pool operating hours will be reduced, with closures on days and hours, that produced the least amount of revenue.

Street Fund – The Street Fund is decreasing by \$755,561.45 next year, largely from completion of street construction projects in the current year. The capital outlay budget in 2026 is operating only on as needed and funded projects.

General Obligation Debt – There are two outstanding bond issues: the 2012A UTGO, Fire Station and Apparatus issue, and the 2017 Limited Tax Go Refunding Bond issue. The monies for the annual debt service payment on the voted bond comes from the excess property tax levy, while the debt service on the non-voted bonds is paid from General Fund resources. The debt service for next year on the 2012A issue is \$469,200, and \$205,000 on the 2017 issue. Revenue for the 2017 issue comes from a transfer from the General Fund. Debt service on the 2017 issue is increasing by \$10,000 next year, 2027 will be the final payment for the 2017 issue.

Capital Projects – Allocation of resources for capital projects is decreasing substantially in 2026, with the completion of 6th street project. No current projects are scheduled for next year.

Utilities - The Water and Sewer utilities have both required rate increases in recent years, primarily to meet operating service requirements. Operations in the Water Fund total \$4,190,807

and \$4,425,249 in the Sewer Fund next year. A rate increase of 5% has been factored into the Water revenues and an increase of 5% in Sewer rates for next year. Also, Yakima Waste Systems, the City's garbage hauler, has advised that the land fill charges from the County are increasing by 2.9%, which will require and increase in garbage rates of 5%.

There are no funds currently budgeted for capital outlay in the water and \$99,000 in sewer capital payments next year. Water Revenue Bond Fund payments of \$305,837 is scheduled for 2026. 2017 Water Sewer Revenue Bond Principal of \$218,000, Port of Sunnyside \$78,641, and \$9,196 in interest are budgeted.

Concerns developed in earlier years regarding the equities with the billing rates in the Stormwater utility, and as a result, the Interim City Manager and Finance Director worked together to formulate a rate sustainable for both residential and commercial parcels. The rate structure was based off of an ERU weighted average, parcel count, and commercial/residential customer count. The rates for residents will be reduced in 2026. Commercial, industrial, and public facilities will fall under a single rate per parcel, and will be \$17.78 flat rate.

Future Challenges and Opportunities

Effort needs to continue on achieving the goals of the Council's strategic plan toward meeting the long-term vision of the community. A primary focus in this regard is with striving for a more diversified and reliable revenue base. More resources need to be placed on encouraging new industrial and commercial growth.

Initiatives that impact the City's revenue base will continue to be a major challenge. Limits on property tax through Initiative 747 and slower real estate activity which reduces the (REET) real estate excise tax collections.

The Municipal Court operations are becoming a growing challenge. The case load being presently handled by the prosecuting and defense attorneys is far in excess of acceptable levels. Money has been appropriated in the 2026 budget, and a study to determine the City's efficiencies and needs with the Court function will be proposed.

Performance measures were added to the departmental budgets to ensure meaningful information is captured and reported on. This area will be expanded upon in future budgets.

Conclusion

The 2026 budget is a conservative and balanced budget. Expenditures have been limited to known, predictable revenues or prudent use of accumulated fund balance. The 2026 budget reflects that the City has needs of saving money, and this is indicated by the transfer of \$2 million needed to cover the General Fund. Investment funds will be allocated to the Contingency Fund next year for future emergency and coverage needs.

The General Fund budget, along with the other general operating funds – jail, recreation, and streets, was drastically cut in 2026, with numerous positions being eliminated along with major

programs. The budget for 2026 essentially continues to maintain this baseline, with the exception of adding outdated infrastructure, notably information technology. Other departments in the City continue to be under-funded and under-staffed. Just as with other cities in our region, we are feeling the impacts of the national economy, which is most evident in the decline in sales tax revenues.

However, the 2026 proposed budget continues to deliver a quality, reliable, customer-oriented set of core services. These services will assure a safe, economically viable place for the citizens of Sunnyside to live, work, and play.

Respectfully submitted,

James L. Bridges, P.E.
Interim City Manager

Monica Hofstetter
Finance Director

City of Sunnyside, WA

Community Vision

- *Sunnyside will be a safe and friendly community which will strive to develop a stronger sense of identity, characterized by the active involvement of its citizens, businesses and government in all aspects of community life.*
- *Sunnyside City government will be fiscally responsible to provide more effective basic municipal services and will foster regional cooperation and local partnerships.*

Community Goals

- *To have a safe, clean, comfortable and healthy environment*
- *To be a physically connected and involved community with a strong sense of identity*
- *To promote economic development to attract and retain business and industries*
- *To retain a friendly, small-town atmosphere*
- *To maintain a fiscally self-reliant City government with effective basic municipal services*

CITY OF SUNNYSIDE, WA **STRATEGIC PLAN ELEMENTS & OBJECTIVES**

1.0 Land Use

- 1.1. Code review to address current and future needs of our community
- 1.2. Land-Use patterns that minimize conflicts
- 1.3. Availability of a range of housing types
- 1.4. Identifiable City boundaries.
- 1.5. An attractive community with and enhanced image
- 1.6. An economically diverse and viable community as the focal point of the community

2.0 Financial Health

- 2.1. Up-to-date, effective financial management policies
- 2.2. A diversified and reliable revenue base
- 2.3. Effective City services at appropriate service levels, using resources in the most cost efficient and sustainable manner
- 2.4. Maintain fund balances and reserves through tough economic times

CITY OF SUNNYSIDE, WA

STRATEGIC PLAN ELEMENTS & OBJECTIVES

3.0 Transportation

- 3.1. Safe residential neighborhoods
- 3.2. Economically viable shopping areas
- 3.3. Streets that safely and comfortably accommodate pedestrians and bicycles
- 3.4. Streets that are safe, clean and well maintained
- 3.5. Regional improvements that meet the transportation needs of businesses
- 3.6. Streets that serve the needs of adjacent land uses
- 3.7. Streets that operate efficiently and effectively
- 3.8. Local serving streets that reflect a "small-town" atmosphere

4.0 Public Safety

- 4.1. An improved feeling of safety within the community
- 4.2. Reduced crime and calls for service
- 4.3. An effective working relationship with other governmental and social agencies that enables the City to attack the causes of crime
- 4.4. Reduce Gang related activity and crime
- 4.5. An effective emergency preparedness program

CITY OF SUNNYSIDE, WA

STRATEGIC PLAN ELEMENTS & OBJECTIVES

5.0 Community Services / Recreation

- 5.1. Enhanced cultural & recreational opportunities for the residents
- 5.2. Safe and attractive parks and facilities
- 5.3. Effective working relationships with local schools and service organizations that enable us to address the needs of at-risk youth
- 5.4. Financial self-reliance of the City's Recreation Services to support programs and services
- 5.5. Enhanced community spirit, pride, and activities that promote interaction among Sunnyside citizens
- 5.6. Enhanced community partnerships with local community groups, private parties to assume co-sponsorship

6.0 Environmental Programs

- 6.1. Safe and efficient operations of our Water, Sewer, and Stormwater Divisions
- 6.2. Public outreach programs and communication with the citizens to prevent illegal disposal of hazardous waste materials
- 6.3. Participation in water quality protection programs and water conservation efforts
- 6.4. Continued participation in local and regional efforts to provide lowest reasonable costs for services

CITY OF SUNNYSIDE, WA

STRATEGIC PLAN ELEMENTS & OBJECTIVES

7.0 Building & Code Enforcement

- 7.1. Public outreach programs and communication with the citizens to promote pride ownership
- 7.2. Fair, consistent, and objective application of code requirements
- 7.3. One-Stop Shop to provide timely plan reviews, permit issuance, and inspections

8.0 Infrastructure

- 8.1. Identify problem areas for repair and replacement
- 8.2. Prepare Capitol Improvement Plans (CIP's)
- 8.3. Prepare long range funding program
- 8.4. Seek and apply for grants and loans to implement CIP's
- 8.5. Promote the use of Local Improvement District financing programs

CITY OF SUNNYSIDE, WA **STRATEGIC PLAN ELEMENTS & OBJECTIVES**

9.0 Fire Safety

- 9.1. Develop facility plans to address the needs of the department.
- 9.2. Prepare long-range funding program
- 9.3. Seek and apply for grants and loans to implement plan

10.0 Economic Development

- 10.1. Actively promote the City to interested parties by preparing promotional literature highlighting our assets and regional significance
- 10.2. Promote our regional partnerships. What's good for the Valley is good for Sunnyside
- 10.3. Develop relocation assistance funding programs
- 10.4. Promote tourism related businesses
- 10.5. Develop effective marketing strategies

CITY OF SUNNYSIDE, WA

STRATEGIC PLAN ELEMENTS & OBJECTIVES

11.0 Technology

- 11.1. Maximize Customer Services
- 11.2. Maximize the uses of our existing technology to improve our efficiency to deliver our services
- 11.3 .Identify new technology to improve our efficiency to deliver our services
- 11.4. Reduce our overhead operational expenses

CITY OF SUNNYSIDE, WA BUDGET POLICIES

As adopted by Resolution 2008-46 on August 25, 2008 and revised on October 12, 2025

- The City will offer quality service programs that are effective. If expenditure reductions become necessary as a result of changing economic conditions or revenue shortfalls, options will be presented to the Council to either make cuts to services or across the board reductions and cuts.
- Unpredictable revenues (either sources of revenue that are unpredictable, or levels of known revenue sources above which there is the potential to fluctuate unpredictably) should be used for one-time capital needs, not operating needs.
- Funding for programs should be limited to the extent that they can reasonably be funded over the near- to long-term using the current revenue stream.
- Resources (fund balances) greater than budget estimates in any fund shall be considered “one-time” resources and shall not be used to fund ongoing services.
- City Council identified goals will be established annually, based on the available one-time resources of the City. The annual operating budget should allocate resources to accomplish these goals.
- **Balanced Budget:** Current revenues will be sufficient to support current expenditures. Revenue estimates will be realistic and one-time revenues or debt financing will not be used for current operating expenses.
- Fiscal reserves will be maintained according to the reserve policy established by Council to protect against the need to reduce service levels, raise taxes, or fees due to temporary revenue shortfalls or unprecedented one-time expenditures.
- The City’s water, sewer, storm water, and transportation infrastructure constitute the City’s largest physical asset. These assets will be managed in a manner that provides an effective level of service, in a manner that seeks to provide the lowest possible long-term cost for doing so.
- Investments that delay future cost increases: When practical, resources should be allocated for preventative investments that avoid larger future capital and/or operating costs.
- Investments that forestall adding permanent staff: Recognizing that personnel costs continue to increase faster than revenues, methods to increase efficiency and effectiveness of services through technology improvements should receive priority for funding if they forestall the need to add permanent staff.
- The City will seek to provide services that benefit the general public using general revenues (local taxes, ongoing intergovernmental revenue). Services that provide greater benefit to individuals or groups, but not as much to the general public, will be identified for cost recovery through user fees on a sliding percentage scale based on the level of public benefit.

CITY OF SUNNYSIDE, WA BUDGET POLICIES

- Enterprise funds (water, sewer, storm water, garbage, ambulance funds) will be funded entirely using a user fee rate structure that covers the true cost of operation, including operation, maintenance, periodic capital replacement, debt service requirements and other costs deemed necessary.
- Overhead and Full Cost Allocation: Department budgets should be prepared in a manner that reflects the true and full cost of providing services.
- Opportunities to diversify revenue sources will be sought to decrease the dependence upon any single revenue source as a general revenue source.
- Debt will be used sparingly within the limits and capacity authorized by law and voter approval.
- Cash will be managed in a manner that balances the City's need for liquidity and return, based on the investment vehicles adopted by Council policy. No City cash will be invested in derivative or speculative risks.
- Operating Accountability: The City shall review expenditures and revenues periodically, and decide on actions to bring the budget into balance, if necessary.
- Capital Asset Replacement and Inventory: The City shall assess the condition and anticipated replacement needs of all major capital assets, and include them in capital improvement budgets as needed.
- Long-term projections: The City shall include in the budget a forward-looking examination of revenues and expenditures based on historical trends and anticipated major events to allow the greatest amount of time to adjust revenues and/or expenditures to accomplish balance.

CITY OF SUNNYSIDE, WA

BUDGET AND ACCOUNTING STRUCTURE

The City of Sunnyside, as all governmental units, operates its budget and accounting system based on a fund structure. Funds are established to segregate specific revenue to ensure their expenditure within applicable legal and contractual provisions. Revenues are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which the spending activities are to be controlled. The City of Sunnyside operates with seven basic fund types. Within each fund type there may exist one or more individual funds. The City of Sunnyside operates with 24 individual funds. The fund types are listed below under their three major subheadings.

GOVERNMENTAL FUNDS

General Fund - 001

The General Fund is the principal operating fund of the City. It accounts for the financial resources of the City which are not accounted for in any other fund. Principal sources of revenue are property taxes, sales and use taxes, utility taxes, licenses and permits, State shared revenues, charges for services and interest income. Primary expenditures are for general City administration, judicial and legal services, finance and human resources, police, fire, dispatch, animal control, public works administration / engineering / parks and building maintenance, airport, and community development / planning / zoning / code enforcement and permits.

The primary sources of revenue to support General Fund services are taxes (sales, property, and utility); business licenses and permits; grants and State entitlements; user fees and charges and interest income.

From time to time, or on an on-going basis, the General Fund may subsidize other city funds or provide interfund loans. Two examples of potential subsidies are the Jail and Recreation funds that theoretically could be blended into the general Fund as any fund balance shortfalls that cannot be offset by rate increases are funded with transfers from the General fund. For budgetary purposes, a rate study is being scheduled for the jail to justify increasing the rate schedule.

Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources that would otherwise be accounted for in the General Fund, but for which there exists certain legal restrictions as to the use of certain revenues. The revenue is segregated into individual special revenue funds to ensure expenditure for a designated purpose. Special Revenue Funds of the City of Sunnyside are: Jail; Recreation; Street; Equipment, Rental, and Revolving; Contingency; Investigative; Police Crime Prevention; Public Safety Tax; and Tourism Expansion.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources to be used for the retirement of general long-term debt.

Capital Projects Funds

Capital Projects Funds are used to account for the financing of major one time only capital projects other than those financed by Proprietary Funds. Sources of revenue are: proceeds of debt issuance, grants, and transfers from other funds. A 5-Year Capital Planning project is due to be completed in 2026, as well as a short-term biennial capital needs plan. Budgeting for capital projects occurs in the Community Development Block Grant, Local Capital Improvements (REET 1 & 2) and Fire Capital Reserve funds. Water and Sewer capital projects are accounted for in the respective Enterprise fund.

PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are used to account for the financing of services provided to the general public where all or most of the costs involved are paid for by user charges. Operations financed as enterprise funds are operated in a manner similar to private business enterprises. Sunnyside's enterprise funds are funded through water, sewer, and garbage utility rates, and ambulance fees. Although the City has a Stormwater Utility Fund, no rate has been imposed, and

no revenues are current being collected. The General Fund is currently subsidizing the Stormwater Fund's operations.

CITY OF SUNNYSIDE, WA BUDGET AND ACCOUNTING STRUCTURE

PROPRIETARY FUNDS CONTINUED

Internal Service Funds

Internal Service Funds are used to account for the operations that provide goods or services to other departments or funds of the city of Sunnyside on a cost-reimbursement basis. The City's Equipment Rental, Public Works Service Center, and Information Technology funds provide centrally administered services then generate revenue by charging the department or fund to which the service is provided.

FIDUCIARY FUND TYPES

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the City as trustee or agent for individuals, private organizations or other governmental units. Since their funds are not expendable for City operations they are not included in the budget. However, per state auditor requirements, estimates are provided for their activities. The only Trust Fund of the City of Sunnyside is the Firemen's Relief and Pension Fund.

