

ORDINANCE NO. 1296

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, ADOPTING THE 2025-2026 BIENNIAL BUDGET; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, as a noncharter code City, the City of Snoqualmie is authorized by RCW 35A.34.040 to establish by ordinance a two-year fiscal biennium budget cycle for the City; and

WHEREAS, the City Council passed Ordinance No. 1096 establishing a two-year fiscal biennial budget, as authorized by RCW 35A.34.040; and

WHEREAS, the City has prepared a 2025-2026 budget that meets the requirements of Washington law; and

WHEREAS, on July 8, 2024, the City Council adopted Resolution No. 1692 approving the 2025-2030 Non-Utilities Capital Improvement Plan which established a financial plan for non-utility capital projects, capital programs, and debt service over the next six-year period; and

WHEREAS, on September 30 and October 3, 2024, the City Council held public hearings upon notice as prescribed by law, and met for the purpose of setting the final 2025-2026 budget of the City; and

WHEREAS, the City Council has made changes as it deemed necessary or proper, and has determined the allowance for each item, department, classification, and fund and desires to adopt the final 2025-2026 budget to appropriate monies in order to fund estimated expenditures authorized in the 2025-2026 budget; and

WHEREAS, the City Council has determined that the estimated expenditures set forth in the budget are necessary to carry on the government of the City for the 2025-2026 biennium and are sufficient to meet the various needs of the City during that period; and

WHEREAS, on July 28, 2014, the City Council adopted Ordinance No. 1135 repealing the expiration of the 3% utility tax and transferring the tax into the Street Overlay Reserve Fund after the City Hall bonded indebtedness is fully retired; and

WHEREAS, on January 22, 2024, the City Council adopted Ordinance No. 1285 establishing 0.1% Transportation Benefit District (TBD) sales and use tax for the purpose of financing transportation improvements in the district; and

WHEREAS, staff recommended in AB24-004, which contains Ordinance No. 1285, reducing the amount of utility tax transferred from the General Fund (#001) to the Non-Utilities Capital Fund (#310) in support of transportation improvements to simplify, streamline, and rebalance between funds the accounting of revenues.

WHEREAS, the City Council desires to reduce the amount of utility tax transferred to the successor of the Street Overlay Reserve Fund, the Non-Utilities Capital Fund (#310), in consideration of the 0.1% TBD sales and use tax;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Snoqualmie as follows:

SECTION 1. Biennial Budget Adopted. The City of Snoqualmie biennial budget for the period of January 1, 2025 through December 31, 2026, as determined after hearings and placed into final form and content, is hereby adopted by reference as set forth in Sections 2, 4, and 6 below.

SECTION 2. Fund Budget Summary Form. Pursuant to RCW 35A.34.120, the totals of estimated sources and appropriations for each separate fund, and the aggregate totals for all such funds combined, are set forth in summary form below and are hereby appropriated for use at the

fund level during the 2025-2026 biennium, with the exception of the City's capital funds (Non-Utilities Capital Fund (#310), Enterprise Resource Planning Project Fund (#350), and Utilities Capital Fund (#417)).