BUDGET AND SPENDING CONTROL SYSTEM

Budgets serve as control mechanisms in the operations of governmental units. Legal budgetary (expenditure) control in the City of Sunnyside is maintained at the fund level. Administration can amend budgets with no overall dollar increase between departments within a fund. Supplemental appropriations that amend total expenditures or in the case of Proprietary Funds amend working capital / fund balance require a City Council Ordinance. All operating budgets lapse at year end. General and Special Revenue Funds control expenditures with a legal annual budget at the fund level. Debt Service Funds operate under the control of the bond indentures which established them. Capital Projects Funds operate under the control of the annual budget rather than total project authorization. Proprietary Funds control expenditures with a flexible budget whereby the expenditure increases must be offset by increased resources. Though budgetary control is at the fund level, budget and actual information is maintained by fund, function, and object. Both budget and actual information is presented on a cash basis of accounting, when presented by fund.

The City must adopt its annual budget by December of the preceding fiscal year. This usually follows six months of analysis by staff and City Council. The first step involves the establishment of the baseline budget required to carry existing programs into the next year. The second step in analysis involves the development of issues impacting the next year and beyond and their prioritization by City Council. The emphasis is placed on the General and Special Revenue Funds since the operation of other funds are tied to ordinances, contractual agreements or separately established rate structures. Once the baseline operations have been reviewed and adjusted, program expansion or "Above The Baseline" items are included to the level of projected available resources after the establishment of sufficient fund balances. After the preliminary budget document is prepared, the City Council spends approximately one month reviewing it. Public meetings are held to gather public input. When the budget review and final adjustment period is complete, a balanced budget as required by State law, is adopted by Ordinance. After adoption, periodic budget adjustments that affect total fund expenditures are made as approved by City Council, but a final budget adjustment ordinance covering all approved changes is adopted at year end or the beginning of the next year.

Due to several administrative position's turnover, the 2026 budget was not able to be progressively started until September 2025. Department heads, the Interim City Manager, and Finance Director worked together to reduce spending and make a plan to achieve much needed goal in 2026.

CITY OF SUNNYSIDE, WA
BUDGET PREPARATION CALENDAR

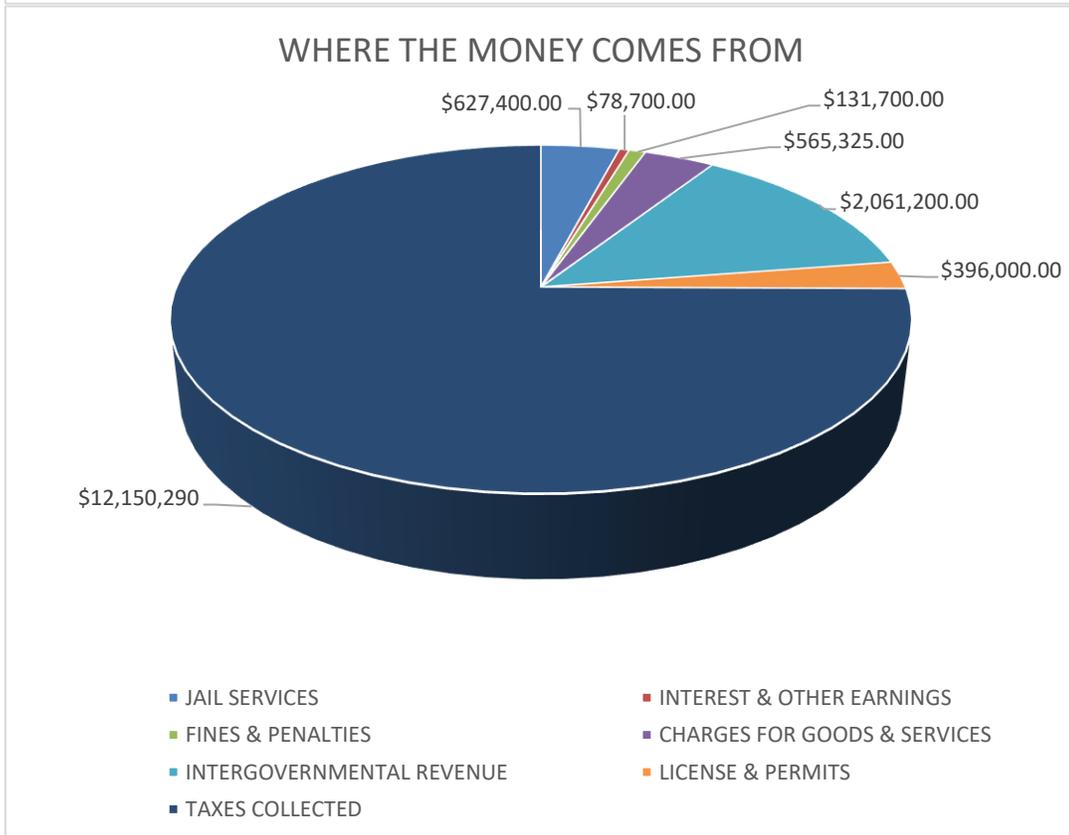
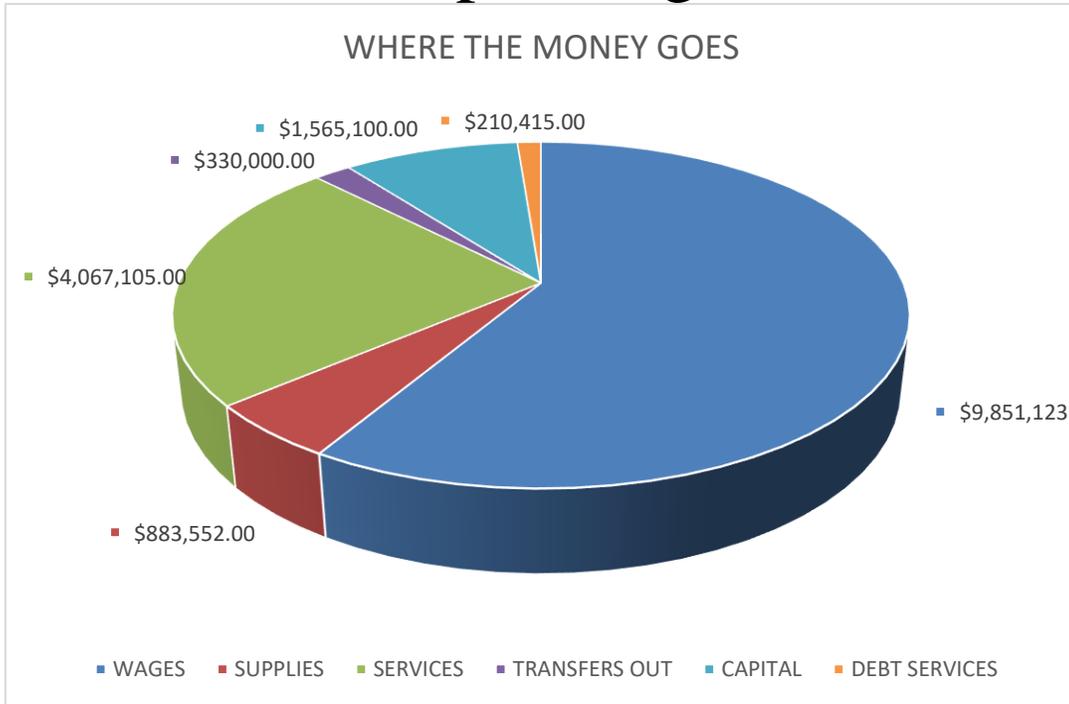
Item #	Major Steps in Budget Preparation Process	2025 Dates
1.	Request by Finance Director to all Department Heads and those in charge of municipal budgets to prepare detailed estimates of revenues and expenditures for the upcoming budget year	
2.	Council budget retreat to review long-term goals and strategic objectives and to identify and establish 2026 priorities and issues	
3.	Departmental revenue estimates and expenditure worksheets to be submitted to the Finance Department	September 2
4.	Budget Workshop presentation to Council, including current information on estimates of revenues as adopted in the 2025 budget	October 7
5.	Department budget reviews with City Manager and Finance Director	September 2-17
6.	Estimates are presented to the City Manager for modifications, revisions or additions. Finance Director must submit to the City Manager a preliminary budget setting forth the complete financial program showing expenditures requested by each department and sources of revenue by which each such program is proposed to be financed	September 18
7.	Finance Committee Meeting to review current finances, discuss finance policy needs, and 2026 budget goals – revenue projections completed by Finance	September 18
8.	Finance Committee Meeting – Cover rate study, financing needs, fee schedule, utility rate increase, Ad Valorem, and schedule next budget workshop.	October 23
9.	City Manager and Finance Director to create The Baseline items for inclusion in the 2026 budget along with the respective strategic objectives to be accomplished via the proposed Above The Baseline request. .	October 29
10.	Finance Committee Meeting – City Manager and Finance Director discuss with Finance Committee reduction in staffing, 5-year capital planning needs, allocation of investment funds, revenue short-falls, revenue projections, baseline expenses, General Fund short-fall, increase of Utility Rates and new structured Stormwater Rate.	November 4
11.	Finance Director to prepare and City Manager to file a preliminary budget and budget message with the City Council and City Clerk at least 60 days prior to the ensuing fiscal year	November 12

Item #	Major Steps in Budget Preparation Process	2025 Dates
12.	City Clerk to publish notice of public hearing on revenue sources including consideration of possible increases in property tax revenues no later than the first two weeks in November	October 29 and November 5
13.	The City Council must schedule hearings on the budget or parts of the budget and may require the presence of City Department Heads	November 12
14.	Public hearing on revenue sources and tax levy and adoption of ordinance setting property tax levy no later than November 30	October 7 Budget Workshop November 12 Special Meeting
15.	City Clerk to publish notice of filing of preliminary budget and notice of public hearing on final budget once a week for two consecutive weeks	November 12 and November 19
16.	Copies of proposed preliminary budget made available to the public no later than six weeks prior to January 1	November 20
17.	Final hearing on proposed budget on or before the first Monday of December, and may be continued from day-to-day but no later than the 25 th day prior to the next fiscal year	November 24 Regular Council Meeting
18.	Adoption of 2026 budget following the public hearing and prior to the beginning of the ensuing fiscal year	December 8 Regular Council Meeting
19.	Copies of final budget to be transmitted to the State Auditor's Office and to MRSC	After adoption and before the start of the ensuing fiscal year

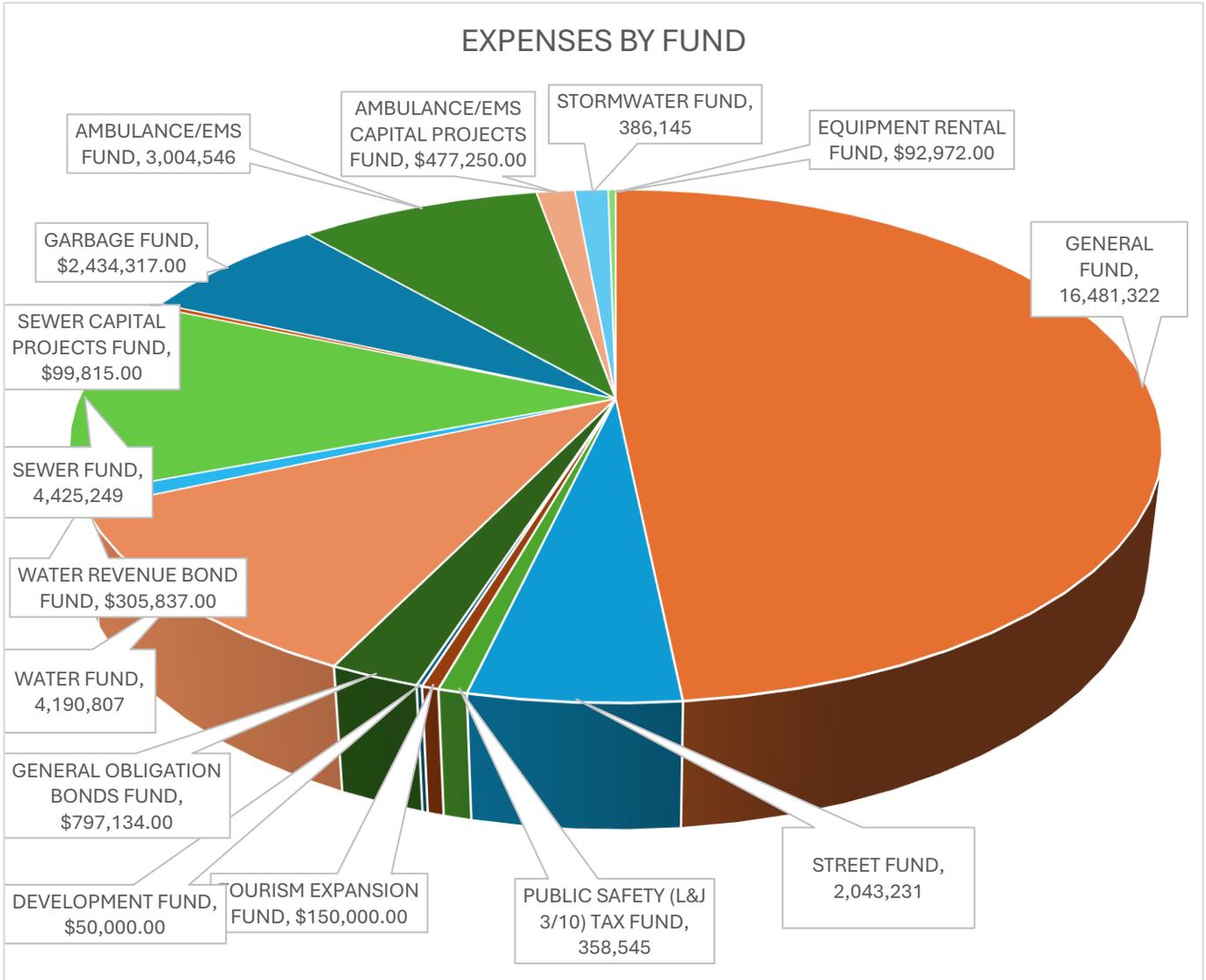
2026 Fund Balance Summary – All Funds							
#	Funds & Departments	Project Beg. Fund Balance	Transfer In	Projected Revenue	Projected Expenditures	Transfer Out	Projected Ending Fund Balance
001	GENERAL FUND	300,000		16,010,615		330,000	-261,377
11	Legislative				46,652		
12	Judicial				562,103		
13	Executive				319,659		
14	Financial & Records				611,491		
15	Legal Services				1,163,000		
17	Employee Benefit Services				77,200		
18	Central Services				591,611		
19	General Government				59,475		
21	Law Enforcement				5,890,913		
22	Fire Control				1,020,597		
24	Permits-Enforcement-Lic.				369,994		
28	Dispatch Services				*842,736		
43	Public Works Services				75,832		
46	Airports				79,250		
58	Planning & Community Dev.				274,495		
69	Senior Center				23,100		
75/76	Parks & Recreation Facilities				1,174,817		
91	Debt Services – Principal				177,415		
92	Debt Services – Interest				33,000		
94	Capital Expenses				1,565,100		
97	Inter Fund				330,000		
23	Jail Services				1,618,855		
Staff Reduction					- 665,303.00		
GENERAL FUND TOTAL		300,000		16,010,615	16,241,992	330,000	-500,707
FUND DESCRIPTION		BEGINNING	TRANSFER IN	REVENUE	EXPENSE	TRANSFER OUT	ENDING BALANCE
106	GENERAL CAPITAL FUND	86,545					86,545
099	PAYROLL LIABILITY						
101	STREETS	800,000		1,212,639	2,043,231		490,693
106	CAPITAL STREET PROJECTS	2,579.97					2,579.97
115	CONTINGENCY	13,346.16					13,346.16
120	INVESTIGATIVE	17,809.40					17,809.40
130	POLICE DEPT CRIME PREVENT.	2,579.97					2,579.97
140	PUBLIC SAFETY (L&J) 3/10 TAX	355,000		120,000	150,000		325,000
160	TOURISM EXPANSION	355,000		120,000	150,000		325,000
170	DEVELOPMENT	315,000		105,000	50,000		370,000