Proposed 2025-2026 Biennial Budget Ordinance Table

Fund #	Fund Name	Est. 2025 Beginning Fund Balance	Est. 2025 Sources	Est. 2025 Uses	Est. 2025 Ending Fund Balance	Est. 2026 Sources	Est. 2026 Uses	Est. 2026 Ending Fund Balance	Total 2025-2026 Est. Sources	Total 2025-2026 Uses (Appropriation)
001	General Fund	\$ 1,184,187	\$ 22,674,407		\$ 1,848,003	\$ 22,151,106		\$ 2,188,533	\$ 44,825,513	
	Administrative Departments ¹			\$ 5,655,223			\$ 5,519,118			\$ 11,174,341
	Police (Snoqualmie)			\$ 4,970,913			\$ 5,053,448			\$ 10,024,361
	Fire & Emergency Management			\$ 4,836,123			\$ 4,939,736			\$ 9,775,859
	Parks & Streets Maintenance			\$ 3,214,176			\$ 3,352,149			\$ 6,566,325
	Community Development ²			\$ 2,310,764			\$ 2,101,085			\$ 4,411,849
	Non-Departmental ³			\$ 1,023,392			\$ 845,040			\$ 1,868,432
002	Reserve Fund	\$ 3,118,281	\$ 91,000	\$ -	\$ 3,209,281	\$ 84,000	\$ -	\$ 3,293,281	\$ 175,000	\$ -
	Total General Fund	\$ 4,302,468	\$ 22,765,407	\$ 22,010,591	\$ 5,057,284	\$ 22,235,106	\$ 21,810,576	\$ 5,481,814	\$ 45,000,513	\$ 43,821,167
012	Arts Activities Fund	\$ 50,739	\$ 49,763	\$ 37,180	\$ 63,322	\$ 12,857	\$ 38,389	\$ 37,790	\$ 62,620	\$ 75,569
014	North Bend Police Services Fund	\$ 37,788	\$ 4,080,755	\$ 4,113,484	\$ 5,059	\$ 4,243,575	\$ 4,243,675	\$ 4,959	\$ 8,324,330	\$ 8,357,159
018	Deposits Reimbursement Control Fund	\$ 21,266	\$ 20,585	\$ 41,851	\$ -	\$ 20,525	\$ 20,525	\$ -	\$ 41,110	\$ 62,376
020	School Impact Fee Fund	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 400,000	\$ 400,000
	Total Managerial Funds	\$ 109,793	\$ 4,351,103	\$ 4,392,515	\$ 68,381	\$ 4,476,957	\$ 4,502,589	\$ 42,749	\$ 8,828,060	\$ 8,895,104
110	Tourism Promotion Fund	\$ 9,866	\$ 33,600	\$ 30,000	\$ 13,466	\$ 34,507	\$ 30,000	\$ 17,973	\$ 68,107	\$ 60,000
118	Drug Enforcement Fund	\$ 39,085	\$ 901	\$ 3,000	\$ 36,986	\$ 809	\$ -	\$ 37,795	\$ 1,710	\$ 3,000
123	Opioid Settlement Fund	\$ 71,335	\$ 15,966	\$ -	\$ 87,301	\$ 16,732	\$ -	\$ 104,033	\$ 32,698	\$ -
131	Affordable Housing Fund	\$ 1,725,925	\$ 398,936	\$ -	\$ 2,124,861	\$ 414,290	\$ -	\$ 2,539,151	\$ 813,226	\$ -
144	Home Elevations Fund	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
	Total Special Revenue Funds	\$ 1,846,211	\$ 949,403	\$ 533,000	\$ 2,262,614	\$ 466,338	\$ 30,000	\$ 2,698,952	\$ 1,415,741	\$ 563,000
310	Non-Utilities Capital Fund	\$ 20,095,791	\$ 5,441,708	\$ 19,044,154	\$ 6,493,345	\$ 14,102,500	\$ 18,271,821	\$ 2,324,024	\$ 19,544,208	\$ 37,315,975
350	Enterprise Resource Planning Project Fund	\$ 483,958	\$ 161,000	\$ 349,958	\$ 295,000	\$ 5,000	\$ 300,000	\$ -	\$ 166,000	\$ 649,958
	Total Capital Funds	\$ 20,579,749	\$ 5,602,708	\$ 19,394,112	\$ 6,788,345	\$ 14,107,500	\$ 18,571,821	\$ 2,324,024	\$ 19,710,208	\$ 37,965,933
401	Water Operations Fund	\$ 2,258,252	\$ 6,588,360	\$ 7,120,585	\$ 1,726,027	\$ 7,025,006	\$ 7,276,947	\$ 1,474,086	\$ 13,613,366	\$ 14,397,532
402	Wastewater Operations Fund	\$ 819,934	\$ 8,374,737	\$ 8,328,680	\$ 865,991	\$ 10,022,082	\$ 9,726,078	\$ 1,161,994	\$ 18,396,819	\$ 18,054,759
403	Stormwater Operations Fund	\$ 588,834	\$ 4,033,156	\$ 4,218,373	\$ 403,617	\$ 4,315,584	\$ 4,119,260	\$ 599,940	\$ 8,348,740	\$ 8,337,634
417	Utilities Capital Fund	\$ 4,015,287	\$ 18,163,395	\$ 19,184,957	\$ 2,993,725	\$ 11,325,019	\$ 9,828,405	\$ 4,490,339	\$ 29,488,414	\$ 29,013,362
	Total Enterprise Funds	\$ 7,682,307	\$ 37,159,648	\$ 38,852,596	\$ 5,989,359	\$ 32,687,691	\$ 30,950,691	\$ 7,726,360	\$ 69,847,339	\$ 69,803,286
501	Equipment Replacement & Repair Fund	\$ 2,934,654	\$ 2,886,570	\$ 3,726,621	\$ 2,094,604	\$ 2,625,256	\$ 2,527,591	\$ 2,192,269	\$ 5,511,826	\$ 6,254,211
502	Information Technology Fund	\$ 1,635,916	\$ 2,738,274	\$ 2,710,099	\$ 1,664,091	\$ 2,859,646	\$ 2,839,516	\$ 1,684,221	\$ 5,597,920	\$ 5,549,615
510	Facilities Maintenance Fund	\$ 194,755	\$ 779,655	\$ 770,738	\$ 203,673	\$ 817,758	\$ 811,090	\$ 210,341	\$ 1,597,413	\$ 1,581,827
	Total Internal Service Funds	\$ 4,765,325	\$ 6,404,499	\$ 7,207,457	\$ 3,962,367	\$ 6,302,660	\$ 6,178,196	\$ 4,086,831	\$ 12,707,159	\$ 13,385,653
	Total All Funds	\$ 39,285,853	\$ 77,232,768	\$ 92,390,270	\$ 24,128,351	\$ 80,276,252	\$ 82,043,873	\$ 22,360,730	\$ 157,509,020	\$ 174,434,143