201	GENERAL OBLIGATION BOND		330,000	469,200	797,134		2,066
303	COMMUNITY DEV. BLOCK GRANTS	45,638.66					45,638.66
304	REET 1	728,463.81		95,000		700,000	123,463.81
305	REET 2	685,704.83		132,500			818,204.83
322	FIRE EQUIPMENT RESERVE FUND	229.37					229.37
326	FIRE CAPITAL	2,585.19					2,585.19
410	WATER DEPARTMENT	1,005,000		4,160,325	4,190,807	305,840	668,678
411	WATER BOND RESERVE	131,882.44					131,882.44
415	WATER REVENUE BOND	1.25	305,840		305,837		4.25
416	WATER CAPITAL						
420	SEWER DEPARTMENT	900,000		4,855,455	4,425,249		1,330,206
421	SEWER BOND RESERVE	119,276.44					119,276.44
425	SEWER REVENUE BOND	496.25					496.25
426	SEWER CAPITAL PROJECTS	604,500			99,815		504,685
430	GARBAGE DEPARTMENT	75,000		3,031,447	2,434,317		672,130
440	AMBULANCE/EMS DEPARTMENT	3,800,000		3890,725	3,004,546	477,250	409,154
446	AMBULANCE/EMS CAPITAL	197,000			92,972		857,028
450	STORMWATER DEPARTMENT			451,320	386,145		65,175
456	STORMWATER CAPITAL	197,000					197,000
501	EQUIPMENT RENTAL & REVOLVING	950,000			92,972		857,028
601	JAIL TRUST FUND	26,750					26,750
602	COURT TRUST	150,000					150,000
610	COURT FINES	55,000					55,000
621	POLICE DEPT HONOR GUARD	4,509.10					4,509.10

General Operating Funds



Total City Expenses



CITY OF SUNNYSIDE, WA

LIST OF ELECTED AND APPOINTED OFFICIALS

Elected Officials – City Council

Dean R. Broersma, Mayor

Jorge Galvan, Mayor Pro-Tem

Theresa Hancock

Vicky Frausto

Vicki Ripley

Keren J. Vazquez

Julia Hart

Appointed Officials – City Staff

City Manager (Interim)

James Bridges

City Attorney

Julie K. Norton

Executive Assistant to the City
Manager/City Clerk

Jacqueline Renteria

Administrative Services /
Finance Director

Monica Hofstetter

Fire Chief

Cameron Haubrich

Police Chief

Robert Layman

Public Works Director

Vacant

Classification and Compensation Schedule 2026 Proposal

ELECTED OFFICIALS			SET BY ORDINANCE
#	Position Title	Annual Salary	Paid Monthly
1	Mayor	7,200	600
1	Deputy Mayor	6,000	500
5	Councilmembers	4,800	400

APPOINTED POSITIONS			
#	Position Title	Annual Salary	Paid Monthly
1	City Manager	161,167	13,431
1	Municipal Court Judge- 60% of WA ST Dist. .Court Judges	124,193	10349
Total Number of Positions Authorized and Funded		1 Full-Time	1- Part-Time

NON-REPRESENTED POSITIONS			% COLA
#	Position Title	Monthly Minimum	Monthly Max
1	Fire Chief	11,100	12,210
1	Police Chief	11,100	12,210
1	Finance Director	10,767	12,059
1	Public Works Director	10,767	12,059
1	Community & Economic Development Director	10,767	12,059
1	Communications Director/City Clerk	9,750	10,920
2	Assistant Fire Chief	9,610	10,571
2	Police Commander	9,610	10,571
1	Deputy Public Works Director	9,308	10,239
0	Battalion Chief	7,710	9,637
1	Technology Systems Manager	7,110	8,888
0	Human Resources Manager	7,110	8,888
1	Building Official	6,541	8,176
2	Human Resources Generalist	6,475	8,093
1	Information Technology Specialist	6,412	8,015
0	Deputy City Clerk/Executive Assistant	5,833	7,291
1	Administrative Assistant	4,307	5,384
Total Number of Positions Authorized and Funded		19 - Full-Time	0 - Part-Time

IAFF POSITIONS						4% COLA
#	Position Title	Step A	Step B	STEP C	Step D	Step E
3	Captains	8,156	8,564	8,992		
15	Fire Fighters	6,213	6,524	6,850	7,192	7,552
Total Number of Positions Authorized and Funded		18 - Full-Time			0 - Part-Time	

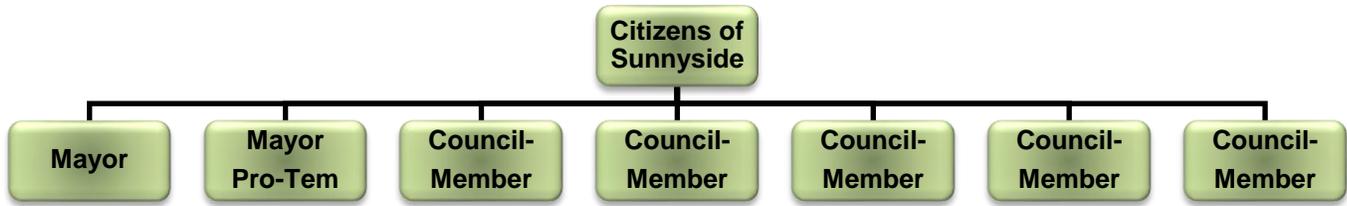
POLICE GUILD POSITIONS						4.5 % COLA
#	Position Title	Step A	Step B	STEP C	Step D	Step E
5	Sergeants			8,851	9,294	9,758
26	Patrol Officers	6,332	6,649	6,981	7,331	7,697
0	Patrol Officer - Post-Academy	5,997				

0	Patrol Officers - Pre-Academy		5,794					
Total Number of Positions Authorized and Funded			31 - Full-Time	0 - Part-Time				
OFFICE/CLERICAL TEAMSTERS POSITIONS							3% COLA	
#	Position Title		Step A	Step B	STEP C	Step D	Step E	
1	Accounting Specialist 2		32.18	33.79	35.48	37.25	39.11	
3	Accounting Specialist 1		30.65	32.18	33.79	35.48	37.25	
1	Lead Court Clerk		28.52	29.95	31.45	33.02	34.67	
1	Permit Coordinator		27.96	29.36	30.83	32.37	33.99	
1	Technology Support Assistant		27.65	29.03	30.48	32.00	33.60	
1	Court Clerk		27.16	28.52	29.95	31.45	33.02	
1	Operator/Receptionist		26.22	27.53	28.91	30.36	31.88	
1	Development Technician		26.13	27.44	28.81	30.25	31.76	
1	Accounting Assistant		26.13	27.44	28.81	30.25	31.76	
0	Recreation Assistant/Receptionist		24.07	25.27	26.53	27.86	29.25	
Total Number of Positions Authorized and Funded			12 - Full-Time	0 - Part-Time				
PUBLIC WORKS TEAMSTERS POSITIONS							Bargaining% COLA	
#	Position Title	Hourly rate	Step A	Step B	STEP C	Step D	Step E	
1	Planner		31.14	32.77	34.49	36.31	38.21	
1	Building Inspector/Plans Examiner		31.14	32.77	34.49	36.31	38.21	
1	Code Enforcement Officer		28.74	29.24	31.21	33.32	35.56	
2	Fleet Maintenance		27.69	29.16	30.67	32.29	34.00	
2	Waste Plant Operator I - II - III		24.96	26.17	27.54	29.00	30.53	
21	Maintenance Workers/WDM I		23.93	25.09	26.42	27.81	29.28	
0	Recreation Coordinator		22.37	23.49	24.66	25.89	27.18	
	Facilities Maintenance							
2	Custodian		26.54	27.96	29.41	30.96	32.60	
Total Number of Positions Authorized and Funded			30 - Full-Time	0 - Part-Time				
POLICE SUPPORT TEAMSTERS POSITION							Bargaining% COLA	
#	Position Title	Monthly Salary	Step A	Step B	STEP C	Step D	Step E	
4	Crime and Forensic Analyst		5,764	6,052	6,354	6,672	7,006	
9	Corrections Officer		5,033	5,285	5,579	5,827	6,118	
0	Pre-Academy Corrections Officer		4,477	-	-	-	-	
8	Communications Officer		4,875	5,119	5,375	5,644	5,926	
1	Evidence Technician		4,641	4,873	5,116	5,372	5,641	
2	Receptionist II		4,641	4,873	5,116	5,372	5,641	
0	Data Entry Clerk/Receptionist I		4,327	4,544	4,771	5,009	5,260	
1	Animal Control Officer		4,117	4,323	4,539	4,766	5,005	
Total Number of Positions Authorized and Funded			25 - Full-Time	0 - Part-Time				
DIVISION SUPERVISORS							4.0% COLA	

#	Position Title	Annual Salary	Step A	Step B	STEP C	Step D	Step E
	Court						
1	Administrator/Supervisor		7,828	8,220	8,631	9,062	9,515
0	Community Development Supervisor		-	-	-	-	-
0	Finance Supervisor		-	-	-	-	-
1	Jail Administrator/Supervisor		7,515	7,890	8,285	8,699	9,134
4	Public Works Supervisor		7,208	7,568	7,946	8,344	8,761
0	Parks & Recreation Supervisor		7,201	7,561	7,939	8,336	8,753
1	Dispatch Supervisor		7,172	7,530	7,907	8,302	8,717
Total Number of Positions Authorized and Funded				7 - Full-Time		0 - Part-Time	
NON-REPRESENTED SEASONAL POSITIONS				BASED ON MINIMUM WAGE			
#	Position Title	Hourly rate	Step A	Step B	STEP C	Step D	Step E
12	Temporary Seasonal Maintenance		20.84	21.88	22.97	24.12	25.33
1	Pool Manager		20.85				
1	Pool Assistant Managers		17.94				
12	Lifeguards		17.13				
1	Seasonal Recreation Aid 2		17.94				
4	Seasonal Recreation Aid 1		17.13				
Total Number of Positions Authorized and Funded				44 - Seasonal			
VOLUNTEER & RESIDENT FIREFIGHTER COMPENSATION				NON-WAGE STIPEND			
#	Position Title	12 Hour Shift		24 Hour Shift			
	FF Only - Recruit/3rd Rider			40.00		NA	
	EMS only EMT			80.00		160.00	
	AHJ FF			90.00		180.00	
	IFSAC FF1			110.00		220.00	
	IFSAC FF2			150.00		300.00	
	Dept. Battalion Chief (Day Shift)			195.00		NA	
	Shift Stipend Bonus	12 Hour Shift		24 Hour Shift			
	Advanced EMT			20.00		40.00	
	Paramedic			50.00		100.00	
	IFSAC HAZMAT Technician			10.00		20.00	
	Duty Officer Assignment			N/A		75.00	
	Non-Shift Stipends	Per Occurrence					
	Per Call Stipend for Off-Shift EMS			16.00			
	Per Call Stipend for Off-Shift Fire			32.00			
	Per Drill for Off Shift Drill			25.00			
	Resident Firefighter (Intern)	Per Month for 10 Scheduled Shifts					
	Resident Volunteer Firefighter			800.00			
Total City -Wide Positions Authorized and Funded:				123 - Full-Time 31 - Seasonal/Part-Time			



FUND	General	001
DEPARTMENT	Legislative	11
FUNCTION	City Council Operations	001.11.511



Role and Responsibilities

The City Council establishes City policies, sets forth the powers vested in legislative bodies, represents the City on boards and commissions, attends Council meetings and legislative briefings, represents the City to other organizations and performs ceremonial duties. The City Council’s legislative authority is established by Title 35 of the Revised Code of Washington Laws of Cities and Towns. Section 35A.11.020 of the Optional Municipal Code sets forth the powers vested in legislative bodies of non-charter code cities. The City Council’s time commitment ranges from 10-20 hours per week for packet review and attendance at Council and post-Council meetings to review meeting actions. During the budget process, the time commitment is extensive and additional meetings are often held.

Accomplishments in 2025

- Updated the City of Sunnyside’s Investment Policies
- Updated the Fee Schedule for fiscal year 2026
- Updated City Council Code of Conduct
- Negotiated Overdue Union Contracts for Firefighters, Public Works, Code Enforcement, and Planning Departments

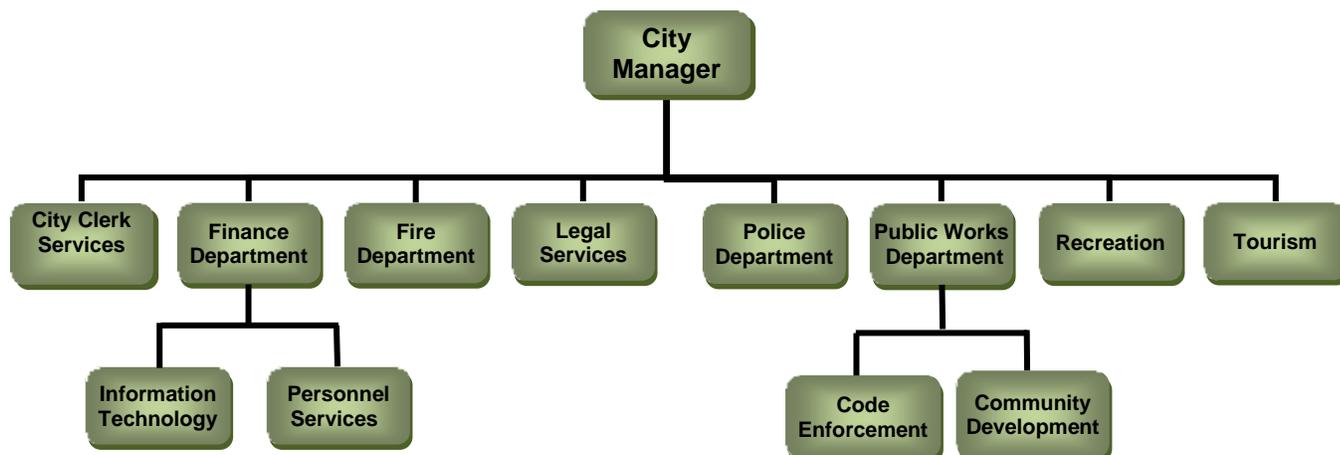
On-Going Responsibilities and Significant Objectives for 2026

- Continue to monitor and evaluate the effectiveness of established City policies and refine if necessary
- Adopt a balanced 2026 Operating and Capital Budget within required timelines
- Continue to monitor and evaluate the effectiveness of strategic objectives and refine if necessary
- Provide for citizen and community input where appropriate
- Collaborate with other government agencies and associations to strengthen local government

Legislative (001.11)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	37,000.00	37,200	37,200	0
Personnel Benefits	3,137.08	3,048	3,352	304
Supplies	10,284.09	1,077	1,100	23
Other Services & Charges	36,197.54	5,842	5,000	(842)
Capital Outlays	0	0	0	0
Interfund Payments For Svcs.				0
Total Legislative	86,618.71	47,167.00	46,652.00	(515)



FUND	General	001
DEPARTMENT	City Manager	13
FUNCTION	City Manager's Office	001.13.513



Role and Responsibilities

The City Manager serves as both the Chief Executive Officer (CEO) and the Chief Operations Officer (COO) of the City. The City Manager oversees the City’s day-to-day business and supervises the City’s daily operations as carried out by the department directors, and directly supervises the daily operations of several functional areas. The Executive Assistant to the City Manager/City Clerk provides administrative support to the City Manager, City Attorney, and City Council and performs all statutory duties of the City Clerk. The City Manager and City Clerk work with and support the City Council in its role as a legislative and policy-setting body. In addition, the City Manager works in a responsive and collaborative manner with citizens to address their needs and concerns; interacts with the business community to foster economic development; and, supports and empowers various community organizations that enrich the quality of life in the City of Sunnyside.