¹ Includes Mayor, City Council, Administration, City Attorney, City Clerk, Finance, and Communications

² Includes Planning, Developer-Reimbursed Expenditures, Building, and Events

³ Includes Human Services, Court Services, etc.

SECTION 3. Transfers Within Funds Authorized. Pursuant to RCW 35A.34.200(2), transfers between individual appropriations within any one fund of the 2025-2026 biennial budget may be made during the fiscal biennium by order of the Mayor; provided, however, that transfers between individual appropriations within the General Fund (Fund No. 001) may be made only within the functional classifications within the General Fund identified in the summary in Section 2 above.

SECTION 4. Capital Project Budget Summary Form. The totals of estimated sources and appropriations over the life of each capital project, that has or is anticipated to start before December 31, 2026, and the aggregate totals for all such capital projects combined, are set forth in summary form below and are hereby appropriated for use at the capital project level.



Capital Project Budget Table

Capital Project	Est. Life-of-Project Sources	Est. Life-of-Project Uses (Appropriation)
Meadowbrook Trail Project	\$ 240,000	\$ 240,000
Kimball Creek Bridges Restoration Project	\$ 1,865,513	\$ 1,865,513
384th Street Project - Non-Utilities Portion	\$ 1,093,521	\$ 1,093,521
Community Park Sprayground Project	\$ 1,500,000	\$ 1,500,000
Town Center Improvement Project - Phase III	\$ 14,797,050	\$ 14,797,050
Meadowbrook Bridge Restoration Project	\$ 3,163,800	\$ 3,163,800
Railroad Crossing Project	\$ 2,144,500	\$ 2,144,500
Rivertrail Project - NW of Sandy Cove Park	\$ 3,607,751	\$ 3,607,751
Rivertrail Project - Arboretum Trail	\$ 1,709,700	\$ 1,709,700
Police Station Facility Improvements Project	\$ 345,000	\$ 345,000
Fire Station Facility Improvement Project	\$ 74,300	\$ 74,300
Community Center Expansion Project	\$ 30,226,669	\$ 30,226,669
Server Improvement Project	\$ 75,000	\$ 75,000
Fiber Optic Backbone Replacement Project	\$ 425,000	\$ 425,000
Total Non-Utilities Capital Projects	\$ 61,267,804	\$ 61,267,804
384th Street Project - Utilities Portion	\$ 2,780,913	\$ 2,780,913
Water Reclamation Facility Improvement Project - Phase III	\$ 16,990,359	\$ 16,990,359
Pressure Zone Conversions Project	\$ 237,930	\$ 237,930
Pressure Reducing Valve (PRV) Stations Project	\$ 244,110	\$ 244,110
705 Zone Booster Pump Station Improvement Project	\$ 592,250	\$ 592,250
South Wellfield Improvement Project	\$ 2,943,740	\$ 2,943,740
Canyon Springs Improvement Project	\$ 1,549,308	\$ 1,549,308
Eagle Lake Water Reclamation Basin Improvement Project	\$ 8,651,047	\$ 8,651,047
Ridge Street Drainage Improvement Project	\$ 346,080	\$ 346,080
Kimball Creek Riparian Restoration Project	\$ 2,365,910	\$ 2,365,910
Sandy Cove Park Riverbank Restoration & Outfall Project	\$ 4,537,566	\$ 4,537,566
SR 202 Bridge Utility Main Replacement Project	\$ 6,943,211	\$ 6,943,211
Source of Supply Improvement Project	\$ 1,548,000	\$ 1,548,000
Total Utilities Capital Projects	\$ 49,730,424	\$ 49,730,424
Enterprise Resource Planning System Project	\$ 2,126,111	\$ 2,126,111
Total All Capital Projects	\$ 113,124,339	\$ 113,124,339