Accomplishments in 2025

- Facilitated progress on Council goals, objectives and strategic planning
- Improved teamwork between Council and staff
- Continued to evaluate opportunities to save costs on Public Works project
- Initiated and completed a comprehensive job description and classification study
- Implemented a scope change for pool splash pad project
- Reviewed overall departmental efficiencies, policies, procedures and budgeting processes
- Presented a balanced 2026 Operating and Capital Budget within required timelines
- Implemented a scope change for Tina Knoth Park Soccer Field Development
- Implemented a scope change for Centennial Park Gazebo Project
- Initiated an asset management program change for utilities departments
- Oversaw consultant projects and saved \$2 million in projected sewer project

Executive On-Going Responsibilities and Significant Objectives for 2026

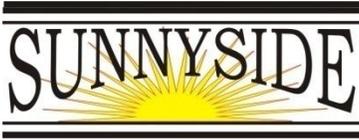
- Provide effective management and leadership to the City staff organization
- Develop and administer standard performance evaluation process
- Administer City-Clerk statutory duties and non-statutory responsibilities
- Work with and provide training as needed to assigned staff to ensure compliance with the Open Public Meetings Act and Public Records Act
- Ongoing research and support related to various Boards and Commissions
- Work with the Finance / Support Services Director to develop a Personnel Policy
- Develop a Purchasing Policy – Implement a Purchase Order Policy
- Review customer service policies, issues and complaints and make improvements where necessary
- Initiate a comprehensive review of the Sunnyside Municipal Code (SMC) for legal updates and general housekeeping as may be necessary

- Update Information Technology Use Policy
- Foster community partnerships through
 - Working with downtown merchants to develop solutions for revitalization programs
 - Supporting the Port of Sunnyside activities to bring in new business
 - Presenting long-range plans and goals to State and Federal legislators for funding solutions
 - Supporting the chamber of Commerce and Tourism programs and activities

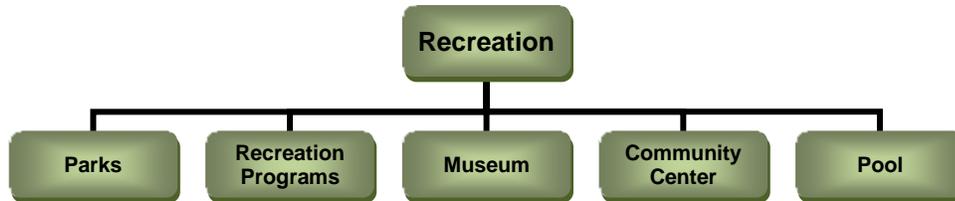
Executive (001.13)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	184,226.35	160,500.00	208,046.00	47,546
Personnel Benefits	53,471.90	58,750.00	79,060.00	20,310
Supplies	2,949.36	1,500.00	600.00	(900)
Other Services & Charges	50,116.67	33,518.00	33,793	275
Capital Outlays	0	0	0	0
Total Executive	<u>290,764.28</u>	<u>254,268.00</u>	<u>323,299.00</u>	<u>67,231.00</u>

Strategic Objective(s)	Executive Performance Measures	Result
	Number of City policies reviewed and updated	*
	Annual Staff performance evaluations and percent of performance evaluations that were conducted timely	*
	Number of Council meetings in this period	*
	Number of City Council agenda items submitted during this period	*
	Number and percent of City Council agenda items that were submitted by City departments within the required timeline	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Recreation	57
DEPARTMENT	City Manager	50-81-20-80
FUNCTION	Recreation	006.70



Role and Responsibilities

Recreation is responsible for providing comprehensive leisure service programs for the residents of the City of Sunnyside. Recreation includes six City parks comprised of 62 acres, the Senior Citizen Center, a City Pool, the Sunnyside Museum, and the Community Center. The City Manager’s Office oversees the management and implementation of service programs and the Public Works Director manages the maintenance and operations of the facilities within this function.

Accomplishments in 2025

- Evaluated and updated strategic objectives as needed
- Retained pool operations during the summer
- Developed and submitted revenue and expenditure projections for the annual operating budget
- Developed performance measures for this function

On-Going Responsibilities and Significant Objectives for 2026

- Provide high quality recreation, senior citizen and cultural services to Sunnyside residents through volunteers and community support
- Maintain cooperative relationships with the School District to coordinate programs and issues concerning Sunnyside residents
- Foster and encourage partnerships with other agencies and community groups to address the community’s diverse recreation and cultural needs
- Reduce overhead and operating costs where possible
- Collect, preserve, document, exhibit and interpret objects of cultural and historical significance to Sunnyside
- Plan, design, operate and maintain safe, usable and attractive parks and municipal buildings and grounds
- Receive and process information and provide appropriate services and support to other City departments, the City Council and the public
- Continue development of standard operating procedures
- Develop tree trimming and parks maintenance schedules and standards and policies where appropriate
- Continue to update the City’s tree inventory to include all trees removed and planted within the last seven (7) years and all pruning completed within the last five (5) years
- Evaluate and update all performance measures as necessary
- Plan development of pool splash pad installation
- Develop a long-term plan for City parks
- Identify potential grants and/or partners to enhance existing or provide for new services to the community



FUND	Contingency	115
DEPARTMENT	City Manager	90
FUNCTION	Contingency	115.90.581

Role and Responsibilities

RCW 35A.33.145 states that every Code City may create and maintain a contingency fund to provide monies to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget, or from which to provide money for those emergencies described in RCW 35A.33.080 and 35A.33.090. Such fund may be supported by a budget appropriation from any tax or other revenue source not restricted in use by law, or by a transfer from other unexpended or decreased funds made available by ordinance as set forth in RCW 35A.33.120. Also stated in RCW 35A.33.146 is that no money shall be withdrawn from the Contingency Fund except by transfer to the appropriate operating fund authorized by a Resolution or Ordinance of the Council, adopted by a majority vote of the entire Council, clearly stating the facts constituting the reason for the withdrawal or the emergency as the case may be, specifying the fund to which the withdrawn money shall be transferred.

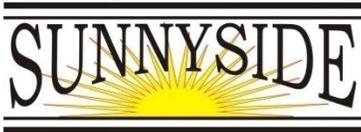
On-Going Responsibilities and Significant Objectives for 2026

- Strive to maintain the City’s Contingency Fund at a balance sufficient to offset any unanticipated variances between budgeted and actual revenues and/or any emergencies requiring utilization of the Contingency Fund
- Review and update relevant policies and objectives for appropriateness and update as needed
- *Replenish Contingency fund with investment interest funds (investment funds currently under review and reconciliation)

Contingency Fund (115)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	13,346.16	13,346.16	13,346.16	(\$0)
<u>Revenue</u>				
Interest Earnings	0	0	0	0
Transfers-In From General Fund	0	0	0	0
Interfund Loan Receipts	0	0	0	0
Total Revenue	26	0	0	0
<u>Expenditures</u>				
Transfers Out	0	0	0	0
Total Expenditures	0	0	0	0
Ending Fund Balance	13,346.16	13,346.16	13,346.16	0

Strategic Objective(s)	Contingency Fund Performance Measures	Result
	Maintain a Contingency Reserve as prescribed by RCW 35A.33.080; 090; and 120 and the City’s adopted Budget Policies	*
	Review and update the City’s Budget Policies as appropriate	*
	Review and update relevant strategic objectives and modify as needed	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Tourism	160
DEPARTMENT	City Manager	71
FUNCTION	Tourism	160.71.571

Role and Responsibilities

The Transient Occupancy Tax was established by Ordinance No. 1435 in 1984 and amended by Ordinance No. 1973 in 1999. It imposes a four-percent (4%) excise tax on the sale of or charge made for the furnishing of lodging (SMC 3.28). All revenue from taxes imposed shall be used for paying all or part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities (RCW 27.28.1815).

Accomplishments in 2025

- Budgeted and monitored revenue generated from the Transient Occupancy Tax
- Monitored performance and compliance with tourism development agreements
- Continued to facilitate and fund some or all of the cost of tourism promotion and/or operation of tourism-related facilities
- Compiled tourism data and completed Community Trade and Economic Development lodging tax report
- Reviewed and updated the Lodging Tax Request for Proposal document and process to ensure compliance with legislation and state auditor expectations

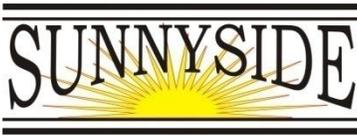
On-Going Responsibilities and Significant Objectives for 2026

- Budget and monitor revenue generated from the Transient Occupancy Tax
- Assist Sunnyside LTAC in developing a downtown strategic planning forum
- Assist Sunnyside LTAC in accepting applications and awarding funds to organizations for events
- Develop reasonable methods to monitor and track the impacts of local events on “heads in beds”

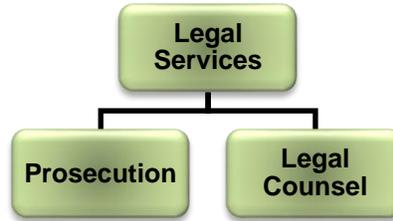
Tourism Fund (160)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	181,711.47	134,413.12	205,000.00	70,586.88
<u>Revenue</u>				
Taxes	147,010.54	150,000	120,000.00	-30,000
Interest Earnings	3,362.19	2,500	2,500	0
Total Revenue	150,372.73	152,500	122,500	-30,000
<u>Expenditures</u>				
Salaries & Wages	0	0	0	0
Personnel Benefits	0	0	0	0
Supplies	0	0	0	0
Other Services & Charges	120,374.32	94,700.00	150,000	55,300
Total Expenditures	120,374.32	94,700.00	150,000	55,300
Ending Fund Balance	211,709.88	192,213.12	\$177,500	-14,713.12

Strategic Objective(s)	Tourism Performance Measures	Result
10.0 – 10.5	Number of hotels / motels located within the City limits	*
10.0 – 10.5	Number of tourism-related promotional materials generated	*
10.0 – 10.5	Estimate attendance at all events	*
10.0 – 10.5	Number of “heads in beds” at each event	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Legal	15
FUNCTION	Legal Services	001.15.515



Role and Responsibilities

The City Attorney advises and assists the City Council, City Manager and staff in conforming to state and federal law in all municipal activities and defends the City against claims and suits. The City Attorney/Assistant City Manager supervises the contract City Prosecutor and serves as City Prosecutor on occasion.

Accomplishments in 2025

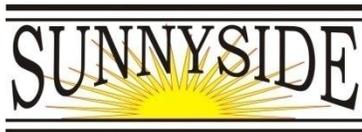
- Assisted in refining process for management of code enforcement matters to reflect a need for certainty and compliance related to this function
- Improved the on-going working relationship between the courts, prosecutor, public defense, police and City finance department by ongoing efforts to:
 - ✓ communicate changes in procedures and find ways to reduce operating costs
 - ✓ minimize the time needed before hearings and improve processes and practices
 - ✓ reduce jail use
- Assisted with revisions to the Sunnyside Municipal Code as required
- Assisted with bargaining unit negotiations as needed

On-Going Responsibilities and Significant Objectives for 2026

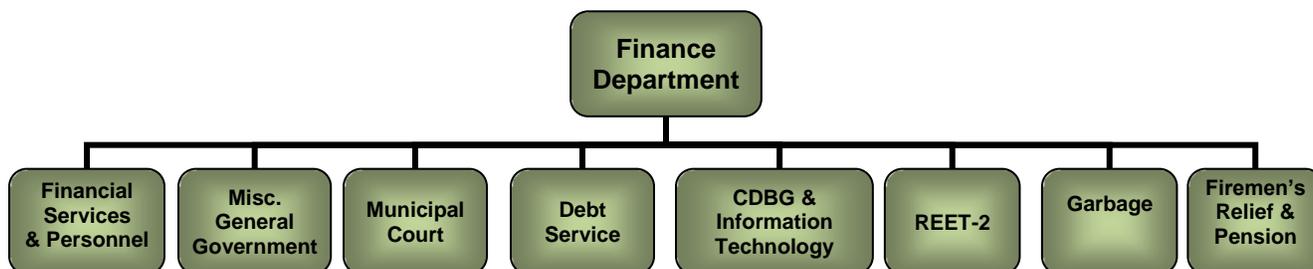
- Respond to requests for document review and/or legal opinions on a timely basis
- Be present at City Council and/or Commission meetings as required
- Provide City-related legal advice to the City Council, City Manager, Commission members and City staff
- Represent the City in code enforcement and litigation matters assigned to the City Attorney’s office
- Assist with bargaining unit negotiations as needed

Legal (001.15)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Supplies	0	0	0	0
Other Services & Charges	969,490.34	1,035,000	1,163,000	128,000
Total Legal	\$969,490.34	\$1,035,000	1,163,000	128,000

*Legal services are contract services and no longer are employed by the City of Sunnyside



FUND	General	001
DEPARTMENT	Finance	14
FUNCTION	Financial Services	001.14.514



Role and Responsibilities

Financial Services role is to provide accurate and timely financial accounting, budgeting and reporting through the maintenance of appropriate financial systems/standards and effective internal controls and to promote fiscally sound and accountable execution of the City’s budget policies and the Council’s Strategic Plan. Financial Services is responsible for all accounting/treasury functions, which include: accounts payable, utility billing, general billing, accounts receivable, cash management and investments, fixed assets, grant monitoring, auditing, budgeting and financial reporting.

Financial Services staff also provides customer service, cashiering, switchboard/reception, mail/postage, purchasing and travel advance/reimbursement services.

Accomplishments in 2025

- Implemented cost allocation plan
- Training staff to understand rules of accounting, reconciliations, and best practices
- Implemented a new cash handling best policy and procedures
- Implemented new controls within the finance department and segregation of duties
- Worked with department heads on budget process
- Effectively administered accounts receivable, accounts payable, utility billing and customer service, fixed assets, and general ledger systems
- Prepared RFP for 2024 annual reporting, forensic accounting, federal single audit, and review
- Preparations the City’s 2025 annual financial report
- Prepared annual reserve and/or fund balance requirements
- Provided monthly revenue and expenditure status reports to all departments and the City Council
- Provided assistance and training to users of the Springbrook Financial System
- Routinely reviewed disbursements of City funds for propriety
- Monitored cash flow requirements to ensure sufficient liquidity to meet operating needs
- Performed periodic review and auditing of petty cash accounts

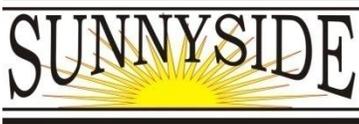
On-Going Responsibilities and Significant Objectives for 2026

- Continued compliance with the City’s adopted budget policies and Strategic Plan
- Implement recommendations resulting from internal audit of financial records
- Ongoing training of staff to ensure accurate records and compliance with the Washington State Auditors recommendations of best practice
- Evaluate the feasibility of centralizing grant management and determine related funding availability
- Evaluate the feasibility of adopting a biennial budget – for forecasting expenditures and revenues
- Develop a cost / benefit analysis of conducting a city-wide cost allocation study
- Evaluate the effectiveness of Performance Measures and refine these as appropriate
- Implement a purchase order policy and procedures plan for citywide PO System

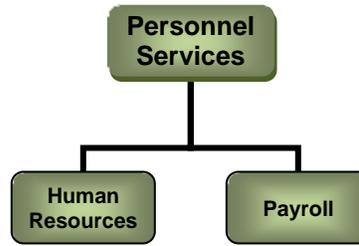
Finance (001.14)	2024 Actual	2025 Actual	2026 Proposed	\$ Change
Salaries & Wages	129,087.06	138,330.00	181,586.00	43,256
Personnel Benefits	47,948.63	51,253.00	69,005.00	17,752
Supplies	5,220.30	3,000.00	3,500.00	500
Other Services & Charges	268,124.31	126,900.00	200,000	-73,100
Intergovernmental Services	0	0	0	0
Capital Outlays	0	0	0	0
Interfund Payments For Svcs.	0	0	0	0
Total Finance	450,380.84	\$485,470	484,491.00	-979.00

Strategic Objective(s)	Finance Performance Measures	Result
	Number of Accounts Payable checks generated annually	*
	Number of invoiced processed annually	*
	90% of the time, distribute accurate month-end reports to departments & Council within 10 working days after the end of each accounting period	*
	100% of the time, file all mandatory State and Federal reports accurately and within required timelines	*
	80% of audit management letter comments implemented	*
	95% of budget calendar milestones are met	*
	90% of time, miscellaneous accounts receivable billings are generated within 30 days	*
	Number of Utility bills prepared annually	*
	99% of idle funds placed in interest bearing investments	*
	80% of time, bank statements will be reconciled to general ledger cash balances within ten working days of the month-end close	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Finance	16
FUNCTION	Personnel Services	001.16.516



Role and Responsibilities

Personnel Services role is to provide human resources and payroll services to all City departments. The responsibilities include recruitments, testing, job classification and compensation, salary and benefit administration, monthly payroll, reporting, employee relations, and policy development.

Accomplishments in 2025

- Assisted in multi-department effort to create a human resources strategy to meet the City’s ongoing needs for capable people to accomplish City business
- Assisted in negotiating multi-year contracts with bargaining units
- Assisted in drafting of personnel policies and implementing materials
- Coordinated various aspects of the City’s employer-employee relations program
- Assisted with City recruitments
- Administered employee benefit programs
- Organized HR records room
- Provided analysis and recommendations to departments regarding human resources issues

On-Going Responsibilities and Significant Objectives for 2026

- Create a formal exit interview process
- Develop reference checking standards and criteria to ensure continuity and minimize legal risk
- Identify and implement various training programs per State and Federal labor standards for all City staff
- Evaluate the Personnel Policy and update materials necessary
- Finalize the City’s Personnel Policy Manual
- Evaluate the effectiveness of Performance Measures and refine these as appropriate

Personnel (001.16)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	306,569.22	213,000.00	142,380.00	-70,620.00
Personnel Benefits	141,068.15	124,000.00	54,105.00	-69,895.00
Supplies	7,070.77	1,500.00	25,000.00	23,500.00
Other Services & Charges	197,241.95	42,700.00	50,395.00	7,695.00
Intergovernmental Services	0	0	0	0
Capital Outlays	0	0	0	0
Interfund Payments For Svcs.	0	0	0	720
Total Personnel	651,950.09	381,200.00	271,880.00	-109,320.00

Strategic Objective(s)	Human Resources Performance Measures	Result
	Number of Payroll checks generated annually	*
	Number and percent of permanent employees participating in electronic pay deposit	*
	100% of monthly payroll will be processed accurately and on schedule	*
	100% of the time, file all mandatory State and Federal reports accurately and within required timelines	*
	Complete City recruitments in a timely manner 90% of the time	*
	Employee inquiries regarding benefits and compensation are addressed within 3 working days 90% of the time	*
	Number of public notices filed	*
	Percent of time public notices were filed accurately and timely	*
	Number of times minutes of the Civil Service Commission meetings were prepared within one week of the meeting date	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Finance	19
FUNCTION	Miscellaneous General Government	001.19.519

Role and Responsibilities

The role of Miscellaneous General Government is to segregate all expenditures not directly allocable to a City department and/or function. These expenditures are either required by law and/or provide a service which is beneficial to all citizens. any subsidies provided to the Jail, Recreation, Crime Prevention and/or Street Funds are considered Miscellaneous General Government expenditures. These fund are Emergency Management, YVCOG, and items such as Association of Washington Cities Membership.

Accomplishments in 2025

- City assessments, dues and fees for membership are under review for accuracy

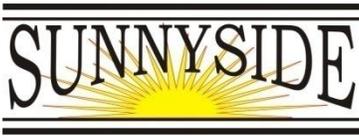
On-Going Responsibilities and Significant Objectives for 2026

- Update City assessments, dues and fees for membership to reflect 2026 rates

Misc. General Gov't. (001.19)	2024 Actual	2025 Amended	2026 Proposed	\$ Change
Other Services & Charges	5,000.00	33,850.00	59,475.00	25,625.00
Total Misc. General Gov't.	<u>5,000.00</u>	<u>33,850.00</u>	<u>59,475.00</u>	<u>25,625.00</u>
Total Including Ending Cash	<u>5,000.00</u>	<u>33,850.00</u>	<u>59,475.00</u>	<u>25,625.00</u>

Strategic Objective(s)	Misc. General Gov't. Performance Measures	Result
	Number and percent of times debt service payments were made timely	*
	Number and percent of times debt service payments were made accurately	*
	To Be Determined	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Finance	12
FUNCTION	Municipal Court	001.12.512



Role and Responsibilities

Sunnyside Municipal Court adjudicates all criminal misdemeanor and gross misdemeanor cases filed by the City of Sunnyside Police Department resulting from crimes committed within the City limits. The Municipal Court also adjudicates all civil infractions of City ordinances as well as a limited number of other civil matters. Cases in the Municipal Court are tried before juries comprised of Yakima County residents with Sunnyside addresses. The Municipal Court’s jurisdiction and authority is established in accordance with the Revised Code of Washington 3.46.030.

The administrative responsibilities of the Municipal Court include case-flow management procedures, safeguarding financial records and transactions, maintaining all documents filed with the Court, state crime system data entry and implementing retention and public disclosure policies.

A contract judge supervises Municipal Court adjudication and administration as required by statute. The Support Services / Finance Director serves as the Court Administrator providing guidance and direction over the Court staff.

Accomplishments in 2025

- Strived to improve working relationships between the courts, prosecutor, public defense, police and the City by ongoing efforts to:
 - ✓ communicating changes in procedures
 - ✓ finding ways to reduce operating costs
 - ✓ minimizing the time needed before hearings
 - ✓ reducing jail use
 - ✓ improving processes and practices

On-Going Responsibilities and Significant Objectives for 2026

- Evaluate the feasibility and effectiveness of the attorney call list/roster established in 2025 and make necessary modifications and/or updates
- Establish a set of meaningful performance measurements for this fund
- Continue to work on improving working relationships between the courts, prosecutor, public defense, police and the City by ongoing efforts to:
 - communicating changes in procedures
 - finding ways to reduce operating costs
 - minimizing the time needed before hearings
 - reducing jail use
 - improving processes and practices

Judicial (001.12)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	400,932.22	279,969.00	262,795.00	-17,174.00
Personnel Benefits	121,364.05	97,135.00	105,118.00	7,983.00
Supplies	17,263.38	6,200.00	1,500.00	-4,700.00
Other Services & Charges	126,881.31	283,549.00	257,058.00	-26,491.00
Total Judicial	666,440.96	666,853.00	626,471.00	-40,382.00

Judicial Personnel	2025	2026
Assistant Court Administrator	1.00	1.00
Court Clerk	2.00	2.00
Total Full Time Employees	3.00	3.00
Municipal Court	0.00	0.00
Total Part Time Employees	0.00	0.00

Strategic Objective(s)	Judicial Performance Measures	Result
	Number of infraction citations issued	*
	Number of criminal citations issued	*
	Number of civil / small claims cases	*
	Number of hearings held	*
	Number of cases on active probation supervision	*
	Number of dispositions on violations	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Public Works	46
FUNCTION	Airport	001.46.546

Role and Responsibilities

The Airport provides air services necessary to meet identified leisure and business needs of the City of Sunnyside and surrounding areas. Facilities at the Airport promote its use by business and private individuals and ensure that Airport users have a good travel experience by having adequate access to the Airport. The environmental impact of the Airport on the community and surrounding areas is managed to ensure that it is a “good neighbor” and it meets the air transportation needs of the area.

Accomplishments in 2025

- Airport clean-up and regular maintenance

On-Going Responsibilities and Significant Objectives for 2026

- Evaluate service levels and make necessary improvements
- Provide T Hangar Development, Windssock Alteration, & Pesticide Shed Cleanup

Airport (001.46)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	16,153.00	16,900.00	0	-16,900.00
Personnel Benefits	6,944.32	7,190.00	0	-7,190.00
Supplies	2,802.56	350.00	0	-350.00
Other Services & Charges	88,194.51	81,726.00	79,250.00	-2,476.00
Intergovernmental Services	0	0	0	0
Total Airport	114,094.39	106,166.00	79,250.00	-26,916.00

Strategic Objective(s)	Airport Performance Measures	Result
8.1	General maintenance activities	*
8.4	Identify future airport improvements and funding	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General Obligation Bond	201
DEPARTMENT	Finance	11
FUNCTION	General Obligation Bond	201.11.581

Role and Responsibilities

This fund was established for the purpose of redeeming general obligation bonds of the City of Sunnyside. Bonds in redemption include the 2012 Unlimited Tax General Obligation (UTGO) Fire Station and Apparatus and the 2017 Limited Tax General Obligation (LTGO) Bonds.

Accomplishments in 2025

- Accounted for all transactions related to bond principal and interest on General Obligation Bonds
- Invested all idle funds in accordance with prudent standards to ensure safety, liquidity and obtain a market yield in that specific order
- Paid principal and/or interest on maturities of debt in an accurate and timely manner
- Updated debt service schedules and budgeted payments of principal and interest accordingly

On-Going Responsibilities and Significant Objectives for 2026

- Notate maturing bonds and account for budgeting items – 2017 LTGO final payment 2027

General Obligation Bond Fund (201)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	7,494.50	13,476.00	0	-13,476.00
<u>Revenue</u>				
General Property Taxes	462,462.50	476,000.00	469,200.00	-6,800.00
Interest Earnings	0	0	0	0
Transfers In	227,220.64	215,000.00	330,000.00	115,000.00
Total Revenue	697,177.64	704,476.00	799,200.00	94,724.00
<u>Expenditures</u>				
Debt Service Principal	520,000.00	510,520.00	337,100.00	-173,420.00
Debt Service Interest	177,177.64	182,500.00	61,467.00	-121,033.00
Other Services & Charges	0	0	0	0
Transfers Out	0	0	0	0
Total Expenditures	697,177.64	704,476.00	398,567.00	-305,909.00
Ending Fund Balance	0	11,456.00	2,066.00	-9,390.00

Strategic Objective(s)	Debt Service Performance Measures	Result
2.1; 2.3	Maintain current debt service schedules 100% of the time	*
2.1; 2.3	100% of the time, ensure timely and accurate debt service payments	*
2.1; 2.3	100% of the time, complete all necessary reporting or accounting in an accurate and timely manner	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Community Development Block Grant	303
DEPARTMENT	Finance	30
FUNCTION	Community Development Block Grant	303.30.559

Role and Responsibilities

This fund is used for administering Federal or State grant programs. Current grant programs are necessary to fund any community projects.

Accomplishments in 2025

- No programs were established in 2025.

On-Going Responsibilities and Significant Objectives for 2026

- No monies are anticipated to be expended in 2026
- Seek opportunities for future Community Development Block Grants

CDBG Fund (303)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	44,352.91	45,215.66	45,638.66	426.00
<u>Revenue</u>				
Interest Earnings	1,146.75	0	0	0
Other Financing Sources-Loan Repayments				
Total Revenue	<u>1,146.75</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Expenditures</u>				
Capital Outlays	0	0	0	0
Other Services and Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	<u>45,499.66</u>	<u>45,215.66</u>	<u>45,638.66</u>	<u>426.00</u>

Strategic Objective(s)	CDBG Performance Measures	Result
	Number of projects identified to benefit low-to-moderate income families	*
	Number of loans made with CDBG funds	*
	Total dollar value of loans made with CDBG funds	*
	Number of complaints filed	*
	Percent of time complaints were responded to timely	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Local Capital Improvement REET-1	304
DEPARTMENT	Finance	40
FUNCTION	Local Capital Improvement REET-1	304.40

Role and Responsibilities

The State of Washington levies a real estate excise tax (REET) upon most sales of real property. The tax is calculated based on the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. REET 1 a 0.25% tax that may be imposed by any city, town, or county primarily for capital projects and limited maintenance. The use of the funds received by the REET 1 tax is dependent on the population and Growth management Act. The City of Sunnyside, with a population of more than 5,000, must spend the REET 1 revenues on capital projects listed within the capital facilities plan (CFP) element of their comprehensive plan. RCW 82.46.010 defines “Capital Project”.

Accomplishments in 2025

- No spending for parks occurred in 2025.

On-Going Responsibilities and Significant Objectives for 2026

- Conservation of funds for larger capital projects.
- Implement into the 5-year Capital Plan for future projects.

Local Capital Imp. REET 1 Fund (304)	2024	2025	2026	\$
	Actual	Appropriated	Proposed	Change
Beginning Fund Balance	522,151.34	563,395.03	728,463.81	165,068.78
<u>Revenue</u>				
Excise Taxes	150,703.35	150,000.00	95,000	-55,000
Interest Earnings	12,475.43	13,000.00	0	-13,000
Total Revenue	685,330.12	726,395.03	823,463.81	1,000
<u>Expenditures</u>				
Capital Outlays	39,566.69	0	0	
Transfer Out	0	0	700,000	700,000
Total Expenditures	0	0	50,000	50,000
Ending Fund Balance	645,763.43	726,395.03	123,463.81	-602,931.22

Strategic Objective(s)	REET 2 Performance Measures	Result
5.1	Number of eligible projects / repairs identified	*
5.2	Number of projects / repairs completed	*
5.4	Dollar value of construction projects / repairs	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Local Capital Improvement REET-2	305
DEPARTMENT	Finance	40
FUNCTION	Local Capital Improvement REET-2	305.40

Role and Responsibilities

In 2007, the City imposed an additional one-quarter of one percent (0.25%) Real Estate Excise Tax (REET) on sales of real property within the City limits. The proceeds from this tax, commonly referred to as REET-2, are allocated for planning, construction, reconstruction, repair, rehabilitation or improvement of City parks. REET-2 tax revenues are deposited into this fund and are distributed to the Recreation Fund (Fund 006) to support capital improvements in City parks. On January 1, 2026, the ability to utilize REET 2 funds for affordable housing is set to end. However, the use of funds for affordable housing and homelessness in subsection (5)(c) is subject to certain limitations. REET 2 funds may not be used for developing or updating a capital facilities plan (CFP) or capital improvement plan (CIP), but they can be used for design, engineering, surveys, etc. associated with a specific qualifying project listed in a CFP or CIP.

Accomplishments in 2025

- 19,932 was used on Energy Retrofit – Ameresco.

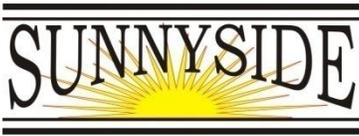
On-Going Responsibilities and Significant Objectives for 2026

- Soccer complex at the Law & Justice Center, along with grant fund from Washington Commerce to upgrade the Tina Knoth Park.

Local Capital Imp. REET 2 Fund (305)	2024	2025	2026	\$
	Actual	Appropriated	Proposed	Change
Beginning Fund Balance	641,156.26	598,691.58	685,704.83	87,013.25
<u>Revenue</u>				
Excise Taxes	150,703.36	150,000.00	130,000.00	120,000.00
Interest Earnings	19,244.31	13,000.00	2,500.00	-10,500.00
Total Revenue	811,103.93	163,000.00	51,000	109,500.00
<u>Expenditures</u>				
Capital Outlays	215,074.47	0	0	0
Total Expenditures	215,074.47	0	0	0
Ending Fund Balance	596,056.46	761,691.58	818,204.83	56,513.25

Strategic Objective(s)	REET 2 Performance Measures	Result
5.1	Number of eligible projects / repairs identified	*
5.2	Number of projects / repairs completed	*
5.4	Dollar value of construction projects / repairs	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Water Maintenance & Operations Fund	410
DEPARTMENT	Finance	19
FUNCTION	Water Maintenance & Operations	410.