SECTION 5. Continuing Appropriation for Capital Projects Authorized. Pursuant to RCW 35A.34.270, the appropriation in any fund for any capital project shall not lapse at the end of each fiscal biennium but shall be carried forward from biennium to biennium until fully expended or the purpose has been accomplished or abandoned, without necessity of reappropriation.

SECTION 6. Capital Program and Debt Service Budget Summary Form. The totals of estimated sources and appropriations for each capital or debt service program during the 2025-2026 biennium, and the aggregate totals for all such programs combined, are set forth in summary form below and are hereby appropriated for use at the capital and debt service program level.



Capital Program and Debt Service Budget Table

Capital or Debt Service Program	Est. 2025-2026 Sources	Est. 2025-2026 Uses (Appropriation)
Street Resurfacing Program	\$ 1,125,020	\$ 1,125,020
Sidewalk Improvement Program	\$ 409,410	\$ 409,410
Americans with Disabilities Act (ADA) Program	\$ 159,881	\$ 159,881
Complete Streets Improvement Program	\$ 148,425	\$ 148,425
Playgrounds Replacement Program	\$ 689,424	\$ 689,424
Trails Improvement Program	\$ 134,029	\$ 134,029
Sport Court Improvement Program	\$ 58,471	\$ 58,471
Parks Parking Lot Resurfacing Program	\$ 134,806	\$ 134,806
Parks Facilities Improvement Program	\$ 85,683	\$ 85,683
Riverfront Land Acquisitions & Demolitions Program	\$ 850,000	\$ 850,000
Environmental Improvement Program	\$ 57,600	\$ 57,600
Facilities Improvement Program	\$ 551,014	\$ 551,014
Total Non-Utilities Capital Programs	\$ 4,403,763	\$ 4,403,763
Non-Utilities Debt Service	\$ 174,000	\$ 174,000
Utility Main & Drainage System Replacement Program	\$ 3,540,078	\$ 3,540,078
Urban Forestry Improvement Program	\$ 509,850	\$ 509,850
Stormwater Pond Improvement Program	\$ 365,400	\$ 365,400
Total Utilities Capital Programs	\$ 4,415,328	\$ 4,415,328
Utilities Debt Service	\$ 5,984,443	\$ 5,984,443
Total All Capital and Debt Service Programs	\$ 14,977,534	\$ 14,977,534

SECTION 7. Transmittal of Budget. The City Clerk is hereby directed to transmit to the Office of the State Auditor and to the Association of Washington Cities a complete copy of the budget herein referred to as adopted.

SECTION 8. Reduction in Utility Tax Transferred. The 3% utility tax on the City's combined utilities and solid waste addressed in Ordinance No. 1135 will be shared between the General Fund (#001) and the Non-Utilities Capital Fund (#310), with the General Fund (#001) receiving 1.65% and the Non-Utilities Capital Fund (#310) receiving 1.35% of the utility tax relating to the City's combined utilities and solid waste.

SECTION 9. Effective Date. This ordinance shall be effective five days after its passage and publication, as provided by law.

SECTION 10. Severability. If any portion of this ordinance is found to be invalid or unenforceable for any reason, such finding shall not affect the validity or enforceability of any other section of this ordinance.

SECTION 11. Corrections by the City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and Code Reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations, or ordinance numbering and section/subsection numbering.

PASSED by the City Council of the City of Snoqualmie, Washington this 3rd day of October 2024.

Katherine Ross, Mayor

ATTEST:

APPROVED AS TO FORM:

Deana Dean, City Clerk

David Linehan, Interim City Attorney