Role and Responsibilities

This fund was established for the purpose of reporting the water utilities supplied to the City of Sunnyside.

The Water Division is responsible for the operations and maintenance of (7) wells, (4) reservoirs, and (58) miles of water distribution lines. They have the responsibility of maintaining the highest standards of customer service and providing potable drinking water to the citizens of Sunnyside.

Accomplishments in 2025

- Improvements to well (7)
- All debt service payments were made accurately and in a timely manner

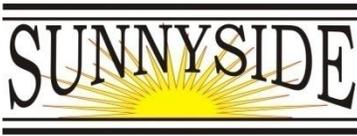
On-Going Responsibilities and Significant Objectives for 2026

- Well (6) experiencing operational issues, ongoing repairs to fix
- Well (10) improvements necessary for future water needs

Water/Sewer Revenue Bond Fund (415)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	168,448.77	268,521.72	1,005,000	736,478.28
<u>Revenue</u>				
Goods & Services	3,922,393.95	3,980,000.00	4,149,325.00	169,325.00
Interest & Other Earnings	16,683.87	10,000.00	11,000.00	1,000.00
ARPA Funds Transfer	34,782.99	0		
Total Revenue	4,142,609.58	3,990,000.00	4,160,325.00	170,325.00
<u>Expenditures</u>				
Expenditures	4,037,769.01	4,258,521.72	4,880,639.00	622,117.28
Total Expenditures	4,037,769.01	4,258,521.72	4,880,639.00	622,117.28
Ending Fund Balance	273,289.34	0	284,686.00	284,686.00

Strategic Objective(s)	Water Fund Performance Measures	Result
8.1; 8.2	Meter change outs to new upgraded system	*
8.1; 8.2	100% of the time, ensure timely and accurate meter reads	*
8.1; 8.2	100% of the time, complete all necessary workorders and customer connection requests	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Water Revenue Bond	415
DEPARTMENT	Finance	19
FUNCTION	Water Revenue Bond	415.19.592

Role and Responsibilities

This fund was established for the purpose of redeeming 2007 Water/Sewer Revenue Bonds of City of Sunnyside.

The 2007 Water/Sewer Revenue Bonds were issued to finance water and sewer infrastructure improvements within the City’s urban growth boundary. Monies generated by charges for water and sewer services pay the annual debt service expenses. These bonds will be fully redeemed by the end of 2027.

A portion of the bond proceeds received was deposited into this fund to serve as the required reserve balance. The reserve balance will remain in this fund until the bonds are fully redeemed.

Accomplishments in 2025

- Interest payments on long-term debt were updated to reflect current debt service schedules
- All debt service payments were made accurately and in a timely manner

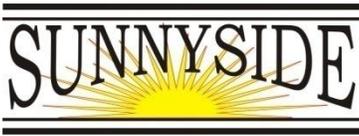
On-Going Responsibilities and Significant Objectives for 2026

- Update interest payments on long-term debt to reflect current debt service schedules
- Ensure that all debt service payments are made accurately and in a timely manner

Water Revenue Bond Fund / Water Debt Services (410 & 415)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	663.44	0	1.25	1.25
<u>Revenue</u>				
Interest Earnings	0	0	0	0
Transfers In From Water Fund	108,715.46	113,325.00	305,840.00	492,515.00
Total Revenue	108,715.46	113,325.00	305,840.00	492,515.00
<u>Expenditures</u>				
Debt Service Principal & Interest	113,882.65	113,325.00	305,837.00	192,512.00
Total Expenditures	113,882.65	113,325.00	305,837.00	192,512.00
Ending Fund Balance	1,496.25	0	4.25	4.25

Strategic Objective(s)	Water Revenue Bond Performance Measures	Result
2.1; 2.3	Maintain current debt service schedules 100% of the time	*
2.1; 2.3	100% of the time, ensure timely and accurate debt service payments	*
2.1; 2.3	100% of the time, complete all necessary reporting or accounting in an accurate and timely manner	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Sewer Maintenance & Operations Fund	420
DEPARTMENT	Finance	19
FUNCTION	Sewer Maintenance & Operations	420.

Role and Responsibilities

This fund was established for the purpose of reporting the waste water/sewer utilities provided to the City of Sunnyside.

The City of Sunnyside Sewer Division is responsible for the operating and maintaining of the City sewer collection systems, lift station, and the Wastewater Treatment Plant. The City operates a Wastewater Treatment Plant (WWTP) that processes 1.2 million gallons per day of domestic sewage, maintains (15) lift stations that collect and pump domestic waste to the WWTP, and maintains 55 miles of gravity sewer main that flows to lift stations or the WWTP for Processing.

Accomplishments in 2025

- Emergency Declaration for sewer repairs, due to broken main
- Digester heating system upgrades, installation of boiler

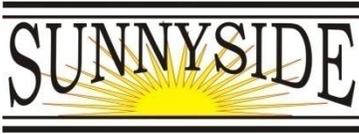
On-Going Responsibilities and Significant Objectives for 2026

- WWTP Emergency Improvements, due to the biogas piping system flare
- Replace and/or repair two lift stations

Sewer Maintenance & Operations (420)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	1,706,263.63	765,296.22	900,000.00	134,703.78
<u>Revenue</u>				
Goods & Services	4,341,775.31	4,608,244.20	4,840,935.00	232,690.80
Interest & Other Earnings	20,948.00	0	14,520.00	14,520.00
Transfer From General Fund	0	12,355.00	0	-12,355.00
Total Revenue	4,362,703.31	4,620,599.20	4,855,455.00	234,855.80
<u>Expenditures</u>				
Expenditures	4,815,203.13	5,385,895.42	4,344,506.00	1,041,389.42
Total Expenditures	4,815,203.13	5,385,895.42	4,344,506.00	1,041,389.42
Ending Fund Balance	1,253,763.81	0	1,410,949.00	1,410,949.00

Strategic Objective(s)	Sewer Fund Performance Measures	Result
8.1; 8.2	Maintenance of lift stations	*
8.1; 8.2	100% of the time, ensure timely workorders	*
8.1; 8.2	100% of the time, complete all necessary workorders and customer connection requests	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Sewer Revenue Bond/Debt Services	425/426
DEPARTMENT	Finance	19
FUNCTION	Sewer Revenue Bond/Debt Services	425.19.592/426.35.594

Role and Responsibilities

This fund was established for the purpose of redeeming Sewer Revenue Bonds of City of Sunnyside.

The 2024 Sewer Improvement loan was acquired through Department of Energy and the Sunnyside Port loan for improvements begins payments in 2026 and will mature in 2035.

Accomplishments in 2025

- Interest payments on long-term debt were updated to reflect current debt service schedules
- All debt service payments were made accurately and in a timely manner

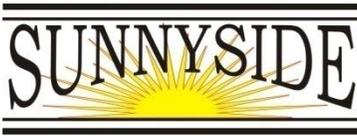
On-Going Responsibilities and Significant Objectives for 2026

- Update interest payments on long-term debt to reflect current debt service schedules
- Ensure that all debt service payments are made accurately and in a timely manner

Sewer Revenue Bond Fund / Sewer Debt Services (410 & 415)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	0	0	604,996.00	604,996.00
Revenue				
Loan/Bond Received	97,866.02	967,444.00	0	-967,444.00
Transfers In from Water Fund	48,121.00	0	0	0
Total Revenue	145,987.02	967,444.00	0	-967,444.00
Expenditures				
Debt Service Principal & Interest	113,885.75	113,325.00	305,415.00	492,090.00
Total Expenditures	113,885.75	113,325.00	305,415.00	492,090.00
Ending Fund Balance	1,496.25	0	299,581.25	299,581.25

Strategic Objective(s)	Sewer Revenue Bond Performance Measures	Result
2.1; 2.3	Maintain current debt service schedules 100% of the time	*
2.1; 2.3	100% of the time, ensure timely and accurate debt service payments	*
2.1; 2.3	100% of the time, complete all necessary reporting or accounting in an accurate and timely manner	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Garbage	430
DEPARTMENT	Finance	37
FUNCTION	Garbage	430.37.537

Role and Responsibilities

Garbage collection service is provided under the terms of an agreement with Yakima Waste Systems, Inc, a division of Waste Connections, Inc.

Accomplishments in 2025

- Intergovernmental services were changed to reflect the increased cost of service beginning 2026

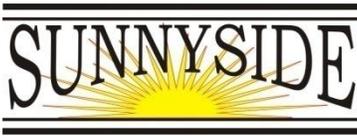
On-Going Responsibilities and Significant Objectives for 2026

- Evaluate the need for a rate increase in 2027
- Review performance measures with garbage service provider to ensure accuracy and appropriateness
- Maintain cooperative relationship with garbage service provider

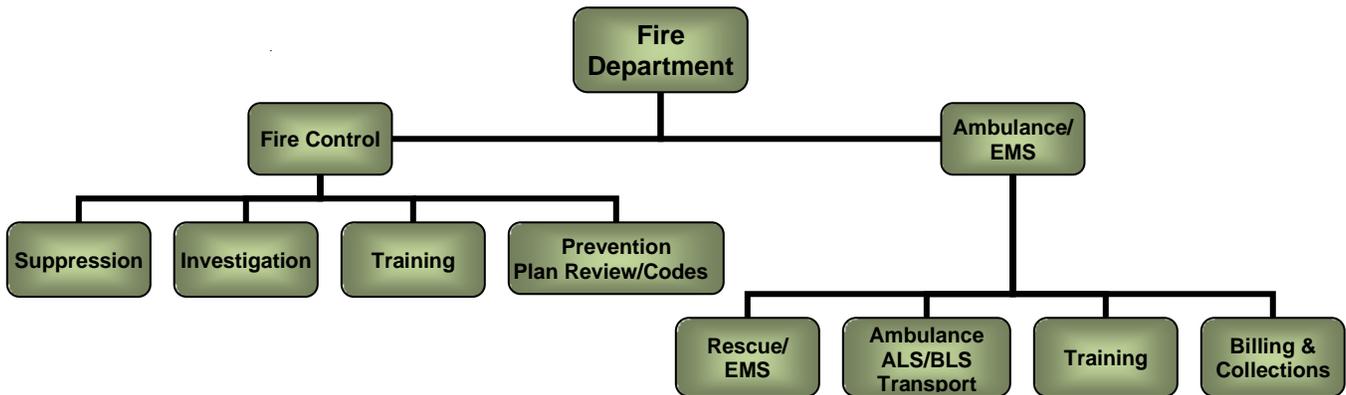
Garbage Fund (430)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	332,611.73	108,791.00	75,000.00	-33,791.00
<u>Revenue</u>				
Charges for Goods & Services	2,756,191.65	2,897,050.00	3,031,447.00	134,397
Interest Earnings	47,634.29	0	0	0
Transfer In from General Fund	0	127,984.00	0	-127,984.00
Total Revenue	2,803,825.94	3,025,034.00	3,031,447.00	-740,269.00
<u>Expenditures</u>				
Expenses and Debts	3,108,405.07	3,133,825.00	2,434,317.00	-699,508.00
Total Expenditures	3,108,405.07	3,133,825.00	2,434,317.00	-699,508.00
Ending Fund Balance	28,032.60	0	672,130.00	672,130.00

Strategic Objective(s)	Garbage Performance Measures	Result
	Total tons of garbage collected	*
	Average pounds of garbage collected per week	*
	Actions taken to promote product stewardship and reduce the generation of waste throughout the City of Sunnyside	*
	Number of garbage accounts within the City of Sunnyside	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Fire	22
FUNCTION	Fire Control	001.22.522



Role and Responsibilities

The basic role and responsibilities of the Sunnyside Fire Department is to provide a dedicated, professional level of emergency services to the citizens of the City of Sunnyside and the surrounding area to effectively reduce the loss of life and damage to property at incidents that do occur, and to provide proactive programs in fire prevention and public education.

The Fire Department's mission is accomplished through cooperative efforts utilization of available funding in a cost-effective manner by seeking out and utilizing new technologies in addition to partnering opportunities and ideas to meet the diverse needs of the community and by providing support, training, and encouragement to career and volunteer members of the Fire Department.

In 1989, the Sunnyside Fire Department became responsible for providing the community with ambulance service as well as emergency medical services, with the adoption of Ordinance 1683. That same year, the City established a separate EMS/Ambulance Fund to account for the operations of the EMS program as well as the ambulance service.

Accomplishments in 2025

- Assisted in identifying major maintenance needs at the fire station
- Aided in negotiations with outdated bargaining agreement thru 2026
- Maintained a daily average of 12 calls daily
- Monthly Captain's meetings with Officer Development

On-Going Responsibilities and Significant Objectives for 2026

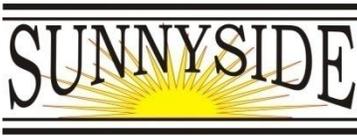
- Increase the number of annual inspections completed by on-duty staff
- Develop an apparatus replacement funding program in preparation for purchase of the next engine or ladder truck
- Develop a long-term funding plan in cooperation with the City Council for a new fire station and equipment
- Update department policies and procedures manuals
- Replace equipment, supplies, and capital as scheduled
- Evaluate the feasibility to surplus older equipment and replacing it with modern equipment

Fire Control (001.22)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	567,794.50	600,030.00	635,725.00	35,695.00
Personnel Benefits	221,061.00	252,260.00	204,780.00	-47,450.00
Supplies	96,866.38	139,550.00	64,107.00	-75,443.00
Other Services & Charges	124,811.37	163,540.00	273,395.00	109,855.00
Total Fire Control	1,010,533.25	1,155,380.00	1,178,007.00	22,627.00

Strategic Objective(s)	Performance Measures	Result *
2.3	Number of fire calls	*
2.3	Number of Emergency Medical Service (EMS) calls	*
2.3	Number of EMS Transfers	*
2.3	Number of out-of-area responses	*
1.5,2.3,7.3,11.1	Fire rating in the City of Sunnyside	*
1.5,2.3,7.3,11.1	Number of annual inspections conducted	*
2.3,11.3	Average response time from Fire Station to incident site	*

* Performance results are estimated for 2025

** Performance results are being captured for 2026 and will be reported prospectively



FUND	Fire Capital Reserve	322
DEPARTMENT	Fire	22
FUNCTION	Fire Capital Reserve	322.22.522

Role and Responsibilities

This fund was established during the 1995 budget session to create a capital improvement reserve fund for the purchase of major capital equipment and for the improvement or expansion of the current fire facilities. Funds are only budgeted and transferred as funds are available and approved by the Council during the budget process.

Accomplishments in 2025

- Evaluated the need for capital equipment and/or improvement or expansion of current fire facilities and incorporated recommendations into the Department’s 2026 budget

On-Going Responsibilities and Significant Objectives for 2026

- Continue to evaluate the need for capital equipment and/or improvement or expansion build 5-year capital plan for Fire Department

Fire Equipment Reserve Fund (322)	2024 Actual	2025 Amended	2026 Proposed	\$ Change
Beginning Fund Balance	229.37	239.00	229.37	-9.63
Revenue	0	0	0	0
Interest Earnings				
Loans	815,085.29	0	0	0
Total Revenue	<u>815,085.29</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Other Services & Charges	0	0	0	0
Capital Outlay	815,085.29	0	0	0
Total Expenditures	<u>815,085.29</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	<u>229.37</u>	<u>239.00</u>	<u>229.37</u>	<u>-9.93</u>

Strategic Objective(s)	Fire Equipment Reserve Performance Measures	Result
	Number of qualified projects identified	*
	Number of qualified projects completed	*
	Number of qualified capital equipment pieces identified for acquisition or replacement	*
	Number of qualified capital equipment assets acquired	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Ambulance	440
DEPARTMENT	Fire	26
FUNCTION	Ambulance / EMS	440.26.526

Role and Responsibilities

The role of the Ambulance Fund is to provide an ALS ambulance transport service to the residents of the City of Sunnyside and the surrounding response area as designated by the Washington State Department of health and the South Central Region EMS and Trauma Care Council. This fund is supported by revenues from the Yakima County EMS Levy, utility charges and service fees.

Accomplishments in 2025

- Reconcile accounts with outsourced EMS billing partner
- Update training manuals and perform call audits
- Paramedics on an On-going Training and Evaluation Program (OTEP) where they are able to participate in both online and classroom training and presentations
- Established guidelines necessary to comply with red-flag warnings in order to protect patients from identity theft

On-Going Responsibilities and Significant Objectives for 2026

- Evaluate PPE and Uniforms to ensure standards are met
- Plan a 5-year capital budget for future capital purchases
- Maintain current policies and upgrade rules and/or regulations as needed to comply with HIPPA and other protected health care information standards
- Continue to monitor calls for service outside our initial response area

Ambulance / EMS Fund (440)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	4,044,781.83	4,636,469.46	3,700,000.00	-936,469.46
<u>Revenue</u>				
Taxes	1,885,149.47	1,801,000.00	1,879,210.00	78,210.00
Intergovernmental	952,997.42	950,000.00	350,000.00	-600,000.00
Charges For Services	1,547,832.74	1,630,000.00	1,406,515.00	-223,485.00
Interest Earnings	350,998.57	255,000.00	255,000.00	0
Transfers In	50,618.41	0	0	0
Total Revenue	4,787,596.61	4,636,000.00	3,890,725.00	-745,275.00
<u>Expenditures</u>				
Salaries & Wages	1,637,679.74	1,738,100.00	1,874,215.00	136,115.00
Personnel Benefits	582,742.83	627,500.00	500,622.00	-126,878.00
Supplies	402,253.48	155,000.00	95,908.00	-59,092
Other Services & Charges	74,568	1,602,240.00	532,173.00	-1,070,067
Capital Outlays & Debt	26,256.92	0	25,000.00	25,000
Interfund Payments For Services	0	0	477,250.00	477,250
Total Expenditures	4,119,069.86	4,122,840.00	3,484,328.00	-638,512.00

Ending Fund Balance	<u>0</u>	<u>5,149,629.46</u>	<u>4,108,929.00</u>	<u>1,040,700.46</u>
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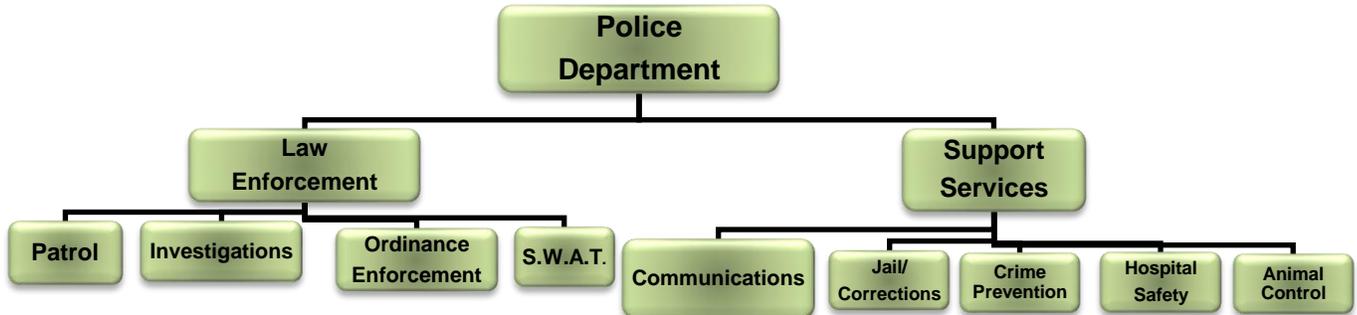
Strategic Objective(s)	Ambulance / EMS Performance Measures	Result *
2.3	Number of Emergency Medical Service (EMS) calls	*
2.3	Number of EMS Transfers	*
2.3	Number of out-of-area responses	*
2.3, 11.3	Paid Fire/ EMS shift staffing per 1,000 population served	*
2.3,11.3	Ave. EMS response time from Fire Station to Incident Site inside the City	*

* Performance results are estimated for 2025

** Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Police	21
FUNCTION	Law Enforcement	001.21.521



Role and Responsibilities

The role of the Police Department is to provide efficient and effective law enforcement services through enforcement of local and State laws thereby helping to ensure that the citizens of the City of Sunnyside feel safe in their neighborhoods and to minimize the incidence of violence and crime throughout the City. The City strives to ensure officer safety and productivity through requisite training, equipment, and resources.

Community Support

It is our belief that the reason we have the success we enjoy is because of the terrific cooperation and support we receive from our community. Without your help, encouragement, and assistance this community would not be the great place that it is. Recognizing this, the Police Department will continue to build on cooperative efforts that involve you, the public.

We ask that whenever you see an opportunity to become involved in an activity with us, that you do not pass up this great chance to make a difference.

Accomplishments in 2025

- Reduced burglary/breaking and entry by 37.3%
- Reduction of aggravated assaults by 33.3%
- Reduction of motor vehicle thefts by 41.1%
- Reduction of robbery by 10%
- Reduction of theft from motor vehicle by 64.1%
- There have been an increase in weapons law violations, this will be a focus for 2026

On-Going Responsibilities and Significant Objectives for 2026

- Continue to develop programs throughout the City to improve citizen awareness of crime
- Continue to work collaboratively with the Sunnyside School District and Sunnyside Community Hospital to address community gang programs
- Review departmental policies and procedures and update where appropriate to maintain current standards and ensure compliance with State and local mandates
- Implement Security for events and evaluate fee schedule for services
- Begin a 5-year capital plan for future needs of the police department

Law Enforcement (001.21)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	3,523,556.17	3,385,600.00	3,437,055.00	51,455.00
Personnel Benefits	1,277,517.46	1,357,000.00	1,299,258.00	-57,742.00
Supplies	251,676.45	214,500.00	256,975.00	42,475.00
Other Services & Charges	904,016.00	938,640.00	897,625.00	-41,015.00
Total Law Enforcement	5,956,766.08	5,895,740.00	5,890,913.00	-4,827.00

Strategic Objective(s)	Law Enforcement Performance Measures	Result
	Officer safety – 5% Reduction in officer injuries	
	Patrol – 20% Improvement in report quality	
	Patrol – 20% Improvement in employee satisfaction with uniforms	
	Patrol – 5% Reduction in report writing overtime	
	Patrol – 5% Reduction in fill-in overtime	
	All officer receive minimum 30 hours of training. 24 to meet state requirement.	
	Patrol – 80% Of reports completed within 3 working days	
	Patrol – 20% Increase in officer public relations contacts	
	Patrol – All officers perform within 50% of mean for tickets written	
	Patrol – 20% Increase in DUI's	
	SRO – 5% Reduction in officer injuries	
	SRO – 5% Reduction in vehicle accidents	
	SRO – 10% Increase in public presentations	
	SRO – 20% Improvement in report quality	
	SRO – 5% Reduction in report writing overtime	
	Detectives -10% Reduction in unsolvable cases assigned to detectives	
	Detectives -20% Increase in detective written / served search warrants	

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Police	28
FUNCTION	Communications	001.28.528

Role and Responsibilities

Communications operates a single, central, 24 hours per day receiving station for all reported emergency and non-emergency incidents requiring Police Department response.

Accomplishments in 2025

- Utilized technology to enhance operations and service levels

On-Going Responsibilities and Significant Objectives for 2026

- Outsource Dispatch Center to Yakima County

Comm./Alarms/Dispatch (001.28)	2024 Actual	2025 Appropriate	2026 Proposed	\$ Change
-				
Salaries & Wages	755,849.25	600,000.00	360,000.00	-240,000.00
Personnel Benefits	265,539.39	203,381.00	122,030	-81,351.00
Supplies	2,687.78	5,600.00	1,500	-4,100.00
Other Services & Charges	52,069	36,100	35,000	-1,100.00
Intergovernmental Services	0	0	0	0
Total Comm/Alarms/Dispatch	1,063,688.45	1,018,500.00	518,530.00	-499,970.00

*With current budget restrictions, the communications department will be outsourced by late spring 2026



FUND	Jail	005
DEPARTMENT	Police	23
FUNCTION	Jail	005.23.523

Role and Responsibilities

This function provides and maintains secure custody of prisoners within the Sunnyside Law & Justice Center facility. In 2006, the Jail Fund was established to segregate all jail revenues and expenses. Revenues are generated by housing prisoners for other agencies. On an as-needed basis, the Jail Fund may receive a subsidy from the General Fund for housing the City’s prisoners. All expenditures are related to the care and custody of prisoners and any authorized capital expenditures.

Accomplishments in 2025

- Examined ways to reduce Yakima County Jail use where possible
- Developed a more uniform approach to jail contracts with other communities, providing common terms, time frames and conditions
- Produced a balanced budget that was not reliant on General Fund support

On-Going Responsibilities and Significant Objectives for 2026

- Continue to developed a more uniform approach to jail contracts with other communities, providing common terms, time frames and conditions
- Maintain a balanced budget that is not reliant on General Fund support
- Minimize or reduce Corrections Officer’s and inmate injuries
- Implement procedures to reduce disruptive behavior by inmates
- Reduce inmate complaints
- Implement procedures to reduce fill-in overtime

Jail Fund (005)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
<u>Expenditures</u>				
Salaries & Wages	711,219.85	708,000.00	719,390.00	11,390.00
Personnel Benefits	304,577.48	320,000.00	257,790.00	-62,210.00
Supplies	364,167.13	260,200	226,500.00	-33,700.00
Other Services & Charges	328,794.09	435,225.00	195,175.00	-240,000.00
Capital Outlay	0	0	220,000	220,000
Total Expenditures	<u>1,708,758.55</u>	<u>1,723,425.00</u>	<u>1,618,855.00</u>	<u>-104,570.00</u>

Strategic Objective(s)	Jail Performance Measures	Result
	Operations – Minimum of 70% of average daily census with rental beds	
	Operations – 90% Satisfaction rate of contracted customers	
	Operations – Less than 10% increase in non-utility variable costs	
	Operations – 10% Reduction in inmate complaints	
	Operations – 5% Reduction in fill-in overtime	

* Performance results are being captured for 2026 and will be reported prospective



FUND	Public Safety Tax	140
DEPARTMENT	Police	21
FUNCTION	Public Safety Tax	140.21.521

Role and Responsibilities

The Public Safety Fund was created in 2005 to track a citizen-passed initiative to levy a Yakima County Public Safety Tax of 0.3%. Proceeds from the new tax are used exclusively for public safety purposes.

Accomplishments in 2025

- Identified in Law Enforcement Section

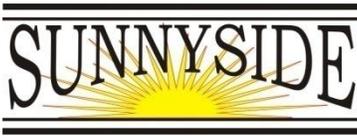
On-Going Responsibilities and Significant Objectives for 2026

- Identified in Law Enforcement Section

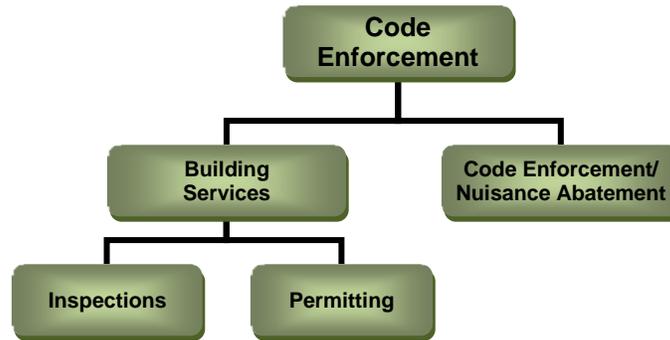
Public Safety Tax Fund (140)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	586,391.53	879,401.53	900,000.00	179,401.53
<u>Revenue</u>				
Taxes	613,370.42	681,633.00	596,700.00	-84,000.00
Interest Earnings	15,729.80	5,000.00	39,600.00	34,600.00
Total Revenue	<u>629,100.22</u>	<u>686,633.00</u>	<u>636,300.00</u>	<u>-50,333.00</u>
<u>Expenditures</u>				
Salaries & Wages	283,950.68	299,000.00	203,700.00	-95,300.00
Personnel Benefits	98,084.98	105,000.00	109,245.00	4,245.00
Other Services & Charges	50,525.46	24,000.00	25,600.00	1,600.00
Total Expenditures	<u>432,561.12</u>	<u>428,000.00</u>	<u>338,545.00</u>	<u>-89,455.00</u>
Ending Fund Balance	<u>782,930.63</u>	<u>1,138,037.50</u>	<u>1,177,755.00</u>	<u>39,717.50</u>

Strategic Objective(s)	Public Safety Tax Performance Measures	Result
	Same as Law Enforcement Section	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Public Works	24
FUNCTION	Code Enforcement	001.24.524



Role and Responsibilities

Code Enforcement is responsible for enforcing all City of Sunnyside ordinances pertaining to building, plumbing, mechanical permits, and signs. Permits are issued and accounting records are maintained as required by these ordinances. This department is also responsible for responding to nuisance complaints and taking appropriate action to abate those nuisances.

Accomplishments in 2025

- Adjusted to a complaint-based process to respond to code enforcement complaints with the reduction in code enforcement staff
- Developed a more adaptable model for service delivery related to building permits and plan reviews to better handle fluctuations in the market and reduced staff

On-Going Responsibilities and Significant Objectives for 2026

- Continue to evaluate the effectiveness of code enforcement processes and/or models to ensure a desired quality of service delivery and response to market fluctuations
- Standardize public counter information and procedures
- Prepare text amendments to the Building Code as directed by the City Council
- Prepare various amendments to the Building Code to implement Council's strategic objectives
- Review permit processing issues for delays, misplaced or lost permits and remediate problem areas
- Update a Geographical Information System (GIS) to improve all City functions

Protective Inspections (001.24)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	187,270.11	102,450.00	108,240.00	5,790.00
Personnel Benefits	75,724.78	54,225.00	42,976.00	-11,249.00
Supplies	14,065.65	8,550.00	23,350.00	14,800.00
Other Services & Charges	11,743.66	30,980.00	16,842.00	-14,138.00
Total Protective Inspections	293,646.43	196,205.00	191,408.00	-4,797.00

Strategic Objective(s)	Protective Inspections Performance Measures	Result
2.3	Conduct annual review of fees and charges	*
7.3	Number of building permits issued	
7.2	Number of inspections conducted during this period	*
7.2	Number of plan checks completed within 10 days	*
2.3	Percent of time inspections were made the day following the request	*
2.3, 5.5	Percent of time code enforcement is responded to within ten days	*
1.5	Number of code enforcement problems during this review period	*
1.5, 7.2	Percent of time code enforcement problems are resolved within thirty days	*
1.1	Percent of time Ordinance modifications are completed timely	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	General	001
DEPARTMENT	Public Works	58
FUNCTION	Community Development	001.58.558



Role and Responsibilities

Community Development conducts current planning, advance planning and neighborhood conservation and development studies within the City of Sunnyside. This function is responsible for compliance with the State of Washington's Growth Management Act and handles annexations and business licensing within the City of Sunnyside.

Accomplishments in 2025

- Conducted a fee survey of neighboring cities and others of comparable size and increased fees and charges as appropriate
- Worked in conjunction with the Catholic Charities of Yakima to secure CDBG funding to continue the partnership and create quality developments in Sunnyside

On-Going Responsibilities and Significant Objectives for 2026

- Standardize public counter information and procedures
- Prepare text amendments to the Zoning Code as directed by the City Council
- Prepare various amendments to the Zoning Code to implement Council's strategic objectives
- Strive to move Sunnyside in the direction of the Community Vision
- Evaluate the feasibility of conducting annexations of adjacent but non-contiguous parcels into the City of Sunnyside and annex parcels if deemed feasible
- Evaluate the feasibility of working with the Fire Department to conduct business license audits when doing annual fire inspections

Community Development (001.58)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Salaries & Wages	165,081.67	240,515.00	128,275.00	-112,240.00
Personnel Benefits	61,440.73	85,740.00	48,745.00	-36,995.00
Supplies	1,343.74	1,500.00	250.00	-1,250.00
Other Services & Charges	9,187	12,285.00	92,225.00	79,940.00
Total Community Development	379,626.15	408,490.00	274,495.00	-133,995.00

Strategic Objective(s)	Community Development Performance Measures	Result
1.2	Number of public notices filed	*
1.2, 1.1	Percent of time public notices were filed accurately and timely	*
2.3	Conduct annual review of fees and charges	*
1.6	Number of development applications submitted during this period	*
7.2, 7.3	Percent of time development applications are handled timely	*
1.1	Percent of time Ordinance modifications are completed timely	*
2.2	Number of “estimated” eligible businesses in Sunnyside	*
2.2, 2.4	Number and percent of eligible businesses with current business licenses	*
7.2	Number of business licenses billings generated	*
2.3	Percent of time business license billings are generated timely	*
7.1	Number and percent of non-responses to business license renewals	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Street	101
DEPARTMENT	Public Works	40
FUNCTION	Street	101.40.542

Role and Responsibilities

The Street Fund maintains and improves 56 miles of right-of-ways, including street roadways, shoulders and alley base surfaces, traffic markings, signing and signal control devices, sidewalks and bicycle/pedestrian facilities, roadside vegetation control, snow and ice control, and public right-of-way street lighting. Street Maintenance crews perform preventative maintenance on alley ways, shoulders, street patching, snow & ice control, vegetation control, and street sweeping. This fund is responsible for managing, monitoring and planning improvements to the City’s surface transportation system to achieve safe and efficient movement of pedestrians, bicyclists, and vehicles within and through the community in the most cost-effective and equitable manner possible. The current source of funding for this program is a General Fund subsidy.

Accomplishments in 2025

- Developed a strategy to address what are better suited as private land owner responsibilities, rather than City responsibilities (i.e. weed control, sidewalks, street trees, etc.)
- Implemented a Pavement Management System to ensure the optimal life-cycle investment needed in streets is being made and evaluated necessary funding
- Chip seal and painting throughout city
- Completed the Sixth street project

On-Going Responsibilities and Significant Objectives for 2026

- Review short-term and long-term funding options for Streets
- Effectively manage the procurement and use of contractors, staff, materials and equipment
- Monitor the condition of facilities within the public rights-of-way for maintenance needs
- Oversee street sweeping, snow removal,
- Provide clean-up assistance and other support for hazardous materials spills and other accidents
- Receive, interpret and accomplish work orders for new signing and markings on a timely basis
- Support special or community events as needed
- Evaluate the need to repaint crosswalks and legends – especially at the schools
- Proactively identify and repair sidewalk hazards in high pedestrian traffic areas of the City
- Collect and analyze traffic volume, accident, speed, and related data
- Manage traffic signal timing and coordination
- Respond to citizen requests for changes in traffic controls and for evaluation of other traffic engineering issues
- Work with neighborhood groups, as appropriate, to evaluate traffic uses, identify appropriate alternatives, and develop recommendations
- Support Engineering in the design and construction of capital improvement projects
- Represent the City in regional and interagency transportation programs and projects including arterial and freeway operations, public transit planning and development, project funding, and bikeway planning
- Prepare and submit all mandated reports accurately and in a timely manner
- Support Community Development in the review of development projects within the City
- Identify and apply for outside funding sources suitable for transportation-related projects in the City
- Review, in conjunction with the Police Department, special enforcement zone streets or areas
- Implement procedures for operational audits of signalized intersections

Street Fund (101)	2024 Actual	2025 Appropriated	2026 Proposed	\$ Change
Beginning Fund Balance	1,036,164.19	161,392.54	800,000.00	638,607.46
<u>Revenue</u>				
Taxes	937,543.22	960,000.00	920,000.00	-40,000.00
License & Permits	7,474.80	5,000.00	5,000.00	0
Intergovernmental Revenue	313,791.82	315,000.00	225,000.00	-90,000.00
Charges for Goods & Services	1,749.66	0	0	0
Interest & Other Earnings	67,186.34	0	30,040.00	3,000
Interfund Transfers ARPA	4,111.60	0	0	0
Interfund Transfers General	0	525,983.00	0	-525,983.00
Interfund Transfers REET 1	0	0	700,000.00	700,000.00
Total Revenue	<u>2,368,021.63</u>	<u>1,968,200.54</u>	<u>2,680,040.00</u>	<u>711,839.46</u>
<u>Expenditures</u>				
Total Expenditures	<u>1,985,533.84</u>	<u>1,968,200.54</u>	<u>1,212,639.00</u>	<u>-755,561.54</u>
Ending Fund Balance	<u>1,418,651.98</u>	<u>0</u>	<u>\$0</u>	<u>(\$100,000)</u>

Strategic Objective(s)	Public Works Street Performance Measures	Result
3.4	Miles of streets within the City and average Pavement Condition Index	*
3.3	Number of street-related emergency call-outs	*
3.7	95% of street-related emergency call-outs responded to within 2 hours	*
3.7	90% of traffic work orders completed within 20 days	*
3.3	Miles of sidewalk within the City of Sunnyside	*
3.3	95% of sidewalk repair requests inspected & marked within 5 days	*
4.1-4.5	Number of street lights & percent of time street lights were operational	*
3.3	95% of street light emergency call-outs responded to within 2 hours	*
3.3	95% of streetlight outages repaired within 10 working days	*
3.7	Number of traffic signals & percent of time signals were operational	*
3.7	95% of traffic signal emergency call-outs responded to within 2 hours	*
3.4	Number of mandated reports completed annually	*
3.4	Percent of time mandated reports were completed accurately and timely	*
3.3	Number of pedestrian accidents and percent of total of all accidents	*
3.7	Number of injury accidents and percent of total of all accidents	*

* Performance results are being captured for 2026 and will be reported prospectively



FUND	Stormwater	450
DEPARTMENT	Public Works	38
FUNCTION	Stormwater	440.38.538

Role and Responsibilities

The Stormwater Fund is responsible for the maintenance and operation of the Stormwater collection system throughout the City. Storm Drain maintenance is performed to ensure that the system is operating properly during inclement weather to prevent flooding.

Accomplishments in 2025

- Rate study and evaluation of commercial v. residential rate structure

On-Going Responsibilities and Significant Objectives for 2026

- Resolve issues with billing and rates for the Stormwater utility
- Map Stormwater discharge points and outfalls for future Stormwater compliance study
- Evaluate performance measures and modify as needed to provide appropriate management and public information

Stormwater Fund (450)	2024 Actual	2025 Amended	2026 Proposed	\$ Change
Beginning Fund Balance	206,274.22	533,287.81	0	(\$32,050)
<u>Revenue</u>				
Intergovernmental revenues	0	0	0	50,000
Charges for Goods & Services	308,808.93	312,340.00	450,000.00	137,660.00
Interest Earnings	<u>25,009.96</u>	<u>0</u>	<u>1,320.00</u>	<u>1,320.00</u>
Total Revenue	333,818.89	312,340.00	451,320.00	138,980.00
<u>Expenditures</u>				
Total Expenditures	<u>484,008.93</u>	<u>449,485.06</u>	<u>414,375.00</u>	<u>-35,110.00</u>
Ending Fund Balance	<u>56,084.18</u>	<u>396,142.75</u>	<u>36,945.00</u>	<u>-359,197.75</u>

Strategic Objective(s)	Public Works Storm Water Performance Measures	Result
6.1	Percent of time in compliance with State of Washington Department of Ecology stormwater regulations	
6.1	Percent of time rates are reviewed annually and percentage increase in rates	
6.1	Number of customer accounts	
6.1	Number of stormwater manholes and catch-basins	
6.1	Number of stormwater manholes and catch-basins that are inspected, cleaned, repaired or replaced annually	
6.1	Number of pumping facilities	
6.1	Miles of storm drain pipes	
6.1	Number of feet of drainage pipeline that are inspected, cleaned, repaired or replaced annually	
6.1	Hourly cleaning production in feet per hour	
6.1	Hourly TV inspection productions in feet per hour	
6.1	Percent of time stormwater work completed in scheduled timeframe	
6.1	Average response time (in hours) to requests for service for routine stormwater work	
6.1	Average response time (in hours) to emergency requests for after-hours stormwater work	
6.1	Percent of stormwater work that is scheduled rather than emergency or unscheduled	
2.3	Cost per foot of preventative maintenance on storm pipe systems	
2.3	Cost for inspection services per site, including reinspections to bring into compliance	
6.1	Number of feet of drainage pipe that is inspected, cleaned, repaired or replaced	

* Performance results are being captured for 2026 and will be reported prospectively



CITY OF SUNNYSIDE, WA
GLOSSARY OF BUDGET RELATED TERMS

Accrual Basis of Accounting: A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.

Adjusted or Amended Budget: The budget as revised through supplemental appropriations approved by Council during the year, or an annual Budget Adjustment Ordinance may be prepared for Council approval.

AFSCME: American Federation of State, County, and Municipal Employees

ADA: Americans with Disabilities Act

Assessed Valuation: The taxable portion of fair market value of both real and personal property as determined by the County Assessor’s Office

BARS: The State of Washington’s Budget, Accounting and Reporting System required to be used by all governmental entities in the State of Washington

Benefits: City paid benefits that may be provided for employees such as social security, retirement, worker’s compensation, life insurance, medical insurance, and management benefits

Bond Refinancing: The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions

Budget: The financial plan for the operation of a program or organization for the year or for the project through completion. The legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).

Capital Expenditures: Funds spent for the acquisition of long-term assets.

Capital Improvement Program (CIP): The capital projects approved and funded in the annual budget including large pieces of equipment or vehicles.

Cash Basis of Accounting: An accounting method in which income is recorded when cash is received, and expenses are recorded when cash is paid out. Cash basis accounting does not conform with the provisions of Generally Accepted Accounting Principles (GAAP) and is not considered a good management tool because it leaves a time gap between recording the cause of an action (sale or purchase) and its result (payment or receipt of money). It is, however, simpler than accrual or modified accrual basis accounting and is considered to be quite suitable for very small organizations that transact business mainly in cash. This is the method of accounting utilized by the City of Sunnyside.

Capital Outlay: Fixed assets which have a value of \$2,000 or more and have a useful economic lifetime of more than three years or assets of any value, if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project: The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 are considered in the operating budget. In addition, equipment is considered a capital project if it is \$25,000 or more in cost.

Capital Reserve: An account used to segregate a portion of the government's equity to be used for future capital program expenditures

Charges for Services: A revenue category which includes a charge for a specific service. These primarily include park and recreation fees, plan check fees, and other miscellaneous user fees.

Comprehensive Budget: The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.

CITY OF SUNNYSIDE, WA **GLOSSARY OF BUDGET RELATED TERMS**

Cost Allocation: Assignment of cost charges from one department that reimburse another department for services received - some examples are Finance services and Human Resource services

CPI: Consumer Price Index - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase or decrease in the cost of living

Debt Service: The annual payment of principal and interest on the City's bonded indebtedness. Bonds are typically issued to finance the construction of capital projects such as public buildings, parks, roads, storm sewers and water system improvements.

Depreciation: The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting

Designated Fund Balance: This is fund balance that is not legally restricted to a specific use, but is, nonetheless, planned to be used for a particular purpose. For example, the General Fund has a fund balance that is designated for contingencies. There is no legal restriction on the use of this fund balance, but it is budgeted to provide financial stability.

EAP: Employee Assistance Program

Encumbrances: A contingent liability, contract, purchase order, payroll commitment, tax liability, or legal penalty that is chargeable to an appropriation or budget account and ceases to be an encumbrance when paid-out or when the actual liability amount is determined and recorded as an expense

Enterprise Fund: A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service on a continual basis such as water, garbage or sewer. Costs are recovered through user charges.

Estimated Actual: An estimate of the year-end balance of a revenue or expenditure account

Expenditure: The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss

Expense: Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges

Fees: A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include business and non-business licenses and user charges.

Fines and Forfeitures: A revenue category which primarily includes court, police, traffic and parking fines and forfeitures of property

Fund: A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity

Fund Balance: Working capital, or the net current assets less short term liabilities

GAAFR: "Governmental Accounting, Auditing and Financial Reporting" also referred to as "The Blue Book" published by the Government Finance Officers Association (GFOA) to provide detailed guidance for the application of accounting principles for governments

GAAP: Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.

GASB: Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units

CITY OF SUNNYSIDE, WA GLOSSARY OF BUDGET RELATED TERMS

General Fund: The General Fund is used to account for all of the City's resources except for those resources which are accounted for in a special purpose fund.

General Obligation Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment

GIS: Geographical Information System

IBNR: Medical expenses "*Incurred But Not Reported*" by the claimants to an insurance company

Intergovernmental Revenue: Revenue from other governmental entities such as Federal, State, and County grants and Emergency Medical levies. State shared revenue from liquor profits and taxes are also forms of intergovernmental revenue.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

Licenses and Permits: A revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permits

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 Bonds: LTGO or Limited Tax General Obligation 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. LTGO bonds must not exceed 1.5 percent of the assessed valuation. The total of LTGO and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.

Miscellaneous Revenue: A revenue category that basically includes revenues that aren't significant enough to demand a specific revenue line-item

Modified Accrual: A basis of accounting in which revenues are recognized when available and measurable and expenditures are recorded in the period the liabilities are incurred

MSDS: Material Safety Data Sheet

Net Budget: The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as equipment rental or information technologies. The net budget represents the true level of spending in the budget.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased - typical objects of expenditure include salaries and wages, benefits, supplies, contracted services and capital outlay.

Operating Budget: An operations plan, expressed in financial terms, whereby an operating program or function is funded for a single year. Per Washington State law, operating budgets lapse at year-end.

Operating Expense: This is all costs including expenditures for salaries and wages, benefits, supplies, services and charges necessary to support the primary services of the organization. For example, telephone charges, printing, equipment rental charges, and office supplies are operating expenses.

Organization: A major organizational unit usually responsible for carrying out a major component of department or program responsibilities

PERS: Public Employees Retirement System provided in the State of Washington for non-Public Safety employees

CITY OF SUNNYSIDE, WA GLOSSARY OF BUDGET RELATED TERMS

Preliminary Actual: The balance of revenue or expenditure accounts at year-end prior to the final closing of the City's books. This is usually very close to the final or actual amounts but may not include all accruals or other adjustments done at year-end.

Preliminary Budget: The City Manager's recommended budget submitted to the City Council and the public for approval in October of each year

Reserved Fund Balance: Those portions of fund balance not appropriable for expenditure or that are legally segregated for a specific future use

Restricted Fund Balance: This is the portion of working capital or fund balance that is not available for general expenditure. The balance is maintained for a specific designated use.

Revenue: Income received by the city in support of its program of services to the community. It includes such items as property and sales taxes, fees, user charges, grants, fines, interest income and other miscellaneous revenue.

Revenue Bonds: Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover debt payments in addition to operating costs

RFP: Request for Proposal

Salaries and Wages: The category of expenditures or expenses where costs associated with payment to employees for their services and related benefits are budgeted and accounted for

Standard Work Year: 2,080 hours or 260 days is the equivalent of one work year

Supplemental Appropriation: An appropriation approved by the Council after the initial budget appropriation - supplemental appropriations are approved by Council during the year and an annual budget amendment ordinance is approved in December of each year.

Unreserved Fund Balance: The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures

User Charges: The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service or commodity is received.

WCIA: Washington Cities Insurance Authority

Working Capital: The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds - the unencumbered balance at year-end is available for appropriation in the next year's budget

